

Municipal In-year reports & supporting tables

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Preparation Instructions

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EC108 Kouga

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Reporting period:

M02 August

MTREF:

2026

Budget Year:

2026/27

Does this municipality have Entities?

No

If YES: Identify type of report:

M02 August

Name Votes & Sub-Votes

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	Vote 1 OFFICE OF THE MUNICIPAL MANAGER	
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER	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
	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

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
	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		
Province	www.kouga.gov.za		
Web Address	0		
E-mail Address	0		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P O Box 21		
City / Town	JEFFREYS BAY		
Postal Code	6330		
Street address			
Building	Kouga Municipality		
Street No. & Name	33 Da Gama Road		
City / Town	JEFFREYS BAY		
Postal Code	6330		
General Contacts			
Telephone number	042 200 2200		
Fax number	042 200 8606		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number	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 Hattinagh 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	ireed@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 Lorqat	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	rlorqat@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 - M02 August

Description	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									
Financial Performance									
Property rates	321 482	326 717	342 673	24 792	90 971	57 112	33 859	59%	342 673
Service charges	726 492	780 192	780 192	70 157	138 132	130 032	8 100	6%	780 192
Investment revenue	14 889	17 086	17 086	1 468	2 678	2 848	(170)	-6%	17 086
Transfers and subsidies - Operational	216 521	223 742	223 742	2 206	90 933	37 290	53 643	144%	223 742
Other own revenue	161 226	205 938	189 983	8 794	21 021	31 664	(10 643)	-34%	189 983
Total Revenue (excluding capital transfers and contributions)	1 440 610	1 553 676	1 553 676	107 417	343 735	258 946	84 789	33%	1 553 676
Employee costs	463 870	476 961	495 272	37 927	71 125	82 545	(11 420)	-14%	495 272
Remuneration of Councillors	15 669	15 767	15 767	1 342	2 685	2 628	57	2%	15 767
Depreciation, amortisation and impairment	114 626	108 376	108 376	9 031	18 063	18 063	0	0%	108 376
Interest, Dividends and Rent on Land	39 772	27 357	27 357	464	938	4 559	(3 621)	-79%	27 357
Inventory consumed and bulk purchases	566 120	587 114	586 707	62 728	122 379	97 784	24 595	25%	586 707
Transfers and subsidies	478	930	930	-	10	155	(145)	-94%	930
Other expenditure	366 030	404 061	386 157	13 637	24 875	64 359	(39 484)	-61%	386 157
Total Expenditure	1 566 564	1 620 567	1 620 567	125 130	240 075	270 093	(30 018)	-11%	1 620 567
Surplus/(Deficit)	(125 954)	(66 891)	(66 891)	(17 713)	103 660	(11 148)	114 808	-1030%	(66 891)
Transfers and subsidies - capital (monetary allocations)	76 020	77 504	77 504	414	2 391	12 917	(10 526)	-81%	77 504
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	5893%	10 612
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	5893%	10 612
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	5893%	10 612
Capital expenditure & funds sources									
Capital expenditure	175 949	79 618	79 618	1 764	4 939	13 270	(8 331)	-63%	79 618
Capital transfers recognised	61 647	67 394	67 394	1 188	4 362	11 232	(6 870)	-61%	67 394
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	47 648	-	-	571	571	-	571	-	-
Internally generated funds	66 104	12 224	12 224	6	6	2 037	(2 032)	-100%	12 224
Total sources of capital funds	175 399	79 618	79 618	1 764	4 939	13 270	(8 331)	-63%	79 618
Financial position									
Total current assets	433 325	335 813	336 221		521 812				(320 656)
Total non current assets	2 478 596	2 558 989	2 558 989		2 465 472				2 671 707
Total current liabilities	354 412	336 466	336 873		345 839				(1 486 718)
Total non current liabilities	361 970	424 507	424 507		490 548				419 226
Community wealth/Equity	2 057 690	2 133 829	2 133 829		2 150 897				2 119 217
Cash flows									
Net cash from (used) operating	2 301 798	140 198	140 198	203	30 693	25 348	(5 345)	-21%	1 499 554
Net cash from (used) investing	(78 965)	(91 562)	(91 562)	(2 028)	(5 680)	(338)	5 341	-1580%	91 562
Net cash from (used) financing	(150 567)	(31 566)	(31 566)	(1 380)	(2 751)	16 667	19 417	117%	(31 566)
Cash/cash equivalents at the month/year end	2 537 327	137 632	137 632	-	257 388	162 239	(95 149)	-59%	1 794 674
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	122 616	13 886	11 844	10 419	10 657	10 510	52 755	196 446	429 133
Creditors Age Analysis									
Total Creditors	63 320	6 939	9	2 109	(20)	200	281	2 121	74 958

EC108 Kouga - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Table 62: Monthly Budget Statement - Financial Performance (Functional Classification) - 2027 Budget										
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										
Revenue - Functional										
Governance and administration		554 703	602 509	602 509	28 072	154 112	100 418	53 694	53%	602 509
Executive and council		847	174	174	5	2	29	(27)	-92%	174
Finance and administration		553 856	602 335	602 335	28 067	154 110	100 389	53 721	54%	602 335
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		34 005	40 638	40 638	1 494	3 271	6 773	(3 502)	-52%	40 638
Community and social services		3 442	3 485	3 485	43	81	581	(499)	-86%	3 485
Sport and recreation		10 763	12 755	12 755	1 361	3 082	2 126	956	45%	12 755
Public safety		1 014	1 382	1 382	6	11	230	(219)	-95%	1 382
Housing		15 106	20 291	20 291	80	80	3 382	(3 302)	-98%	20 291
Health		3 680	2 724	2 724	4	16	454	(438)	-96%	2 724
Economic and environmental services		56 552	43 202	43 202	5 081	8 762	7 200	1 562	22%	43 202
Planning and development		13 680	12 391	12 391	3 335	4 346	2 065	2 281	110%	12 391
Road transport		21 808	12 111	12 111	274	668	2 019	(1 351)	-67%	12 111
Environmental protection		21 064	18 700	18 700	1 472	3 749	3 117	632	20%	18 700
Trading services		871 371	944 831	944 831	73 184	179 981	157 472	22 510	14%	944 831
Energy sources		500 381	549 083	549 083	49 223	101 879	91 514	10 365	11%	549 083
Water management		162 894	177 047	177 047	11 564	34 585	29 508	5 077	17%	177 047
Waste water management		131 545	136 290	136 290	7 348	23 777	22 715	1 062	5%	136 290
Waste management		76 551	82 410	82 410	5 050	19 740	13 735	6 005	44%	82 410
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 516 630	1 631 179	1 631 179	107 831	346 126	271 863	74 263	27%	1 631 179
Expenditure - Functional										
Governance and administration		381 101	379 266	379 466	24 913	48 481	63 244	(14 763)	-23%	379 466
Executive and council		55 254	49 879	49 879	4 008	7 343	8 313	(970)	-12%	49 879
Finance and administration		324 144	325 576	325 776	20 660	40 648	54 296	(13 647)	-25%	325 776
Internal audit		1 703	3 811	3 811	244	490	635	(145)	-23%	3 811
Community and public safety		103 982	129 014	129 314	12 602	22 704	21 552	1 152	5%	129 314
Community and social services		11 660	14 734	14 484	934	1 794	2 414	(621)	-26%	14 484
Sport and recreation		45 872	69 434	69 984	8 214	14 724	11 664	3 061	26%	69 984
Public safety		35 571	33 627	33 627	2 587	4 718	5 604	(886)	-16%	33 627
Housing		9 374	9 226	9 226	718	1 258	1 538	(280)	-18%	9 226
Health		1 505	1 993	1 993	149	210	332	(123)	-37%	1 993
Economic and environmental services		229 417	252 578	250 540	9 978	17 105	41 756	(24 651)	-59%	250 540
Planning and development		31 024	40 836	41 084	3 576	5 851	6 847	(996)	-15%	41 084
Road transport		180 201	192 345	190 059	5 168	8 974	31 676	(22 702)	-72%	190 059
Environmental protection		18 191	19 397	19 397	1 234	2 280	3 233	(953)	-29%	19 397
Trading services		851 703	859 259	860 797	77 605	151 742	143 466	8 276	6%	860 797
Energy sources		522 199	590 489	590 289	59 956	117 600	98 381	19 219	20%	590 289
Water management		159 348	133 960	133 960	8 014	14 633	22 327	(7 694)	-34%	133 960
Waste water management		104 656	69 734	71 772	3 660	6 754	11 962	(5 208)	-44%	71 772
Waste management		65 500	65 076	64 776	5 974	12 755	10 796	1 959	18%	64 776
Other		362	450	450	32	44	75	(31)	-42%	450
Total Expenditure - Functional	3	1 566 564	1 620 567	1 620 567	125 130	240 075	270 093	(30 018)	-11%	1 620 567
Surplus/ (Deficit) for the year		(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	5893%	10 612

EC108 Kouga - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

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										
Revenue - Functional	1									
Municipal governance and administration		554 703	602 509	602 509	28 072	154 112	100 418	53 694	53%	602 509
Executive and council		847	174	174	5	2	29	(27)	-92%	174
Mayor and Council		–	–	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief Executive		847	174	174	5	2	29	(27)	-92%	174
Finance and administration		553 856	602 335	602 335	28 067	154 110	100 389	53 721	54%	602 335
Administrative and Corporate Support		954	499	499	66	171	83	87	105%	499
Asset Management		156	1 000	1 000	1 280	1 280	167	1 113	668%	1 000
Finance		485 139	505 821	505 821	26 642	152 423	84 303	68 120	81%	505 821
Fleet Management		744	192	192	30	63	32	31	97%	192
Human Resources		746	500	500	–	–	83	(83)	-100%	500
Information Technology		40	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		–	–	–	–	–	–	–	–	–
Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		198	–	–	5	59	–	59	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		65 878	94 324	94 324	44	114	15 721	(15 606)	-99%	94 324
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		34 005	40 638	40 638	1 494	3 271	6 773	(3 502)	-52%	40 638
Community and social services		3 442	3 485	3 485	43	81	581	(499)	-86%	3 485
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		407	451	451	43	81	75	6	8%	451
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		3 035	3 035	3 035	0	1	506	(505)	-100%
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-	-	-	-
<i>Population Development</i>		-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-
Sport and recreation		10 763	12 755	12 755	1 361	3 082	2 126	956	45%
<i>Beaches and Jetties</i>		7 022	8 719	8 719	933	2 570	1 453	1 117	77%
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		8	5	5	-	-	1	(1)	-100%
<i>Recreational Facilities</i>		3 733	4 031	4 031	428	512	672	(160)	-24%
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-	-	-
Public safety		1 014	1 382	1 382	6	11	230	(219)	-95%
<i>Civil Defence</i>		-	-	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		1 014	1 382	1 382	6	11	230	(219)	-95%
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		-	-	-	-	-	-	-	-
<i>Pounds</i>		-	-	-	-	-	-	-	-
Housing		15 106	20 291	20 291	80	80	3 382	(3 302)	-98%
<i>Housing</i>		15 106	20 291	20 291	80	80	3 382	(3 302)	-98%
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-
Health		3 680	2 724	2 724	4	16	454	(438)	-96%
<i>Ambulance</i>		-	-	-	-	-	-	-	-
<i>Health Services</i>		3 680	2 724	2 724	4	16	454	(438)	-96%
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-
<i>Food Control</i>		-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>		-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Economic and environmental services		56 552	43 202	43 202	5 081	8 762	7 200	1 562	22%
Planning and development		13 680	12 391	12 391	3 335	4 346	2 065	2 281	110%
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	1 175	2 128	1 743	384	22%
Project Management Unit		1 909	1 931	1 931	2 159	2 218	322	1 896	589%
Provincial Planning		-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-
Road transport		21 808	12 111	12 111	274	668	2 019	(1 351)	-67%
Public Transport		-	-	-	-	-	-	-	-
Road and Traffic Regulation		7 221	8 509	8 509	274	541	1 418	(878)	-62%
Roads		14 587	3 602	3 602	-	127	600	(473)	-79%
Taxi Ranks		-	-	-	-	-	-	-	-
Environmental protection		21 064	18 700	18 700	1 472	3 749	3 117	632	20%
Biodiversity and Landscape		-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-
Nature Conservation		2 562	2 513	2 513	268	588	419	169	40%
Pollution Control		18 501	16 186	16 186	1 204	3 161	2 698	463	17%
Soil Conservation		-	-	-	-	-	-	-	-
Trading services		871 371	944 831	944 831	73 184	179 981	157 472	22 510	14%
Energy sources		500 381	549 083	549 083	49 223	101 879	91 514	10 365	11%
Electricity		500 381	549 083	549 083	49 223	101 879	91 514	10 365	11%
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-
Water management		162 894	177 047	177 047	11 564	34 585	29 508	5 077	17%
Water Treatment		-	-	-	-	-	-	-	-
Water Distribution		162 894	177 047	177 047	11 564	34 585	29 508	5 077	17%
Water Storage		-	-	-	-	-	-	-	-
Waste water management		131 545	136 290	136 290	7 348	23 777	22 715	1 062	5%
Public Toilets		-	-	-	-	-	-	-	-
Sewerage		131 545	136 290	136 290	7 348	23 777	22 715	1 062	5%

