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Electronic submissions: LG Upload Portal

Preparation Instructions

Municipality Name:	EC108 Kouga
CFO Name:	Riaaz Naziem Lorgat
Tel:	042 200 2045
Fax:	0
E-Mail:	rlorgat@kouga.gov.za
Reporting period:	M01 July
MTREF:	2026
Budget Year:	2026/27
Does this municipality have Entities?	No
If YES: Identify type of report:	M01 July

Name Votes & Sub-Votes

Printing Instructions

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Importants documents which provide essential assistance

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

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

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
	6,6	Renewable, Control and Special Projects	6.6 - Renewable, Control and Special Projects
	6,7	Fleet and Workshop	6.7 - Fleet and Workshop
	6,8	Mechanical	6.8 - Mechanical
	6,9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	
	Vote 7	**PLANNING AND DEVELOPMENT**	
	7,1	Director:Planning and Development	7.1 - Director:Planning and Development
	7,2	Building Control	7.2 - Building Control
	7,3	Human Settlement	7.3 - Human Settlement
	7,4	Land and Property Administration	7.4 - Land and Property Administration
	7,5	Town and Regional Planning	7.5 - Town and Regional Planning
	7,6	[Name of sub-vote]	
	7,7	[Name of sub-vote]	
	7,8	[Name of sub-vote]	
	7,9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	**[NAME OF VOTE 8]**	
	8,1	[Name of sub-vote]	
	8,2	[Name of sub-vote]	
	8,3	[Name of sub-vote]	
	8,4	[Name of sub-vote]	
	8,5	[Name of sub-vote]	
	8,6	[Name of sub-vote]	
	8,7	[Name of sub-vote]	
	8,8	[Name of sub-vote]	
	8,9	[Name of sub-vote]	
	8.10	[Name of sub-vote]	
	Vote 9	**[NAME OF VOTE 9]**	
	9,1	[Name of sub-vote]	
	9,2	[Name of sub-vote]	
	9,3	[Name of sub-vote]	
	9,4	[Name of sub-vote]	
	9,5	[Name of sub-vote]	
	9,6	[Name of sub-vote]	
	9,7	[Name of sub-vote]	
	9,8	[Name of sub-vote]	
	9,9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	Vote 10	**[NAME OF VOTE 10]**	
	10,1	[Name of sub-vote]	
	10,2	[Name of sub-vote]	
	10,3	[Name of sub-vote]	
	10,4	[Name of sub-vote]	
	10,5	[Name of sub-vote]	
	10,6	[Name of sub-vote]	
	10,7	[Name of sub-vote]	
	10,8	[Name of sub-vote]	
	10,9	[Name of sub-vote]	
	10.10	[Name of sub-vote]	

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

EC108 Kouga - Contact Information

A. GENERAL INFORMATION

Municipality	EC108 Kouga
Grade	0
	www.kouga.gov.za
Province	0
	0
Web Address	P O Box 21
	JEFFREYS BAY
E-mail Address	6330

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	771121 0121 088	ID Number	740829 0025 087
Title	Mr	Title	Ms
Name	Lorraine Maree	Name	Donne Klopper
Telephone number	042 200 2021	Telephone number	042 200 2021
Cell number	082 892 4664	Cell number	082 769 2002
Fax number	086 529 7923	Fax number	086 529 7923
E-mail address	paspeaker@kouga.gov.za	E-mail address	paspeaker@kouga.gov.za

Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	820209 5010 082	ID Number	950126 0851 082
Title	Mr	Title	Ms
Name	Chris Hattingh Bornman	Name	Yolanda Jordan
Telephone number	042 200 2021	Telephone number	042 200 2021
Cell number	084 240 5226	Cell number	079 4514 211
Fax number	086 529 7923	Fax number	086 529 7923
E-mail address	pamayor@kouga.gov.za	E-mail address	pamayor@kouga.gov.za

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

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	671015 5014 085	ID Number	830923 0220 086
Title	Mr	Title	Mrs
Name	Charl du Plessis	Name	Joezay Reed
Telephone number	042 200 2046	Telephone number	042 200 2046
Cell number	083 300 0126	Cell number	067 106 2225
Fax number	086 521 4099	Fax number	086 521 4099
E-mail address	cduplessis@kouga.gov.za	E-mail address	jreed@kouga.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	820217 5222 086	ID Number	970725 0195 089
Title	Mr	Title	Ms
Name	Riaaz Naziem Lorgat	Name	Bronwyn Africa
Telephone number	042 200 2045	Telephone number	042 200 2045
Cell number	084 845 4470	Cell number	072 997 9189
Fax number	0	Fax number	0
E-mail address	rlorgat@kouga.gov.za	E-mail address	bafrica@kouga.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	830303 5059 088	ID Number	800520 5376 081
Title	Mr	Title	Mr
Name	Shukree Abrahams	Name	Zandisile Gongqoba
Telephone number	042 200 2200	Telephone number	042 200 2200
Cell number	083 265 4372	Cell number	081 219 9498
Fax number	0	Fax number	0
E-mail address	sabrahams@kouga.gov.za	E-mail address	zgongqoba@kouga.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	930111 0322 081	ID Number	931211 5353 088
Title	Mrs	Title	Mr
Name	Lelethu Swapi	Name	Nkosinathi Mbangi
Telephone number	042 200 2200	Telephone number	042 200 2200
Cell number	078 951 7178	Cell number	078 906 6894
Fax number	0	Fax number	0
E-mail address	lswapi@kouga.gov.za	E-mail address	nmbangi@kouga.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	951027 0452 088	ID Number	
Title	Ms	Title	
Name	Asiphe Bontshi	Name	
Telephone number	042 200 2200	Telephone number	
Cell number	082 781 3293	Cell number	
Fax number	0	Fax number	
E-mail address	abontshi@kouga.gov.za	E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

EC108 Kouga - Table C1 Monthly Budget Statement Summary - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	321 482	326 717	342 673	66 179	66 179	28 556	37 623	132%	342 673
Service charges	726 350	780 192	780 192	67 975	67 975	65 016	2 959	5%	780 192
Investment revenue	15 092	17 086	17 086	1 210	1 210	1 424	(214)	-15%	17 086
Transfers and subsidies - Operational	216 521	223 742	223 742	88 728	88 728	18 645	70 082	376%	223 742
Other own revenue	156 395	205 938	189 983	12 226	12 226	15 832	(3 606)	-23%	189 983
Total Revenue (excluding capital transfers and contributions)	1 435 840	**1 553 676**	**1 553 676**	**236 318**	**236 318**	**129 473**	**106 845**	**83%**	**1 553 676**
Employee costs	484 504	476 961	476 961	33 198	33 198	39 747	(6 548)	-16%	476 961
Remuneration of Councillors	15 669	15 767	15 767	1 342	1 342	1 314	28	2%	15 767
Depreciation, amortisation and impairment	108 530	108 376	108 376	9 031	9 031	9 031	0	0%	108 376
Interest, Dividends and Rent on Land	22 289	27 357	27 357	474	474	2 280	(1 806)	-79%	27 357
Inventory consumed and bulk purchases	565 172	587 114	587 014	59 651	59 651	48 918	10 733	22%	587 014
Transfers and subsidies	478	930	930	10	10	77	(68)	-87%	930
Other expenditure	286 607	404 061	404 161	11 238	11 238	33 680	(22 442)	-67%	404 161
Total Expenditure	1 483 250	**1 620 567**	**1 620 567**	**114 945**	**114 945**	**135 047**	**(20 102)**	**-15%**	**1 620 567**
Surplus/(Deficit)	(47 410)	**(66 891)**	**(66 891)**	**121 373**	**121 373**	**(5 574)**	**126 947**	**-2278%**	**(66 891)**
Transfers and subsidies - capital (monetary allocations)	76 224	77 504	77 504	1 977	1 977	6 459	(4 481)	-69%	77 504
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	28 814	**10 612**	**10 612**	**123 351**	**123 351**	**885**	**122 466**	**13838%**	**10 612**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	28 814	**10 612**	**10 612**	**123 351**	**123 351**	**885**	**122 466**	**13838%**	**10 612**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	28 814	**10 612**	**10 612**	**123 351**	**123 351**	**885**	**122 466**	**13838%**	**10 612**
Capital expenditure & funds sources									
Capital expenditure	162 648	**79 618**	**79 618**	**3 175**	**3 175**	**6 635**	**(3 460)**	**-52%**	**79 618**
Capital transfers recognised	65 857	67 394	67 394	3 175	3 175	5 616	(2 441)	-43%	67 394
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	38 016	–	–	–	–	–	–	–	–
Internally generated funds	58 225	12 224	12 224	–	–	1 019	(1 019)	-100%	12 224
Total sources of capital funds	162 098	**79 618**	**79 618**	**3 175**	**3 175**	**6 635**	**(3 460)**	**-52%**	**79 618**
Financial position									
Total current assets	671 122	335 813	335 913		763 387				(320 656)
Total non current assets	2 456 317	2 558 989	2 558 989		2 450 461				2 671 707
Total current liabilities	372 488	336 466	336 566		368 536				(1 486 718)
Total non current liabilities	337 385	424 507	424 507		451 028				419 226
Community wealth/Equity	2 275 354	2 133 829	2 133 829		2 394 284				2 119 217
Cash flows									
Net cash from (used) operating	2 297 230	140 198	140 198	30 617	30 617	433	(30 183)	-6965%	140 198
Net cash from (used) investing	(78 965)	(91 562)	(91 562)	(3 651)	(3 651)	7 630	11 281	148%	(91 562)
Net cash from (used) financing	(154 253)	(31 566)	(31 566)	(1 370)	(1 370)	(2 631)	(1 260)	48%	(31 566)
Cash/cash equivalents at the month/year end	**2 529 072**	**137 632**	**137 632**	**–**	**259 682**	**125 995**	**(133 687)**	**-106%**	**251 157**
Debtors & creditors analysis	**0 - 30 Days**	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**121 - 150 Days**	**151 - 180 Days**	**181 Days - 1 Year**	**Over 1 Year**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	58 273	116	2 075	26	200	80	213	(746)	60 237

EC108 Kouga - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**551 266**	**602 509**	**602 509**	**126 040**	**126 040**	**50 209**	75 831	151%	**602 509**
Executive and council		847	174	174	(3)	(3)	14	(17)	-121%	174
Finance and administration		550 419	602 335	602 335	126 043	126 043	50 195	75 848	151%	602 335
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**33 069**	**40 638**	**40 638**	**1 777**	**1 777**	**3 386**	(1 609)	-48%	**40 638**
Community and social services		3 442	3 485	3 485	39	39	290	(252)	-87%	3 485
Sport and recreation		10 763	12 755	12 755	1 722	1 722	1 063	659	62%	12 755
Public safety		1 014	1 382	1 382	5	5	115	(110)	-96%	1 382
Housing		14 170	20 291	20 291	–	–	1 691	(1 691)	-100%	20 291
Health		3 680	2 724	2 724	12	12	227	(215)	-95%	2 724
Economic and environmental services		**57 686**	**43 202**	**43 202**	**3 681**	**3 681**	**3 600**	81	2%	**43 202**
Planning and development		13 680	12 391	12 391	1 011	1 011	1 033	(21)	-2%	12 391
Road transport		22 943	12 111	12 111	394	394	1 009	(616)	-61%	12 111
Environmental protection		21 064	18 700	18 700	2 277	2 277	1 558	718	46%	18 700
Trading services		**870 043**	**944 831**	**944 831**	**106 797**	**106 797**	**78 736**	28 062	36%	**944 831**
Energy sources		500 023	549 083	549 083	52 657	52 657	45 757	6 900	15%	549 083
Water management		162 428	177 047	177 047	23 021	23 021	14 754	8 267	56%	177 047
Waste water management		131 073	136 290	136 290	16 430	16 430	11 358	5 072	45%	136 290
Waste management		76 520	82 410	82 410	14 690	14 690	6 867	7 822	114%	82 410
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 512 064**	**1 631 179**	**1 631 179**	**238 296**	**238 296**	**135 932**	**102 364**	**75%**	**1 631 179**
Expenditure - Functional										
Governance and administration		**379 235**	**379 266**	**379 266**	**23 568**	**23 568**	**31 605**	(8 037)	-25%	**379 266**
Executive and council		55 464	49 879	49 879	3 334	3 334	4 157	(822)	-20%	49 879
Finance and administration		322 068	325 576	325 576	19 988	19 988	27 131	(7 143)	-26%	325 576
Internal audit		1 703	3 811	3 811	246	246	318	(72)	-23%	3 811
Community and public safety		**123 380**	**129 014**	**129 014**	**10 101**	**10 101**	**10 751**	(650)	-6%	**129 014**
Community and social services		11 661	14 734	14 734	859	859	1 228	(369)	-30%	14 734
Sport and recreation		65 396	69 434	69 434	6 511	6 511	5 786	725	13%	69 434
Public safety		35 562	33 627	33 627	2 131	2 131	2 802	(671)	-24%	33 627
Housing		9 271	9 226	9 226	540	540	769	(229)	-30%	9 226
Health		1 490	1 993	1 993	61	61	166	(105)	-64%	1 993
Economic and environmental services		**207 030**	**252 578**	**252 578**	**7 127**	**7 127**	**21 048**	(13 921)	-66%	**252 578**
Planning and development		31 079	40 836	40 836	2 275	2 275	3 403	(1 128)	-33%	40 836
Road transport		157 824	192 345	192 345	3 807	3 807	16 029	(12 222)	-76%	192 345
Environmental protection		18 127	19 397	19 397	1 046	1 046	1 616	(571)	-35%	19 397
Trading services		**773 244**	**859 259**	**859 259**	**74 137**	**74 137**	**71 605**	2 532	4%	**859 259**
Energy sources		526 322	590 489	590 489	57 644	57 644	49 207	8 437	17%	590 489
Water management		117 659	133 960	133 960	6 618	6 618	11 163	(4 545)	-41%	133 960
Waste water management		72 114	69 734	69 734	3 094	3 094	5 811	(2 717)	-47%	69 734
Waste management		57 148	65 076	65 076	6 781	6 781	5 423	1 358	25%	65 076
Other		**362**	**450**	**450**	**12**	**12**	**37**	**(26)**	**-69%**	**450**
Total Expenditure - Functional	3	**1 483 250**	**1 620 567**	**1 620 567**	**114 945**	**114 945**	**135 047**	**(20 102)**	**-15%**	**1 620 567**
Surplus/ (Deficit) for the year		**28 814**	**10 612**	**10 612**	**123 351**	**123 351**	**885**	**122 466**	**13838%**	**10 612**

EC108 Kouga - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional	1									
Municipal governance and administration		**551 266**	**602 509**	**602 509**	**126 040**	**126 040**	**50 209**	75 831	151%	**602 509**
Executive and council		847	174	174	(3)	(3)	14	(17)	-121%	174
Mayor and Council		–	–	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief Executive		847	174	174	(3)	(3)	14	(17)	-121%	174
Finance and administration		550 419	602 335	602 335	126 043	126 043	50 195	75 848	151%	602 335
Administrative and Corporate Support		954	499	499	104	104	42	63	151%	499
Asset Management		156	1 000	1 000	–	–	83	(83)	-100%	1 000
Finance		482 109	505 821	505 821	125 781	125 781	42 152	83 630	198%	505 821
Fleet Management		744	192	192	33	33	16	17	106%	192
Human Resources		746	500	500	–	–	42	(42)	-100%	500
Information Technology		40	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		210	–	–	54	54	–	54	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		65 459	94 324	94 324	70	70	7 860	(7 790)	-99%	94 324
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**33 069**	**40 638**	**40 638**	**1 777**	**1 777**	**3 386**	**(1 609)**	**-48%**	**40 638**
Community and social services		**3 442**	**3 485**	**3 485**	**39**	**39**	**290**	**(252)**	**-87%**	**3 485**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		407	451	451	38	38	38	1	2%	451
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		3 035	3 035	3 035	0	0	253	(253)	-100%	3 035
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**10 763**	**12 755**	**12 755**	**1 722**	**1 722**	**1 063**	**659**	**62%**	**12 755**
Beaches and Jetties		7 022	8 719	8 719	1 637	1 637	727	911	125%	8 719
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		8	5	5	–	–	0	(0)	-100%	5
Recreational Facilities		3 733	4 031	4 031	84	84	336	(252)	-75%	4 031
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		**1 014**	**1 382**	**1 382**	**5**	**5**	**115**	**(110)**	**-96%**	**1 382**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		1 014	1 382	1 382	5	5	115	(110)	-96%	1 382
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		**14 170**	**20 291**	**20 291**	**–**	**–**	**1 691**	**(1 691)**	**-100%**	**20 291**
Housing		14 170	20 291	20 291	–	–	1 691	(1 691)	-100%	20 291
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**3 680**	**2 724**	**2 724**	**12**	**12**	**227**	**(215)**	**-95%**	**2 724**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		3 680	2 724	2 724	12	12	227	(215)	-95%	2 724
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**57 686**	**43 202**	**43 202**	**3 681**	**3 681**	**3 600**	**81**	**2%**	**43 202**
Planning and development		**13 680**	**12 391**	**12 391**	**1 011**	**1 011**	**1 033**	**(21)**	**-2%**	**12 391**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		11 771	10 460	10 460	953	953	872	81	9%	10 460
Project Management Unit		1 909	1 931	1 931	59	59	161	(102)	-64%	1 931
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**22 943**	**12 111**	**12 111**	**394**	**394**	**1 009**	**(616)**	**-61%**	**12 111**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		7 221	8 509	8 509	266	266	709	(443)	-62%	8 509
Roads		15 722	3 602	3 602	127	127	300	(173)	-58%	3 602
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**21 064**	**18 700**	**18 700**	**2 277**	**2 277**	**1 558**	**718**	**46%**	**18 700**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		2 562	2 513	2 513	319	319	209	110	52%	2 513
Pollution Control		18 501	16 186	16 186	1 957	1 957	1 349	608	45%	16 186
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**870 043**	**944 831**	**944 831**	**106 797**	**106 797**	**78 736**	**28 062**	**36%**	**944 831**
Energy sources		**500 023**	**549 083**	**549 083**	**52 657**	**52 657**	**45 757**	**6 900**	**15%**	**549 083**
Electricity		500 023	549 083	549 083	52 657	52 657	45 757	6 900	15%	549 083
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**162 428**	**177 047**	**177 047**	**23 021**	**23 021**	**14 754**	**8 267**	**56%**	**177 047**
Water Treatment		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Water Distribution		162 428	177 047	177 047	23 021	23 021	14 754	8 267	56%	177 047
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**131 073**	**136 290**	**136 290**	**16 430**	**16 430**	**11 358**	**5 072**	**45%**	**136 290**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		131 073	136 290	136 290	16 430	16 430	11 358	5 072	45%	136 290
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**76 520**	**82 410**	**82 410**	**14 690**	**14 690**	**6 867**	**7 822**	**114%**	**82 410**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		76 520	82 410	82 410	14 690	14 690	6 867	7 822	114%	82 410
Solid Waste Removal		–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 512 064**	**1 631 179**	**1 631 179**	**238 296**	**238 296**	**135 932**	**102 364**	**75%**	**1 631 179**
Expenditure - Functional										
Municipal governance and administration		**379 235**	**379 266**	**379 266**	**23 568**	**23 568**	**31 605**	**(8 037)**	**-25%**	**379 266**
Executive and council		55 464	49 879	49 879	3 334	3 334	4 157	(822)	-20%	49 879
Mayor and Council		24 161	30 133	30 133	1 944	1 944	2 511	(567)	-23%	30 133
Municipal Manager, Town Secretary and Chief Executive		31 303	19 747	19 747	1 390	1 390	1 646	(255)	-16%	19 747
Finance and administration		322 068	325 576	325 576	19 988	19 988	27 131	(7 143)	-26%	325 576
Administrative and Corporate Support		59 744	43 429	43 429	3 576	3 576	3 619	(43)	-1%	43 429
Asset Management		8 871	12 167	12 114	490	490	1 010	(519)	-51%	12 114
Finance		91 946	111 768	111 821	5 819	5 819	9 318	(3 499)	-38%	111 821
Fleet Management		26 792	18 964	18 964	819	819	1 580	(761)	-48%	18 964
Human Resources		33 813	24 943	24 943	1 187	1 187	2 079	(891)	-43%	24 943
Information Technology		23 165	33 463	33 463	3 293	3 293	2 789	504	18%	33 463
Legal Services		9 887	8 091	8 091	511	511	674	(163)	-24%	8 091

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Marketing, Customer Relations, Publicity and Media Co-ordination		6 583	4 078	4 078	425	425	340	85	25%	4 078
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		14	–	–	–	–	–	–	–	–
Security Services		51 898	57 383	57 383	3 072	3 072	4 782	(1 710)	-36%	57 383
Supply Chain Management		9 355	11 288	11 288	794	794	941	(146)	-16%	11 288
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		1 703	3 811	3 811	246	246	318	(72)	-23%	3 811
Governance Function		1 703	3 811	3 811	246	246	318	(72)	-23%	3 811
Community and public safety		**123 380**	**129 014**	**129 014**	**10 101**	**10 101**	**10 751**	**(650)**	**-6%**	**129 014**
Community and social services		**11 661**	**14 734**	**14 734**	**859**	**859**	**1 228**	**(369)**	**-30%**	**14 734**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		1 575	2 011	2 011	90	90	168	(77)	-46%	2 011
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		1	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		1 421	2 005	2 005	113	113	167	(55)	-33%	2 005
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		8 516	10 719	10 719	656	656	893	(237)	-27%	10 719
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		149	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**65 396**	**69 434**	**69 434**	**6 511**	**6 511**	**5 786**	**725**	**13%**	**69 434**
Beaches and Jetties		14 350	16 071	16 071	271	271	1 339	(1 068)	-80%	16 071
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		33 288	31 190	31 190	4 951	4 951	2 599	2 352	90%	31 190