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-
Waste management		76 551	82 410	82 410	5 050	19 740	13 735	6 005	44%
<i>Recycling</i>		-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		76 551	82 410	82 410	5 050	19 740	13 735	6 005	44%
<i>Solid Waste Removal</i>		-	-	-	-	-	-	-	-
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 516 630	1 631 179	1 631 179	107 831	346 126	271 863	74 263	27%
Expenditure - Functional									
Municipal governance and administration		381 101	379 266	379 466	24 913	48 481	63 244	(14 763)	-23%
Executive and council		55 254	49 879	49 879	4 008	7 343	8 313	(970)	-12%
<i>Mayor and Council</i>		24 260	30 133	30 133	1 956	3 900	5 022	(1 122)	-22%
<i>Municipal Manager, Town Secretary and Chief Executive</i>		30 994	19 747	19 747	2 053	3 443	3 291	152	5%
Finance and administration		324 144	325 576	325 776	20 660	40 648	54 296	(13 647)	-25%
<i>Administrative and Corporate Support</i>		46 125	43 429	43 429	3 517	7 093	7 238	(145)	-2%
<i>Asset Management</i>		8 408	12 167	12 114	497	988	2 019	(1 031)	-51%
<i>Finance</i>		116 219	111 768	111 821	5 676	11 496	18 637	(7 141)	-38%
<i>Fleet Management</i>		26 818	18 964	19 164	1 121	1 940	3 194	(1 254)	-39%
<i>Human Resources</i>		26 599	24 943	24 943	1 210	2 398	4 157	(1 760)	-42%
<i>Information Technology</i>		22 169	33 463	33 463	2 068	5 361	5 577	(216)	-4%
<i>Legal Services</i>		10 013	8 091	8 091	499	1 010	1 349	(338)	-25%
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		6 413	4 078	4 078	425	850	680	170	25%
<i>Property Services</i>		-	-	-	-	-	-	-	-
<i>Risk Management</i>		14	-	-	-	-	-	-	-
<i>Security Services</i>		52 012	57 383	57 383	4 841	7 913	9 564	(1 651)	-17%
<i>Supply Chain Management</i>		9 355	11 288	11 288	806	1 601	1 881	(281)	-15%
<i>Valuation Service</i>		-	-	-	-	-	-	-	-
Internal audit		1 703	3 811	3 811	244	490	635	(145)	-23%

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
<i>Governance Function</i>		1 703	3 811	3 811	244	490	635	(145)	-23%
Community and public safety		103 982	129 014	129 314	12 602	22 704	21 552	1 152	5%
Community and social services		11 660	14 734	14 484	934	1 794	2 414	(621)	-26%
<i>Aged Care</i>		-	-	-	-	-	-	-	-
<i>Agricultural</i>		-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		1 574	2 011	1 761	97	187	293	(106)	-36%
<i>Child Care Facilities</i>		-	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>		1	-	-	-	-	-	-	-
<i>Consumer Protection</i>		-	-	-	-	-	-	-	-
<i>Cultural Matters</i>		-	-	-	-	-	-	-	-
<i>Disaster Management</i>		1 420	2 005	2 005	129	242	334	(92)	-28%
<i>Education</i>		-	-	-	-	-	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		8 516	10 719	10 719	708	1 364	1 786	(422)	-24%
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-
<i>Media Services</i>		149	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-	-	-	-
<i>Population Development</i>		-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-
Sport and recreation		45 872	69 434	69 984	8 214	14 724	11 664	3 061	26%
<i>Beaches and Jetties</i>		13 850	16 071	16 071	1 479	1 750	2 679	(928)	-35%
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		14 257	31 190	31 740	5 177	10 128	5 290	4 838	91%
<i>Recreational Facilities</i>		6 620	11 056	11 056	764	1 412	1 843	(431)	-23%
<i>Sports Grounds and Stadiums</i>		11 146	11 117	11 117	793	1 434	1 853	(418)	-23%
Public safety		35 571	33 627	33 627	2 587	4 718	5 604	(886)	-16%
<i>Civil Defence</i>		-	-	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		35 571	33 627	33 627	2 587	4 718	5 604	(886)	-16%
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
<i>Police Forces, Traffic and Street Parking Control</i>		-	-	-	-	-	-	-	-
<i>Pounds</i>		-	-	-	-	-	-	-	-
Housing		9 374	9 226	9 226	718	1 258	1 538	(280)	9 226
<i>Housing</i>		9 374	9 226	9 226	718	1 258	1 538	(280)	9 226
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-
Health		1 505	1 993	1 993	149	210	332	(123)	1 993
<i>Ambulance</i>		-	-	-	-	-	-	-	-
<i>Health Services</i>		1 505	1 993	1 993	149	210	332	(123)	1 993
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-
<i>Food Control</i>		-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of</i>		-	-	-	-	-	-	-	-
<i>Communicable Diseases including immunizations</i>		-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-
Economic and environmental services		229 417	252 578	250 540	9 978	17 105	41 756	(24 651)	250 540
Planning and development		31 024	40 836	41 084	3 576	5 851	6 847	(996)	41 084
<i>Billboards</i>		-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		1 834	2 300	2 300	173	336	383	(47)	2 300
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-
<i>Development Facilitation</i>		-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>		3 465	5 095	5 095	206	271	849	(578)	5 095
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and</i>		21 987	28 502	28 502	2 873	4 604	4 750	(147)	28 502
<i>Enforcement, and City Engineer</i>		3 739	4 939	5 187	323	640	864	(225)	5 187
<i>Project Management Unit</i>		-	-	-	-	-	-	-	-
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-
Road transport		180 201	192 345	190 059	5 168	8 974	31 676	(22 702)	190 059
<i>Public Transport</i>		-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		75 974	86 977	86 977	1 066	2 001	14 496	(12 495)	86 977
<i>Roads</i>		104 227	105 368	103 083	4 101	6 973	17 180	(10 208)	103 083
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-
Environmental protection		18 191	19 397	19 397	1 234	2 280	3 233	(953)	19 397
<i>Biodiversity and Landscape</i>		-	-	-	-	-	-	-	-
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		52	70	70	19	19	12	7	70

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
<i>Pollution Control</i>		18 139	19 327	19 327	1 215	2 261	3 221	(960)	19 327
<i>Soil Conservation</i>		–	–	–	–	–	–	–	–
Trading services		851 703	859 259	860 797	77 605	151 742	143 466	8 276	860 797
Energy sources		522 199	590 489	590 289	59 956	117 600	98 381	19 219	590 289
<i>Electricity</i>		522 199	590 489	590 289	59 956	117 600	98 381	19 219	590 289
<i>Street Lighting and Signal Systems</i>		–	–	–	–	–	–	–	–
<i>Nonelectric Energy</i>		–	–	–	–	–	–	–	–
Water management		159 348	133 960	133 960	8 014	14 633	22 327	(7 694)	133 960
<i>Water Treatment</i>		–	17 569	17 569	907	1 705	2 928	(1 223)	17 569
<i>Water Distribution</i>		159 348	116 392	116 392	7 107	12 927	19 399	(6 471)	116 392
<i>Water Storage</i>		–	–	–	–	–	–	–	–
Waste water management		104 656	69 734	71 772	3 660	6 754	11 962	(5 208)	71 772
<i>Public Toilets</i>		–	–	–	–	–	–	–	–
<i>Sewerage</i>		104 656	63 563	65 602	3 399	6 484	10 934	(4 450)	65 602
<i>Storm Water Management</i>		–	–	–	–	–	–	–	–
<i>Waste Water Treatment</i>		–	6 170	6 170	261	270	1 028	(758)	6 170
Waste management		65 500	65 076	64 776	5 974	12 755	10 796	1 959	64 776
<i>Recycling</i>		–	–	–	–	–	–	–	–
<i>Solid Waste Disposal (Landfill Sites)</i>		65 500	65 076	64 776	5 974	12 755	10 796	1 959	64 776
<i>Solid Waste Removal</i>		–	–	–	–	–	–	–	–
<i>Street Cleaning</i>		–	–	–	–	–	–	–	–
Other		362	450	450	32	44	75	(31)	450
Abattoirs		–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–
Tourism		362	450	450	32	44	75	(31)	450
Total Expenditure - Functional	3	1 566 564	1 620 567	1 620 567	125 130	240 075	270 093	(30 018)	1 620 567
Surplus/ (Deficit) for the year		(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	10 612

EC108 Kouga - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		3 158	1 172	1 172	137	253	195	58	30%	1 172
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		484 138	506 821	506 821	27 921	153 703	84 470	69 233	82%	506 821
Vote 4 - COMMUNITY SERVICES		189 448	224 289	224 289	8 241	27 308	37 381	(10 073)	-27%	224 289
Vote 5 - CIVIL AND WATER SERVICES		311 133	318 871	318 871	21 076	60 767	53 145	7 622	14%	318 871
Vote 6 - ELECTRO/MECHANICAL SERVICES		501 125	549 275	549 275	49 253	101 942	91 546	10 396	11%	549 275
Vote 7 - PLANNING AND DEVELOPMENT		26 470	30 751	30 751	1 203	2 154	5 125	(2 972)	-58%	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	1 515 473	1 631 179	1 631 179	107 831	346 126	271 863	74 263	27%	1 631 179
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 302	18 677	18 677	1 047	1 939	3 113	(1 174)	-38%	18 677
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		144 409	143 290	143 290	10 101	21 338	23 881	(2 544)	-11%	143 290
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		117 366	135 674	135 674	7 011	14 125	22 612	(8 487)	-38%	135 674
Vote 4 - COMMUNITY SERVICES		327 837	350 869	350 869	25 285	46 824	58 478	(11 654)	-20%	350 869
Vote 5 - CIVIL AND WATER SERVICES		374 832	316 755	316 755	16 374	29 492	52 792	(23 301)	-44%	316 755
Vote 6 - ELECTRO/MECHANICAL SERVICES		551 227	611 240	611 240	61 313	119 913	101 873	18 040	18%	611 240
Vote 7 - PLANNING AND DEVELOPMENT		34 613	44 062	44 062	3 999	6 444	7 344	(900)	-12%	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	1 566 586	1 620 567	1 620 567	125 130	240 075	270 093	(30 018)	-11%	1 620 567
Surplus/ (Deficit) for the year	2	(51 113)	10 612	10 612	(17 299)	106 051	1 770	104 282	5893%	10 612