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Recreational Facilities		6 613	11 056	11 056	647	647	921	(274)	-30%	11 056
Sports Grounds and Stadiums		11 146	11 117	11 117	642	642	926	(285)	-31%	11 117
Public safety		**35 562**	**33 627**	**33 627**	**2 131**	**2 131**	**2 802**	**(671)**	**-24%**	**33 627**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		35 562	33 627	33 627	2 131	2 131	2 802	(671)	-24%	33 627
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		**9 271**	**9 226**	**9 226**	**540**	**540**	**769**	**(229)**	**-30%**	**9 226**
Housing		9 271	9 226	9 226	540	540	769	(229)	-30%	9 226
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**1 490**	**1 993**	**1 993**	**61**	**61**	**166**	**(105)**	**-64%**	**1 993**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		1 490	1 993	1 993	61	61	166	(105)	-64%	1 993
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**207 030**	**252 578**	**252 578**	**7 127**	**7 127**	**21 048**	**(13 921)**	**-66%**	**252 578**
Planning and development		**31 079**	**40 836**	**40 836**	**2 275**	**2 275**	**3 403**	**(1 128)**	**-33%**	**40 836**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		1 827	2 300	2 300	163	163	192	(29)	-15%	2 300
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		3 482	5 095	5 095	65	65	425	(360)	-85%	5 095
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		22 032	28 502	28 502	1 730	1 730	2 375	(645)	-27%	28 502
Project Management Unit		3 738	4 939	4 939	317	317	412	(95)	-23%	4 939
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Road transport		**157 824**	**192 345**	**192 345**	**3 807**	**3 807**	**16 029**	**(12 222)**	**-76%**	**192 345**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		75 917	86 977	86 977	935	935	7 248	(6 313)	-87%	86 977
Roads		81 907	105 368	105 368	2 872	2 872	8 781	(5 909)	-67%	105 368
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**18 127**	**19 397**	**19 397**	**1 046**	**1 046**	**1 616**	**(571)**	**-35%**	**19 397**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		48	70	70	–	–	6	(6)	-100%	70
Pollution Control		18 079	19 327	19 327	1 046	1 046	1 611	(565)	-35%	19 327
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**773 244**	**859 259**	**859 259**	**74 137**	**74 137**	**71 605**	**2 532**	**4%**	**859 259**
Energy sources		**526 322**	**590 489**	**590 489**	**57 644**	**57 644**	**49 207**	**8 437**	**17%**	**590 489**
Electricity		526 322	590 489	590 489	57 644	57 644	49 207	8 437	17%	590 489
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**117 659**	**133 960**	**133 960**	**6 618**	**6 618**	**11 163**	**(4 545)**	**-41%**	**133 960**
Water Treatment		–	17 569	17 569	798	798	1 464	(666)	-45%	17 569
Water Distribution		117 659	116 392	116 392	5 820	5 820	9 699	(3 879)	-40%	116 392
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**72 114**	**69 734**	**69 734**	**3 094**	**3 094**	**5 811**	**(2 717)**	**-47%**	**69 734**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		72 114	63 563	63 563	3 085	3 085	5 297	(2 212)	-42%	63 563
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	6 170	6 170	9	9	514	(505)	-98%	6 170
Waste management		**57 148**	**65 076**	**65 076**	**6 781**	**6 781**	**5 423**	**1 358**	**25%**	**65 076**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		57 148	65 076	65 076	6 781	6 781	5 423	1 358	25%	65 076
Solid Waste Removal		–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**362**	**450**	**450**	**12**	**12**	**37**	**(26)**	**-69%**	**450**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		362	450	450	12	12	37	(26)	-69%	450
Total Expenditure - Functional	3	**1 483 250**	**1 620 567**	**1 620 567**	**114 945**	**114 945**	**135 047**	**(20 102)**	**-15%**	**1 620 567**
Surplus/ (Deficit) for the year		**28 814**	**10 612**	**10 612**	**123 351**	**123 351**	**885**	**122 466**	**13838%**	**10 612**

EC108 Kouga - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		3 118	1 172	1 172	116	116	98	19	19%	1 172
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		481 108	506 821	506 821	125 781	125 781	42 235	83 546	198%	506 821
Vote 4 - COMMUNITY SERVICES		188 998	224 289	224 289	19 067	19 067	18 691	376	2%	224 289
Vote 5 - CIVIL AND WATER SERVICES		311 341	318 871	318 871	39 691	39 691	26 573	13 118	49%	318 871
Vote 6 - ELECTRO/MECHANICAL SERVICES		500 768	549 275	549 275	52 689	52 689	45 773	6 917	15%	549 275
Vote 7 - PLANNING AND DEVELOPMENT		25 534	30 751	30 751	950	950	2 563	(1 612)	-63%	30 751
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	**1 510 866**	**1 631 179**	**1 631 179**	**238 296**	**238 296**	**135 932**	**102 364**	**75%**	**1 631 179**
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 266	18 677	18 677	892	892	1 556	(664)	-43%	18 677
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		166 522	143 290	143 290	11 237	11 237	11 941	(704)	-6%	143 290
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		112 402	135 674	135 674	7 114	7 114	11 306	(4 192)	-37%	135 674
Vote 4 - COMMUNITY SERVICES		319 903	350 869	350 869	21 539	21 539	29 239	(7 700)	-26%	350 869
Vote 5 - CIVIL AND WATER SERVICES		278 326	316 755	316 755	13 118	13 118	26 396	(13 279)	-50%	316 755
Vote 6 - ELECTRO/MECHANICAL SERVICES		555 252	611 240	611 240	58 601	58 601	50 937	7 664	15%	611 240
Vote 7 - PLANNING AND DEVELOPMENT		34 517	44 062	44 062	2 444	2 444	3 672	(1 227)	-33%	44 062
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	**1 483 189**	**1 620 567**	**1 620 567**	**114 945**	**114 945**	**135 047**	**(20 102)**	**-15%**	**1 620 567**
Surplus/ (Deficit) for the year	2	**27 678**	**10 612**	**10 612**	**123 351**	**123 351**	**885**	**122 466**	**13838%**	**10 612**

EC108 Kouga - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
1.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
1.2 - Performance Management		–	–	–	–	–	–	–	–	–
1.3 - Integrated Development		–	–	–	–	–	–	–	–	–
1.4 - Risk and Internal Audit		–	–	–	–	–	–	–	–	–
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Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		**3 118**	**1 172**	**1 172**	**116**	**116**	**98**	19	19%	**1 172**
2.1 - Deputy Municipal Manager		–	–	–	–	–	–	–	–	–
2.2 - Executive Council		–	174	174	–	–	14	(14)	-100%	174
2.3 - Administrative Office Of The Executive Mayor / Spea		847	–	–	–	–	–	–	–	–
2.4 - Administration and Auxiliary Services		–	–	–	–	–	–	–	–	–
2.5 - Communications		1 525	499	499	116	116	42	75	180%	499
2.6 - Human Resources Management		–	–	–	–	–	–	–	–	–
2.7 - Information Communication Technology (ICT)		746	500	500	–	–	42	(42)	-100%	500
2.8 - Legal Services		–	–	–	–	–	–	–	–	–
2.9 - Strategic Projects		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		**481 108**	**506 821**	**506 821**	**125 781**	**125 781**	**42 235**	83 546	198%	**506 821**
3.1 - Chief Financial Officer		–	–	–	–	–	–	–	–	–
3.2 - Assets; Funding And Investments Management		133 650	137 400	137 400	57 250	57 250	11 450	45 800	400%	137 400
3.3 - Budget And Treasury		156	1 000	1 000	–	–	83	(83)	-100%	1 000
3.4 - Expenditure		17 457	19 003	19 003	1 257	1 257	1 584	(327)	-21%	19 003
3.5 - Revenue		350	329	329	24	24	27	(4)	-14%	329
3.6 - Supply Chain Management		329 494	349 089	349 089	67 251	67 251	29 091	38 161	131%	349 089
3.7 - Economic Development And Tourism		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		**188 998**	**224 289**	**224 289**	**19 067**	**19 067**	**18 691**	376	2%	**224 289**
4.1 - Director:Community Services		–	–	–	–	–	–	–	–	–
4.2 - Disaster Management And Fire Services		–	–	–	–	–	–	–	–	–
4.3 - Parks And Community Amenities		1 014	1 382	1 382	5	5	115	(110)	-96%	1 382
4.4 - Safety And Security		16 768	18 754	18 754	2 080	2 080	1 563	517	33%	18 754
4.5 - Waste And Environmental Management		72 515	102 833	102 833	324	324	8 569	(8 246)	-96%	102 833
		98 701	101 320	101 320	16 659	16 659	8 443	8 215	97%	101 320
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Vote 5 - CIVIL AND WATER SERVICES		**311 341**	**318 871**	**318 871**	**39 691**	**39 691**	**26 573**	13 118	49%	**318 871**
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		–	–	–	–	–	–	–	–	–
5.3 - Roads and Stormwater		–	–	–	–	–	–	–	–	–
5.4 - Project Management Unit (PMU)		15 722	3 602	3 602	127	127	300	(173)	-58%	3 602
5.5 - Sanitation		1 909	1 931	1 931	59	59	161	(102)	-64%	1 931
5.6 - Sewerage		–	–	–	–	–	–	–	–	–
5.7 - Wastewater Treatment Works (WWTW)		131 283	136 290	136 290	16 484	16 484	11 358	5 126	45%	136 290
5.8 - Water		–	–	–	–	–	–	–	–	–
5.9 - Water Treatment Works (WTW)		162 428	177 047	177 047	23 021	23 021	14 754	8 267	56%	177 047
5.10 - Water Services Authority (WSA)		–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		**500 768**	**549 275**	**549 275**	**52 689**	**52 689**	**45 773**	6 917	15%	**549 275**
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–
6.3 - Electrical:Jeffreys Bay		–	–	–	–	–	–	–	–	–
6.4 - Electrical:Humansdorp		500 023	549 083	549 083	52 657	52 657	45 757	6 900	15%	549 083
6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster E		–	–	–	–	–	–	–	–	–
6.6 - Renewable, Control and Special Projects		–	–	–	–	–	–	–	–	–
6.7 - Fleet and Workshop		–	–	–	–	–	–	–	–	–
6.8 - Mechanical		744	192	192	33	33	16	17	106%	192
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Vote 7 - PLANNING AND DEVELOPMENT		**25 534**	**30 751**	**30 751**	**950**	**950**	**2 563**	(1 612)	-63%	**30 751**
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	–	–	–	–	–
7.3 - Human Settlement		916	879	879	103	103	73	30	41%	879
7.4 - Land and Property Administration		14 170	20 291	20 291	–	–	1 691	(1 691)	-100%	20 291
7.5 - Town and Regional Planning		–	–	–	–	–	–	–	–	–
		10 448	9 581	9 581	847	847	798	49	6%	9 581
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Total Revenue by Vote	2	**1 510 866**	**1 631 179**	**1 631 179**	**238 296**	**238 296**	**135 932**	102 364	75%	**1 631 179**
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**16 266**	**18 677**	**18 677**	**892**	**892**	**1 556**	(664)	-43%	**18 677**
1.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
1.2 - Performance Management		9 973	9 624	9 624	267	267	802	(535)	-67%	9 624
1.3 - Integrated Development		2 708	2 941	2 941	217	217	245	(28)	-12%	2 941
1.4 - Risk and Internal Audit		1 827	2 300	2 300	163	163	192	(29)	-15%	2 300
		1 758	3 811	3 811	246	246	318	(72)	-23%	3 811
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Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		**166 522**	**143 290**	**143 290**	**11 237**	**11 237**	**11 941**	(704)	-6%	**143 290**
2.1 - Deputy Municipal Manager		–	–	–	–	–	–	–	–	–
2.2 - Executive Council		12 285	5 421	5 421	419	419	452	(32)	-7%	5 421
2.3 - Administrative Office Of The Executive Mayor / Spea		23 442	22 474	22 474	2 074	2 074	1 873	201	11%	22 474
2.4 - Administration and Auxiliary Services		4 150	4 985	4 985	322	322	415	(93)	-22%	4 985
2.5 - Communications		55 387	39 000	39 000	3 060	3 060	3 250	(190)	-6%	39 000
2.6 - Human Resources Management		1 285	1 599	1 599	101	101	133	(33)	-24%	1 599
2.7 - Information Communication Technology (ICT)		33 813	24 943	24 943	1 187	1 187	2 079	(891)	-43%	24 943
2.8 - Legal Services		23 165	33 463	33 463	3 293	3 293	2 789	504	18%	33 463
2.9 - Strategic Projects		9 888	8 091	8 091	511	511	674	(163)	-24%	8 091
		3 107	3 314	3 314	269	269	276	(7)	-3%	3 314
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		**112 402**	**135 674**	**135 674**	**7 114**	**7 114**	**11 306**	(4 192)	-37%	**135 674**
3.1 - Chief Financial Officer		–	–	–	–	–	–	–	–	–
3.2 - Assets; Funding And Investments Management		5 064	2 887	2 887	503	503	241	262	109%	2 887
3.3 - Budget And Treasury		8 853	12 167	12 114	490	490	1 010	(519)	-51%	12 114
3.4 - Expenditure		27 758	13 221	13 274	2 148	2 148	1 106	1 042	94%	13 274
3.5 - Revenue		7 893	9 333	9 333	172	172	778	(605)	-78%	9 333
3.6 - Supply Chain Management		41 033	68 656	68 656	2 214	2 214	5 721	(3 507)	-61%	68 656
3.7 - Economic Development And Tourism		9 355	11 288	11 288	794	794	941	(146)	-16%	11 288
		12 446	18 121	18 121	792	792	1 510	(718)	-48%	18 121
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Vote 4 - COMMUNITY SERVICES		**319 903**	**350 869**	**350 869**	**21 539**	**21 539**	**29 239**	(7 700)	-26%	**350 869**
4.1 - Director:Community Services		–	–	–	–	–	–	–	–	–
4.2 - Disaster Management And Fire Services		6 854	6 582	6 582	464	464	549	(85)	-15%	6 582
4.3 - Parks And Community Amenities		37 272	35 932	35 932	2 245	2 245	2 994	(750)	-25%	35 932
4.4 - Safety And Security		73 131	77 601	77 601	7 063	7 063	6 467	596	9%	77 601
4.5 - Waste And Environmental Management		127 814	144 360	144 360	4 007	4 007	12 030	(8 023)	-67%	144 360
		74 832	86 395	86 395	7 761	7 761	7 200	561	8%	86 395
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Vote 5 - CIVIL AND WATER SERVICES		**278 326**	**316 755**	**316 755**	**13 118**	**13 118**	**26 396**	(13 279)	-50%	**316 755**
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		3 350	3 586	3 586	273	273	299	(26)	-9%	3 586
5.3 - Roads and Stormwater		573	680	680	37	37	57	(20)	-35%	680
5.4 - Project Management Unit (PMU)		81 907	105 368	105 368	2 872	2 872	8 781	(5 909)	-67%	105 368
5.5 - Sanitation		3 738	4 939	4 939	317	317	412	(95)	-23%	4 939
5.6 - Sewerage		5 461	5 645	5 645	219	219	470	(252)	-54%	5 645
5.7 - Wastewater Treatment Works (WWTW)		66 653	57 918	57 918	2 866	2 866	4 826	(1 960)	-41%	57 918
5.8 - Water		–	6 170	6 170	9	9	514	(505)	-98%	6 170
5.9 - Water Treatment Works (WTW)		116 644	114 879	114 879	5 727	5 727	9 573	(3 846)	-40%	114 879
5.10 - Water Services Authority (WSA)		–	17 569	17 569	798	798	1 464	(666)	-45%	17 569
Vote 6 - ELECTRO/MECHANICAL SERVICES		**555 252**	**611 240**	**611 240**	**58 601**	**58 601**	**50 937**	7 664	15%	**611 240**
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		2 849	2 003	2 003	200	200	167	33	20%	2 003
6.3 - Electrical:Jeffreys Bay		–	–	–	–	–	–	–	–	–
6.4 - Electrical:Humansdorp		521 486	584 310	582 310	57 304	57 304	48 526	8 779	18%	582 310

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster E		–	844	844	–	–	70	(70)	-100%	844
6.6 - Renewable, Control and Special Projects		–	–	–	–	–	–	–	–	–
6.7 - Fleet and Workshop		–	–	–	–	–	–	–	–	–
6.8 - Mechanical		26 779	18 964	18 964	819	819	1 580	(761)	-48%	18 964
		4 138	5 120	7 120	277	277	593	(316)	-53%	7 120
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Vote 7 - PLANNING AND DEVELOPMENT		**34 517**	**44 062**	**44 062**	**2 444**	**2 444**	**3 672**	(1 227)	-33%	**44 062**
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–
7.2 - Building Control		2 765	2 445	2 445	188	188	204	(16)	-8%	2 445
7.3 - Human Settlement		469	235	235	9	9	20	(11)	-56%	235
7.4 - Land and Property Administration		7 957	9 226	9 226	540	540	769	(229)	-30%	9 226
7.5 - Town and Regional Planning		2 414	4 569	4 569	24	24	381	(357)	-94%	4 569
		20 912	27 587	27 587	1 684	1 684	2 299	(615)	-27%	27 587
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 9 - [NAME OF VOTE 9]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 12 - [NAME OF VOTE 12]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 13 - [NAME OF VOTE 13]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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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	1 483 189	1 620 567	1 620 567	114 945	114 945	135 047	(20 102)	-15%	1 620 567
Surplus/(Deficit) for the year	2	27 678	10 612	10 612	123 351	123 351	885	122 466	13838%	10 612

EC108 Kouga - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		479 246	518 755	518 755	45 952	45 952	43 230	2 722	6%	518 755
Service charges - Water		119 941	126 386	126 386	10 422	10 422	10 532	(110)	-1%	126 386
Service charges - Waste Water Management		74 642	78 477	78 477	6 812	6 812	6 540	272	4%	78 477
Service charges - Waste management		52 521	56 574	56 574	4 789	4 789	4 715	75	2%	56 574
Sale of Goods and Rendering of Services		10 967	10 710	10 710	794	794	892	(98)	-11%	10 710
Agency services		3 714	4 782	4 782	–	–	399	(399)	-100%	4 782
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		12 818	11 337	11 337	1 172	1 172	945	227	24%	11 337
Interest earned from Current and Non Current Assets		15 092	17 086	17 086	1 210	1 210	1 424	(214)	-15%	17 086
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		5 084	4 528	4 528	188	188	377	(190)	-50%	4 528
Licence and permits		2 920	2 998	2 998	204	204	250	(46)	-18%	2 998
Special rating levies		–	15 956	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–
Development Charges		3 131	4 000	4 000	1 602	1 602	333	1 269	381%	4 000
Operational Revenue		3 656	3 066	3 066	173	173	256	(82)	-32%	3 066
Non-Exchange Revenue									–	
Property rates		321 482	326 717	342 673	66 179	66 179	28 556	37 623	132%	342 673
Surcharges and Taxes		20 989	25 399	25 399	3 046	3 046	2 117	929	44%	25 399
Fines, penalties and forfeits		66 689	94 988	94 988	166	166	7 916	(7 750)	-98%	94 988
Licences or permits		3 417	3 296	3 296	937	937	275	663	241%	3 296
Transfer and subsidies - Operational		216 521	223 742	223 742	88 728	88 728	18 645	70 082	376%	223 742
Interest		3 610	3 551	3 551	301	301	296	5	2%	3 551
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		19 341	21 327	21 327	3 643	3 643	1 777	1 866	105%	21 327
Gains on disposal of Fixed and Intangible Assets		60	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 435 840**	**1 553 676**	**1 553 676**	**236 318**	**236 318**	**129 473**	**106 845**	**83%**	**1 553 676**
Expenditure										
Employee related costs		484 504	476 961	476 961	33 198	33 198	39 747	(6 548)	-16%	476 961
Remuneration of councillors		15 669	15 767	15 767	1 342	1 342	1 314	28	2%	15 767
Bulk purchases - electricity		459 058	484 306	484 306	52 789	52 789	40 359	12 431	31%	484 306
Inventory consumed		106 114	102 809	102 709	6 862	6 862	8 559	(1 697)	-20%	102 709
Debt impairment		60 514	102 023	102 023	–	–	8 502	(8 502)	-100%	102 023
Depreciation, amortisation and impairment		108 530	108 376	108 376	9 031	9 031	9 031	0	0%	108 376
Interest, Dividends and Rent on Land		22 289	27 357	27 357	474	474	2 280	(1 806)	-79%	27 357
Contracted services		93 896	155 487	155 449	2 590	2 590	12 954	(10 364)	-80%	155 449
Transfers and subsidies		478	930	930	10	10	77	(68)	-87%	930
Irrecoverable debts written off		–	29 394	29 394	2 172	2 172	2 449	(277)	-11%	29 394
Operational costs		93 312	101 540	101 678	6 476	6 476	8 473	(1 997)	-24%	101 678
Disposal of Fixed and Intangible Assets		1 980	–	–	–	–	–	–	–	–
Other Losses		36 906	15 617	15 617	–	–	1 301	(1 301)	-100%	15 617
Total Expenditure		**1 483 250**	**1 620 567**	**1 620 567**	**114 945**	**114 945**	**135 047**	**(20 102)**	**-15%**	**1 620 567**
Surplus/(Deficit)		**(47 410)**	**(66 891)**	**(66 891)**	**121 373**	**121 373**	**(5 574)**	**126 947**	**-2278%**	**(66 891)**
Transfers and subsidies - capital (monetary allocations)		76 224	77 504	77 504	1 977	1 977	6 459	(4 481)	**-69%**	77 504
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**28 814**	**10 612**	**10 612**	**123 351**	**123 351**	**885**			**10 612**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**28 814**	**10 612**	**10 612**	**123 351**	**123 351**	**885**			**10 612**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**28 814**	**10 612**	**10 612**	**123 351**	**123 351**	**885**			**10 612**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/(Deficit) for the year		**28 814**	**10 612**	**10 612**	**123 351**	**123 351**	**885**			**10 612**