EC108 Kouga - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

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
R thousand										%	
Revenue by Vote		1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
1.1 - Municipal Manager			-	-	-	-	-	-	-	-	-
1.2 - Performance Management			-	-	-	-	-	-	-	-	-
1.3 - Integrated Development			-	-	-	-	-	-	-	-	-
1.4 - Risk and Internal Audit			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER			3 158	1 172	1 172	137	253	195	58	30%	1 172
2.1 - Deputy Municipal Manager			-	-	-	-	-	-	-	-	-
2.2 - Executive Council			-	174	174	5	5	29	(24)	-82%	174
2.3 - Administrative Office Of The Executive Mayor / Speaker			847	-	-	-	-	-	-	-	-
2.4 - Administration and Auxiliary Services			-	-	-	-	-	-	-	-	-
2.5 - Communications			1 525	499	499	132	248	83	165	198%	499
2.6 - Human Resources Management			-	-	-	-	-	-	-	-	-
2.7 - Information Communication Technology (ICT)			746	500	500	-	-	83	(83)	-100%	500
2.8 - Legal Services			40	-	-	-	-	-	-	-	-
2.9 - Strategic Projects			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT			484 138	506 821	506 821	27 921	153 703	84 470	69 233	82%	506 821
3.1 - Chief Financial Officer			-	-	-	-	-	-	-	-	-
3.2 - Assets; Funding And Investments Management			133 650	137 400	137 400	-	57 250	22 900	34 350	150%	137 400
3.3 - Budget And Treasury			156	1 000	1 000	1 280	1 280	167	1 113	668%	1 000
3.4 - Expenditure			16 929	19 003	19 003	1 514	2 771	3 167	(396)	-13%	19 003
3.5 - Revenue			332	329	329	24	48	55	(7)	-13%	329
3.6 - Supply Chain Management			333 071	349 089	349 089	25 104	92 355	58 182	34 174	59%	349 089
3.7 - Economic Development And Tourism			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES			189 448	224 289	224 289	8 241	27 308	37 381	(10 073)	-27%	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	6	11	230	(219)	-95%	1 382
4.4 - Safety And Security			16 768	18 754	18 754	1 672	3 751	3 126	626	20%	18 754
4.5 - Waste And Environmental Management			72 934	102 833	102 833	305	629	17 139	(16 510)	-96%	102 833
			98 732	101 320	101 320	6 258	22 917	16 887	6 030	36%	101 320
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 5 - CIVIL AND WATER SERVICES			311 133	318 871	318 871	21 076	60 767	53 145	7 622	14%	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)			14 587	3 602	3 602	-	127	600	(473)	-79%	3 602
5.5 - Sanitation			1 909	1 931	1 931	2 159	2 218	322	1 896	589%	1 931
5.6 - Sewerage			-	-	-	-	-	-	-	-	-
5.7 - Wastewater Treatment Works (WWTW)			131 743	136 290	136 290	7 353	23 837	22 715	1 121	5%	136 290
5.8 - Water			-	-	-	-	-	-	-	-	-
5.9 - Water Treatment Works (WTW)			162 894	177 047	177 047	11 564	34 585	29 508	5 077	17%	177 047
5.10 - Water Services Authority (WSA)			-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO/MECHANICAL SERVICES			501 125	549 275	549 275	49 253	101 942	91 546	10 396	11%	549 275
6.1 - Director:Electro/Mechanical Services			-	-	-	-	-	-	-	-	-
6.2 - Management and Administration			-	-	-	-	-	-	-	-	-
6.3 - Electrical:Jeffreys Bay			-	-	-	-	-	-	-	-	-
6.4 - Electrical:Humansdorp			500 381	549 083	549 083	49 223	101 879	91 514	10 365	11%	549 083
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			744	192	192	30	63	32	31	97%	192
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 7 - PLANNING AND DEVELOPMENT			26 470	30 751	30 751	1 203	2 154	5 125	(2 972)	-58%	30 751
7.1 - Director:Planning and Development			-	-	-	-	-	-	-	-	-
7.2 - Building Control			-	-	-	-	-	-	-	-	-
7.3 - Human Settlement			916	879	879	106	209	146	62	43%	879
7.4 - Land and Property Administration			15 106	20 291	20 291	80	80	3 382	(3 302)	-98%	20 291
7.5 - Town and Regional Planning			-	-	-	-	-	-	-	-	-
			10 448	9 581	9 581	1 017	1 865	1 597	268	17%	9 581
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
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Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-

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 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
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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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		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	1 515 473	1 631 179	1 631 179	107 831	346 126	271 863	74 263	27%	1 631 179
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 302	18 677	18 677	1 047	1 939	3 113	(1 174)	-38%	18 677
1.1 - Municipal Manager		—	—	—	—	—	—	—	—	—
1.2 - Performance Management		10 002	9 624	9 624	413	679	1 604	(925)	-58%	9 624
1.3 - Integrated Development		2 708	2 941	2 941	217	433	490	(57)	-12%	2 941
1.4 - Risk and Internal Audit		1 834	2 300	2 300	173	336	383	(47)	-12%	2 300
		1 758	3 811	3 811	244	490	635	(145)	-23%	3 811
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
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		—	—	—	—	—	—	—	—	—
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER		144 409	143 290	143 290	10 101	21 338	23 881	(2 544)	-11%	143 290
2.1 - Deputy Municipal Manager		—	—	—	—	—	—	—	—	—
2.2 - Executive Council		12 290	5 421	5 421	527	946	903	43	5%	5 421
2.3 - Administrative Office Of The Executive Mayor / Spea		23 080	22 474	22 474	2 104	4 178	3 746	433	12%	22 474
2.4 - Administration and Auxiliary Services		4 268	4 985	4 985	318	641	831	(190)	-23%	4 985
2.5 - Communications		41 768	39 000	39 000	2 993	6 053	6 500	(447)	-7%	39 000
2.6 - Human Resources Management		1 115	1 599	1 599	112	212	266	(54)	-20%	1 599
2.7 - Information Communication Technology (ICT)		26 599	24 943	24 943	1 210	2 398	4 157	(1 760)	-42%	24 943
2.8 - Legal Services		22 169	33 463	33 463	2 068	5 361	5 577	(216)	-4%	33 463
2.9 - Strategic Projects		10 013	8 091	8 091	499	1 010	1 349	(338)	-25%	8 091
		3 107	3 314	3 314	269	538	552	(14)	-3%	3 314
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT		117 366	135 674	135 674	7 011	14 125	22 612	(8 487)	-38%	135 674
3.1 - Chief Financial Officer		—	—	—	—	—	—	—	—	—
3.2 - Assets; Funding And Investments Management		5 064	2 887	2 887	617	1 120	481	638	133%	2 887
3.3 - Budget And Treasury		8 390	12 167	12 114	497	988	2 019	(1 031)	-51%	12 114
3.4 - Expenditure		33 653	13 221	13 274	542	2 690	2 212	478	22%	13 274
3.5 - Revenue		7 893	9 333	9 333	201	373	1 555	(1 182)	-76%	9 333
3.6 - Supply Chain Management		40 443	68 656	68 656	3 833	6 047	11 443	(5 396)	-47%	68 656
3.7 - Economic Development And Tourism		9 355	11 288	11 288	806	1 601	1 881	(281)	-15%	11 288
		12 569	18 121	18 121	515	1 307	3 020	(1 713)	-57%	18 121
		—	—	—	—	—	—	—	—	—
Vote 4 - COMMUNITY SERVICES		327 837	350 869	350 869	25 285	46 824	58 478	(11 654)	-20%	350 869
4.1 - Director:Community Services		—	—	—	—	—	—	—	—	—
4.2 - Disaster Management And Fire Services		6 854	6 582	6 582	577	1 041	1 097	(56)	-5%	6 582
4.3 - Parks And Community Amenities		37 281	35 932	35 932	2 717	4 961	5 989	(1 027)	-17%	35 932
4.4 - Safety And Security		53 611	77 601	77 901	8 885	15 948	12 983	2 964	23%	77 901
4.5 - Waste And Environmental Management		127 986	144 360	144 360	5 907	9 914	24 060	(14 145)	-59%	144 360
		102 105	86 395	86 095	7 199	14 960	14 349	611	4%	86 095
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Vote 5 - CIVIL AND WATER SERVICES		374 832	316 755	316 755	16 374	29 492	52 792	(23 301)	-44%	316 755
5.1 - Director:Civil and Water Services		—	—	—	—	—	—	—	—	—
5.2 - Management and Administration		3 350	3 586	3 586	330	603	598	5	1%	3 586
5.3 - Roads and Stormwater		527	680	665	38	75	111	(36)	-33%	665
5.4 - Project Management Unit (PMU)		104 227	105 368	103 083	4 101	6 973	17 180	(10 208)	-59%	103 083
5.5 - Sanitation		3 739	4 939	5 202	323	640	867	(227)	-26%	5 202
5.6 - Sewerage		5 744	5 645	7 684	733	952	1 281	(329)	-26%	7 684
5.7 - Wastewater Treatment Works (WWTW)		98 912	57 918	57 918	2 666	5 532	9 653	(4 121)	-43%	57 918
5.8 - Water		—	6 170	6 170	261	270	1 028	(758)	-74%	6 170
5.9 - Water Treatment Works (WTW)		158 333	114 879	114 879	7 015	12 742	19 146	(6 404)	-33%	114 879
5.10 - Water Services Authority (WSA)		—	17 569	17 569	907	1 705	2 928	(1 223)	-42%	17 569
Vote 6 - ELECTRO/MECHANICAL SERVICES		551 227	611 240	611 240	61 313	119 913	101 873	18 040	18%	611 240
6.1 - Director:Electro/Mechanical Services		—	—	—	—	—	—	—	—	—
6.2 - Management and Administration		2 849	2 003	2 003	306	506	334	172	52%	2 003
6.3 - Electrical:Jeffreys Bay		—	—	—	—	—	—	—	—	—
6.4 - Electrical:Humansdorp		517 399	584 310	582 110	59 462	116 766	97 018	19 748	20%	582 110
6.5 - Electrical:St Francis Bay / Cape St Francis / Oyster B		—	844	844	—	—	141	(141)	-100%	844
6.6 - Renewable, Control and Special Projects		36	—	—	—	—	—	—	—	—
6.7 - Fleet and Workshop		—	—	—	—	—	—	—	—	—
6.8 - Mechanical		26 805	18 964	19 164	1 121	1 940	3 194	(1 254)	-39%	19 164
		4 138	5 120	7 120	424	701	1 187	(485)	-41%	7 120
		—	—	—	—	—	—	—	—	—
Vote 7 - PLANNING AND DEVELOPMENT		34 613	44 062	44 062	3 999	6 444	7 344	(900)	-12%	44 062
7.1 - Director:Planning and Development		—	—	—	—	—	—	—	—	—
7.2 - Building Control		2 765	2 445	2 445	282	470	408	62	15%	2 445
7.3 - Human Settlement		472	235	235	15	23	39	(16)	-41%	235
7.4 - Land and Property Administration		8 060	9 226	9 226	718	1 258	1 538	(280)	-18%	9 226
7.5 - Town and Regional Planning		2 406	4 569	4 569	164	189	761	(573)	-75%	4 569

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 8 - [NAME OF VOTE 8]		20 909	27 587	27 587	2 821	4 505	4 598	(93)	-2%	27 587
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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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
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 566 586	1 620 567	1 620 567	125 130	240 075	270 093	(30 018)	-11%	1 620 567
Surplus/(Deficit) for the year	2	(51 113)	10 612	10 612	(17 299)	106 051	1 770	104 282	5893%	10 612