EC108 Kouga - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description R thousands	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-year expenditure to be appropriated	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		2 241	1 500	1 500	–	–	125	(125)	-100%	1 500
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		1 709	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		1 422	955	955	–	–	80	(80)	-100%	955
Vote 5 - CIVIL AND WATER SERVICES		105 493	67 218	67 218	3 175	3 175	5 601	(2 427)	-43%	67 218
Vote 6 - ELECTRO/MECHANICAL SERVICES		42 324	9 374	9 374	–	–	781	(781)	-100%	9 374
Vote 7 - PLANNING AND DEVELOPMENT		6 345	–	–	–	–	–	–	–	–
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	4,7	**159 534**	**79 047**	**79 047**	**3 175**	**3 175**	**6 587**	**(3 412)**	**-52%**	**79 047**
Single-year expenditure to be appropriated	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		884	391	391	–	–	33	(33)	-100%	391
Vote 5 - CIVIL AND WATER SERVICES		–	180	180	–	–	15	(15)	-100%	180
Vote 6 - ELECTRO/MECHANICAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 7 - PLANNING AND DEVELOPMENT		2 230	–	–	–	–	–	–	–	–
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	4	3 114	571	571	–	–	48	**(48)**	**-100%**	571
Total Capital Expenditure - Vote	**3**	**162 648**	**79 618**	**79 618**	**3 175**	**3 175**	**6 635**	**(3 460)**	**-52%**	**79 618**
Capital Expenditure - Functional										
Governance and administration		**4 203**	**1 500**	**1 500**	**–**	**–**	**125**	(125)	-100%	**1 500**
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		4 203	1 500	1 500	–	–	125	(125)	-100%	1 500
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**6 319**	**1 346**	**1 346**	**–**	**–**	**112**	(112)	-100%	**1 346**
Community and social services		–	391	391	–	–	33	(33)	-100%	391
Sport and recreation		334	–	–	–	–	–	–	–	–
Public safety		1 390	955	955	–	–	80	(80)	-100%	955
Housing		4 595	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**81 688**	**23 717**	**23 717**	**3 175**	**3 175**	**1 976**	1 198	61%	**23 717**
Planning and development		7 314	9 642	9 642	1 455	1 455	803	652	81%	9 642
Road transport		74 374	14 075	14 075	1 719	1 719	1 173	547	47%	14 075
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**70 438**	**53 055**	**53 055**	**–**	**–**	**4 421**	(4 421)	-100%	**53 055**
Energy sources		41 831	9 374	9 374	–	–	781	(781)	-100%	9 374
Water management		11 743	15 722	15 722	–	–	1 310	(1 310)	-100%	15 722
Waste water management		16 864	27 959	27 959	–	–	2 330	(2 330)	-100%	27 959
Waste management		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**162 648**	**79 618**	**79 618**	**3 175**	**3 175**	**6 635**	**(3 460)**	**-52%**	**79 618**
Funded by:										
National Government		52 232	48 404	48 404	3 175	3 175	4 034	(859)	-21%	48 404
Provincial Government		12 670	18 036	18 036	–	–	1 503	(1 503)	-100%	18 036
District Municipality		955	955	955	–	–	80	(80)	-100%	955
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**65 857**	**67 394**	**67 394**	**3 175**	**3 175**	**5 616**	**(2 441)**	**-43%**	**67 394**
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing	6	38 016	–	–	–	–	–	–	–	–
Internally generated funds		58 225	12 224	12 224	–	–	1 019	(1 019)	-100%	12 224
Total Capital Funding	7	**162 098**	**79 618**	**79 618**	**3 175**	**3 175**	**6 635**	**(3 460)**	**-52%**	**79 618**

EC108 Kouga - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
1.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
1.2 - Performance Management		–	–	–	–	–	–	–	–	–
1.3 - Integrated Development		–	–	–	–	–	–	–	–	–
1.4 - Risk and Internal Audit		–	–	–	–	–	–	–	–	–
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Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		**2 241**	**1 500**	**1 500**	**–**	**–**	**125**	(125)	-100%	**1 500**
2.1 - Deputy Municipal Manager		–	–	–	–	–	–	–	–	–
2.2 - Executive Council		–	–	–	–	–	–	–	–	–
2.3 - Administrative Office Of The Executive Mayor / Speaker		–	–	–	–	–	–	–	–	–
2.4 - Administration and Auxiliary Services		–	–	–	–	–	–	–	–	–
2.5 - Communications		307	–	–	–	–	–	–	–	–
2.6 - Human Resources Management		–	–	–	–	–	–	–	–	–
2.7 - Information Communication Technology (ICT)		26	–	–	–	–	–	–	–	–
2.8 - Legal Services		1 892	1 500	1 500	–	–	125	(125)	-100%	1 500
2.9 - Strategic Projects		17	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		**1 709**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
3.1 - Chief Financial Officer		–	–	–	–	–	–	–	–	–
3.2 - Assets; Funding And Investments Management		–	–	–	–	–	–	–	–	–
3.3 - Budget And Treasury		152	–	–	–	–	–	–	–	–
3.4 - Expenditure		126	–	–	–	–	–	–	–	–
3.5 - Revenue		87	–	–	–	–	–	–	–	–
3.6 - Supply Chain Management		907	–	–	–	–	–	–	–	–
3.7 - Economic Development And Tourism		163	–	–	–	–	–	–	–	–
		273	–	–	–	–	–	–	–	–
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Vote 4 - COMMUNITY SERVICES		**1 422**	**955**	**955**	**–**	**–**	**80**	(80)	-100%	**955**
4.1 - Director:Community Services		–	–	–	–	–	–	–	–	–
4.2 - Disaster Management And Fire Services		–	–	–	–	–	–	–	–	–
4.3 - Parks And Community Amenities		1 390	955	955	–	–	80	(80)	-100%	955
4.4 - Safety And Security		–	–	–	–	–	–	–	–	–
4.5 - Waste And Environmental Management		33	–	–	–	–	–	–	–	–
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Vote 5 - CIVIL AND WATER SERVICES		**105 493**	**67 218**	**67 218**	**3 175**	**3 175**	**5 601**	(2 427)	-43%	**67 218**
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		–	–	–	–	–	–	–	–	–
5.3 - Roads and Stormwater		–	–	–	–	–	–	–	–	–
5.4 - Project Management Unit (PMU)		73 824	14 075	14 075	1 719	1 719	1 173	547	47%	14 075
5.5 - Sanitation		3 061	9 462	9 462	1 455	1 455	788	667	85%	9 462
5.6 - Sewerage		–	440	440	–	–	37	(37)	-100%	440
5.7 - Wastewater Treatment Works (WWTW)		16 864	26 592	26 592	–	–	2 216	(2 216)	-100%	26 592
5.8 - Water		–	926	926	–	–	77	(77)	-100%	926
5.9 - Water Treatment Works (WTW)		11 743	15 088	15 088	–	–	1 257	(1 257)	-100%	15 088
5.10 - Water Services Authority (WSA)		–	634	634	–	–	53	(53)	-100%	634
Vote 6 - ELECTRO/MECHANICAL SERVICES		**42 324**	**9 374**	**9 374**	**–**	**–**	**781**	(781)	-100%	**9 374**
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–
6.3 - Electrical:Jeffreys Bay		–	–	–	–	–	–	–	–	–
6.4 - Electrical:Humansdorp		41 831	9 374	9 374	–	–	781	(781)	-100%	9 374
6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster Bay		–	–	–	–	–	–	–	–	–

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
6.6 - Renewable, Control and Special Projects		–	–	–	–	–	–	–	–	–
6.7 - Fleet and Workshop		–	–	–	–	–	–	–	–	–
6.8 - Mechanical		494	–	–	–	–	–	–	–	–
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Vote 7 - PLANNING AND DEVELOPMENT		**6 345**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	–	–	–	–	–
7.3 - Human Settlement		–	–	–	–	–	–	–	–	–
7.4 - Land and Property Administration		4 595	–	–	–	–	–	–	–	–
7.5 - Town and Regional Planning		1 750	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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Vote 11 - [NAME OF VOTE 11]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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Vote 12 - [NAME OF VOTE 12]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Capital multi-year expenditure sub-total		**159 534**	**79 047**	**79 047**	**3 175**	**3 175**	**6 587**	(3 412)	-52%	**79 047**
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
1.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
1.2 - Performance Management		–	–	–	–	–	–	–	–	–
1.3 - Integrated Development		–	–	–	–	–	–	–	–	–
1.4 - Risk and Internal Audit		–	–	–	–	–	–	–	–	–
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Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
2.1 - Deputy Municipal Manager		–	–	–	–	–	–	–	–	–
2.2 - Executive Council		–	–	–	–	–	–	–	–	–
2.3 - Administrative Office Of The Executive Mayor / Speaker		–	–	–	–	–	–	–	–	–
2.4 - Administration and Auxiliary Services		–	–	–	–	–	–	–	–	–
2.5 - Communications		–	–	–	–	–	–	–	–	–
2.6 - Human Resources Management		–	–	–	–	–	–	–	–	–
2.7 - Information Communication Technology (ICT)		–	–	–	–	–	–	–	–	–
2.8 - Legal Services		–	–	–	–	–	–	–	–	–
2.9 - Strategic Projects		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–	–	–
3.1 - Chief Financial Officer		–	–	–	–	–	–	–	–	–
3.2 - Assets; Funding And Investments Management		–	–	–	–	–	–	–	–	–
3.3 - Budget And Treasury		–	–	–	–	–	–	–	–	–
3.4 - Expenditure		–	–	–	–	–	–	–	–	–
3.5 - Revenue		–	–	–	–	–	–	–	–	–
3.6 - Supply Chain Management		–	–	–	–	–	–	–	–	–
3.7 - Economic Development And Tourism		–	–	–	–	–	–	–	–	–
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Vote 4 - COMMUNITY SERVICES		**884**	**391**	**391**	**–**	**–**	**33**	(33)	-100%	**391**
4.1 - Director:Community Services		–	–	–	–	–	–	–	–	–
4.2 - Disaster Management And Fire Services		–	–	–	–	–	–	–	–	–
4.3 - Parks And Community Amenities		–	–	–	–	–	–	–	–	–
4.4 - Safety And Security		334	391	391	–	–	33	(33)	-100%	391
4.5 - Waste And Environmental Management		550	–	–	–	–	–	–	–	–
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Vote 5 - CIVIL AND WATER SERVICES		**–**	**180**	**180**	**–**	**–**	**15**	(15)	-100%	**180**
5.1 - Director:Civil and Water Services		–	–	–	–	–	–	–	–	–
5.2 - Management and Administration		–	–	–	–	–	–	–	–	–
5.3 - Roads and Stormwater		–	–	–	–	–	–	–	–	–
5.4 - Project Management Unit (PMU)		–	–	–	–	–	–	–	–	–
5.5 - Sanitation		–	180	180	–	–	15	(15)	-100%	180
5.6 - Sewerage		–	–	–	–	–	–	–	–	–
5.7 - Wastewater Treatment Works (WWTW)		–	–	–	–	–	–	–	–	–
5.8 - Water		–	–	–	–	–	–	–	–	–
5.9 - Water Treatment Works (WTW)		–	–	–	–	–	–	–	–	–
5.10 - Water Services Authority (WSA)		–	–	–	–	–	–	–	–	–
Vote 6 - ELECTRO/MECHANICAL SERVICES		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
6.1 - Director:Electro/Mechanical Services		–	–	–	–	–	–	–	–	–
6.2 - Management and Administration		–	–	–	–	–	–	–	–	–
6.3 - Electrical:Jeffreys Bay		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
6.8 - Mechanical		–	–	–	–	–	–	–	–	–
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Vote 7 - PLANNING AND DEVELOPMENT		**2 230**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
7.1 - Director:Planning and Development		–	–	–	–	–	–	–	–	–
7.2 - Building Control		–	–	–	–	–	–	–	–	–
7.3 - Human Settlement		–	–	–	–	–	–	–	–	–
7.4 - Land and Property Administration		–	–	–	–	–	–	–	–	–
7.5 - Town and Regional Planning		2 230	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Capital single-year expenditure sub-total		3 114	571	571	–	–	48	(48)	-100%	571
Total Capital Expenditure		162 648	79 618	79 618	3 175	3 175	6 635	(3 460)	-52%	79 618

EC108 Kouga - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description R thousands	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		234 097	137 632	137 632	259 682	120 562
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		327 229	79 549	63 593	361 924	(549 627)
Receivables from non-exchange transactions		41 711	78 695	94 650	74 899	(292 064)
Current portion of non-current receivables		–	–	–	–	–
Inventory		26 994	24 825	24 925	24 753	134 693
VAT Receivable		39 209	11 967	11 967	41 201	262 636
Other current assets		1 883	3 145	3 145	927	3 145
Total current assets		**671 122**	**335 813**	**335 913**	**763 387**	**(320 656)**
Non current assets						
Investments		–	–	–	–	–
Investment property		246 290	246 427	246 427	246 290	246 427
Property, plant and equipment		2 209 693	2 312 350	2 312 350	2 203 844	2 425 068
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		334	212	212	327	212
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**2 456 317**	**2 558 989**	**2 558 989**	**2 450 461**	**2 671 707**
TOTAL ASSETS		**3 127 440**	**2 894 802**	**2 894 902**	**3 213 848**	**2 351 051**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		27 964	23 178	23 178	26 593	(8 388)
Consumer deposits		38 527	34 505	34 505	38 914	34 505
Trade and other payables from exchange transactions		224 960	237 250	237 350	189 459	(1 399 425)
Trade and other payables from non-exchange transactions		4 138	–	–	27 139	80 879
Provision		41 772	31 256	31 256	31 256	31 256
VAT Payable		35 410	2 344	2 344	47 243	(233 477)
Other current liabilities		(283)	7 933	7 933	7 933	7 933
Total current liabilities		**372 488**	**336 466**	**336 566**	**368 536**	**(1 486 718)**
Non current liabilities						
Financial liabilities		187 494	170 195	170 195	201 636	169 835
Provision		123 665	125 734	125 734	120 814	120 814
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		26 226	128 578	128 578	128 578	128 578
Total non current liabilities		**337 385**	**424 507**	**424 507**	**451 028**	**419 226**
TOTAL LIABILITIES		**709 873**	**760 973**	**761 073**	**819 564**	**(1 067 491)**
NET ASSETS	2	**2 417 567**	**2 133 829**	**2 133 829**	**2 394 284**	**3 418 542**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 270 042	2 110 329	2 110 329	2 387 370	2 099 717
Reserves and funds		5 312	23 500	23 500	6 914	19 500
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 275 354**	**2 133 829**	**2 133 829**	**2 394 284**	**2 119 217**

EC108 Kouga - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		312 433	313 755	313 755	32 704	32 704	26 146	6 558	25%	313 755
Service charges		800 910	901 563	901 563	62 061	62 061	75 130	(13 070)	-17%	901 563
Other revenue		2 189 758	116 720	116 720	17 680	17 680	9 727	7 954	82%	116 720
Transfers and Subsidies - Operational		214 639	223 742	223 742	89 201	89 201	18 645	70 556	378%	223 742
Transfers and Subsidies - Capital		37 917	77 504	77 504	16 097	16 097	6 459	9 638	149%	77 504
Interest		2 054	17 086	17 086	1 364	1 364	–	1 364	–	17 086
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(1 252 472)	(1 482 934)	(1 482 934)	(188 016)	(188 016)	(133 404)	54 612	-41%	(1 482 934)
Finance charges		(8 008)	(26 308)	(26 308)	(474)	(474)	(2 192)	(1 718)	78%	(26 308)
Transfers and Subsidies		–	(930)	(930)	–	–	(78)	(78)	100%	(930)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**2 297 230**	**140 198**	**140 198**	**30 617**	**30 617**	**433**	**(30 183)**	**-6965%**	**140 198**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(78 965)	(91 562)	(91 562)	(3 651)	(3 651)	7 630	11 281	148%	(91 562)
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(78 965)**	**(91 562)**	**(91 562)**	**(3 651)**	**(3 651)**	**7 630**	**11 281**	**148%**	**(91 562)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		(124 243)	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		(30 011)	(31 566)	(31 566)	(1 370)	(1 370)	(2 631)	(1 260)	48%	(31 566)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(154 253)**	**(31 566)**	**(31 566)**	**(1 370)**	**(1 370)**	**(2 631)**	**(1 260)**	**48%**	**(31 566)**
NET INCREASE/ (DECREASE) IN CASH HELD		**2 064 012**	**17 070**	**17 070**	**25 596**	**25 596**	**5 433**			**17 070**
Cash/cash equivalents at the year begin:		**465 060**	**120 562**	**120 562**		**234 087**	**120 562**			**234 087**
Cash/cash equivalents at the year end:		**2 529 072**	**137 632**	**137 632**		**259 682**	**125 995**			**251 157**

EC108 Kouga - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		3 118	2 978	2 978	48	48	248	(200)	-81%	2 978
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		1 250	340	340	87	87	28	59	208%	340
Electricity Distribution Revenue for Services		100 489	109 990	109 990	9 352	9 352	9 166	186	2%	109 990
Electricity Sales		375 208	415 712	415 712	27 446	27 446	34 643	(7 196)	-21%	415 712
Joint Pole Usage		–	–	–	–	–	–	–	–	–
Meter Compliance Testing		–	–	–	–	–	–	–	–	–
Meter Reading Fees		–	–	–	–	–	–	–	–	–
Notice Revenues		–	–	–	–	–	–	–	–	–
Temporary Service Plant		–	–	–	–	–	–	–	–	–
Total Service charges - Electricity		**480 064**	**529 020**	**529 020**	**36 933**	**36 933**	**44 085**	**(7 152)**	**-16%**	**529 020**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (50 kwh per indigent household per month)		(819)	(10 265)	(10 265)	9 019	9 019	(855)	9 874	-1154%	(10 265)
Net Service charges - Electricity		**479 246**	**518 755**	**518 755**	**45 952**	**45 952**	**43 230**	**2 722**	**6%**	**518 755**
Service charges - Water	6									
Agricultural and Rural Water Service		–	–	–	–	–	–	–	–	–
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Disconnection		1 297	356	356	72	72	30	43	144%	356
Industrial Water		–	–	–	–	–	–	–	–	–
Meter Reading Fees		–	–	–	–	–	–	–	–	–
Sale		85 224	150 659	150 659	(46 127)	(46 127)	12 555	(58 682)	-467%	150 659
Urban Higher Level Service		–	–	–	–	–	–	–	–	–
Total Service charges - Water		**86 521**	**151 015**	**151 015**	**(46 055)**	**(46 055)**	**12 585**	**(58 639)**	**-466%**	**151 015**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		33 420	(24 629)	(24 629)	56 477	56 477	(2 052)	58 529	-2852%	(24 629)
Net Service charges - Water		**119 941**	**126 386**	**126 386**	**10 422**	**10 422**	**10 532**	**(110)**	**-1%**	**126 386**
Service charges - Waste Water Management	6									
Agricultural and Rural		–	–	–	–	–	–	–	–	–
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		214	18	18	54	54	1	53	3592%	18
Higher Level Service		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Industrial Effluent		–	–	–	–	–	–	–	–	–
Industrial Waste Water		–	–	–	–	–	–	–	–	–
Pump/Removal of Waste Water		2 035	2 862	2 862	133	133	238	(106)	-44%	2 862
Sanitation Charges		50 291	91 008	91 008	(30 169)	(30 169)	7 584	(37 753)	-498%	91 008
Treatment of Effluent		–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management		**52 540**	**93 887**	**93 887**	**(29 982)**	**(29 982)**	**7 824**	**(37 806)**	**-483%**	**93 887**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (free sanitation service to indigent households)		22 102	(15 410)	(15 410)	36 794	36 794	(1 284)	38 079	-2965%	(15 410)
Net Service charges - Waste Water Management		**74 642**	**78 477**	**78 477**	**6 812**	**6 812**	**6 540**	**272**	**4%**	**78 477**
Service charges - Waste Management	6									
Availability Charges		–	–	–	–	–	–	–	–	–
Carrier Bags		–	–	–	–	–	–	–	–	–
Disposal Facilities		–	1 889	1 889	–	–	157	(157)	-100%	1 889
Refuse Bags		–	–	–	–	–	–	–	–	–
Refuse Removal		40 295	77 840	77 840	(33 478)	(33 478)	6 487	(39 965)	-616%	77 840
Skip		–	–	–	–	–	–	–	–	–
Waste Bins		–	–	–	–	–	–	–	–	–
Total refuse removal revenue		**40 295**	**79 728**	**79 728**	**(33 478)**	**(33 478)**	**6 644**	**(40 122)**	**-604%**	**79 728**
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (removed once a week to indigent households)		12 227	(23 154)	(23 154)	38 267	38 267	(1 930)	40 197	-2083%	(23 154)
Net Service charges - Waste Management		**52 521**	**56 574**	**56 574**	**4 789**	**4 789**	**4 715**	**75**	**2%**	**56 574**
Sales of Goods and Rendering of Services										
Academic Services		–	–	–	–	–	–	–	–	–
Advertisements		6	3	3	0	0	0	0	62%	3
Amendment Fees		–	–	–	–	–	–	–	–	–
Application Fees for Land Usage		725	819	819	62	62	68	(6)	-8%	819
Building Plan Approval		6 805	7 057	7 057	565	565	588	(23)	-4%	7 057
Building Plan Clause Levy		–	–	–	–	–	–	–	–	–
Buyers Card		–	–	–	–	–	–	–	–	–
Camping Fees		–	–	–	–	–	–	–	–	–
Cemetery and Burial		407	451	451	38	38	38	1	2%	451
Cleaning and Removal		22	14	14	5	5	1	3	280%	14
Clearance Certificates		–	–	–	–	–	–	–	–	–
Computer Services		–	–	–	–	–	–	–	–	–
Day Care Fees		–	–	–	–	–	–	–	–	–
Demolition Application Fees		–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Domestic Services		–	–	–	–	–	–	–	–	–
Drainage Fees		–	–	–	–	–	–	–	–	–
Encroachment Fees		2	2	2	2	2	0	2	1047%	2
Entrance Fees		–	–	–	–	–	–	–	–	–
Escort Fees		–	–	–	–	–	–	–	–	–
Exempted Parking		–	–	–	–	–	–	–	–	–
Fire Services		85	283	283	5	5	24	(19)	-79%	283
Health Services		–	–	–	–	–	–	–	–	–
Housing (Boarding Services)		–	–	–	–	–	–	–	–	–
Immunisation Fees		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Legal Fees		83	928	928	3	3	77	(75)	-97%	928
Library Fees		–	–	–	–	–	–	–	–	–
Management Fees		–	–	–	–	–	–	–	–	–
Meal and Refreshment		–	–	–	–	–	–	–	–	–
Membership Fees		–	–	–	–	–	–	–	–	–
Objections and Appeals		–	–	–	–	–	–	–	–	–
Occupation Certificates		–	–	–	–	–	–	–	–	–
Parking Fees		–	–	–	–	–	–	–	–	–
Photo copies, Faxes and Telephone charges		18	19	19	7	7	2	5	309%	19
Removal of Restrictions		1 639	1 097	1 097	110	110	91	19	21%	1 097
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–
Sale of Goods		–	–	–	(3)	(3)	–	(3)	–	–
Scrap, Waste & Other Goods		9	6	6	–	–	1	(1)	-100%	6
Shared Services		–	–	–	–	–	–	–	–	–
Squatter Re-allocation		–	–	–	–	–	–	–	–	–
Stone and Gravel		–	–	–	–	–	–	–	–	–
Streets/Street Markets (Informal Traders)		–	–	–	–	–	–	–	–	–
Town Planning and Servitudes		–	–	–	–	–	–	–	–	–
Traffic Control		–	–	–	–	–	–	–	–	–
Transport Fees		–	–	–	–	–	–	–	–	–
Valuation Services		1 165	29	29	–	–	2	(2)	-100%	29
Water Meter Protectors		–	–	–	–	–	–	–	–	–
Weighbridge Fees		–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services		**10 967**	**10 710**	**10 710**	**794**	**794**	**892**	**(98)**	**-11%**	**10 710**
Agency Services										
District Municipalities										
Eastern Cape		–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Mpumalanga		–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–
Western Cape		–	–	–	–	–	–	–	–	–
Total District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
National									–	
AARTO		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Total National		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Provincial										
Eastern Cape		3 714	4 782	4 782	–	–	399	(399)	-100%	4 782
Free State		–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–
Western Cape		–	–	–	–	–	–	–	–	–
Total Provincial		**3 714**	**4 782**	**4 782**	**-**	**-**	**399**	**(399)**	**-100%**	**4 782**
Total Agency Services		**3 714**	**4 782**	**4 782**	**-**	**-**	**399**	**(399)**	**-100%**	**4 782**
Interest - Deemed Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies		–	–	–	–	–	–	–	–	–
Electricity		1 991	1 888	1 888	166	166	157	8	5%	1 888
Housing		–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	–	–	–	–	–	–	–	–
SARS		–	–	–	–	–	–	–	–	–
Service Charges		91	54	54	3	3	5	(2)	-37%	54
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–
Staff		–	–	–	–	–	–	–	–	–
Waste Management		2 403	2 081	2 081	208	208	173	35	20%	2 081
Waste Water Management		2 094	1 887	1 887	192	192	157	35	22%	1 887
Water		6 239	5 427	5 427	603	603	452	151	33%	5 427
Shared Services		–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables		**12 818**	**11 337**	**11 337**	**1 172**	**1 172**	**945**	**227**	**24%**	**11 337**
Interest earned from Current and Non Current Assets										
Bank Accounts		2 712	4 645	4 645	153	153	387	(234)	-61%	4 645
Financial Assets		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Short Term Investments and Call Accounts		12 380	12 442	12 442	1 057	1 057	1 037	20	2%	12 442
Total Interest earned from Current and Non Current Assets		**15 092**	**17 086**	**17 086**	**1 210**	**1 210**	**1 424**	**(214)**	**-15%**	**17 086**
Dividends										
External Investment		–	–	–	–	–	–	–	–	–
Municipal Entities		–	–	–	–	–	–	–	–	–
Total Dividends		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Rent on Land										
Land		–	–	–	–	–	–	–	–	–
Prospecting, Mining, Royalties		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Total Rent on Land		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Rental from Fixed Assets										
Market Related									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Property Plant and Equipment		798	332	332	59	59	28	31	113%	332
Total Market Related		**798**	**332**	**332**	**59**	**59**	**28**	**31**	**113%**	**332**
Non-market Related										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		3 734	4 031	4 031	84	84	336	(252)	-75%	4 031
Property Plant and Equipment		552	164	164	45	45	14	31	226%	164
Total Non-market Related		**4 286**	**4 195**	**4 195**	**129**	**129**	**350**	**(221)**	**-63%**	**4 195**
Total Rental from Fixed Assets		**5 084**	**4 528**	**4 528**	**188**	**188**	**377**	**(190)**	**-50%**	**4 528**
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emissions		–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–
Dog		–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–
Market Porters		–	–	–	–	–	–	–	–	–
Road and Transport		2 731	2 902	2 902	193	193	242	(49)	-20%	2 902
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		189	96	96	11	11	8	3	36%	96
Total Licences or Permits		**2 920**	**2 998**	**2 998**	**204**	**204**	**250**	**(46)**	**-18%**	**2 998**
Special Rating Levies										

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Agricultural Properties		–	–	–	–	–	–	–	–	–
Business and Commercial Properties		–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–
Residential Properties		–	15 956	–	–	–	–	–	–	–
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–
Total Special Rating Levies		**-**	**15 956**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Construction Contract Revenue		–	–	–	–	–	–	–	–	–
Development Charges		3 131	4 000	4 000	1 602	1 602	333	1 269	381%	4 000
Operational Revenue										
Administrative Handling Fees		–	–	–	–	–	–	–	–	–
Arbor City Awards Competition		–	–	–	–	–	–	–	–	–
Bad Debts Recovered		–	–	–	–	–	–	–	–	–
Bontle Ke Botho Cleaning and Greening Award		–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		–	–	–	–	–	–	–	–	–
Bursary Repayment		–	–	–	–	–	–	–	–	–
Collection Charges		176	185	185	15	15	15	(1)	-5%	185
Commission		350	329	329	24	24	27	(4)	-14%	329
Discounts and Early Settlements		672	–	–	18	18	–	18	–	–
Incidental Cash Surpluses		–	–	–	–	–	–	–	–	–
Inspection Fees		916	879	879	103	103	73	30	41%	879
Insurance Refund		495	1 000	1 000	–	–	83	(83)	-100%	1 000
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–
Recovery Maintenance		–	–	–	–	–	–	–	–	–
Registration Fees		–	–	–	–	–	–	–	–	–
Request for Information		7	–	–	1	1	–	1	–	–
Sale of Property		130	–	–	–	–	–	–	–	–
Skills Development Levy Refund		746	500	500	–	–	42	(42)	-100%	500
Staff and Councillors Recoveries		165	174	174	13	13	14	(1)	-10%	174
Total Operational Revenue		**3 656**	**3 066**	**3 066**	**173**	**173**	**256**	**(82)**	**-32%**	**3 066**
Non-Exchange revenue										
Property Rates										
Agricultural Properties		10 182	10 671	10 671	5 284	5 284	889	4 395	494%	10 671
Business and Commercial Properties		30 801	32 279	32 279	4 945	4 945	2 690	2 255	84%	32 279
Industrial Properties		6 440	6 819	6 819	2 214	2 214	568	1 646	290%	6 819
Mining Properties		13 919	–	15 956	2 914	2 914	1 330	1 585	119%	15 956
Public Benefit Organisations		240	263	263	123	123	22	101	459%	263

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		3 612	3 829	3 829	341	341	319	22	7%	3 829
Residential Properties		215 149	250 492	250 492	26 618	26 618	20 874	5 744	28%	250 492
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		23 150	24 200	24 200	5 376	5 376	2 017	3 359	167%	24 200
Total Property Rates		**303 493**	**328 553**	**344 508**	**47 814**	**47 814**	**28 709**	**19 105**	**67%**	**344 508**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		17 989	(1 836)	(1 836)	18 365	18 365	(153)	18 518	-12106%	(1 836)
Net Property Rates		**321 482**	**326 717**	**342 673**	**66 179**	**66 179**	**28 556**	**37 623**	**132%**	**342 673**
Surcharges and Taxes										
Surcharges		14 159	16 680	16 680	1 957	1 957	1 390	567	41%	16 680
Taxes		6 830	8 719	8 719	1 089	1 089	727	362	50%	8 719
Total Surcharges and Taxes		**20 989**	**25 399**	**25 399**	**3 046**	**3 046**	**2 117**	**929**	**44%**	**25 399**
Fines, Penalties and Forfeits										
Fines		66 689	94 988	94 988	166	166	7 916	(7 750)	-98%	94 988
Forfeits		–	–	–	–	–	–	–	–	–
Penalties		–	–	–	–	–	–	–	–	–
Total Fines, Penalties and Forfeits		**66 689**	**94 988**	**94 988**	**166**	**166**	**7 916**	**(7 750)**	**-98%**	**94 988**
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emission		–	–	–	–	–	–	–	–	–
Boat		2 755	2 513	2 513	868	868	209	658	314%	2 513
Dog		–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–
Health Certificates		11	18	18	1	1	1	(1)	-41%	18
Hiking Trails		–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–
Market Porters		–	–	–	–	–	–	–	–	–
Road and Transport		651	764	764	69	69	64	5	8%	764
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		–	–	–	–	–	–	–	–	–
Total Licences or Permits		**3 417**	**3 296**	**3 296**	**937**	**937**	**275**	**663**	**241%**	**3 296**
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
National Government		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		3 480	2 610	2 610	–	–	218	(218)	-100%	2 610
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Governments		5 627	5 854	5 854	106	106	488	(382)	-78%	5 854
National Revenue Fund		203 533	212 694	212 694	88 622	88 622	17 724	70 898	400%	212 694
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		847	–	–	–	–	–	–	–	–
Provincial Government		3 034	2 584	2 584	–	–	215	(215)	-100%	2 584
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**216 521**	**223 742**	**223 742**	**88 728**	**88 728**	**18 645**	**70 082**	**376%**	**223 742**
Total Transfer and subsidies - Operational		**216 521**	**223 742**	**223 742**	**88 728**	**88 728**	**18 645**	**70 082**	**376%**	**223 742**
Interest Receivables										
Property Rates		3 610	3 551	3 551	301	301	296	5	2%	3 551
Service Charges									–	
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Interest Receivables		**3 610**	**3 551**	**3 551**	**301**	**301**	**296**	**5**	**2%**	**3 551**
Fuel Levy (RSC Replacement Grant)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Revenue - Service Charges										
Electricity - Availability Charges		9 886	11 091	11 091	1 913	1 913	924	989	107%	11 091
Waste Management - Availability Charges		–	–	–	–	–	–	–	–	–
Waste Water Management - Availability Charges		3 143	3 371	3 371	501	501	281	220	78%	3 371
Water - Availability Charges		6 311	6 865	6 865	1 229	1 229	572	657	115%	6 865
Total Operational Revenue - Service Charges		**19 341**	**21 327**	**21 327**	**3 643**	**3 643**	**1 777**	**1 866**	**105%**	**21 327**
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		60	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets		**60**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Other Gains										
Debt waived		–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–
Inventory									–	
Fair value assessment - Water stock		–	–	–	–	–	–	–	–	–
Increase to net-realisable Value		–	–	–	–	–	–	–	–	–
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity		–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–
Total Actuarial Assessments		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Foreign Exchange		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Total Other Gains		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue		**1 435 840**	**1 553 676**	**1 553 676**	**236 318**	**236 318**	**129 473**	**106 845**	**83%**	**1 553 676**
EXPENDITURE ITEMS:									–	
Employee related costs									–	
Salaries and Allowances									–	
Basic Salary	2	292 687	315 564	315 511	24 420	24 420	26 293	(1 873)	-7%	315 511
Bonuses		2 985	2 655	2 655	–	–	221	(221)	-100%	2 655
Allowance									–	
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone		250	210	210	18	18	18	–	–	210
Housing Benefits		781	884	884	70	70	74	(4)	-6%	884
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle		12 197	13 251	13 251	1 081	1 081	1 104	(23)	-2%	13 251

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**13 228**	**14 345**	**14 345**	**1 168**	**1 168**	**1 195**	**(28)**	**-2%**	**14 345**
Service Related Benefits									–	
Acting		2 863	2 736	2 789	–	–	232	(232)	-100%	2 789
Bonus		17 504	20 775	20 775	19	19	1 731	(1 712)	-99%	20 775
Danger Allowance		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Leave Pay		4 368	–	–	208	208	–	208	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		(5)	3 650	3 650	272	272	304	(32)	-10%	3 650
Overtime		33 020	14 971	14 971	(5)	(5)	1 248	(1 253)	-100%	14 971
Scarcity		135	–	–	7	7	–	7	–	–
Standby Allowance		10 615	10 729	10 729	(4)	(4)	894	(898)	-100%	10 729
Tools Allowance		–	–	–	–	–	–	–	–	–
Uniform-Special-Protective Clothing		–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**68 499**	**52 861**	**52 914**	**497**	**497**	**4 409**	**(3 913)**	**-89%**	**52 914**
Total Salaries and Allowances		**377 399**	**385 425**	**385 425**	**26 084**	**26 084**	**32 119**	**(6 034)**	**-19%**	**385 425**
Social Contributions									–	
Bargaining Council		116	176	176	10	10	15	(4)	-29%	176
Group Life Insurance		12 939	14 700	14 700	1 145	1 145	1 225	(80)	-6%	14 700
Medical		19 271	21 977	21 977	2 128	2 128	1 831	297	16%	21 977
Pension		40 121	46 979	46 979	3 672	3 672	3 915	(243)	-6%	46 979
Unemployment Insurance		2 043	2 488	2 488	157	157	207	(51)	-24%	2 488
Total Social Contributions		**74 490**	**86 320**	**86 320**	**7 113**	**7 113**	**7 193**	**(80)**	**-1%**	**86 320**
Post-retirement Benefit									–	
Medical		17 867	5 216	5 216	–	–	435	(435)	-100%	5 216
Other Benefits		14 752	–	–	–	–	–	–	–	–
Pension		(4)	–	–	1	1	–	1	–	–
Total Post-retirement Benefit	4	**32 615**	**5 216**	**5 216**	**1**	**1**	**435**	**(434)**	**-100%**	**5 216**
Sub-Total		**484 504**	**476 961**	**476 961**	**33 198**	**33 198**	**39 747**	**(6 548)**	**-16%**	**476 961**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	**484 504**	**476 961**	**476 961**	**33 198**	**33 198**	**39 747**	**(6 548)**	**-16%**	**476 961**
Remuneration of Councillors									–	
Allowances and Service Related Benefits									–	
Basic Salary		10 706	10 729	10 729	919	919	894	25	3%	10 729
Cell phone Allowance		1 394	1 462	1 462	118	118	122	(4)	-4%	1 462
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		3 569	3 576	3 576	306	306	298	8	3%	3 576
Office-bearer Allowance		–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		–	–	–	–	–	–	–	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**15 669**	**15 767**	**15 767**	**1 342**	**1 342**	**1 314**	**28**	**2%**	**15 767**
Social Contributions									–	
Medical Aid Benefits		–	–	–	–	–	–	–	–	–
Pension Fund Contributions		–	–	–	–	–	–	–	–	–
Total Social Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Remuneration of Councillors	1,5	**15 669**	**15 767**	**15 767**	**1 342**	**1 342**	**1 314**	**28**	**2%**	**15 767**
Bulk Purchases - Electricity									–	
ESKOM		459 058	484 306	484 306	52 789	52 789	40 359	12 431	31%	484 306
Independent Power Producers									–	
Green Electricity									–	
Green Charges		–	–	–	–	–	–	–	–	–
Green Rights and Certificates		–	–	–	–	–	–	–	–	–
Total Green Electricity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Renewable, Cogen, etc		–	–	–	–	–	–	–	–	–
Total Independent Power Producers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Self Generation		–	–	–	–	–	–	–	–	–
Capitalisation Electricity Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Total Bulk Purchases - Electricity	1	**459 058**	**484 306**	**484 306**	**52 789**	**52 789**	**40 359**	**12 431**	**31%**	**484 306**
Inventory Consumed									–	
Agricultural		–	–	–	–	–	–	–	–	–
Consumables		29 628	22 220	22 220	2 302	2 302	1 852	450	24%	22 220
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		40 637	40 579	40 479	3 161	3 161	3 373	(212)	-6%	40 479
Water		35 850	40 010	40 010	1 399	1 399	3 334	(1 936)	-58%	40 010
Sub-total		**106 114**	**102 809**	**102 709**	**6 862**	**6 862**	**8 559**	**(1 697)**	**-20%**	**102 709**
Less: Capitalisation of inventory consumed		–	–	–	–	–	–	–	–	–
Total Inventory Consumed	1	**106 114**	**102 809**	**102 709**	**6 862**	**6 862**	**8 559**	**(1 697)**	**-20%**	**102 709**
Debt Impairment									–	
Trade and Other Receivables from Exchange Transactions									–	
Electricity		–	13 016	13 016	–	–	1 085	(1 085)	-100%	13 016
Shared Services		–	–	–	–	–	–	–	–	–
Waste Management		–	1 466	1 466	–	–	122	(122)	-100%	1 466
Waste Water Management		–	2 009	2 009	–	–	167	(167)	-100%	2 009
Water		–	3 297	3 297	–	–	275	(275)	-100%	3 297