EC108 Kouga - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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										
Revenue										
Exchange Revenue										
Service charges - Electricity		479 412	518 755	518 755	48 077	94 029	86 459	7 570	9%	518 755
Service charges - Water		119 928	126 386	126 386	10 446	20 868	21 064	(196)	-1%	126 386
Service charges - Waste Water Management		74 631	78 477	78 477	6 814	13 626	13 079	546	4%	78 477
Service charges - Waste management		52 521	56 574	56 574	4 820	9 609	9 429	180	2%	56 574
Sale of Goods and Rendering of Services		10 966	10 710	10 710	974	1 768	1 785	(17)	-1%	10 710
Agency services		3 628	4 782	4 782	–	–	797	(797)	-100%	4 782
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		12 818	11 337	11 337	1 286	2 458	1 889	568	30%	11 337
Interest earned from Current and Non Current Assets		14 889	17 086	17 086	1 468	2 678	2 848	(170)	-6%	17 086
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		5 084	4 528	4 528	546	734	755	(21)	-3%	4 528
Licence and permits		3 005	2 998	2 998	211	415	500	(85)	-17%	2 998
Special rating levies		–	15 956	–	1	1	–	1	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–
Development Charges		4 311	4 000	4 000	1	1 603	667	936	140%	4 000
Operational Revenue		3 313	3 066	3 066	1 457	1 631	511	1 120	219%	3 066
Non-Exchange Revenue										
Property rates		321 482	326 717	342 673	24 792	90 971	57 112	33 859	59%	342 673
Surcharges and Taxes		21 179	25 399	25 399	1 929	4 975	4 233	742	18%	25 399
Fines, penalties and forfeits		70 684	94 988	94 988	126	292	15 831	(15 539)	-98%	94 988
Licences or permits		3 227	3 296	3 296	543	1 481	549	931	170%	3 296
Transfer and subsidies - Operational		216 521	223 742	223 742	2 206	90 933	37 290	53 643	144%	223 742
Interest		3 610	3 551	3 551	305	606	592	14	2%	3 551
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		19 341	21 327	21 327	1 415	5 058	3 554	1 503	42%	21 327
Gains on disposal of Fixed and Intangible Assets		60	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		1 440 610	1 553 676	1 553 676	107 417	343 735	258 946	84 789	33%	1 553 676
Expenditure										
Employee related costs		463 870	476 961	495 272	37 927	71 125	82 545	(11 420)	-14%	495 272
Remuneration of councillors		15 669	15 767	15 767	1 342	2 685	2 628	57	2%	15 767
Bulk purchases - electricity		459 060	484 306	484 306	54 613	107 402	80 718	26 684	33%	484 306
Inventory consumed		107 060	102 809	102 401	8 116	14 977	17 067	(2 089)	-12%	102 401
Debt impairment		117 907	102 023	102 023	–	–	17 004	(17 004)	-100%	102 023
Depreciation, amortisation and impairment		114 626	108 376	108 376	9 031	18 063	18 063	0	0%	108 376
Interest, Dividends and Rent on Land		39 772	27 357	27 357	464	938	4 559	(3 621)	-79%	27 357
Contracted services		95 842	155 487	137 360	6 112	8 702	22 893	(14 191)	-62%	137 360
Transfers and subsidies		478	930	930	–	10	155	(145)	-94%	930
Irrecoverable debts written off		–	29 394	29 394	991	3 163	4 899	(1 736)	-35%	29 394
Operational costs		109 537	101 540	101 763	6 533	13 010	16 960	(3 950)	-23%	101 763
Disposal of Fixed and Intangible Assets		5 005	–	–	–	–	–	–	–	–
Other Losses		37 739	15 617	15 617	–	–	2 603	(2 603)	-100%	15 617
Total Expenditure		1 566 564	1 620 567	1 620 567	125 130	240 075	270 093	(30 018)	-11%	1 620 567
Surplus/(Deficit)		(125 954)	(66 891)	(66 891)	(17 713)	103 660	(11 148)	114 808	-1030%	(66 891)
Transfers and subsidies - capital (monetary allocations)		76 020	77 504	77 504	414	2 391	12 917	(10 526)	-81%	77 504
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(49 934)	10 612	10 612	(17 299)	106 051	1 770			10 612
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(49 934)	10 612	10 612	(17 299)	106 051	1 770			10 612
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(49 934)	10 612	10 612	(17 299)	106 051	1 770			10 612
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/(Deficit) for the year		(49 934)	10 612	10 612	(17 299)	106 051	1 770			10 612

EC108 Kouga - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

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
R thousands											
Multi-year expenditure to be appropriated		2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	
Vote 2 - OFFICE OF THE DEPUTY MUNICIPAL MANAGER			5 822	1 500	1 500	-	-	250	(250)	-100%	1 500
Vote 3 - FINANCE AND ECONOMIC DEVELOPMENT			1 709	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES			3 632	955	955	-	-	159	(159)	-100%	955
Vote 5 - CIVIL AND WATER SERVICES			111 063	67 218	67 218	1 143	4 318	11 203	(6 885)	-61%	67 218
Vote 6 - ELECTRO/MECHANICAL SERVICES			44 991	9 374	9 374	621	621	1 562	(941)	-60%	9 374
Vote 7 - PLANNING AND DEVELOPMENT			5 439	-	-	-	-	-	-	-	-
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	172 656	79 047	79 047	1 764	4 939	13 174	(8 236)	-63%	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	-	-	65	(65)	-100%	391
Vote 5 - CIVIL AND WATER SERVICES			180	180	180	-	-	30	(30)	-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	3 294	571	571	-	-	95	(95)	-100%	571
Total Capital Expenditure - Vote		3	175 949	79 618	79 618	1 764	4 939	13 270	(8 331)	-63%	79 618
Capital Expenditure - Functional											
Governance and administration			4 023	1 500	1 500	-	-	250	(250)	-100%	1 500
Executive and council			-	-	-	-	-	-	-	-	-
Finance and administration			4 023	1 500	1 500	-	-	250	(250)	-100%	1 500
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			7 224	1 346	1 346	-	-	224	(224)	-100%	1 346
Community and social services			-	391	391	-	-	65	(65)	-100%	391
Sport and recreation			333	-	-	-	-	-	-	-	-
Public safety			2 295	955	955	-	-	159	(159)	-100%	955
Housing			4 595	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			87 838	23 717	23 717	1 068	4 242	3 953	290	7%	23 717
Planning and development			6 408	9 642	9 642	-	1 455	1 607	(152)	-9%	9 642
Road transport			81 430	14 075	14 075	1 068	2 787	2 346	441	19%	14 075
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			76 865	53 055	53 055	696	696	8 842	(8 146)	-92%	53 055
Energy sources			44 497	9 374	9 374	621	621	1 562	(941)	-60%	9 374
Water management			9 437	15 722	15 722	70	70	2 620	(2 551)	-97%	15 722
Waste water management			21 626	27 959	27 959	6	6	4 660	(4 654)	-100%	27 959
Waste management			1 304	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		3	175 949	79 618	79 618	1 764	4 939	13 270	(8 331)	-63%	79 618
Funded by:											
National Government			46 963	48 404	48 404	1 176	4 350	8 067	(3 717)	-46%	48 404
Provincial Government			13 728	18 036	18 036	12	12	3 006	(2 994)	-100%	18 036
District Municipality			955	955	955	-	-	159	(159)	-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			61 647	67 394	67 394	1 188	4 362	11 232	(6 870)	-61%	67 394
Public contributions & donations			-	-	-	-	-	-	-	-	-
Borrowing		6	47 648	-	-	571	571	-	571	-	-
Internally generated funds			66 104	12 224	12 224	6	6	2 037	(2 032)	-100%	12 224
Total Capital Funding		7	175 399	79 618	79 618	1 764	4 939	13 270	(8 331)	-63%	79 618

EC108 Kouga - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August

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
R thousand										
Capital expenditure - Municipal Vote	1									
Multi-year expenditure appropriation										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
1.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.2 - Performance Management		-	-	-	-	-	-	-	-	-
1.3 - Integrated Development		-	-	-	-	-	-	-	-	-
1.4 - Risk and Internal Audit		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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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 7 - PLANNING AND DEVELOPMENT		5 439	-	-	-	-	-	-	-	-
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		844	-	-	-	-	-	-	-	-
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Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
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Vote Description	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 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		172 656	79 047	79 047	1 764	4 939	13 174	(8 236)	-63%	79 047
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	-	-	-	-	-	-	-	-	-
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 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	-	-	65	(65)	-100%	391

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 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
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Capital single-year expenditure sub-total		3 294	571	571	-	-	95	(95)	-100%	571
Total Capital Expenditure		175 949	79 618	79 618	1 764	4 939	13 270	(8 331)	-63%	79 618

EC108 Kouga - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		230 389	137 632	137 632	257 388	120 562
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		131 959	79 549	63 593	175 513	(549 627)
Receivables from non-exchange transactions		54 654	78 695	94 650	66 844	(292 064)
Current portion of non-current receivables		–	–	–	–	–
Inventory		26 976	24 825	25 233	24 646	134 693
VAT Receivable		(12 014)	11 967	11 967	(3 275)	262 636
Other current assets		1 361	3 145	3 145	696	3 145
Total current assets		433 325	335 813	336 221	521 812	(320 656)
Non current assets						
Investments		4 745	–	–	4 745	–
Investment property		246 290	246 427	246 427	246 290	246 427
Property, plant and equipment		2 227 227	2 312 350	2 312 350	2 214 117	2 425 068
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		334	212	212	320	212
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		2 478 596	2 558 989	2 558 989	2 465 472	2 671 707
TOTAL ASSETS		2 911 921	2 894 802	2 895 209	2 987 284	2 351 051
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		44 511	23 178	23 178	41 761	(8 388)
Consumer deposits		38 527	34 505	34 505	39 209	34 505
Trade and other payables from exchange transactions		216 869	237 250	237 657	173 865	(1 399 425)
Trade and other payables from non-exchange transactions		830	–	–	16 957	80 879
Provision		41 503	31 256	31 256	42 766	31 256
VAT Payable		12 446	2 344	2 344	24 886	(233 477)
Other current liabilities		(274)	7 933	7 933	6 395	7 933
Total current liabilities		354 412	336 466	336 873	345 839	(1 486 718)
Non current liabilities						
Financial liabilities		184 657	170 195	170 195	184 657	169 835
Provision		151 087	125 734	125 734	148 236	120 814
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		26 226	128 578	128 578	157 655	128 578
Total non current liabilities		361 970	424 507	424 507	490 548	419 226
TOTAL LIABILITIES		716 382	760 973	761 380	836 387	(1 067 491)
NET ASSETS	2	2 195 539	2 133 829	2 133 829	2 150 897	3 418 542
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 051 193	2 110 329	2 110 329	2 142 797	2 099 717
Reserves and funds		6 497	23 500	23 500	8 099	19 500
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 057 690	2 133 829	2 133 829	2 150 897	2 119 217

EC108 Kouga - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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										
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		312 433	313 755	313 755	44 198	76 902	49 135	27 767	57%	313 755
Service charges		800 910	901 563	901 563	67 113	129 173	151 390	(22 217)	-15%	901 563
Other revenue		2 189 786	116 720	116 720	25 664	43 218	18 766	24 452	130%	116 720
Transfers and Subsidies - Operational		214 639	223 742	223 742	2 419	91 620	35 794	55 826	156%	223 742
Transfers and Subsidies - Capital		37 917	77 504	77 504	–	16 097	15 465	632	4%	77 504
Interest		2 054	17 086	17 086	1 373	2 737	2 712	25	1%	17 086
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(1 247 932)	(1 482 934)	(1 482 934)	(140 100)	(328 116)	(244 545)	83 572	-34%	(123 578)
Finance charges		(8 008)	(26 308)	(26 308)	(464)	(938)	(3 211)	(2 273)	71%	(26 308)
Transfers and Subsidies		–	(930)	(930)	–	–	(158)	(158)	100%	(930)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 301 798	140 198	140 198	203	30 693	25 348	(5 345)	-21%	1 499 554
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 than 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(78 965)	(91 562)	(91 562)	(2 028)	(5 680)	(338)	5 341	-1580%	91 562
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(78 965)	(91 562)	(91 562)	(2 028)	(5 680)	(338)	5 341	-1580%	91 562
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		(125 518)	–	–	–	–	16 667	(16 667)	-100%	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		(25 048)	(31 566)	(31 566)	(1 380)	(2 751)	–	2 751	–	(31 566)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(150 567)	(31 566)	(31 566)	(1 380)	(2 751)	16 667	19 417	117%	(31 566)
NET INCREASE/ (DECREASE) IN CASH HELD		2 072 267	17 070	17 070	(3 206)	22 263	41 677			1 559 549
Cash/cash equivalents at the year begin:		465 060	120 562	120 562		235 124	120 562			235 124
Cash/cash equivalents at the year end:		2 537 327	137 632	137 632		257 388	162 239			1 794 674

EC108 Kouga - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August

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	
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity											
Appliance Maintenance	6	3 118	2 978	2 978	132	179	496	(317)	-64%	2 978	
Availability Charges		-	-	-	-	-	-	-	-	-	
Connection/Reconnection		1 415	340	340	15	102	57	46	81%	340	
Electricity Distribution Revenue for Services		100 489	109 990	109 990	9 462	18 814	18 332	482	3%	109 990	
Electricity Sales		375 208	415 712	415 712	39 383	66 829	69 285	(2 456)	-4%	415 712	
Joint Pole Usage		-	-	-	-	-	-	-	-	-	
Meter Compliance Testing		-	-	-	-	-	-	-	-	-	
Meter Reading Fees		-	-	-	-	-	-	-	-	-	
Notice Revenues		-	-	-	-	-	-	-	-	-	
Temporary Service Plant		-	-	-	-	-	-	-	-	-	
Total Service charges - Electricity		480 230	529 020	529 020	48 991	85 925	88 170	(2 245)	-3%	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)	(914)	8 104	(1 711)	9 815	-574%	(10 265)	
Net Service charges - Electricity	479 412	518 755	518 755	48 077	94 029	86 459	7 570	9%	518 755		
Service charges - Water											
Agricultural and Rural Water Service	6	-	-	-	-	-	-	-	-	-	
Availability Charges		-	-	-	-	-	-	-	-	-	
Connection/Disconnection		1 285	356	356	29	101	59	42	71%	356	
Industrial Water		-	-	-	-	-	-	-	-	-	
Meter Reading Fees		-	-	-	-	-	-	-	-	-	
Sale		85 223	150 659	150 659	10 417	(35 710)	25 110	(60 820)	-242%	150 659	
Urban Higher Level Service		-	-	-	-	-	-	-	-	-	
Total Service charges - Water		86 508	151 015	151 015	10 446	(35 608)	25 169	(60 778)	-241%	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	(4 105)	60 582	-1476%	(24 629)	
Net Service charges - Water		119 928	126 386	126 386	10 446	20 868	21 064	(196)	-1%	126 386	
Service charges - Waste Water Management											
Agricultural and Rural		6	-	-	-	-	-	-	-	-	-
Availability Charges	-		-	-	-	-	-	-	-	-	
Connection/Reconnection	202		18	18	8	62	3	60	2034%	18	
Higher Level Service	-		-	-	-	-	-	-	-	-	
Industrial Effluent	-		-	-	-	-	-	-	-	-	
Industrial Waste Water	-		-	-	-	-	-	-	-	-	
Pump/Removal of Waste Water	2 035		2 862	2 862	163	296	477	(181)	-38%	2 862	