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Non Specific Accounts		–	–	–	–	–	–	–	–	–
Total Trade and Other Receivables from Exchange Transactions		**-**	**19 788**	**19 788**	**-**	**-**	**1 649**	**(1 649)**	**-100%**	**19 788**
Other Receivables from Non-exchange Revenue									–	
Property Rates									–	
Property Rates General		(1 545)	–	–	–	–	–	–	–	–
Agricultural Properties		62 059	72 896	72 896	–	–	6 075	(6 075)	-100%	72 896
Business and Commercial Properties		–	807	807	–	–	67	(67)	-100%	807
Industrial Properties		–	170	170	–	–	14	(14)	-100%	170
Mining Properties		–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	7	7	–	–	1	(1)	-100%	7
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	96	96	–	–	8	(8)	-100%	96
Residential Properties		–	6 704	6 704	–	–	559	(559)	-100%	6 704
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	605	605	–	–	50	(50)	-100%	605
Total Property Rates		**60 514**	**81 285**	**81 285**	**-**	**-**	**6 774**	**(6 774)**	**-100%**	**81 285**
Service Charges									–	
Service Charges General		–	–	–	–	–	–	–	–	–
Electricity		–	277	277	–	–	23	(23)	-100%	277
Waste Management		–	417	417	–	–	35	(35)	-100%	417
Waste Water Management		–	84	84	–	–	7	(7)	-100%	84
Water		–	172	172	–	–	14	(14)	-100%	172
Total Service Charges		**-**	**950**	**950**	**-**	**-**	**79**	**(79)**	**-100%**	**950**
Non Specific Accounts		–	–	–	–	–	–	–	–	–
Total Other Receivables from Non-exchange Revenue		**60 514**	**82 235**	**82 235**	**-**	**-**	**6 853**	**(6 853)**	**-100%**	**82 235**
Total Debt Impairment	1	**60 514**	**102 023**	**102 023**	**-**	**-**	**8 502**	**(8 502)**	**-100%**	**102 023**
Depreciation, Amortisation and Impairment									–	
Amortisation									–	
Intangible Assets		86	464	464	103	103	39	64	166%	464
Total Amortisation		**86**	**464**	**464**	**103**	**103**	**39**	**64**	**166%**	**464**
Depreciation									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		994	374	374	175	175	31	144	461%	374
Computer Equipment		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		8 332	11 457	11 457	1 042	1 042	955	87	9%	11 457
Furniture and Office Equipment		1 591	3 664	3 664	305	305	305	0	0%	3 664
Heritage Assets		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Libraries		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Machinery and Equipment		1 416	1 233	1 233	2 829	2 829	103	2 726	2654%	1 233
Other Assets		6 035	1 362	1 362	113	113	113	(0)	-0%	1 362
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		27 191	33 948	33 948	31	31	2 829	(2 798)	-99%	33 948
Sanitation Infrastructure		29 120	29 101	29 101	878	878	2 425	(1 547)	-64%	29 101
Solid Waste Infrastructure		1 174	2 098	2 098	2 425	2 425	175	2 250	1287%	2 098
Storm water Infrastructure		1 553	1 633	1 633	955	955	136	819	601%	1 633
Transport Assets		14 604	10 540	10 540	39	39	878	(840)	-96%	10 540
Water Supply Infrastructure		15 527	12 502	12 502	136	136	1 042	(906)	-87%	12 502
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation		**107 537**	**107 912**	**107 912**	**8 929**	**8 929**	**8 993**	**(64)**	**-1%**	**107 912**
Capital Impairment Losses and Reversals									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Construction Work-in-progress		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment									–	
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		46	–	–	–	–	–	–	–	–
Electrical Infrastructure		836	–	–	–	–	–	–	–	–
Furniture and Office Equipment		16	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Machinery and Equipment		9	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Rails Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Assets		–	–	–	–	–	–	–	–	–
Total Property, Plant and Equipment		**907**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total Capital Impairment Losses and Reversals		**907**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Depreciation, Amortisation and Impairment	1	**108 530**	**108 376**	**108 376**	**9 031**	**9 031**	**9 031**	**0**	**0%**	**108 376**
Interest, Dividends and Rent on Land									–	
Dividends Paid		–	–	–	–	–	–	–	–	–
Interest Paid		22 289	27 357	27 357	474	474	2 280	(1 806)	-79%	27 357
Rent on Land		–	–	–	–	–	–	–	–	–
Total Interest, Dividends and Rent on Land	1	**22 289**	**27 357**	**27 357**	**474**	**474**	**2 280**	**(1 806)**	**-79%**	**27 357**
Contracted Services									–	
Consultants and Professional Services		28 873	44 813	44 813	1 168	1 168	3 734	(2 566)	-69%	44 813
Contractors		27 542	51 847	51 842	539	539	4 320	(3 781)	-88%	51 842
Outsourced Services		37 480	58 826	58 794	882	882	4 899	(4 018)	-82%	58 794
Total Contracted Services	1	**93 896**	**155 487**	**155 449**	**2 590**	**2 590**	**12 954**	**(10 364)**	**-80%**	**155 449**
Transfers and Subsidies									–	
Capital									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		–	–	–	–	–	–	–	–	–
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Operational									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		478	930	930	10	10	77	(68)	-87%	930
Total Operational		**478**	**930**	**930**	**10**	**10**	**77**	**(68)**	**-87%**	**930**
Total Transfers and Subsidies	1	**478**	**930**	**930**	**10**	**10**	**77**	**(68)**	**-87%**	**930**
Irrecoverable Debts Written Off									–	
Bab debt written off		–	–	–	–	–	–	–	–	–
Exchange									–	
Electricity		–	13 016	13 016	42	42	1 085	(1 042)	-96%	13 016
Non Specific Accounts		–	–	–	–	–	–	–	–	–
Waste Management		–	1 466	1 466	549	549	122	426	349%	1 466
Waste Water Management		–	2 009	2 009	430	430	167	262	157%	2 009
Water		–	3 297	3 297	1 052	1 052	275	778	283%	3 297
Total Exchange		**-**	**19 788**	**19 788**	**2 073**	**2 073**	**1 649**	**424**	**26%**	**19 788**
Non-exchange									–	
Non Specific Accounts		–	–	–	–	–	–	–	–	–
Property Rates		–	8 656	8 656	99	99	721	(622)	-86%	8 656
Service Charges		–	950	950	–	–	79	(79)	-100%	950
Total Non-exchange		**-**	**9 606**	**9 606**	**99**	**99**	**800**	**(701)**	**-88%**	**9 606**
Total Irrecoverable Debts Written Off	1	**-**	**29 394**	**29 394**	**2 172**	**2 172**	**2 449**	**(277)**	**-11%**	**29 394**
Operational Cost and Other Cost									–	
Operational Cost									–	
Achievements and Awards		3 454	2 070	2 070	11	11	172	(162)	-94%	2 070
Advertising, Publicity and Marketing		4 521	4 034	4 034	170	170	336	(166)	-49%	4 034
Assets less than the Capitalisation Threshold		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Atmospheric Emission Licence		–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		1 798	1 000	1 000	39	39	83	(44)	-53%	1 000
Bargaining Council		4 833	5 333	5 333	–	–	444	(444)	-100%	5 333
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–
Bursaries (Employees)		–	–	–	–	–	–	–	–	–
Cash Discount		–	–	–	–	–	–	–	–	–
Cleaning Services		–	–	–	–	–	–	–	–	–
Commission		3 658	3 510	3 510	147	147	293	(145)	-50%	3 510
Communication		5 027	5 763	5 763	335	335	480	(145)	-30%	5 763
Contribution to Provisions		(79)	576	576	–	–	48	(48)	-100%	576
Copy Right Fees		–	–	–	–	–	–	–	–	–
Cost relating to the Sale of Houses		–	–	–	–	–	–	–	–	–
Courier and Delivery Services		2	17	17	–	–	1	(1)	-100%	17
Deeds		5	500	500	–	–	42	(42)	-100%	500
Drivers Licences and Permits		–	–	–	–	–	–	–	–	–
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Entrance Fees		–	–	–	–	–	–	–	–	–
Environmental Levy		–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–
External Audit Fees		4 393	4 500	4 500	–	–	375	(375)	-100%	4 500
External Computer Service		17 834	21 627	21 627	2 823	2 823	1 802	1 021	57%	21 627
Fines and Penalties		–	–	–	–	–	–	–	–	–
Firearm Handling Fees		–	9	9	–	–	1	(1)	-100%	9
Freight Services		–	–	–	–	–	–	–	–	–
Full Time Union Representative		–	–	–	–	–	–	–	–	–
Hire Charges		5 009	5 256	5 256	90	90	438	(348)	-80%	5 256
Honoraria (Voluntarily Workers)		–	–	–	–	–	–	–	–	–
Indigent Relief		–	–	–	–	–	–	–	–	–
Insurance Underwriting		4 173	4 976	4 976	19	19	415	(395)	-95%	4 976
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Land Alienation Costs		–	–	–	–	–	–	–	–	–
Learnerships and Internships		–	–	–	–	–	–	–	–	–
Levies Paid - Water Resource Management Charges		–	–	–	–	–	–	–	–	–
Licences		1 167	1 487	1 487	195	195	124	71	57%	1 487
Management Fee		8 340	8 615	8 615	133	133	718	(585)	-81%	8 615
Municipal Services		66	102	102	6	6	8	(3)	-30%	102
Office Decorations		–	–	–	–	–	–	–	–	–
Parking Fees		–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Personnel Agency Fees [Personnel Recruitment Costs]		–	100	100	–	–	8	(8)	-100%	100
Printing, Publications and Books		–	–	–	–	–	–	–	–	–
Professional Bodies, Membership and Subscription		283	379	379	1	1	32	(31)	-98%	379
Registration Fees		1 556	2 530	2 568	35	35	214	(179)	-84%	2 568
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–
Resettlement Cost		115	80	80	53	53	7	46	697%	80
Rewards Incentives		–	–	–	–	–	–	–	–	–
Road Worthy Test		–	–	–	–	–	–	–	–	–
Samples and Specimens		–	–	–	–	–	–	–	–	–
Search Fees		89	350	350	–	–	29	(29)	-100%	350
Seating Allowance for Traditional Leaders		–	–	–	–	–	–	–	–	–
Servitudes and Land Surveys		–	–	–	–	–	–	–	–	–
Signage		569	468	468	15	15	39	(24)	-61%	468
Skills Development Fund Levy		4 416	5 390	5 390	372	372	449	(77)	-17%	5 390
Small Differences Tolerances		–	–	–	–	–	–	–	–	–
Storage of Assets and Goods		–	–	–	–	–	–	–	–	–
Storage of Files (Archiving)		65	200	200	9	9	17	(8)	-48%	200
Supplier Development Programme		–	–	–	–	–	–	–	–	–
System Access and Information Fees		–	–	–	–	–	–	–	–	–
Taking over Contractual Obligations		–	–	–	–	–	–	–	–	–
Toll Gate Fees		–	–	–	–	–	–	–	–	–
Transport Provided as Part of Departmental Activities		–	–	–	–	–	–	–	–	–
Travel Agency and Visas		1	10	10	–	–	1	(1)	-100%	10
Travel and Subsistence		3 080	5 321	5 321	175	175	443	(268)	-60%	5 321
Uniform and Protective Clothing		3 973	3 830	3 930	320	320	327	(7)	-2%	3 930
Vehicle Tracking		1 087	915	915	89	89	76	13	17%	915
Ward Committees		1 993	2 000	2 000	169	169	167	3	2%	2 000
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–
Wet Fuel		–	–	–	–	–	–	–	–	–
Witness Fees		–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		2 532	2 693	2 693	205	205	224	(19)	-8%	2 693
Total Operational Cost		**83 962**	**93 637**	**93 775**	**5 412**	**5 412**	**7 814**	**(2 402)**	**-31%**	**93 775**
Operating Leases									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		2 646	2 738	2 738	203	203	228	(25)	-11%	2 738
Heritage Assets		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Properties		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Land		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Other Assets		4 930	5 165	5 165	861	861	430	430	100%	5 165
Transport Assets		1 774	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Operational Leases		**9 350**	**7 903**	**7 903**	**1 064**	**1 064**	**659**	**405**	**62%**	**7 903**
Discontinued Operations		–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	1	**93 312**	**101 540**	**101 678**	**6 476**	**6 476**	**8 473**	**(1 997)**	**-24%**	**101 678**
Disposal of Fixed and Intangible Assets									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		1 980	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets	1	**1 980**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Other Losses									–	
Inventory									–	
Decrease in net-realisable Value		44	–	–	–	–	–	–	–	–
Total Inventory		**44**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Water Losses									–	
Apparent Losses									–	
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Unauthoried Consumption		4 846	3 246	3 246	–	–	271	(271)	-100%	3 246
Total Apparent Losses		**4 846**	**3 246**	**3 246**	**-**	**-**	**271**	**(271)**	**-100%**	**3 246**
Data Transfer and Management Errors		18 231	(169)	(169)	–	–	(14)	14	-100%	(169)
Real Losses									–	
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	12 539	12 539	–	–	1 045	(1 045)	-100%	12 539
Total Real Losses		**-**	**12 539**	**12 539**	**-**	**-**	**1 045**	**(1 045)**	**-100%**	**12 539**
Unavoidable Annual Real Losses		199	–	–	–	–	–	–	–	–
Total Water Losses		**23 277**	**15 617**	**15 617**	**-**	**-**	**1 301**	**(1 301)**	**-100%**	**15 617**
Fair Value Adjustment									–	
Actuarial Assessments									–	
Leave Gratuity		–	–	–	–	–	–	–	–	–
Long Service Awards		1 046	–	–	–	–	–	–	–	–
Medical		12 535	–	–	–	–	–	–	–	–
Pension Funds		4	–	–	–	–	–	–	–	–
Total Actuarial Assessments		**13 585**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		**13 585**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Foreign Exchange		–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Total Other Losses	1	**36 906**	**15 617**	**15 617**	**-**	**-**	**1 301**	**(1 301)**	**-100%**	**15 617**
Total Expenditure		**1 483 250**	**1 620 567**	**1 620 567**	**114 945**	**114 945**	**135 047**	**(20 102)**	**-15%**	**1 620 567**
Surplus/(Deficit)		**(47 410)**	**(66 891)**	**(66 891)**	**121 373**	**121 373**	**(5 574)**	**126 947**	**-2278%**	**(66 891)**
Transfers and subsidies - capital (monetary allocations)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		930	1 098	1 098	–	–	92	(92)	-100%	1 098
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Government		61 129	55 664	55 664	1 977	1 977	4 639	(2 661)	-57%	55 664
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Governments		14 165	20 741	20 741	–	–	1 728	(1 728)	-100%	20 741
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (monetary allocations)		**76 224**	**77 504**	**77 504**	**1 977**	**1 977**	**6 459**	**(4 481)**	**-69%**	**77 504**
Transfers and subsidies - capital (in-kind)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Municipalities		–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–
Non Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Governments		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Surplus/(Deficit) after capital transfers and contributions		**28 814**	**10 612**	**10 612**	**123 351**	**123 351**	**885**	**122 466**	**13838%**	**10 612**

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Income Tax									–	
Continuing Operations		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Income Tax		-	-	-	-	-	-	-	–	-
Surplus/(Deficit) after income tax		28 814	10 612	10 612	123 351	123 351	885	122 466	13838%	10 612
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		28 814	10 612	10 612	123 351	123 351	885	122 466	13838%	10 612
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		28 814	10 612	10 612	123 351	123 351	885	122 466	13838%	10 612
Repairs and Maintenance by Expenditure Item	8								–	
Employee related costs		–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		–	–	–	–	–	–	–	–	–
Contracted Services		–	–	–	–	–	–	–	–	–
Operational Costs		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	–	-

EC108 Kouga - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

Description		Budget Year 2026/27											
R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	–	–	–	–	–
Total By Income Source	**2000**	–	–	–	–	–	–	–	–	–	–	–	–
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	–	–	–	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	–	–	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
									%	
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		193 126	119 992	119 992	207 923	207 923	107 550	100 373	93%	107 550
Cash at Bank		40 961	17 640	17 640	67 276	51 759	13 012	38 747	298%	13 012
Cash on Hand		10	–	–	10	–	–	–	–	–
Total Cash and Cash Equivalents		**234 097**	**137 632**	**137 632**	**275 210**	**259 682**	**120 562**	**139 120**	**115%**	**120 562**
Short term Investments										
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions										
Electricity		74 970	76 977	76 977	82 683	82 683	19 118	63 564	332%	(430 649)
Waste Management		66 931	63 709	63 709	68 343	68 343	57 210	11 132	19%	6 520
Waste Water Management		53 014	42 246	42 246	53 591	53 591	33 316	20 275	61%	(36 108)
Water		156 210	117 217	117 217	159 172	159 172	102 633	56 538	55%	(11 298)
Other trade receivables from exchange transactions		18 188	19 392	3 437	18 254	18 254	17 277	978	6%	3 382
VAT Receivable Input Tax Accrual		(1 663)	15 540	15 540	20 303	20 303	26 603	(6 300)	-24%	148 298
Gross: Trade and other receivables from exchange transactions		**367 651**	**335 083**	**319 127**	**402 345**	**402 345**	**256 158**	**146 188**	**57%**	**(319 856)**
Less: Impairment for debt										
Impairment for Electricity		(26 993)	(46 918)	(46 918)	(26 993)	(26 993)	(29 947)	2 954	-10%	(29 947)
Impairment for Waste Management		(1 843)	(58 161)	(58 161)	(1 843)	(1 843)	(56 270)	54 427	-97%	(56 270)
Impairment for Waste Water Management		(4 027)	(39 317)	(39 317)	(4 027)	(4 027)	(36 698)	32 671	-89%	(36 698)
Impairment for Water		(969)	(104 369)	(104 369)	(969)	(969)	(100 088)	99 119	-99%	(100 088)
Impairment for other trade receivalbes from exchange transactions		(6 590)	(6 769)	(6 769)	(6 590)	(6 590)	(6 769)	179	-3%	(6 769)
Total Less: Impairment for debt		**(40 421)**	**(255 534)**	**(255 534)**	**(40 421)**	**(40 421)**	**(229 772)**	**189 350**	**-82%**	**(229 772)**
Total net Trade and other receivables from Exchange Transactions		**327 229**	**79 549**	**63 593**	**361 924**	**361 924**	**26 386**	**335 538**	**1272%**	**(549 627)**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		8 004	7 833	7 833	12 283	12 283	6 721	5 562	83%	(2 571)
Business and Commercial Properties		6 246	7 943	7 943	8 262	8 262	4 581	3 682	80%	(23 529)
Industrial Properties		1 729	1 685	1 685	3 338	3 338	975	2 363	242%	(4 963)
Mining Properties		1 354	1 335	17 291	2 933	2 933	1 335	1 598	120%	1 335
Public Benefit Organisations		254	205	205	360	360	177	183	103%	(52)
Public Service Infrastructure Properties		0	0	0	0	0	0	0	8%	0
Public Service Purposes Properties		5 167	3 852	3 852	5 505	5 505	3 453	2 052	59%	118
Residential Properties		42 786	51 096	51 096	63 140	63 140	25 223	37 917	150%	(194 408)
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		14 612	13 816	13 816	17 707	17 707	11 295	6 412	57%	(9 779)
Property Rates General		–	–	–	–	–	–	–	–	–
Gross: Property rates		**80 152**	**87 764**	**103 720**	**113 529**	**113 529**	**53 760**	**59 769**	**111%**	**(233 849)**
Less: Impairment of Property rates		(58 893)	(70 335)	(70 335)	(58 893)	(58 893)	(61 679)	2 786	-5%	(61 679)
Net Property rates		**21 259**	**17 430**	**33 385**	**54 636**	**54 636**	**(7 919)**	**62 555**	**-790%**	**(295 528)**
Other receivables from non-exchange transactions		116 612	252 784	252 784	116 423	116 423	174 388	(57 964)	-33%	121 403
Less:Impairment for other receivables from non-exchange		(96 161)	(191 519)	(191 519)	(96 161)	(96 161)	(117 939)	21 779	-18%	(117 939)
Net other receivables from non-exchange transactions		**20 452**	**61 265**	**61 265**	**20 263**	**20 263**	**56 448**	**(36 186)**	**-64%**	**3 464**
Total net Receivables from non-exchange transactions		**41 711**	**78 695**	**94 650**	**74 899**	**74 899**	**48 529**	**26 369**	**54%**	**(292 064)**
Current Portion of Non-current Receivables										
Associates		–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Inventory										
Agricultural		–	–	–	–	–	–	–	–	–
Consumables		5 686	3 250	3 250	3 217	3 217	5 101	(1 884)	-37%	25 469
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		20 843	20 887	20 987	20 843	20 843	24 471	(3 628)	-15%	63 894
Water		465	689	689	693	693	4 409	(3 716)	-84%	45 329
Work-in-progress		–	–	–	–	–	–	–	–	–
Total Inventory		**26 994**	**24 825**	**24 925**	**24 753**	**24 753**	**33 981**	**(9 228)**	**-27%**	**134 693**
VAT Receivable										
Input Tax Capital		4 539	6 194	6 194	8 575	8 575	7 189	1 386	19%	18 137
Input Tax General		37 500	2 943	2 943	32 626	32 626	13 011	19 616	151%	123 757
VAT Control (Receivable)		(2 830)	2 830	2 830	0	0	12 656	(12 656)	-100%	120 741
Total VAT Receivable		**39 209**	**11 967**	**11 967**	**41 201**	**41 201**	**32 856**	**8 345**	**25%**	**262 636**
Other current assets										
Construction Contracts and Receivables		–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		1 766	3 029	3 029	811	811	3 029	(2 218)	-73%	3 029