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	Full Year Forecast
Sanitation Charges		50 292	91 008	91 008	6 643	(23 527)	15 168	(38 695)	91 008
Treatment of Effluent		-	-	-	-	-	-	-255%	-
Total Service charges - Waste Water Management		52 529	93 887	93 887	6 814	(23 168)	15 648	(38 816)	93 887
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-
<i>Less Cost of Free Basic Services (free sanitation service to indigent households)</i>		22 102	(15 410)	(15 410)	-	36 794	(2 568)	39 363	(15 410)
Net Service charges - Waste Water Management		74 631	78 477	78 477	6 814	13 626	13 079	546	78 477
Service charges - Waste Management	6								
Availability Charges		-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-
Disposal Facilities		-	1 889	1 889	-	-	315	(315)	1 889
Refuse Bags		-	-	-	-	-	-	-	-
Refuse Removal		40 295	77 840	77 840	4 820	(28 658)	12 973	(41 631)	77 840
Skip		-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-
Total refuse removal revenue		40 295	79 728	79 728	4 820	(28 658)	13 288	(41 946)	79 728
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-	-	-	-	-
<i>Less Cost of Free Basic Services (removed once a week to indigent households)</i>		12 227	(23 154)	(23 154)	-	38 267	(3 859)	42 126	(23 154)
Net Service charges - Waste Management		52 521	56 574	56 574	4 820	9 609	9 429	180	56 574
Sales of Goods and Rendering of Services									
Academic Services		-	-	-	-	-	-	-	-
Advertisements		6	3	3	0	1	1	0	3
Amendment Fees		-	-	-	-	-	-	-	-
Application Fees for Land Usage		725	819	819	36	99	137	(38)	819
Building Plan Approval		6 805	7 057	7 057	761	1 326	1 176	149	7 057
Building Plan Clause Levy		-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-	-
Cemetery and Burial		407	451	451	43	81	75	6	451
Cleaning and Removal		21	14	14	-	5	2	2	14
Clearance Certificates		-	-	-	-	-	-	-	-
Computer Services		-	-	-	-	-	-	-	-
Day Care Fees		-	-	-	-	-	-	-	-
Demolition Application Fees		-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-
Domestic Services		-	-	-	-	-	-	-	-
Drainage Fees		-	-	-	-	-	-	-	-
Encroachment Fees		2	2	2	-	2	0	2	2
Entrance Fees		-	-	-	-	-	-	-	-
Escort Fees		-	-	-	-	-	-	-	-
Exempted Parking		-	-	-	-	-	-	-	-
Fire Services		85	283	283	6	11	47	(36)	283

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
Health Services		-	-	-	-	-	-	-	-	-
Housing (Boarding Services)		-	-	-	-	-	-	-	-	-
Immunisation Fees		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Legal Fees		83	928	928	1	3	155	(151)	-98%	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	11	18	3	14	454%	19
Removal of Restrictions		1 639	1 097	1 097	116	227	183	44	24%	1 097
Sale of Carbon Credits		-	-	-	-	-	-	-	-	-
Sale of Goods		-	-	-	-	(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	-	-	5	(5)	-100%	29
Water Meter Protectors		-	-	-	-	-	-	-	-	-
Weighbridge Fees		-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services		10 966	10 710	10 710	974	1 768	1 785	(17)	-1%	10 710
Agency Services										
District Municipalities										
Eastern Cape		-	-	-	-	-	-	-	-	-
Free State		-	-	-	-	-	-	-	-	-
Gauteng		-	-	-	-	-	-	-	-	-
KwazuluNatal		-	-	-	-	-	-	-	-	-
Limpopo		-	-	-	-	-	-	-	-	-
Mpumalanga		-	-	-	-	-	-	-	-	-
Northern Cape		-	-	-	-	-	-	-	-	-
Northwest		-	-	-	-	-	-	-	-	-
Western Cape		-	-	-	-	-	-	-	-	-
Total District Municipalities		-	-	-	-	-	-	-	-	-
National										
AARTO		-	-	-	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-
Total National		-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape		3 628	4 782	4 782	-	-	797	(797)	-100%	4 782

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
Free State		-	-	-	-	-	-	-	-	-
Gauteng		-	-	-	-	-	-	-	-	-
KwazuluNatal		-	-	-	-	-	-	-	-	-
Limpopo		-	-	-	-	-	-	-	-	-
Mpumalanga		-	-	-	-	-	-	-	-	-
Northern Cape		-	-	-	-	-	-	-	-	-
Northwest		-	-	-	-	-	-	-	-	-
Western Cape		-	-	-	-	-	-	-	-	-
Total Provincial		3 628	4 782	4 782	-	-	797	(797)	-100%	4 782
Total Agency Services		3 628	4 782	4 782	-	-	797	(797)	-100%	4 782
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Affiliates/Related Parties/Associated Companies		-	-	-	-	-	-	-	-	-
Electricity		1 991	1 888	1 888	176	341	315	27	9%	1 888
Housing		-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts		-	-	-	-	-	-	-	-	-
Property Rental Debtors		-	-	-	-	-	-	-	-	-
SARS		-	-	-	-	-	-	-	-	-
Service Charges		91	54	54	4	6	9	(3)	-29%	54
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-
Staff		-	-	-	-	-	-	-	-	-
Waste Management		2 403	2 081	2 081	230	438	347	91	26%	2 081
Waste Water Management		2 094	1 887	1 887	217	409	314	95	30%	1 887
Water		6 239	5 427	5 427	660	1 263	904	359	40%	5 427
Shared Services		-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables		12 818	11 337	11 337	1 286	2 458	1 889	568	30%	11 337
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-
Bank Accounts		2 662	4 645	4 645	312	465	774	(309)	-40%	4 645
Financial Assets		-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts		12 227	12 442	12 442	1 155	2 213	2 074	139	7%	12 442
Total Interest earned from Current and Non Current Assets		14 889	17 086	17 086	1 468	2 678	2 848	(170)	-6%	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		-	-	-	-	-	-	-	-	-

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	Full Year Forecast
Investment Property		-	-	-	-	-	-	-	-
Property Plant and Equipment		798	332	332	73	132	55	76	332
Total Market Related		798	332	332	73	132	55	76	332
Non-market Related									
Biological Assets		-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-
Investment Property		3 734	4 031	4 031	428	512	672	(160)	4 031
Property Plant and Equipment		552	164	164	46	90	27	63	164
Total Non-market Related		4 286	4 195	4 195	473	602	699	(97)	4 195
Total Rental from Fixed Assets		5 084	4 528	4 528	546	734	755	(21)	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		2 816	2 902	2 902	207	400	484	(84)	2 902
Threatened and Protected Species		-	-	-	-	-	-	-	-
Trading		189	96	96	4	15	16	(1)	96
Total Licences or Permits		3 005	2 998	2 998	211	415	500	(85)	2 998
Special Rating Levies									
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	-	1	1	-	1	-
Residential Sectional Title Garages		-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-
Total Special Rating Levies		-	15 956	-	1	1	-	1	-
Construction Contract Revenue									
Development Charges		4 311	4 000	4 000	1	1 603	667	936	4 000
Operational Revenue									
Administrative Handling Fees		-	-	-	-	-	-	-	-
Arbor City Awards Competition		-	-	-	-	-	-	-	-
Bad Debts Recovered		-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award		-	-	-	-	-	-	-	-

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	Full Year Forecast
Breakages and Losses Recovered		-	-	-	-	-	-	-	-
Bursary Repayment		-	-	-	-	-	-	-	-
Collection Charges		176	185	185	14	29	31	(2)	185
Commission		332	329	329	24	48	55	(7)	329
Discounts and Early Settlements		672	-	-	16	34	-	34	-
Incidental Cash Surpluses		-	-	-	-	-	-	-	-
Inspection Fees		916	879	879	106	209	146	62	879
Insurance Refund		170	1 000	1 000	-	-	167	(167)	1 000
Merchandising, Jobbing and Contracts		-	-	-	-	-	-	-	-
Recovery Maintenance		-	-	-	-	-	-	-	-
Registration Fees		-	-	-	-	-	-	-	-
Request for Information		7	-	-	-	1	-	1	-
Sale of Property		130	-	-	1 280	1 280	-	1 280	-
Skills Development Levy Refund		746	500	500	-	-	83	(83)	500
Staff and Councillors Recoveries		165	174	174	18	31	29	2	174
Total Operational Revenue		3 313	3 066	3 066	1 457	1 631	511	1 120	3 066
Non-Exchange revenue									
Property Rates									
Agricultural Properties		10 182	10 671	10 671	488	5 772	1 778	3 994	10 671
Business and Commercial Properties		30 801	32 279	32 279	2 481	7 425	5 380	2 045	32 279
Industrial Properties		6 440	6 819	6 819	429	2 643	1 137	1 507	6 819
Mining Properties		13 919	-	15 956	1 080	3 994	2 659	1 335	15 956
Public Benefit Organisations		240	263	263	11	133	44	90	263
Public Service Infrastructure Properties		-	-	-	-	-	-	-	-
Public Service Purposes Properties		3 612	3 829	3 829	312	653	638	15	3 829
Residential Properties		215 149	250 492	250 492	18 424	45 042	41 749	3 293	250 492
Residential Sectional Title Garages		-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-
Vacant Land		23 150	24 200	24 200	1 567	6 943	4 033	2 910	24 200
Total Property Rates		303 493	328 553	344 508	24 792	72 606	57 418	15 188	344 508
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		17 989	(1 836)	(1 836)	-	18 365	(306)	18 671	(1 836)
Net Property Rates		321 482	326 717	342 673	24 792	90 971	57 112	33 859	342 673
Surcharges and Taxes									
Surcharges		14 159	16 680	16 680	1 204	3 161	2 780	381	16 680
Taxes		7 020	8 719	8 719	725	1 814	1 453	361	8 719
Total Surcharges and Taxes		21 179	25 399	25 399	1 929	4 975	4 233	742	25 399
Fines, Penalties and Forfeits									
Fines		67 108	94 988	94 988	126	292	15 831	(15 539)	94 988
Forfeits		3 576	-	-	-	-	-	-	-
Penalties		-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits		70 684	94 988	94 988	126	292	15 831	(15 539)	94 988
Licences or Permits									
Angling/Fishing		-	-	-	-	-	-	-	-
Atmospheric Emission		-	-	-	-	-	-	-	-
Boat		2 564	2 513	2 513	476	1 344	419	925	2 513

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	Full Year Forecast
Dog		-	-	-	-	-	-	-	-
Fauna and Flora		-	-	-	-	-	-	-	-
Filming Fees		-	-	-	-	-	-	-	-
Game		-	-	-	-	-	-	-	-
Health Certificates		11	18	18	0	1	3	(2)	18
Hiking Trails		-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)		-	-	-	-	-	-	-	-
Market Porters		-	-	-	-	-	-	-	-
Road and Transport		651	764	764	67	136	127	8	764
Threatened and Protected Species		-	-	-	-	-	-	-	-
Trading		-	-	-	-	-	-	-	-
Total Licences or Permits		3 227	3 296	3 296	543	1 481	549	931	3 296
Transfer and subsidies - Operational									
Allocations In-kind									
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-
District Municipalities		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-
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	-	-	435	(435)	2 610
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-
National Governments		5 627	5 854	5 854	2 206	2 311	976	1 336	5 854
National Revenue Fund		203 533	212 694	212 694	-	88 622	35 449	53 173	212 694
Non-Profit Institutions		-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-
Private Enterprises		847	-	-	-	-	-	-	-
Provincial Government		3 034	2 584	2 584	-	-	431	(431)	2 584
Public Corporations		-	-	-	-	-	-	-	-
Total Monetary Allocations		216 521	223 742	223 742	2 206	90 933	37 290	53 643	223 742
Total Transfer and subsidies - Operational		216 521	223 742	223 742	2 206	90 933	37 290	53 643	223 742
Interest Receivables									
Property Rates		3 610	3 551	3 551	305	606	592	14	3 551
Service Charges									
Electricity		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-

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	Full Year Forecast
Waste Water Management		-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-
Total Service Charges		-	-	-	-	-	-	-	-
Total Interest Receivables		3 610	3 551	3 551	305	606	592	14	3 551
Fuel Levy (RSC Replacement Grant)		-	-	-	-	-	-	-	-
Operational Revenue - Service Charges									
Electricity - Availability Charges		9 886	11 091	11 091	719	2 632	1 849	783	11 091
Waste Management - Availability Charges		-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges		3 143	3 371	3 371	239	740	562	178	3 371
Water - Availability Charges		6 311	6 865	6 865	457	1 686	1 144	542	6 865
Total Operational Revenue - Service Charges		19 341	21 327	21 327	1 415	5 058	3 554	1 503	21 327
Gains on Disposal of Fixed and Intangible Assets									
Biological Assets		-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-
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		1 440 610	1 553 676	1 553 676	107 417	343 735	258 946	84 789	1 553 676

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
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	292 614	315 564	333 575	25 802	50 222	55 596	(5 374)	-10%	333 575
Bonuses		2 985	2 655	2 655	–	–	442	(442)	-100%	2 655
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone		250	210	210	18	35	35	–	–	210
Housing Benefits		781	884	884	68	137	147	(10)	-7%	884
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle		12 197	13 251	13 498	1 115	2 195	2 250	(54)	-2%	13 498
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		13 228	14 345	14 593	1 200	2 368	2 432	(64)	-3%	14 593
Service Related Benefits										
Acting		2 856	2 736	2 789	224	224	465	(240)	-52%	2 789
Bonus		17 504	20 775	20 775	65	84	3 462	(3 378)	-98%	20 775
Danger Allowance		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Leave Pay		4 368	–	0	343	551	–	551	–	0
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	3 650	3 650	92	365	608	(244)	-40%	3 650
Overtime		33 063	14 971	14 971	2 184	2 179	2 495	(316)	-13%	14 971
Scarcity		135	–	–	7	14	–	14	–	–
Standby Allowance		10 615	10 729	10 729	866	861	1 788	(927)	-52%	10 729
Tools Allowance		–	–	–	–	–	–	–	–	–
Uniform-Special-Protective Clothing		–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		68 541	52 861	52 914	3 781	4 278	8 819	(4 541)	-51%	52 914
Total Salaries and Allowances		377 367	385 425	403 737	30 783	56 868	67 289	(10 422)	-15%	403 737
Social Contributions										
Bargaining Council		116	176	176	10	21	29	(9)	-29%	176
Group Life Insurance		12 939	14 700	14 700	1 146	2 292	2 450	(158)	-6%	14 700
Medical		18 932	21 977	21 977	2 148	4 277	3 663	614	17%	21 977
Pension		40 121	46 979	46 979	3 680	7 352	7 830	(478)	-6%	46 979
Unemployment Insurance		2 051	2 488	2 488	158	315	415	(100)	-24%	2 488
Total Social Contributions		74 158	86 320	86 320	7 143	14 256	14 387	(130)	-1%	86 320
Post-retirement Benefit										
Medical		4 844	5 216	5 216	–	–	869	(869)	-100%	5 216
Other Benefits		7 499	–	–	–	–	–	–	–	–
Pension		1	–	–	1	1	–	1	–	–
Total Post-retirement Benefit	4	12 344	5 216	5 216	1	1	869	(868)	-100%	5 216
Sub-Total		463 870	476 961	495 272	37 927	71 125	82 545	(11 420)	-14%	495 272

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	Full Year Forecast
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-
Total Employee Related Cost	1,5	463 870	476 961	495 272	37 927	71 125	82 545	(11 420)	495 272
Remuneration of Councillors									
Allowances and Service Related Benefits									
Basic Salary		10 706	10 729	10 729	919	1 837	1 788	49	10 729
Cell phone Allowance		1 394	1 462	1 462	118	235	244	(9)	1 462
Housing Allowance		-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 569	3 576	3 576	306	612	596	16	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	2 685	2 628	57	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	2 685	2 628	57	15 767
Bulk Purchases - Electricity									
ESKOM		459 060	484 306	484 306	54 613	107 402	80 718	26 684	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	459 060	484 306	484 306	54 613	107 402	80 718	26 684	484 306
Inventory Consumed									
Agricultural		-	-	-	-	-	-	-	-
Consumables		29 743	22 220	22 220	2 324	4 625	3 703	922	22 220
Finished Goods		-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Materials and Supplies		40 704	40 579	40 171	3 004	6 166	6 695	(530)	40 171
Water		36 612	40 010	40 010	2 788	4 186	6 668	(2 482)	40 010
Sub-total		107 060	102 809	102 401	8 116	14 977	17 067	(2 089)	102 401
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	-	-
Total Inventory Consumed	1	107 060	102 809	102 401	8 116	14 977	17 067	(2 089)	102 401
Debt Impairment									
Trade and Other Receivables from Exchange Transactions									
Electricity		(30)	13 016	13 016	-	-	2 169	(2 169)	13 016

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	Full Year Forecast
Shared Services		-	-	-	-	-	-	-	-
Waste Management		8 111	1 466	1 466	-	-	244	(244)	1 466
Waste Water Management		11 012	2 009	2 009	-	-	335	(335)	2 009
Water		38 955	3 297	3 297	-	-	549	(549)	3 297
Non Specific Accounts		(93)	-	-	-	-	-	-	-
Total Trade and Other Receivables from Exchange Transactions		57 955	19 788	19 788	-	-	3 298	(3 298)	19 788
Other Receivables from Non-exchange Revenue									
Property Rates									
Property Rates General		(1 555)	-	-	-	-	-	-	-
Agricultural Properties		62 059	72 896	72 896	-	-	12 149	(12 149)	72 896
Business and Commercial Properties		-	807	807	-	-	134	(134)	807
Industrial Properties		-	170	170	-	-	28	(28)	170
Mining Properties		-	-	-	-	-	-	-	-
Public Benefit Organisations		-	7	7	-	-	1	(1)	7
Public Service Infrastructure Properties		-	-	-	-	-	-	-	-
Public Service Purposes Properties		-	96	96	-	-	16	(16)	96
Residential Properties		-	6 704	6 704	-	-	1 117	(1 117)	6 704
Residential Sectional Title Garages		-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-
Vacant Land		-	605	605	-	-	101	(101)	605
Total Property Rates		60 504	81 285	81 285	-	-	13 548	(13 548)	81 285
Service Charges									
Service Charges General		-	-	-	-	-	-	-	-
Electricity		(475)	277	277	-	-	46	(46)	277
Waste Management		-	417	417	-	-	70	(70)	417
Waste Water Management		(34)	84	84	-	-	14	(14)	84
Water		(43)	172	172	-	-	29	(29)	172
Total Service Charges		(552)	950	950	-	-	158	(158)	950
Non Specific Accounts		-	-	-	-	-	-	-	-
Total Other Receivables from Non-exchange Revenue		59 952	82 235	82 235	-	-	13 706	(13 706)	82 235
Total Debt Impairment	1	117 907	102 023	102 023	-	-	17 004	(17 004)	102 023
Depreciation, Amortisation and Impairment									
Amortisation									
Intangible Assets		86	464	464	103	205	77	128	464
Total Amortisation		86	464	464	103	205	77	128	464
Depreciation									
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Community Assets		994	374	374	175	350	62	287	374
Computer Equipment		-	-	-	-	-	-	-	-
Electrical Infrastructure		9 789	11 457	11 457	1 042	2 084	1 910	174	11 457
Furniture and Office Equipment		1 591	3 664	3 664	305	611	611	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		(17 681)	1 233	1 233	2 829	5 658	205	5 452	2654%	1 233
Other Assets		6 035	1 362	1 362	113	227	227	(0)	-0%	1 362
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		28 227	33 948	33 948	31	62	5 658	(5 596)	-99%	33 948
Sanitation Infrastructure		50 394	29 101	29 101	878	1 757	4 850	(3 094)	-64%	29 101
Solid Waste Infrastructure		1 174	2 098	2 098	2 425	4 850	350	4 500	1287%	2 098
Storm water Infrastructure		1 571	1 633	1 633	955	1 910	272	1 637	601%	1 633
Transport Assets		14 604	10 540	10 540	39	77	1 757	(1 679)	-96%	10 540
Water Supply Infrastructure		16 934	12 502	12 502	136	272	2 084	(1 811)	-87%	12 502
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation		113 633	107 912	107 912	8 929	17 857	17 985	(128)	-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	-	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		907	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	1	114 626	108 376	108 376	9 031	18 063	18 063	0	0%	108 376
Interest, Dividends and Rent on Land										
Dividends Paid		-	-	-	-	-	-	-	-	-

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	Full Year Forecast
Interest Paid		39 772	27 357	27 357	464	938	4 559	(3 621)	27 357
Rent on Land		-	-	-	-	-	-	-79%	-
Total Interest, Dividends and Rent on Land	1	39 772	27 357	27 357	464	938	4 559	(3 621)	27 357
Contracted Services								-	
Consultants and Professional Services		30 557	44 813	44 563	1 470	2 639	7 427	(4 788)	44 563
Contractors		27 674	51 847	52 542	1 379	1 919	8 757	(6 838)	52 542
Outsourced Services		37 611	58 826	40 254	3 263	4 144	6 709	(2 565)	40 254
Total Contracted Services	1	95 842	155 487	137 360	6 112	8 702	22 893	(14 191)	137 360
Transfers and Subsidies								-	
Capital								-	
Allocations In-kind		-	-	-	-	-	-	-	-
Monetary Allocations		-	-	-	-	-	-	-	-
Total Capital		-	-	-	-	-	-	-	-
Operational								-	
Allocations In-kind		-	-	-	-	-	-	-	-
Monetary Allocations		478	930	930	-	10	155	(145)	930
Total Operational		478	930	930	-	10	155	(145)	930
Total Transfers and Subsidies	1	478	930	930	-	10	155	(145)	930
Irrecoverable Debts Written Off								-	
Bab debt written off		-	-	-	-	-	-	-	-
Exchange								-	
Electricity		-	13 016	13 016	56	98	2 169	(2 071)	13 016
Non Specific Accounts		-	-	-	-	-	-	-	-
Waste Management		-	1 466	1 466	193	742	244	497	1 466
Waste Water Management		-	2 009	2 009	220	650	335	315	2 009
Water		-	3 297	3 297	499	1 552	549	1 002	3 297
Total Exchange		-	19 788	19 788	969	3 042	3 298	(256)	19 788
Non-exchange								-	
Non Specific Accounts		-	-	-	-	-	-	-	-
Property Rates		-	8 656	8 656	22	121	1 443	(1 321)	8 656
Service Charges		-	950	950	-	-	158	(158)	950
Total Non-exchange		-	9 606	9 606	22	121	1 601	(1 480)	9 606
Total Irrecoverable Debts Written Off	1	-	29 394	29 394	991	3 163	4 899	(1 736)	29 394
Operational Cost and Other Cost								-	
Operational Cost								-	
Achievements and Awards		3 481	2 070	2 070	-	11	345	(334)	2 070
Advertising, Publicity and Marketing		3 982	4 034	4 034	357	528	672	(145)	4 034
Assets less than the Capitalisation Threshold		-	-	-	-	-	-	-	-
Atmospheric Emission Licence		-	-	-	-	-	-	-	-
Bank Charges, Facility and Card Fees		1 361	1 000	1 000	(145)	(106)	167	(273)	1 000
Bargaining Council		4 833	5 333	5 333	-	-	889	(889)	5 333
Bond Issue Amortisation Costs		-	-	-	-	-	-	-	-
Brokers Fees		-	-	-	-	-	-	-	-
Bursaries (Employees)		-	-	-	-	-	-	-	-
Cash Discount		-	-	-	-	-	-	-	-
Cleaning Services		-	-	-	-	-	-	-	-