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Deposits		–	–	–	–	–	–	–	–	–
Fair Value Adjustments		–	–	–	–	–	–	–	–	–
Income Tax Receivable		–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining		117	117	117	117	117	117	0	0%	117
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current assets		**1 883**	**3 145**	**3 145**	**927**	**927**	**3 145**	**(2 218)**	**-71%**	**3 145**
Total Current Assets		**671 122**	**335 813**	**335 913**	**778 914**	**763 387**	**265 460**	**497 927**	**188%**	**(320 656)**
Non-current Assets										
Investments										
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits		–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–
Total Investments		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Investment Property										
Investment Property at Cost / Fair Value		247 417	247 554	247 554	247 417	247 417	247 554	(137)	-0%	247 554
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		(1 127)	(1 127)	(1 127)	(1 127)	(1 127)	(1 127)	–	–	(1 127)
Total Investment Property		**246 290**	**246 427**	**246 427**	**246 290**	**246 290**	**246 427**	**(137)**	**-0%**	**246 427**
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		3 098 599	3 151 951	3 151 951	3 098 599	3 098 599	3 148 792	(50 193)	-2%	3 151 951
Leases recognised as Property, Plant and Equipment	3	85 798	36 845	36 845	85 798	85 798	36 845	48 953	133%	36 845
Less: Accumulated Depreciation		(1 291 070)	(1 312 620)	(1 312 620)	(1 300 094)	(1 300 094)	(1 199 901)	(100 193)	8%	(1 199 901)
Less: Accumulated Impairment		(12 452)	(14 211)	(14 211)	(12 452)	(12 452)	(14 211)	1 759	-12%	(14 211)
Total Property, Plant and Equipment	**2**	**1 880 875**	**1 861 966**	**1 861 966**	**1 871 851**	**1 871 851**	**1 971 525**	**(99 674)**	**-5%**	**1 974 684**
Construction Work-in-progress										
Acquisitions		132 978	76 172	76 172	3 175	3 175	6 348	(3 173)	-50%	76 172
Opening Balance		210 003	394 437	394 437	347 571	347 571	394 437	(46 866)	-12%	394 437
Prior period corrections		–	–	–	–	–	–	–	–	–
Transfer to Heritage asset		–	–	–	–	–	–	–	–	–
Transfer to Intangible Assets		–	–	–	–	–	–	–	–	–
Transfer to Investment property		–	–	–	–	–	–	–	–	–
Transfer to PPE		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		(14 162)	(20 225)	(20 225)	(18 753)	(18 753)	(20 225)	1 472	-7%	(20 225)
Total Construction Work-in-progress	**2**	**328 819**	**450 384**	**450 384**	**331 994**	**331 994**	**380 560**	**(48 566)**	**-13%**	**450 384**
Biological Assets										
Biological Assets at Cost / Fair Value		–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Living resources										
Living resources at Cost / Revaluation		–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Heritage Assets										
Heritage Assets at Cost / Revaluation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Heritage Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Intangible Assets										
Intangible Assets at Cost / Revaluation		2 338	2 130	2 130	2 338	2 338	2 130	209	10%	2 130
Less: Accumulated Amortisation		(2 004)	(1 918)	(1 918)	(2 011)	(2 011)	(1 918)	(94)	5%	(1 918)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Intangible Assets		**334**	**212**	**212**	**327**	**327**	**212**	**115**	**54%**	**212**
Trade and other receivables from exchange transactions										
Electricity		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	–	–	–	–	–	–	–	–
Service Charges		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Trade and other Receivables from Exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Non-current Receivables from Non-exchange Transactions										
Associates		–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–
Housing Loans		–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–
Property Rates		–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-	–	-
Other non-current assets										
Deferred Tax Assets		–	–	–	–	–	–	–	–	–
Defined Benefit Asset		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–
Investment in Joint Venture		–	–	–	–	–	–	–	–	–
Investment in Subsidiary		–	–	–	–	–	–	–	–	–
Operating Lease Receivable		–	–	–	–	–	–	–	–	–
Deposits		–	–	–	–	–	–	–	–	–
Total Other non-current assets		-	-	-	-	-	-	-	–	-
Total Non Current Assets		2 456 317	2 558 989	2 558 989	2 450 461	2 450 461	2 598 723	(148 262)	-6%	2 671 707
TOTAL ASSETS		3 127 440	2 894 802	2 894 902	3 229 375	3 213 848	2 864 183	349 665	12%	2 351 051
LIABILITIES										
Current Liabilities										
Bank Overdraft										
ABSA		–	–	–	–	–	–	–	–	–
First National Bank		–	–	–	–	–	–	–	–	–
Nedbank		–	–	–	–	–	–	–	–	–
Rand Merchant Bank		–	–	–	–	–	–	–	–	–
Standard Bank		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Bank Overdraft		-	-	-	-	-	-	-	–	-
Financial Liabilities										
Concessionary Loan		–	–	–	–	–	–	–	–	–
Short-term Borrowings		–	–	–	–	–	–	–	–	–
Current portion of Finance Lease Liabilities		895	12 932	12 932	(475)	(475)	11 754	(12 229)	-104%	(1 210)
Current portion of Non-current Borrowings		27 068	10 246	10 246	27 068	27 068	9 124	17 944	197%	(7 178)
Current portion of Operating Lease Liabilities		–	–	–	–	–	–	–	–	–
Unamortised Premium on Long-term Debts		–	–	–	–	–	–	–	–	–
Total Financial Liabilities		27 964	23 178	23 178	26 593	26 593	20 878	5 716	27%	(8 388)
Consumer Deposits										
Building Plans		17 225	14 978	14 978	17 372	17 372	14 978	2 394	16%	14 978
Buying Card		–	–	–	–	–	–	–	–	–
Electricity		17 858	16 338	16 338	18 049	18 049	16 338	1 710	10%	16 338
Hiring of Decorative Items		–	–	–	–	–	–	–	–	–
Library Books		–	–	–	–	–	–	–	–	–
Posters		13	–	–	13	13	–	13	–	–
Refuse		–	–	–	–	–	–	–	–	–
Rental Properties		259	367	367	270	270	367	(97)	-27%	367
Sewer		–	–	–	–	–	–	–	–	–
Street Closure		–	–	–	–	–	–	–	–	–
Valuation Appeal		–	–	–	–	–	–	–	–	–
Water		3 053	2 821	2 821	3 089	3 089	2 821	268	9%	2 821
Wayleave		120	–	–	121	121	–	121	–	–
Total Consumer Deposits		38 527	34 505	34 505	38 914	38 914	34 505	4 409	13%	34 505
Trade and Other Payable Exchange Transactions										
Accrued Interest		–	–	–	–	–	(2 192)	2 192	-100%	(26 308)
Advance Payments		38 256	37 409	37 409	34 807	34 807	37 409	(2 602)	-7%	37 409
Affiliates, Related Parties and Associated Companies		(0)	–	–	(0)	(0)	–	(0)	–	–
Agency Fees Payable		–	–	–	–	–	–	–	–	–
Auditor-General of South Africa		0	(0)	(0)	0	0	(431)	431	-100%	(5 175)
Bonus		11 776	10 909	10 909	11 776	11 776	10 819	957	9%	9 827
Compensation Commission (COID)		1 117	1 117	1 117	1 117	1 117	1 117	0	0%	1 117
Control, Clearing and Interface Accounts		21 322	4 341	4 341	6 685	6 685	(35 329)	42 015	-119%	(471 708)
Deferred Revenue		–	–	–	–	–	–	–	–	–
Dividends Declared		–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		51 414	49 017	49 017	61 194	61 194	2 604	58 590	2250%	(507 935)
Fair Value adjustment		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Leave Accrual		–	–	–	–	–	–	–	–	–
Long Service Award		35	0	0	241	241	(313)	554	-177%	(3 751)
Municipal Debt Relief		–	–	–	–	–	–	–	–	–
Overtime		3 606	–	–	3 329	3 329	(1 333)	4 662	-350%	(16 000)
Payables and Accruals		56 369	66 969	67 069	(418)	(418)	35 828	(36 246)	-101%	(306 682)
PAYE Deductions		226	5 418	5 418	191	191	5 418	(5 227)	-96%	5 418
Pension and Retirement Contributions		–	–	–	–	–	–	–	–	–
Retentions		8 487	8 172	8 172	8 487	8 487	7 877	610	8%	4 628
Standby		–	–	–	–	–	–	–	–	–
Tender documentation		–	–	–	–	–	–	–	–	–
Unallocated Deposits		21 032	24 449	24 449	22 131	22 131	24 449	(2 318)	-9%	24 449
Water Inventory Bulk Purchases		3 032	2 704	2 704	3 032	3 032	(1 486)	4 518	-304%	(47 573)
VAT Payables Output Tax Accrual		6 495	49 775	49 775	52 148	52 148	33 976	18 172	53%	(74 109)
VAT Payables Output Tax Provision for Doubtful Debt Impairment		1 795	(23 030)	(23 030)	(15 262)	(15 262)	(17 554)	2 293	-13%	(23 030)
Total Trade and Other Payable Exchange Transactions	2, 5	224 960	237 250	237 350	189 459	189 459	100 857	88 601	88%	(1 399 425)
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital		–	–	–	–	–	–	–	–	–
Operational		–	–	–	–	–	(78)	78	-100%	(930)
Total Transfers and Subsidies Payable		-	-	-	-	-	(78)	78	-100%	(930)
Transfers and Subsidies Unspent										
Capital		4 138	–	–	26 665	26 665	6 330	20 335	321%	75 955

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Operational		(0)	–	–	474	474	488	(14)	-3%	5 854
Total Transfers and Subsidies Unspent		**4 138**	**-**	**-**	**27 139**	**27 139**	**6 817**	**20 321**	**298%**	**81 809**
VAT Payables Output Tax Accrual		–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Non-exchange Transactions	**2**	**4 138**	**-**	**-**	**27 139**	**27 139**	**6 740**	**20 399**	**303%**	**80 879**
Provision										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		577	1 603	1 603	1 603	1 603	1 603	(0)	-0%	1 603
Decommissioning, Restoration and Similar Liabilities		0	1 200	1 200	1 200	1 200	1 200	0	0%	1 200
Ex-gratia Pension		–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		41 195	28 453	28 453	28 453	28 453	28 453	(0)	-0%	28 453
Litigation		–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Total Provision		**41 772**	**31 256**	**31 256**	**31 256**	**31 256**	**31 256**	**(0)**	**-0%**	**31 256**
VAT Payable										
VAT Payable: Output Tax		35 410	2 344	2 344	37 754	37 754	(7 482)	45 236	-605%	(115 567)
VAT Payable: VAT Control		–	0	0	9 488	9 488	(9 826)	19 314	-197%	(117 911)
Total VAT Payable		**35 410**	**2 344**	**2 344**	**47 243**	**47 243**	**(17 307)**	**64 550**	**-373%**	**(233 477)**
Other current liabilities										
Employee Benefits										
Post-employment Benefits		(283)	4 797	4 797	4 797	4 797	4 797	(0)	-0%	4 797
Other Long-Term Benefits		–	3 136	3 136	3 136	3 136	3 136	–	–	3 136
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**(283)**	**7 933**	**7 933**	**7 933**	**7 933**	**7 933**	**(0)**	**-0%**	**7 933**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Income Tax Payable		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current liabilities		**(283)**	**7 933**	**7 933**	**7 933**	**7 933**	**7 933**	**(0)**	**-0%**	**7 933**
Total Current Liabilities		**372 205**	**344 398**	**344 498**	**376 469**	**376 469**	**192 794**	**183 675**	**95%**	**(1 478 785)**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		169 886	123 134	123 134	169 886	169 886	138 746	31 140	22%	122 774
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability		–	–	–	–	–	–	–	–	–
Finance Lease Liability		17 608	47 060	47 060	31 750	31 750	60 024	(28 274)	-47%	47 060
Government Loans		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Local Registered Stock		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-annuity Loans		–	–	–	–	–	–	–	–	–
Non-marketable Bonds		–	–	–	–	–	–	–	–	–
PPP Liabilities		–	–	–	–	–	–	–	–	–
Securities		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Total Borrowings	**4**	**187 494**	**170 195**	**170 195**	**201 636**	**201 636**	**198 770**	**2 866**	**1%**	**169 835**
Operating Lease Liability		–	–	–	–	–	–	–	–	–
Total Financial Liabilities		**187 494**	**170 195**	**170 195**	**201 636**	**201 636**	**198 770**	**2 866**	**1%**	**169 835**
Provisions										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		2 851	–	–	–	–	–	–	–	–
Decommissioning, Restoration and Similar Liabilities		120 814	125 734	125 734	120 814	120 814	120 814	(0)	-0%	120 814
Ex-gratia Pension		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		–	–	–	–	–	–	–	–	–
Litigation		–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–
Total Provisions		**123 665**	**125 734**	**125 734**	**120 814**	**120 814**	**120 814**	**(0)**	**-0%**	**120 814**
Long term Trade and other Payables										
Bulk Water		–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–
Payables and Accruals		–	–	–	–	–	–	–	–	–
Total Long term Trade and other Payables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits		26 226	113 970	113 970	113 970	113 970	113 970	0	0%	113 970
Other Long-Term Benefits		–	14 608	14 608	14 608	14 608	14 608	–	–	14 608
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**26 226**	**128 578**	**128 578**	**128 578**	**128 578**	**128 578**	**0**	**0%**	**128 578**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other non-current liabilities		**26 226**	**128 578**	**128 578**	**128 578**	**128 578**	**128 578**	**0**	**0%**	**128 578**
Total non current liabilities		**337 385**	**424 507**	**424 507**	**451 028**	**451 028**	**448 162**	**2 866**	**1%**	**419 226**
TOTAL LIABILITIES		**709 590**	**768 905**	**769 005**	**827 496**	**827 496**	**640 955**	**186 541**	**29%**	**(1 059 559)**
CHANGES IN NET ASSETS		**2 417 850**	**2 125 896**	**2 125 896**	**2 401 879**	**2 386 351**	**2 223 228**	**163 124**	**7%**	**3 410 610**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Correction of Prior Period Error		1 000	–	–	(75)	(75)	–	(75)	–	–
Depreciation Offsets		–	–	–	–	–	–	–	–	–
Opening Balance		2 243 553	2 103 717	2 103 717	2 281 223	2 389 047	2 103 717	285 330	14%	2 103 717
Transfers to/from operating revenue and expenditure		28 614	10 612	10 612	–	–	–	–	–	–
Transfers to/from Reserves		(3 126)	(4 000)	(4 000)	(1 602)	(1 602)	(333)	(1 269)	381%	(4 000)
Total Accumulated Surplus/(Deficit)	1	**2 270 042**	**2 110 329**	**2 110 329**	**2 279 547**	**2 387 370**	**2 103 383**	**283 986**	**14%**	**2 099 717**
Reserves and Funds										
Capital Replacement Reserve		5 312	23 500	23 500	6 914	6 914	19 500	(12 586)	-65%	19 500
Capitalisation Reserve		–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–
Housing Development Fund		–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–
Revaluation Reserve		–	–	–	–	–	–	–	–	–
Self Insurance Reserve		–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–
Total Reserves and Funds	2	**5 312**	**23 500**	**23 500**	**6 914**	**6 914**	**19 500**	**(12 586)**	**-65%**	**19 500**
Other										
Equity										
Capital Contributed by Other Government Units		–	–	–	–	–	–	–	–	–
Ordinary Shares		–	–	–	–	–	–	–	–	–
Preference Shares		–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–
Total Equity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Non-controlling Interest										
Opening Balance		–	–	–	–	–	–	–	–	–
Movement during the year		–	–	–	–	–	–	–	–	–
Total Non-controlling Interest		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other	2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 275 354**	**2 133 829**	**2 133 829**	**2 286 461**	**2 394 284**	**2 122 883**	**271 401**	**13%**	**2 119 217**

EC108 Kouga - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	60 327	–	–	–	–	–	–	–	**60 327**	–
Bulk Water	0200	1 444	(20)	185	(20)	199	80	213	(772)	**1 309**	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	(9 891)	–	–	–	–	–	–	–	**(9 891)**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	6 393	136	1 890	47	0	0	–	26	**8 493**	–
Auditor General	0800	–	–	–	–	–	–	–	–	**–**	–
Other	0900	–	–	–	–	–	–	–	–	**–**	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**1000**	**58 273**	**116**	**2 075**	**26**	**200**	**80**	**213**	**(746)**	**60 237**	–

EC108 Kouga - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousand				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
				–	–	–				–		
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				–	–	–				–		

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
Allocations to other priorities			2	–	–	–				–		
Total Expenditure			1	–	–	–	–	–	–	–		–

EC108 Kouga - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousand				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
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				–	–	–				–		

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
Allocations to other priorities			3	–	–	–				–		
Total Capital Expenditure			1	–	–	–	–	–	–	–		–

EC108 Kouga - Supporting Table SC7 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
2	Expenditure			
3	Expenditure - Vote			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			

EC108 Kouga - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0,5%	8,4%	8,4%	8,3%	8,4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		23,4%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20,7%	26,2%	26,2%	23,9%	-48,5%
Gearing	Long Term Borrowing/ Funds & Reserves		3529,5%	724,2%	724,2%	2916,2%	870,9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	180,2%	99,8%	99,8%	207,1%	21,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		62,8%	40,9%	40,9%	70,5%	-8,1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		25,8%	10,4%	10,4%	185,2%	-54,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		33,7%	30,7%	30,7%	14,0%	30,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11,0%	13,0%	13,0%	4,0%	13,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9,1%	8,7%	8,7%	4,0%	8,7%
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						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations					
Financial liabilities	##########	##########	##########	##########	-
Total Assets	##########	##########	##########	##########	##########
Employee related costs	##########	##########	##########	33 198 173,99	##########
Repairs & Maintenance	##########	##########	##########	9 479 470,31	##########
Interest (finance charges)	22 289 149,18	27 356 760,00	27 356 760,00	474 136,56	27 356 760,00
Principal paid	30 010 665,30	31 566 092,00	31 566 092,00	1 370 202,04	31 566 092,00
Depreciation	##########	##########	##########	9 031 358,33	##########
Operating expenditure	##########	##########	##########	##########	##########
Total Capital Expenditure - Vote	##########	79 618 418,00	79 618 418,00	3 174 855,42	79 618 418,00
Borrowed funding for capital	38 015 739,35	-	-	-	-
Debt	##########	##########	##########	##########	##########
Equity	##########	##########	##########	##########	##########
Reserves and funds	5 312 147,07	23 500 000,00	23 500 000,00	6 914 352,68	19 500 000,00
Financial liabilities	##########	##########	##########	##########	##########
Current assets	##########	##########	##########	##########	##########
Current liabilities	##########	##########	##########	##########	##########
Monetary assets	##########	##########	##########	##########	##########
Total Revenue (excluding capital transfers and contributions)	##########	##########	##########	##########	##########
Transfer and subsidies - Operational	##########	##########	##########	88 727 545,93	##########
Transfers and subsidies - capital (monetary allocations)	76 224 111,76	77 503 605,00	77 503 605,00	1 977 402,72	77 503 605,00

Debt service payments		##########	##########	##########	-1 844 338,60	##########
Outstanding debtors (receivables)		##########	##########	##########	##########	##########
Annual services revenue		##########	##########	##########	##########	##########
Cash + investments	Including LT investments	##########	##########	##########	##########	##########
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		-	-	-	-	-
Longstanding debtors recovered						
Attorney collections						

EC108 Kouga - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast

EC108 Kouga - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										

EC108 Kouga - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	100	6 635	6 635	3 175	3 175	6 635	3 460	52%	4%
August	3 563	6 635	6 635	–	3 175	13 270	10 095	76%	4%
September	9 271	6 635	6 635	–	3 175	19 904	16 730	84%	4%
October	9 105	6 635	6 635	–	3 175	26 539	23 364	88%	4%
November	11 579	6 635	6 635	–	3 175	33 174	29 999	90%	4%
December	10 477	6 635	6 635	–	3 175	39 809	36 634	92%	4%
January	7 966	6 635	6 635	–	3 175	46 444	43 269	93%	4%
February	4 857	6 635	6 635	–	3 175	53 079	49 904	94%	4%
March	10 525	6 635	6 635	–	3 175	59 713	56 539	95%	4%
April	11 537	6 635	6 635	–	3 175	66 348	63 173	95%	4%
May	11 768	6 635	6 635	–	3 175	72 983	69 808	96%	4%
June	71 901	6 635	6 635	–	3 175	79 618	76 444	96%	4%
Total Capital expenditure	**162 648**	**79 618**	**79 618**	**3 175**					

EC108 Kouga - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**100 685**	**39 598**	**39 598**	**1 719**	**1 719**	**3 300**	(1 580)	**-48%**	**39 598**
Roads Infrastructure		59 104	10 717	10 717	1 719	1 719	893	826	**93%**	10 717
Roads		59 104	10 717	10 717	1 719	1 719	893	826	**93%**	10 717
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		39 570	9 374	9 374	–	–	781	(781)	–	9 374
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		5 942	5 026	5 026	–	–	419	(419)	–	5 026
LV Networks		15 697	4 348	4 348	–	–	362	(362)	–	4 348
Capital Spares		17 931	–	–	–	–	–	–	–	–
Water Supply Infrastructure		765	12 293	12 293	–	–	1 024	(1 024)	–	12 293
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		765	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	2 218	2 218	–	–	185	(185)	–	2 218
Bulk Mains		–	10 075	10 075	–	–	840	(840)	–	10 075
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		1 246	7 214	7 214	–	–	601	(601)	–	7 214
Pump Station		792	800	800	–	–	67	(67)	–	800
Reticulation		185	6 123	6 123	–	–	510	(510)	–	6 123
Waste Water Treatment Works		270	291	291	–	–	24	(24)	–	291
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		**905**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		905	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		905	–	–	–	–	–	–	–	–
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		2 230	–	–	–	–	–	–	–	–
Operational Buildings		2 230	–	–	–	–	–	–	–	–
Municipal Offices		2 230	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		209	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		209	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		209	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**2 544**	**1 500**	**1 500**	**–**	**–**	**125**	**(125)**	–	**1 500**
Computer Equipment		2 544	1 500	1 500	–	–	125	(125)	–	1 500
Furniture and Office Equipment		**816**	**571**	**571**	**–**	**–**	**48**	**(48)**	–	**571**
Furniture and Office Equipment		816	571	571	–	–	48	(48)	–	571

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Machinery and Equipment		**583**	**470**	**470**	**–**	**–**	**39**	**(39)**	–	**470**
Machinery and Equipment		583	470	470	–	–	39	(39)	–	470
Transport Assets		**5 883**	**2 486**	**2 486**	**1 455**	**1 455**	**207**	**1 248**	603%	**2 486**
Transport Assets		5 883	2 486	2 486	1 455	1 455	207	1 248	603%	2 486
Land		**670**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		670	–	–	–	–	–	–	–	–
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	**114 524**	**44 626**	**44 626**	**3 175**	**3 175**	**3 719**	**544**	**15%**	**44 626**

EC108 Kouga - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**16 493**	**7 098**	**7 098**	**–**	**–**	**591**	(591)	**–**	**7 098**
Roads Infrastructure		–	1 090	1 090	–	–	91	(91)	–	1 090
Roads		–	1 090	1 090	–	–	91	(91)	–	1 090
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		11 250	400	400	–	–	33	(33)	–	400
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		11 250	400	400	–	–	33	(33)	–	400
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 441	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		1 441	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 599	984	984	–	–	82	(82)	–	984
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		3 599	584	584	–	–	49	(49)	–	584
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	400	400	–	–	33	(33)	–	400
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		202	4 624	4 624	–	–	385	(385)	–	4 624
Pump Station		202	2 624	2 624	–	–	219	(219)	–	2 624
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	2 000	2 000	–	–	167	(167)	–	2 000
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	300	300	–	–	25	(25)	–	300
Operational Buildings		–	300	300	–	–	25	(25)	–	300
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	300	300	–	–	25	(25)	–	300
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Machinery and Equipment		–	**50**	**50**	–	–	**4**	**(4)**	–	**50**
Machinery and Equipment		–	50	50	–	–	4	(4)	–	50
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	**16 493**	**7 448**	**7 448**	–	–	**621**	**621**	–	**7 448**