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	
Commission		3 686	3 510	3 510	364	512	585	(73)	-13%	3 510
Communication		4 412	5 763	5 763	333	668	960	(292)	-30%	5 763
Contribution to Provisions		18 952	576	576	-	-	96	(96)	-100%	576
Copy Right Fees		-	-	-	-	-	-	-	-	-
Cost relating to the Sale of Houses		-	-	-	-	-	-	-	-	-
Courier and Delivery Services		2	17	17	-	-	3	(3)	-100%	17
Deeds		6	500	500	-	-	83	(83)	-100%	500
Drivers Licences and Permits		-	-	-	-	-	-	-	-	-
Dumping Fees (District Council)		-	-	-	-	-	-	-	-	-
Electricity Compliance Certificate		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Entrance Fees		-	-	-	-	-	-	-	-	-
Environmental Levy		-	-	-	-	-	-	-	-	-
Eskom Connection Fees		-	-	-	-	-	-	-	-	-
External Audit Fees		4 394	4 500	4 500	23	23	750	(727)	-97%	4 500
External Computer Service		16 845	21 627	21 687	1 580	4 403	3 614	789	22%	21 687
Fines and Penalties		-	-	-	-	-	-	-	-	-
Firearm Handling Fees		-	9	9	-	-	1	(1)	-100%	9
Freight Services		-	-	-	-	-	-	-	-	-
Full Time Union Representative		-	-	-	-	-	-	-	-	-
Hire Charges		5 553	5 256	5 256	356	445	876	(431)	-49%	5 256
Honoraria (Voluntarily Workers)		-	-	-	-	-	-	-	-	-
Indigent Relief		-	-	-	-	-	-	-	-	-
Insurance Underwriting		3 686	4 976	4 976	23	43	829	(787)	-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	14	209	248	(39)	-16%	1 487
Management Fee		7 840	8 615	8 615	1 345	1 479	1 436	43	3%	8 615
Municipal Services		66	102	102	13	19	17	2	10%	102
Office Decorations		-	-	-	-	-	-	-	-	-
Parking Fees		-	-	-	-	-	-	-	-	-
Permits		-	-	-	-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]		-	100	100	-	-	17	(17)	-100%	100
Printing, Publications and Books		-	-	-	-	-	-	-	-	-
Professional Bodies, Membership and Subscription		284	379	379	-	1	63	(63)	-99%	379
Registration Fees		1 584	2 530	2 593	121	156	432	(276)	-64%	2 593
Remuneration to Section 79 Committee Members		-	-	-	-	-	-	-	-	-
Repayment of Forfeited Deposits		-	-	-	-	-	-	-	-	-
Resettlement Cost		115	80	80	-	53	13	40	299%	80
Rewards Incentives		-	-	-	-	-	-	-	-	-
Road Worthy Test		-	-	-	-	-	-	-	-	-
Samples and Specimens		-	-	-	-	-	-	-	-	-
Search Fees		89	350	350	-	-	58	(58)	-100%	350
Seating Allowance for Traditional Leaders		-	-	-	-	-	-	-	-	-

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
Servitudes and Land Surveys		-	-	-	-	-	-	-	-	-
Signage		572	468	468	2	17	78	(61)	-78%	468
Skills Development Fund Levy		4 423	5 390	5 390	376	748	898	(151)	-17%	5 390
Small Differences Tolerances		-	-	-	-	-	-	-	-	-
Storage of Assets and Goods		-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)		65	200	200	4	13	33	(21)	-62%	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	-	-	2	(2)	-100%	10
Travel and Subsistence		3 146	5 321	5 321	144	319	887	(567)	-64%	5 321
Uniform and Protective Clothing		3 988	3 830	3 930	503	823	655	168	26%	3 930
Vehicle Tracking		1 087	915	915	106	195	152	42	28%	915
Ward Committees		1 993	2 000	2 000	168	337	333	4	1%	2 000
Warrantees and Guarantees		-	-	-	-	-	-	-	-	-
Wet Fuel		-	-	-	-	-	-	-	-	-
Witness Fees		-	-	-	-	-	-	-	-	-
Workmens Compensation Fund		2 516	2 693	2 693	207	412	449	(36)	-8%	2 693
Total Operational Cost		100 130	93 637	93 860	5 894	11 306	15 643	(4 337)	-28%	93 860
Operating Leases										
Biological Assets		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2 890	2 738	2 738	210	413	456	(44)	-10%	2 738
Heritage Assets		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Investment Properties		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Other Assets		4 743	5 165	5 165	430	1 291	861	430	50%	5 165
Transport Assets		1 774	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Operational Leases		9 407	7 903	7 903	640	1 704	1 317	387	29%	7 903
Discontinued Operations		-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	1	109 537	101 540	101 763	6 533	13 010	16 960	(3 950)	-23%	101 763
Disposal of Fixed and Intangible Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-

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	Full Year Forecast
Property, Plant and Equipment	1	5 005	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets		5 005	-	-	-	-	-	-	-
Other Losses									
Inventory									
Decrease in net-realisable Value		44	-	-	-	-	-	-	-
Total Inventory		44	-	-	-	-	-	-	-
Water Losses									
Apparent Losses									
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-
Unauthorised Consumption		4 949	3 246	3 246	-	-	541	(541)	3 246
Total Apparent Losses		4 949	3 246	3 246	-	-	541	(541)	3 246
Data Transfer and Management Errors		204	(169)	(169)	-	-	(28)	28	(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		18 619	12 539	12 539	-	-	2 090	(2 090)	12 539
Total Real Losses		18 619	12 539	12 539	-	-	2 090	(2 090)	12 539
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-
Total Water Losses		23 772	15 617	15 617	-	-	2 603	(2 603)	15 617
Fair Value Adjustment									
Actuarial Assessments									
Leave Gratuity		-	-	-	-	-	-	-	-
Long Service Awards		1 046	-	-	-	-	-	-	-
Medical		12 873	-	-	-	-	-	-	-
Pension Funds		4	-	-	-	-	-	-	-
Total Actuarial Assessments		13 923	-	-	-	-	-	-	-
Biological Assets		-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-
Interest rate Swaps		-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-
Total Fair Value Adjustment		13 923	-	-	-	-	-	-	-
Foreign Exchange		-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	-
Total Other Losses	1	37 739	15 617	15 617	-	-	2 603	(2 603)	15 617
Total Expenditure		1 566 564	1 620 567	1 620 567	125 130	240 075	270 093	(30 018)	1 620 567
Surplus/(Deficit)		(125 954)	(66 891)	(66 891)	(17 713)	103 660	(11 148)	114 808	(66 891)
Transfers and subsidies - capital (monetary allocations)									
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-
District Municipalities		930	1 098	1 098	-	-	183	(183)	1 098
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	Full Year Forecast
National Government		59 990	55 664	55 664	334	2 311	9 277	(6 966)	55 664
Non-Profit Institutions		-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Provincial Governments		15 101	20 741	20 741	80	80	3 457	(3 377)	20 741
Public Corporations		-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)		76 020	77 504	77 504	414	2 391	12 917	(10 526)	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		(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	10 612
Income Tax									
Continuing Operations		-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-
Total Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	10 612
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	10 612
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(49 934)	10 612	10 612	(17 299)	106 051	1 770	104 282	10 612
Repairs and Maintenance by Expenditure Item	8								
Employee related costs		100 079	118 368	118 368	8 459	15 419	19 728	(4 309)	118 368
Inventory Consumed (Project Maintenance)		28 890	29 460	29 112	1 726	3 688	4 852	(1 164)	29 112
Contracted Services		25 665	50 199	50 899	1 330	1 868	8 483	(6 615)	50 899
Operational Costs		4 191	4 056	4 056	353	373	676	(303)	4 056
Total Repairs and Maintenance Expenditure	9	158 825	202 082	202 435	11 868	21 347	33 739	(12 391)	202 435

EC108 Kouga - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2026/27										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	35 757	4 870	4 856	4 285	4 751	4 833	22 658	28 386	110 396	64 913	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	49 848	2 549	1 417	1 077	895	875	3 476	7 951	68 087	14 273	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	37 311	2 670	2 006	1 739	1 630	1 469	7 580	25 108	79 515	37 528	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	15 883	1 758	1 614	1 426	1 496	1 449	6 939	9 470	40 034	20 780	-	-
Receivables from Exchange Transactions - Waste Management	1600	11 262	1 337	1 240	1 138	1 091	1 053	5 781	8 105	31 007	17 168	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	5 335	317	367	399	473	540	4 139	39 199	50 768	44 750	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(32 779)	386	344	355	321	291	2 181	78 228	49 327	81 376	-	-
Total By Income Source	2000	122 616	13 886	11 844	10 419	10 657	10 510	52 755	196 446	429 133	280 787	-	-
2025/26 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 021	791	474	438	492	354	2 277	8 115	15 962	11 676	-	-
Commercial	2300	18 004	463	325	314	214	227	979	7 513	28 038	9 246	-	-
Households	2400	101 588	12 631	11 044	9 666	9 951	9 928	49 497	180 818	385 124	259 860	-	-
Other	2500	4	1	1	1	0	0	3	0	10	4	-	-
Total By Customer Group	2600	122 616	13 886	11 844	10 419	10 657	10 510	52 755	196 446	429 133	280 787	-	-

EC108 Kouga - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M02 August

		2025/26	Budget Year 2026/27							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousand									%	
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		189 418	119 992	119 992	(2 842)	205 081	107 550	97 531	91%	107 550
Cash at Bank		40 961	17 640	17 640	(2 135)	52 307	13 012	39 295	302%	13 012
Cash on Hand		10	-	-	(0)	-	-	-	-	-
Total Cash and Cash Equivalents		230 389	137 632	137 632	(4 977)	257 388	120 562	136 826	113%	120 562
Short term Investments										
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions										
Electricity		75 290	76 977	76 977	3 874	86 557	(21 770)	108 326	-498%	(430 649)
Waste Management		66 931	63 709	63 709	1 104	69 447	52 602	16 845	32%	6 520
Waste Water Management		53 093	42 246	42 246	1 629	55 220	27 005	28 216	104%	(36 108)
Water		156 625	117 217	117 217	3 906	163 077	92 276	70 801	77%	(11 298)
Other trade receivables from exchange transactions		18 201	19 392	3 437	30	18 284	16 014	2 270	14%	3 382
VAT Receivable Input Tax Accrual		(2 243)	15 540	15 540	(1 437)	18 866	37 666	(18 801)	-50%	148 298
Gross: Trade and other receivables from exchange transactions		367 897	335 083	319 127	9 106	411 451	203 793	207 658	102%	(319 856)
Less: Impairment for debt										
Impairment for Electricity		(15 209)	(46 918)	(46 918)	11 784	(15 209)	(29 947)	14 738	-49%	(29 947)
Impairment for Waste Management		(53 937)	(58 161)	(58 161)	(52 094)	(53 937)	(56 270)	2 333	-4%	(56 270)
Impairment for Waste Water Management		(39 828)	(39 317)	(39 317)	(35 801)	(39 828)	(36 698)	(3 130)	9%	(36 698)
Impairment for Water		(120 401)	(104 369)	(104 369)	(119 433)	(120 401)	(100 088)	(20 314)	20%	(100 088)
Impairment for other trade receivalbes from exchange transactions		(6 563)	(6 769)	(6 769)	27	(6 563)	(6 769)	206	-3%	(6 769)
Total Less: Impairment for debt		(235 938)	(255 534)	(255 534)	(195 517)	(235 938)	(229 772)	(6 167)	3%	(229 772)
Total net Trade and other receivables from Exchange		131 959	79 549	63 593	(186 411)	175 513	(25 979)	201 492	-776%	(549 627)
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		8 004	7 833	7 833	(2 188)	10 095	5 876	4 219	72%	(2 571)
Business and Commercial Properties		6 246	7 943	7 943	(1 348)	6 914	2 025	4 889	241%	(23 529)
Industrial Properties		1 729	1 685	1 685	(1 208)	2 129	435	1 694	390%	(4 963)
Mining Properties		1 354	1 335	17 291	(989)	1 944	1 335	609	46%	1 335
Public Benefit Organisations		254	205	205	(98)	262	156	106	68%	(52)
Public Service Infrastructure Properties		0	0	0	0	0	0	0	8%	0
Public Service Purposes Properties		5 167	3 852	3 852	284	5 789	3 150	2 639	84%	118
Residential Properties		42 786	51 096	51 096	(12 568)	50 571	5 257	45 315	862%	(194 408)
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-
Vacant Land		14 612	13 816	13 816	(1 315)	16 393	9 380	7 013	75%	(9 779)
Property Rates General		-	-	-	-	-	-	-	-	-
Gross: Property rates		80 152	87 764	103 720	(19 431)	94 098	27 614	66 484	241%	(233 849)
Less: Impairment of Property rates		(59 290)	(70 335)	(70 335)	(397)	(59 290)	(61 679)	2 389	-4%	(61 679)
Net Property rates		20 862	17 430	33 385	(19 828)	34 809	(34 065)	68 874	-202%	(295 528)
Other receivables from non-exchange transactions		124 204	252 784	252 784	6 024	122 448	169 571	(47 123)	-28%	121 403
Less:Impairment for other receivables from non-exchange		(90 412)	(191 519)	(191 519)	5 749	(90 412)	(117 939)	27 527	-23%	(117 939)
Net other receivables from non-exchange transactions		33 792	61 265	61 265	11 773	32 036	51 632	(19 596)	-38%	3 464
Total net Receivables from non-exchange transactions		54 654	78 695	94 650	(8 055)	66 844	17 566	49 278	281%	(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		5 658	3 250	3 250	111	3 328	6 953	(3 625)	-52%	25 469
Finished Goods		-	-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Materials and Supplies		20 843	20 887	21 294	-	20 843	28 055	(7 212)	-26%	63 894
Water		475	689	689	(218)	475	8 129	(7 654)	-94%	45 329
Work-in-progress		-	-	-	-	-	-	-	-	-
Total Inventory		26 976	24 825	25 233	(107)	24 646	43 137	(18 490)	-43%	134 693
VAT Receivable										
Input Tax Capital		355	6 194	6 194	(577)	7 998	8 184	(186)	-2%	18 137
Input Tax General		(9 538)	2 943	2 943	(40 112)	(7 485)	23 078	(30 564)	-132%	123 757
VAT Control (Receivable)		(2 830)	2 830	2 830	(3 789)	(3 789)	22 482	(26 271)	-117%	120 741
Total VAT Receivable		(12 014)	11 967	11 967	(44 477)	(3 275)	53 745	(57 021)	-106%	262 636
Other current assets										
Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		1 243	3 029	3 029	(232)	578	3 029	(2 450)	-81%	3 029
Deposits		-	-	-	-	-	-	-	-	-
Fair Value Adjustments		-	-	-	-	-	-	-	-	-
Income Tax Receivable		-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining		118	117	117	1	118	117	1	1%	117