EC108 Kouga - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**117 342**	**157 022**	**156 922**	**7 320**	**7 320**	**13 077**	(5 756)	**-44%**	**156 922**
Roads Infrastructure		16 531	31 835	31 735	665	665	2 645	(1 979)	**-75%**	31 735
Roads		16 531	31 035	30 935	665	665	2 578	(1 913)	**-74%**	30 935
Road Structures		–	800	800	–	–	67	(67)	–	800
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		410	3 450	3 450	28	28	287	(260)	**-90%**	3 450
Drainage Collection		410	2 200	2 200	28	28	183	(156)	**-85%**	2 200
Storm water Conveyance		–	1 250	1 250	–	–	104	(104)	–	1 250
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		39 765	47 046	47 046	2 933	2 933	3 920	(987)	**-25%**	47 046
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		27 848	29 241	29 241	1 708	1 708	2 437	(728)	**-30%**	29 241
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		823	5 900	5 900	–	–	492	(492)	–	5 900
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		3 519	3 940	3 940	1 053	1 053	328	724	**221%**	3 940
LV Networks		7 575	6 465	6 465	172	172	539	(367)	**-68%**	6 465
Capital Spares		–	1 500	1 500	–	–	125	(125)	–	1 500
Water Supply Infrastructure		34 284	48 106	48 106	2 874	2 874	4 009	(1 134)	**-28%**	48 106
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		370	617	617	106	106	51	54	**106%**	617
Water Treatment Works		31 160	45 989	45 989	2 405	2 405	3 832	(1 428)	**-37%**	45 989
Bulk Mains		1 756	–	–	–	–	–	–	–	–
Distribution		999	1 500	1 500	364	364	125	239	**191%**	1 500
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		23 645	24 543	24 543	818	818	2 045	(1 227)	**-60%**	24 543
Pump Station		5 151	4 774	4 774	79	79	398	(319)	**-80%**	4 774
Reticulation		892	2 641	2 641	2	2	220	(218)	**-99%**	2 641
Waste Water Treatment Works		14 912	14 378	14 378	737	737	1 198	(461)	**-38%**	14 378
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		2 689	2 750	2 750	–	–	229	(229)	–	2 750
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		2 708	2 043	2 043	2	2	170	(168)	**-99%**	2 043
Sand Pumps		1 247	1 100	1 100	–	–	92	(92)	–	1 100
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		1 461	943	943	2	2	79	(77)	**-98%**	943
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**26 077**	**24 448**	**24 448**	**1 579**	**1 579**	**2 037**	**(458)**	**-22%**	**24 448**
Community Facilities		23 181	21 248	21 248	1 474	1 474	1 771	(297)	**-17%**	21 248

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		311	354	354	5	5	30	(24)	-82%	354
Testing Stations		90	50	50	–	–	4	(4)	–	50
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		1 338	1 395	1 395	80	80	116	(36)	-31%	1 395
Police		–	–	–	–	–	–	–	–	–
Parks		654	1 058	1 058	–	–	88	(88)	–	1 058
Public Open Space		20 787	18 391	18 391	1 389	1 389	1 533	(144)	-9%	18 391
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		2 896	3 200	3 200	105	105	267	(161)	**-60%**	3 200
Indoor Facilities		1 703	1 700	1 700	84	84	142	(58)	-41%	1 700
Outdoor Facilities		1 193	1 500	1 500	21	21	125	(104)	-83%	1 500
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**1 899**	**4 385**	**4 385**	**40**	**40**	**365**	**(325)**	**-89%**	**4 385**
Operational Buildings		1 899	4 385	4 385	40	40	365	(325)	**-89%**	4 385
Municipal Offices		1 599	3 985	3 985	40	40	332	(292)	-88%	3 985
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		300	400	400	–	–	33	(33)	–	400
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		**71**	**646**	**646**	**5**	**5**	**54**	**(49)**	-91%	**646**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		71	646	646	5	5	54	(49)	**-91%**	646
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		71	646	646	5	5	54	(49)	-91%	646
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**44**	**170**	**170**	**–**	**–**	**14**	**(14)**	–	**170**
Computer Equipment		44	170	170	–	–	14	(14)	–	170
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Machinery and Equipment		**1 301**	**1 316**	**1 316**	**14**	**14**	**110**	**(96)**	-87%	**1 316**
Machinery and Equipment		1 301	1 316	1 316	14	14	110	(96)	-87%	1 316
Transport Assets		**11 573**	**14 095**	**14 095**	**521**	**521**	**1 175**	**(654)**	-56%	**14 095**
Transport Assets		11 573	14 095	14 095	521	521	1 175	(654)	-56%	14 095
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**158 307**	**202 082**	**201 982**	**9 479**	**9 479**	**16 832**	**7 352**	**44%**	**201 982**

EC108 Kouga - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**82 897**	**90 740**	**90 740**	**5 467**	**5 467**	**7 562**	(2 094)	**-28%**	**90 740**
Roads Infrastructure		27 191	33 948	33 948	31	31	2 829	(2 798)	**-99%**	33 948
Roads		27 191	33 948	33 948	31	31	2 829	(2 798)	**-99%**	33 948
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 553	1 633	1 633	955	955	136	819	**601%**	1 633
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		1 553	1 633	1 633	955	955	136	819	**601%**	1 633
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		8 332	11 457	11 457	1 042	1 042	955	87	**9%**	11 457
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		8 332	11 457	11 457	1 042	1 042	955	87	**9%**	11 457
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		15 527	12 502	12 502	136	136	1 042	(906)	**-87%**	12 502
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		15 527	12 502	12 502	136	136	1 042	(906)	**-87%**	12 502
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		29 120	29 101	29 101	878	878	2 425	(1 547)	**-64%**	29 101
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		29 120	29 101	29 101	878	878	2 425	(1 547)	**-64%**	29 101
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		1 174	2 098	2 098	2 425	2 425	175	2 250	**1287%**	2 098
Landfill Sites		1 174	2 098	2 098	2 425	2 425	175	2 250	**1287%**	2 098
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		**994**	**374**	**374**	**175**	**175**	**31**	**144**	**461%**	**374**

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Community Facilities		994	374	374	175	175	31	144	**461%**	374
Halls		994	374	374	175	175	31	144	461%	374
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**6 035**	**1 362**	**1 362**	**113**	**113**	**113**	**(0)**	**-0%**	**1 362**
Operational Buildings		6 035	1 362	1 362	113	113	113	(0)	**-0%**	1 362
Municipal Offices		6 035	1 362	1 362	113	113	113	(0)	-0%	1 362
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		**86**	**464**	**464**	**103**	**103**	**39**	**64**	166%	**464**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		86	464	464	103	103	39	64	**166%**	464
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		86	464	464	103	103	39	64	166%	464
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**1 591**	**3 664**	**3 664**	**305**	**305**	**305**	**0**	0%	**3 664**
Furniture and Office Equipment		1 591	3 664	3 664	305	305	305	0	0%	3 664

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Machinery and Equipment		**1 416**	**1 233**	**1 233**	**2 829**	**2 829**	**103**	**2 726**	2654%	**1 233**
Machinery and Equipment		1 416	1 233	1 233	2 829	2 829	103	2 726	2654%	1 233
Transport Assets		**14 604**	**10 540**	**10 540**	**39**	**39**	**878**	**(840)**	-96%	**10 540**
Transport Assets		14 604	10 540	10 540	39	39	878	(840)	-96%	10 540
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**107 624**	**108 376**	**108 376**	**9 031**	**9 031**	**9 031**	**(0)**	**-0%**	**108 376**

EC108 Kouga - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub										
Infrastructure		**31 516**	**20 818**	**20 818**	**–**	**–**	**1 735**	(1 735)	**–**	**20 818**
Roads Infrastructure		3 515	2 478	2 478	–	–	206	(206)	–	2 478
Roads		3 515	1 798	1 798	–	–	150	(150)	–	1 798
Road Structures		–	680	680	–	–	57	(57)	–	680
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		819	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		28	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		791	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		11 766	350	350	–	–	29	(29)	–	350
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	350	350	–	–	29	(29)	–	350
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		4 999	–	–	–	–	–	–	–	–
Bulk Mains		513	–	–	–	–	–	–	–	–
Distribution		6 255	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		15 415	17 990	17 990	–	–	1 499	(1 499)	–	17 990
Pump Station		5 318	16 965	16 965	–	–	1 414	(1 414)	–	16 965
Reticulation		53	80	80	–	–	7	(7)	–	80
Waste Water Treatment Works		10 044	945	945	–	–	79	(79)	–	945
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		**116**	**6 276**	**6 276**	**–**	**–**	**523**	**(523)**	**–**	**6 276**
Community Facilities		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		116	6 276	6 276	–	–	523	(523)	–	6 276
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		116	6 276	6 276	–	–	523	(523)	–	6 276
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		–	320	320	–	–	27	(27)	–	320
Operational Buildings		–	320	320	–	–	27	(27)	–	320
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	320	320	–	–	27	(27)	–	320
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
								–		
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	131	131	–	–	11	(11)	–	131
Computer Equipment		–	131	131	–	–	11	(11)	–	131
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**31 631**	**27 545**	**27 545**	**–**	**–**	**2 295**	**2 295**	**–**	**27 545**

EC108 Kouga - Supporting Table SC15 Monthly Budget Statement - Investment particulars by type - M01 July

Investment type	Ref	2025/26	Budget Year 2026/27						
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Investments										
Bank Repurchase Agreements										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	–	-
Bankers Acceptance Certificate										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	–	-
Deposit Taking Institutions										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Deposit Taking Institutions		-	-	-	-	-	-	-	–	-
Derivative Financial Assets										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Derivative Financial Assets		-	-	-	-	-	-	-	–	-
Guaranteed Endowment Policies (Sinking)										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–

Investment type	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	–	-
Interest Rate Swaps										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Interest Rate Swaps		-	-	-	-	-	-	-	–	-
Listed/Unlisted Bonds and Stocks										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	–	-
Municipal Bonds										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Municipal Bonds		-	-	-	-	-	-	-	–	-
National Government Securities										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total National Government Securities		-	-	-	-	-	-	-	–	-
Negotiable Certificate of Deposits										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–

Investment type	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	–	-
Unamortised Debt Expense										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Unamortised Debt Expense		-	-	-	-	-	-	-	–	-
Unamortised Preference Share Expense										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	–	-
Total Investments		-	-	-	-	-	-	-	–	-

EC108 Kouga - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - M01 July

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

EC108 Kouga - Supporting Table SC17 Monthly Budget Statement - Borrowing - M01 July

Borrowing - Categorised by type R thousand	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Borrowings										
Annuity and Bullet Loans										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		169 886	122 774	122 774	169 886	169 886	138 746	31 140	22%	122 774
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Annuity and Bullet Loans		**169 886**	**122 774**	**122 774**	**169 886**	**169 886**	**138 746**	**31 140**	**22%**	**122 774**
Bankers Acceptance Certificate										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Bankers Acceptance Certificate		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Derivative Financial Liability		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Finance Lease Liability										
Banks		61 202	61 202	61 202	61 202	61 202	61 202	0	**0%**	61 202
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		(43 595)	(14 142)	(14 142)	(29 453)	(29 453)	(1 178)	(28 274)	**2399%**	(14 142)
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Finance Lease Liability		**17 608**	**47 060**	**47 060**	**31 750**	**31 750**	**60 024**	**(28 274)**	**-47%**	**47 060**
Government Loans		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Local Registered Stock										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Registered Stock		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Marketable Bonds										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Marketable Bonds		-	-	-	-	-	-	-	–	-
Non-annuity Loans										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Non-annuity Loans		-	-	-	-	-	-	-	–	-
Non-marketable Bonds										
Banks		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Non-marketable Bonds		-	-	-	-	-	-	-	–	-
PPP Liabilities										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total PPP Liabilities		-	-	-	-	-	-	-	–	-
Securities										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Securities		-	-	-	-	-	-	-	–	-
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Total Borrowings	1	187 494	169 835	169 835	201 636	201 636	198 770	2 866	1%	169 835

EC108 Kouga - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M01 July

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		129 435	137 400	137 400	(10 992)	(10 992)	11 450	(22 442)	**-196%**	137 400
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]		4 162	4 012	4 012	–	–	334	(334)	–	4 012
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]		3 422	3 834	3 834	(47)	(47)	320	(366)	**-115%**	3 834
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]		3 817	3 862	3 862	579	579	322	257	**80%**	3 862
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**140 836**	**149 108**	**149 108**	**(10 460)**	**(10 460)**	**12 426**	**(22 886)**	**-184%**	**149 108**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/National Government		**140 836**	**149 108**	**149 108**	**(10 460)**	**(10 460)**	**12 426**	**(22 886)**	**-184%**	**149 108**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		3 034	2 584	2 584	–	–	215	(215)	–	2 584
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**3 034**	**2 584**	**2 584**	**–**	**–**	**215**	**(215)**	**–**	**2 584**
Allocations In-Kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government		**3 034**	**2 584**	**2 584**	**–**	**–**	**215**	**(215)**	**–**	**2 584**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		3 480	2 610	2 610	–	–	218	(218)	–	2 610
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**3 480**	**2 610**	**2 610**	**–**	**–**	**218**	**(218)**	**–**	**2 610**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities		**3 480**	**2 610**	**2 610**	**–**	**–**	**218**	**(218)**	**–**	**2 610**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		847	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**847**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		**847**	–	–	–	–	–	–	–	–
Total Operating	5	**148 197**	**154 302**	**154 302**	**(10 460)**	**(10 460)**	**12 858**	**(23 318)**	**-181%**	**154 302**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		10 880	11 560	11 560	–	–	963	(963)	–	11 560
Municipal Infrastructure Grant [Schedule 5B]		72 531	73 376	73 376	10 730	10 730	6 115	4 615	**75%**	73 376
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		12 747	–	–	759	759	–	759		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		148	–	–	–	–	–	–	–	–
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]		13 830	26 392	26 392	107	107	2 199	(2 093)	**-95%**	26 392
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**110 135**	**265 630**	**265 630**	**1 136**	**1 136**	**22 136**	**(21 000)**	**-95%**	**265 630**
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Bucket Eradication Programme Grant [Schedule 6B]		–	–	–	–	–	–	–	–	–
Department of Mineral Resources and Energy		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation		–	–	–	–	–	–	–	–	–
Department of Cooperative and Governance		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		**110 135**	**265 630**	**265 630**	**1 136**	**1 136**	**22 136**	**(21 000)**	**-95%**	**265 630**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	450	450	–	–	38	(38)	–	450
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		23 621	40 583	40 583	1 743	1 743	3 382	(1 639)	**-48%**	40 583
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**23 621**	**41 033**	**41 033**	**1 743**	**1 743**	**3 419**	**(1 677)**	**-49%**	**41 033**
Allocations In-kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		**23 621**	**41 033**	**41 033**	**1 743**	**1 743**	**3 419**	**(1 677)**	**-49%**	**41 033**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		930	1 098	1 098	–	–	92	(92)	–	1 098
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**930**	**1 098**	**1 098**	**–**	**–**	**92**	**(92)**	**–**	**1 098**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		930	1 098	1 098	–	–	92	(92)	–	1 098
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total Capital	5	24 551	42 131	42 131	1 743	1 743	3 511	(1 768)	-50%	42 131
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		172 748	196 432	196 432	(8 717)	(8 717)	16 369	(25 087)	-153%	196 432

EC108 Kouga - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M01 July

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		100 579	126 555	126 555	10 992	10 992	10 546	446	4%	126 555
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	2 006	2 006	–	–	167	(167)	–	2 006
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]		1 503	1 759	1 759	47	47	147	(100)	-68%	1 759
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]		3 143	1 931	1 931	(579)	(579)	161	(740)	-460%	1 931
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**107 306**	**132 251**	**132 251**	**10 460**	**10 460**	**11 021**	**(561)**	**-5%**	**132 251**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/National Government		**107 306**	**132 251**	**132 251**	**10 460**	**10 460**	**11 021**	**(561)**	**-5%**	**132 251**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	2 404	2 404	–	–	200	(200)	–	2 404
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		1 151	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**1 151**	**2 404**	**2 404**	**–**	**–**	**200**	**(200)**	**–**	**2 404**
Allocations In-Kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government		**1 151**	**2 404**	**2 404**	**–**	**–**	**200**	**(200)**	**–**	**2 404**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		59	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**59**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities		**59**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total Operating	5	**108 517**	**134 655**	**134 655**	**10 460**	**10 460**	**11 221**	**(761)**	**-7%**	**134 655**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 731	5 026	5 026	–	–	419	(419)	–	5 026
Municipal Infrastructure Grant [Schedule 5B]		31 655	31 903	31 903	(10 730)	(10 730)	2 659	(13 389)	**-504%**	31 903
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		10 079	–	–	(759)	(759)	–	(759)		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		126	–	–	–	–	–	–	–	–
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]		5 678	11 475	11 475	(107)	(107)	956	(1 063)	**-111%**	11 475
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**52 269**	**183 058**	**183 058**	**(1 136)**	**(1 136)**	**15 255**	**(16 391)**	**-107%**	**183 058**
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Bucket Eradication Programme Grant [Schedule 6B]		–	–	–	–	–	–	–	–	–
Department of Mineral Resources and Energy		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation		–	–	–	–	–	–	–	–	–
Department of Cooperative and Governance		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		**52 269**	**183 058**	**183 058**	**(1 136)**	**(1 136)**	**15 255**	**(16 391)**	**-107%**	**183 058**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	391	391	–	–	33	(33)	–	391
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		12 670	17 645	17 645	(1 743)	(1 743)	1 470	(3 213)	**-219%**	17 645
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**12 670**	**18 036**	**18 036**	**(1 743)**	**(1 743)**	**1 503**	**(3 246)**	**-216%**	**18 036**
Allocations In-kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		**12 670**	**18 036**	**18 036**	**(1 743)**	**(1 743)**	**1 503**	**(3 246)**	**-216%**	**18 036**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		955	955	955	–	–	80	(80)	–	955
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**955**	**955**	**955**	**–**	**–**	**80**	**(80)**	**–**	**955**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		955	955	955	–	–	80	(80)	–	955
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total Capital	5	13 625	18 991	18 991	(1 743)	(1 743)	1 583	(3 325)	-210%	18 991
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		122 141	153 646	153 646	8 717	8 717	12 804	(4 086)	-32%	153 646

EC108 Kouga - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - M01 July

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		–								
Current year receipts		(5 627)	(5 854)	(5 854)	(579)	(579)	(488)	(91)	19%	(5 854)
Repayment of grants		5 627	–	–	106	106	–	106		–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	(5 854)	(5 854)	(474)	(474)	(488)	14	-3%	(5 854)
Provincial Government:										
Balance unspent at beginning of the year		–								
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–								
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–								
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	930	930	–	–	78	(78)	–	930
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	930	930	–	–	78	(78)	–	930
Total operating transfers and grants revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	2	**–**	**(4 924)**	**(4 924)**	**(474)**	**(474)**	**(410)**	**(63)**	**15%**	**(4 924)**
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		–								
Current year receipts		(49 153)	(55 664)	(55 664)	(15 007)	(15 007)	(4 639)	(10 368)	224%	(55 664)
Repayment of grants		61 129	–	–	1 977	1 977	–	1 977		–
Conditions met - transferred to revenue		121	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		12 097	(55 664)	(55 664)	(13 029)	(13 029)	(4 639)	(8 391)	181%	(55 664)
Provincial Government:										
Balance unspent at beginning of the year		–								
Current year receipts		(9 456)	(20 291)	(20 291)	(1 090)	(1 090)	(1 691)	601	-36%	(20 291)
Repayment of grants		14 165	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		4 709	(20 291)	(20 291)	(1 090)	(1 090)	(1 691)	601	-36%	(20 291)
District Municipality:										
Balance unspent at beginning of the year		–								
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–								
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**75 294**	**–**	**–**	**1 977**	**1 977**	**–**	**1 977**		**–**
Total capital transfers and grants - CTBM	2	**16 806**	**(75 955)**	**(75 955)**	**(14 119)**	**(14 119)**	**(6 330)**	**(7 790)**	**123%**	**(75 955)**
TOTAL TRANSFERS AND GRANTS REVENUE		**75 294**	**–**	**–**	**1 977**	**1 977**	**–**	**1 977**	–	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**16 806**	**(80 879)**	**(80 879)**	**(14 593)**	**(14 593)**	**(6 740)**	**(7 853)**	**117%**	**(80 879)**

EC108 Kouga - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - M01 July

Description R thousand	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Monetary Transfers to other municipalities	1									
District Municipalities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms	2									
Municipal Entities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State	3									
Departmental Agencies and Accounts										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Provincial Government										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations	4									
Foreign Government and International Organisations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Non-Profit Institutions										
Operational		–	260	260	–	–	22	(22)	–	260
Capital		–	–	–	–	–	–	–	–	–
Private Enterprises										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Public Corporations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		–	260	260	–	–	22	(22)	–	260
Monetary Transfers to Groups of Individuals	5									
Households										
Operational		478	670	670	10	10	56	(46)	-82%	670
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		478	670	670	10	10	56	(46)	-82%	670
TOTAL Monetary TRANSFERS AND GRANTS	6	478	930	930	10	10	77	(68)	-87%	930
In-Kind Transfers to other municipalities	1									
District Municipalities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms	2									
Municipal Entities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State	3									
Departmental Agencies and Accounts										
Operational		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Capital		–	–	–	–	–	–	–	–	–
Provincial Government										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations	4									
Foreign Government and International Organisations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Non-Profit Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Private Enterprises										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Public Corporations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–
In-Kind Grants to Groups of Individuals	5									
Households										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	**478**	**930**	**930**	**10**	**10**	**77**	**(68)**	**-87%**	**930**

EC108 Kouga - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		10 706	10 729	10 729	919	919	894	25	3%	10 729
Cell phone Allowance		1 394	1 462	1 462	118	118	122	(4)	-4%	1 462
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		3 569	3 576	3 576	306	306	298	8	3%	3 576
Office-bearer Allowance		–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		–	–	–	–	–	–	–	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**15 669**	**15 767**	**15 767**	**1 342**	**1 342**	**1 314**	**28**	**2%**	**15 767**
Social Contributions										
Medical Aid Benefits		–	–	–	–	–	–	–	–	–
Pension Fund Contributions		–	–	–	–	–	–	–	–	–
Total Social Contributions		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Councillors		**15 669**	**15 767**	**15 767**	**1 342**	**1 342**	**1 314**	**28**	**2%**	**15 767**
% increase	4		**0,6%**	**–**						
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		13 036	10 283	10 283	945	945	857	88	10%	10 283
Bonuses		1 944	1 300	1 300	–	–	108	(108)	–	1 300
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	132	96	96	8	8	8	–	–	96
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	1 080	1 080	1 080	90	90	90	–	–	1 080
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**1 212**	**1 176**	**1 176**	**98**	**98**	**98**	**–**	**–**	**1 176**
Service Related Benefits										
Acting	3	34	84	84	–	–	7	(7)	–	84
Bonus	3	–	–	–	–	–	–	–	–	–
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	1 386	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3	–	–	–	–	–	–	–	–	–
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**1 420**	**84**	**84**	**–**	**–**	**7**	**(7)**	**–**	**84**
Total Salaries and Allowances		**17 612**	**12 843**	**12 843**	**1 043**	**1 043**	**1 070**	**(27)**	**-3%**	**12 843**
Social Contributions										
Bargaining Council		1	1	1	0	0	0	0	46%	1
Group Life Insurance		–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Unemployment Insurance		15	15	15	1	1	1	(0)	-0%	15
Total Social Contributions		**16**	**16**	**16**	**1**	**1**	**1**	**0**	**2%**	**16**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total Post-retirement Benefit		–	–	–	–	–	–	–	–	–
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**17 628**	**12 859**	**12 859**	**1 044**	**1 044**	**1 072**	**(27)**	**-3%**	**12 859**
% increase	4		**(27,1%)**	**–**						
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		279 651	305 281	305 228	23 475	23 475	25 436	(1 961)	-8%	305 228
Bonuses		1 041	1 355	1 355	–	–	113	(113)	–	1 355
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	118	114	114	10	10	10	–	–	114
Housing Benefits	3	781	884	884	70	70	74	(4)	-6%	884
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	11 117	12 171	12 171	991	991	1 014	(23)	-2%	12 171
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**12 016**	**13 169**	**13 169**	**1 070**	**1 070**	**1 097**	**(28)**	**-3%**	**13 169**
Service Related Benefits										
Acting	3	2 829	2 652	2 705	–	–	225	(225)	–	2 705
Bonus	3	17 504	20 775	20 775	19	19	1 731	(1 712)	-99%	20 775
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	2 982	–	–	208	208	–	208		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		(5)	3 650	3 650	272	272	304	(32)	-10%	3 650
Overtime		33 020	14 971	14 971	(5)	(5)	1 248	(1 253)	-100%	14 971
Scarcity	3	135	–	–	7	7	–	7		–
Standby Allowance	3	10 615	10 729	10 729	(4)	(4)	894	(898)	-100%	10 729
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**67 080**	**52 777**	**52 830**	**497**	**497**	**4 402**	**(3 906)**	**-89%**	**52 830**
Total Salaries and Allowances		**359 787**	**372 582**	**372 582**	**25 041**	**25 041**	**31 048**	**(6 007)**	**-19%**	**372 582**
Social Contributions										
Bargaining Council		115	175	175	10	10	15	(4)	-29%	175
Group Life Insurance		12 939	14 700	14 700	1 145	1 145	1 225	(80)	-6%	14 700
Medical		19 271	21 977	21 977	2 128	2 128	1 831	297	16%	21 977
Pension		40 121	46 979	46 979	3 672	3 672	3 915	(243)	-6%	46 979
Unemployment Insurance		2 028	2 473	2 473	156	156	206	(51)	-25%	2 473
Total Social Contributions		**74 474**	**86 304**	**86 304**	**7 112**	**7 112**	**7 192**	**(80)**	**-1%**	**86 304**
Post-retirement Benefit	6									
Medical		17 867	5 216	5 216	–	–	435	(435)	–	5 216
Other Benefits		14 752	–	–	–	–	–	–	–	–
Pension		(4)	–	–	1	1	–	1		–
Total Post-retirement Benefit		**32 615**	**5 216**	**5 216**	**1**	**1**	**435**	**(434)**	**-100%**	**5 216**
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**466 876**	**464 102**	**464 102**	**32 154**	**32 154**	**38 675**	**(6 521)**	**-17%**	**464 102**
% increase	4		**(0,6%)**	**–**	**(93,1%)**	**–**	**20,3%**	**(116,9%)**	**–**	**###########**
Total Parent Municipality			**–**	**(0)**						
TOTAL SALARY, ALLOWANCES & BENEFITS		–	–	**(0)**	–	–	–	–	–	–
% increase	4		–	–						
TOTAL MANAGERS AND STAFF	5,7	**484 504**	**476 961**	**476 961**	**33 198**	**33 198**	**39 747**	**(6 548)**	**-16%**	**476 961**

EC108 Kouga - Supporting Table SC23 Monthly Budget Statement - Salaries, allowances & benefits (political office bearers/councillors/senior

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors	3							
Speaker	4	1	627 753	–	257 994	–	–	885 747
Chief Whip		–	–	–	–	–	–	–
Executive Mayor		1	784 687	–	310 306	–	–	1 094 993
Deputy Executive Mayor		1	627 753	–	257 994	–	–	885 747
Executive Committee		–	2 943 919	–	1 225 024	–	–	4 168 943
Total for all other councillors		–	4 469 890	–	2 367 334	–	–	6 837 224
Section 79 Committee Chairperson		1	1 274 746	–	619 890	–	–	1 894 636
Total Councillors	8	**4**	**10 728 748**	**–**	**5 038 542**	**–**	**–**	**15 767 290**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 978 834	2 288	96 000	–	–	2 077 122
Chief Finance Officer		1	1 380 890	2 288	228 000	–	218 525	1 829 703
		1	1 380 890	2 288	180 000	–	218 525	1 781 703
		1	1 421 584	2 288	120 000	–	215 822	1 759 694
		1	1 361 584	2 288	180 000	–	215 822	1 759 694
		1	1 397 584	2 288	144 000	–	215 822	1 759 694
List of each official with packages >= senior manager								
		1	1 361 584	2 288	228 000	83 739	215 822	1 891 433
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**7**	**10 282 950**	**16 016**	**1 176 000**	**83 739**	**1 300 338**	**12 859 043**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**11**	**21 011 698**	**16 016**	**6 214 542**	**83 739**	**1 300 338**	**28 626 333**

EC108 Kouga - Supporting Table SC30 Monthly Budget Statement - Budgeted monthly cash flow - M01 July

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July Outcome	August Budget	Sept. Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	27 428	26 146	26 146	26 146	26 146	26 146	26 146	26 146	26 146	26 146	26 146	24 864	313 755	329 443	345 915
Service charges - Electricity revenue	57 046	48 358	48 358	48 358	48 358	48 358	48 358	48 358	48 358	48 358	48 358	39 670	580 294	631 534	694 688
Service charges - Water revenue	9 821	12 542	12 542	12 542	12 542	12 542	12 542	12 542	12 542	12 542	12 542	15 262	150 498	159 579	169 208
Service charges - Waste Water Management	6 845	7 595	7 595	7 595	7 595	7 595	7 595	7 595	7 595	7 595	7 595	8 345	91 140	95 697	100 482
Service charges - Waste Mangement	5 284	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	7 987	79 630	83 612	87 792
Rental of facilities and equipment	50	434	434	434	434	434	434	434	434	434	434	818	5 207	5 467	5 741
Interest earned - external investments	153	–	–	–	–	–	–	–	–	–	–	(153)	–	–	–
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	4 198	1 863	1 863	1 863	1 863	1 863	1 863	1 863	1 863	1 863	1 863	(472)	22 359	23 477	24 651
Licences and permits	3 497	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	684	25 089	25 450	25 830
Agency services	–	399	399	399	399	399	399	399	399	399	399	797	4 782	5 021	5 272
Transfers and Subsidies - Operational	88 622	18 645	18 645	18 645	18 645	18 645	18 645	18 645	18 645	18 645	18 645	(51 332)	223 742	231 843	237 897
Other revenue	217 594	3 703	3 703	3 703	3 703	3 703	3 703	3 703	3 703	3 703	3 703	(210 188)	44 437	46 381	48 425
Cash Receipts by Source	**420 538**	**128 411**	**128 411**	**128 411**	**128 411**	**128 411**	**128 411**	**128 411**	**128 411**	**128 411**	**128 411**	**(163 716)**	**1 540 933**	**1 637 504**	**1 745 902**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	14 847	11 489	8 441
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**421 776**	**129 648**	**129 648**	**129 648**	**129 648**	**129 648**	**129 648**	**129 648**	**129 648**	**129 648**	**129 648**	**(162 479)**	**1 555 780**	**1 648 993**	**1 754 343**
Cash Payments by Type															
Employee related costs	38 958	40 093	40 093	40 093	40 093	40 093	40 093	40 093	40 093	40 093	40 093	(921 003)	(481 115)	(506 114)	(532 425)
Remuneration of councillors	1 360	1 314	1 314	1 314	1 314	1 314	1 314	1 314	1 314	1 314	1 314	(30 266)	(15 767)	(16 161)	(16 566)
Finance Charges	–	2 192	2 192	2 192	2 192	2 192	2 192	2 192	2 192	2 192	2 192	(48 232)	(26 308)	(21 523)	(18 375)
Bulk purchases - Electricity	51 038	46 413	46 413	46 413	46 413	46 413	46 413	46 413	46 413	46 413	46 413	(1 072 116)	(556 952)	(606 130)	(666 743)
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	6 743	10 216	10 216	10 216	10 216	10 216	10 216	10 216	10 216	10 216	10 216	(231 488)	(122 588)	(141 484)	(148 227)
Contracted services	5 718	14 468	14 468	14 468	14 468	14 468	14 468	14 468	14 468	14 468	14 468	(324 015)	(173 617)	(178 248)	(166 613)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	78	78	78	78	78	78	78	78	78	78	(1 705)	(930)	(950)	(970)
Other expenditure	(33 379)	11 075	11 075	11 075	11 075	11 075	11 075	11 075	11 075	11 075	11 075	(210 260)	(132 894)	(138 316)	(143 181)
Cash Payments by Type	**70 437**	**125 848**	**125 848**	**125 848**	**125 848**	**125 848**	**125 848**	**125 848**	**125 848**	**125 848**	**125 848**	**(2 839 085)**	**(1 510 172)**	**(1 608 927)**	**(1 693 100)**
Other Cash Flows/Payments by Type															
Capital assets	–	7 630	7 630	7 630	7 630	7 630	7 630	7 630	7 630	7 630	7 630	15 261	91 562	59 207	59 548
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	1 370	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	3 891	31 566	23 178	17 424
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**71 807**	**136 108**	**136 108**	**136 108**	**136 108**	**136 108**	**136 108**	**136 108**	**136 108**	**136 108**	**136 108**	**(2 819 934)**	**(1 387 044)**	**(1 526 542)**	**(1 616 128)**
NET INCREASE/(DECREASE) IN CASH HELD	**493 583**	**265 757**	**265 757**	**265 757**	**265 757**	**265 757**	**265 757**	**265 757**	**265 757**	**265 757**	**265 757**	**(2 982 413)**	**168 736**	**122 451**	**138 215**
Cash/cash equivalents at the month/year beginning:	–	493 583	759 339	1 025 096	1 290 852	1 556 609	1 822 365	2 088 122	2 353 878	2 619 635	2 885 392	3 151 148	168 736	337 471	459 922
Cash/cash equivalents at the month/year end:	493 583	759 339	1 025 096	1 290 852	1 556 609	1 822 365	2 088 122	2 353 878	2 619 635	2 885 392	3 151 148	168 736	337 471	459 922	598 138

EC108 Kouga - Supporting Table SC36 Monthly Budget Statement - Detailed capital budget - M01 July

R thousand														2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*																

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent Capital expenditure												–	–	–	–	–
Total Capital expenditure												–	–	–	–	–

EC108 Kouga - Supporting Table SC38 Monthly Budget Statement - Detailed operational projects - M01 July

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast
Parent municipality:																				
List all operational projects grouped by Function																				

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast

R thousand												2025/26	Budget Year 2026/27							
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R thousand												2025/26	Budget Year 2026/27							
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R thousand												2025/26	Budget Year 2026/27							
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R thousand												2025/26	Budget Year 2026/27							
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R thousand												2025/26	Budget Year 2026/27							
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R thousand												2025/26	Budget Year 2026/27							
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R thousand												2025/26	Budget Year 2026/27							
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R thousand												2025/26	Budget Year 2026/27							
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R thousand												2025/26	Budget Year 2026/27							
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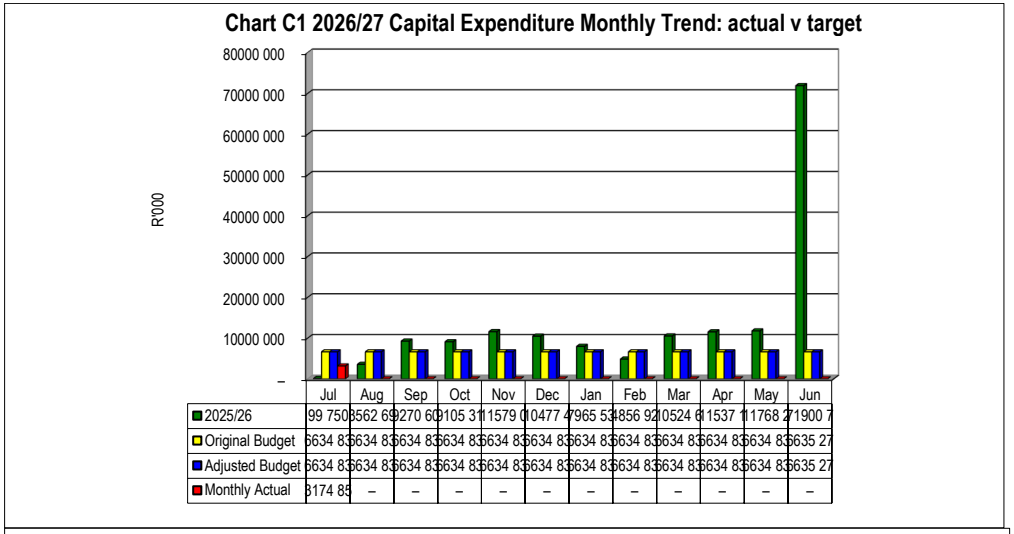
R thousand												2025/26	Budget Year 2026/27							
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Parent operational expenditure												–	–	–	–	–	–	–	–	–
Entity Operational expenditure												–	–	–	–	–	–	–	–	–
Total Operational expenditure																–	–	–	–	–

Chart C1 2026/27 Capital Expenditure Monthly Trend: actual v target

Month	2025/26	Original Budget	Adjusted Budge	Monthly Actual
Jul	100	6 635	6 635	3 175
Aug	3 563	6 635	6 635	–
Sep	9 271	6 635	6 635	–
Oct	9 105	6 635	6 635	–
Nov	11 579	6 635	6 635	–
Dec	10 477	6 635	6 635	–
Jan	7 966	6 635	6 635	–
Feb	4 857	6 635	6 635	–
Mar	10 525	6 635	6 635	–
Apr	11 537	6 635	6 635	–
May	11 768	6 635	6 635	–
Jun	71 901	6 635	6 635	–

Chart C2 2026/27 Capital Expenditure: YTD actual v YTD target

Month	YearTD Actual	YearTD Budget
Jul	3 175	6 635
Aug	3 175	13 270
Sep	3 175	19 904
Oct	3 175	26 539
Nov	3 175	33 174
Dec	3 175	39 809
Jan	3 175	46 444
Feb	3 175	53 079
Mar	3 175	59 713
Apr	3 175	66 348
May	3 175	72 983
Jun	3 175	79 618



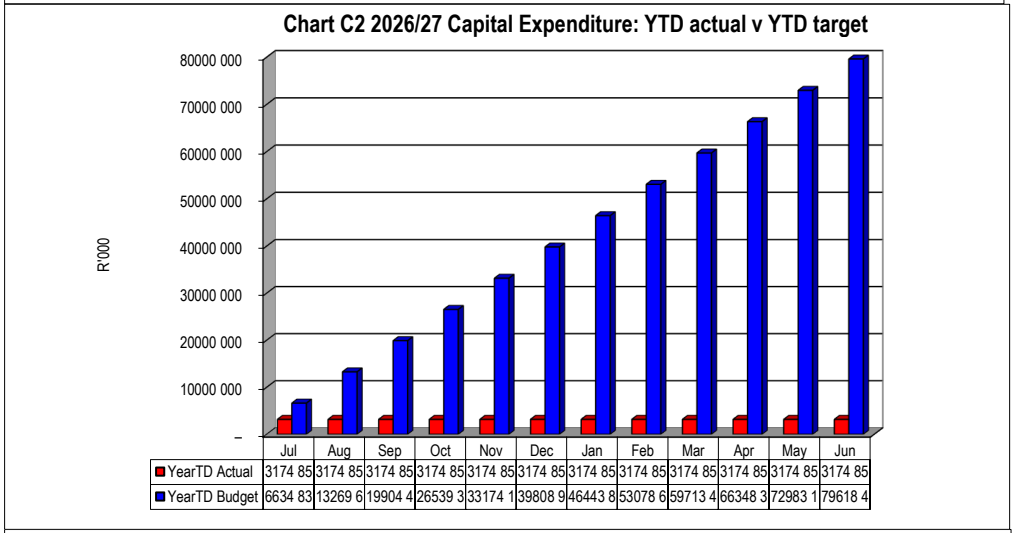


Chart C3 Aged Consumer Debtors Analysis

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days -1 Yea	Over 1Year
Budget Year 2026/2	–	–	–	–	–	–	–	–
2025/26	–	–	–	–	–	–	–	–

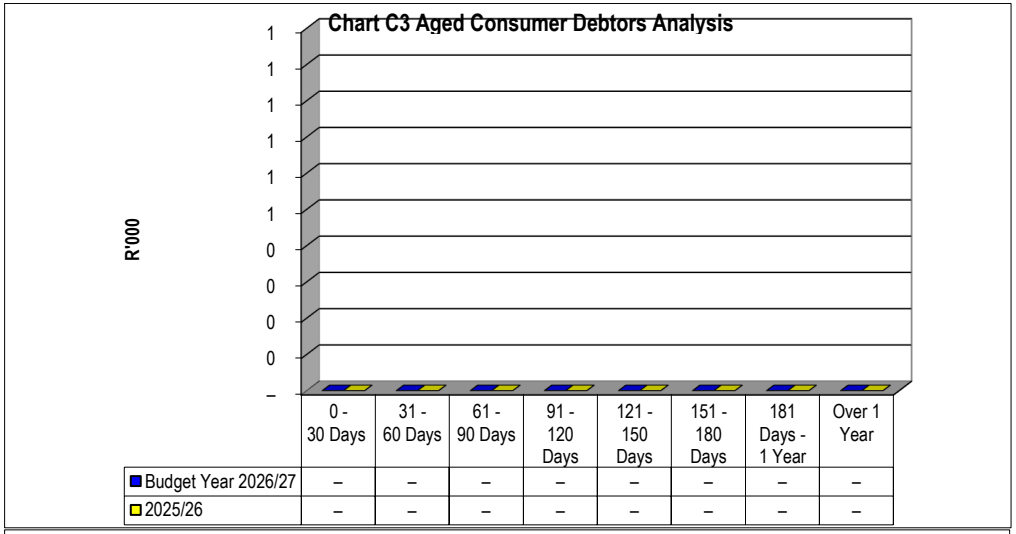


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2025/26	Budget Year 2026/27
Organs of State	–	–
Commercial	–	–
Households	–	–
Other	–	–

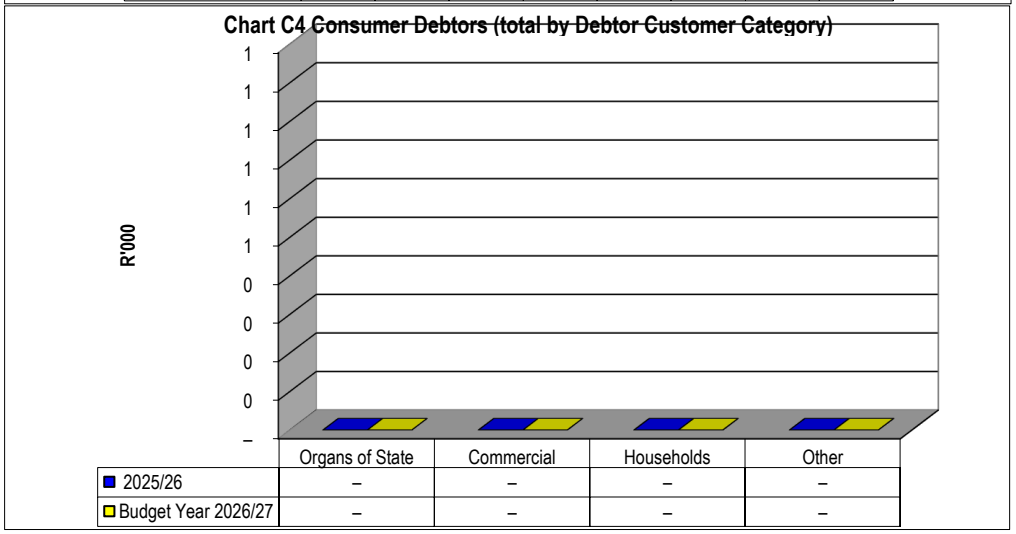


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Medical Aid ded
2025/26	–	–	–	–	–	–	–	–	–
Budget Year 2026/	60 327	1 309	–	(9 891)	–	–	8 493	–	–