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-
Total Other current assets		1 361	3 145	3 145	(231)	696	3 145	(2 449)	-78%
Total Current Assets		433 325	335 813	336 221	(244 258)	521 812	212 177	309 635	146%
Non-current Assets									
Investments									
Bank Repurchase Agreements		-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-
Deposit Taking Institutions		4 745	-	-	4 745	4 745	-	4 745	-
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		4 745	-	-	4 745	4 745	-	4 745	-
Investment Property									
Investment Property at Cost / Fair Value		247 417	247 554	247 554	-	247 417	247 554	(137)	-0%
Less: Accumulated Depreciation		-	-	-	-	-	-	-	-
Less: Accumulated Impairment		(1 127)	(1 127)	(1 127)	-	(1 127)	(1 127)	-	-
Total Investment Property		246 290	246 427	246 427	-	246 290	246 427	(137)	-0%
Property, Plant and Equipment									
Property, Plant and Equipment at Cost / Revaluation		3 298 204	3 151 951	3 151 951	199 610	3 298 209	3 149 079	149 130	5%
Leases recognised as Property, Plant and Equipment		85 798	36 845	36 845	-	85 798	36 845	48 953	133%
Less: Accumulated Depreciation		(1 288 422)	(1 312 620)	(1 312 620)	(6 376)	(1 306 470)	(1 199 901)	(106 569)	9%
Less: Accumulated Impairment		(12 928)	(14 211)	(14 211)	(476)	(12 928)	(14 211)	1 283	-9%
Total Property, Plant and Equipment		2 082 652	1 861 966	1 861 966	192 758	2 064 609	1 971 812	92 797	5%
Construction Work-in-progress									
Acquisitions		151 046	76 172	76 172	1 758	4 933	12 695	(7 762)	-61%
Opening Balance		210 003	394 437	394 437	(184 244)	163 328	394 437	(231 110)	-59%
Prior period corrections		-	-	-	-	-	-	-	-
Transfer to Heritage asset		-	-	-	-	-	-	-	-
Transfer to Intangible Assets		-	-	-	-	-	-	-	-
Transfer to Investment property		-	-	-	-	-	-	-	-
Transfer to PPE		(202 312)	-	-	-	-	-	-	-
Less: Accumulated Impairment		(14 162)	(20 225)	(20 225)	-	(18 753)	(20 225)	1 472	-7%
Total Construction Work-in-progress		144 575	450 384	450 384	(182 486)	149 508	386 907	(237 399)	-61%
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	2 130	209	10%
Less: Accumulated Amortisation		(2 004)	(1 918)	(1 918)	(7)	(2 018)	(1 918)	(101)	5%
Less: Accumulated Impairment		-	-	-	-	-	-	-	-
Total Intangible Assets		334	212	212	(7)	320	212	108	51%
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		-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-	-
Other non-current assets									
Deferred Tax Assets		-	-	-	-	-	-	-	-

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
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		2 478 596	2 558 989	2 558 989	15 011	2 465 472	2 605 358	(139 886)	-5%	2 671 707
TOTAL ASSETS		2 911 921	2 894 802	2 895 209	(229 247)	2 987 284	2 817 535	169 749	6%	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		17 443	12 932	12 932	15 167	14 692	10 575	4 117	39%	(1 210)
Current portion of Non-current Borrowings		27 068	10 246	10 246	-	27 068	7 642	19 426	254%	(7 178)
Current portion of Operating Lease Liabilities		-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts		-	-	-	-	-	-	-	-	-
Total Financial Liabilities		44 511	23 178	23 178	15 167	41 761	18 217	23 544	129%	(8 388)
Consumer Deposits										
Building Plans		17 225	14 978	14 978	199	17 571	14 978	2 593	17%	14 978
Buying Card		-	-	-	-	-	-	-	-	-
Electricity		17 858	16 338	16 338	86	18 135	16 338	1 797	11%	16 338
Hiring of Decorative Items		-	-	-	-	-	-	-	-	-
Library Books		-	-	-	-	-	-	-	-	-
Posters		13	-	-	-	13	-	13	-	-
Refuse		-	-	-	-	-	-	-	-	-
Rental Properties		259	367	367	(5)	264	367	(103)	-28%	367
Sewer		-	-	-	-	-	-	-	-	-
Street Closure		-	-	-	-	-	-	-	-	-
Valuation Appeal		-	-	-	-	-	-	-	-	-
Water		3 053	2 821	2 821	17	3 106	2 821	285	10%	2 821
Wayleave		120	-	-	(1)	120	-	120	-	-
Total Consumer Deposits		38 527	34 505	34 505	295	39 209	34 505	4 704	14%	34 505
Trade and Other Payable Exchange Transactions										
Accrued Interest		-	-	-	-	-	(4 385)	4 385	-100%	(26 308)
Advance Payments		37 837	37 409	37 409	(659)	34 148	37 409	(3 260)	-9%	37 409
Affiliates, Related Parties and Associated Companies		(0)	-	-	-	(0)	-	(0)	-	-
Agency Fees Payable		-	-	-	-	-	-	-	-	-
Auditor-General of South Africa		(0)	(0)	(0)	(0)	(0)	(863)	863	-100%	(5 175)
Bonus		11 776	10 909	10 909	-	11 776	10 729	1 047	10%	9 827
Compensation Commission (COID)		1 117	1 117	1 117	0	1 117	1 117	0	0%	1 117
Control, Clearing and Interface Accounts		13 772	4 341	22 653	(6 919)	(234)	(75 000)	74 766	-100%	(471 708)
Deferred Revenue		-	-	-	-	-	-	-	-	-
Dividends Declared		-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase		51 414	49 017	49 017	2 251	63 445	(43 808)	107 253	-245%	(507 935)
Fair Value adjustment		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-
Leave Accrual		-	-	-	-	-	-	-	-	-
Long Service Award		-	0	0	181	422	(625)	1 047	-167%	(3 751)
Municipal Debt Relief		-	-	-	-	-	-	-	-	-
Overtime		3 606	-	0	-	3 329	(2 667)	5 996	-225%	(16 000)
Payables and Accruals		77 906	66 969	49 065	10 514	10 096	4 691	5 405	115%	(306 682)
PAYE Deductions		5 987	5 418	5 418	5 786	5 977	5 418	559	10%	5 418
Pension and Retirement Contributions		-	-	-	-	-	-	-	-	-
Retentions		8 487	8 172	8 172	-	8 487	7 581	905	12%	4 628
Standby		-	-	-	-	-	-	-	-	-
Tender documentation		-	-	-	-	-	-	-	-	-
Unallocated Deposits		17 567	24 449	24 449	(4 040)	18 091	24 449	(6 358)	-26%	24 449
Water Inventory Bulk Purchases		1 933	2 704	2 704	(1 071)	1 961	(5 676)	7 637	-135%	(47 573)
VAT Payables Output Tax Accrual		(1 100)	49 775	49 775	(6 409)	45 739	24 150	21 590	89%	(74 109)
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(13 434)	(23 030)	(23 030)	(15 228)	(30 490)	(18 052)	(12 438)	69%	(23 030)
Total Trade and Other Payable Exchange Transactions	2, 5	216 869	237 250	237 657	(15 594)	173 865	(35 532)	209 397	-589%	(1 399 425)
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital		-	-	-	-	-	-	-	-	-
Operational		-	-	-	-	(155)	155	-100%	(930)	
Total Transfers and Subsidies Payable		-	-	-	-	-	(155)	155	-100%	(930)
Transfers and Subsidies Unspent										
Capital		(556)	-	-	(11 782)	14 883	12 659	2 224	18%	75 955
Operational		1 387	-	-	1 600	2 074	976	1 098	113%	5 854
Total Transfers and Subsidies Unspent		830	-	-	(10 181)	16 957	13 635	3 322	24%	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	830	-	-	(10 181)	16 957	13 480	3 477	26%	80 879
Provision										
Alien Vegetation		-	-	-	-	-	-	-	-	-
Bonus		577	1 603	1 603	237	1 840	1 603	237	15%	1 603
Decommissioning, Restoration and Similar Liabilities		-	1 200	1 200	(1 200)	-	1 200	(1 200)	-100%	1 200
Ex-gratia Pension		-	-	-	-	-	-	-	-	-
Insurance Claims		-	-	-	-	-	-	-	-	-

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Leave		40 925	28 453	28 453	12 472	40 925	28 453	12 472	44%
Litigation		-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	-	-
Staff Parity		-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-
Total Provision		41 503	31 256	31 256	11 509	42 766	31 256	11 509	37%
VAT Payable									
VAT Payable: Output Tax		(2 344)	2 344	2 344	(47 243)	(9 488)	(17 307)	7 819	-45%
VAT Payable: VAT Control		14 791	0	0	24 886	34 374	(19 652)	54 026	-275%
Total VAT Payable		12 446	2 344	2 344	(22 357)	24 886	(36 959)	61 845	-167%
Other current liabilities									
Employee Benefits									
Post-employment Benefits		(274)	4 797	4 797	(274)	4 522	4 797	(274)	-6%
Other Long-Term Benefits		-	3 136	3 136	(1 263)	1 873	3 136	(1 263)	-40%
Termination Benefits		-	-	-	-	-	-	-	-
Total Employee Benefits		(274)	7 933	7 933	(1 537)	6 395	7 933	(1 537)	-19%
Deferred Tax Liabilities		-	-	-	-	-	-	-	-
Income Tax Payable		-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-
Total Other current liabilities		(274)	7 933	7 933	(1 537)	6 395	7 933	(1 537)	-19%
Total Current Liabilities		354 138	344 398	344 806	(24 234)	352 234	40 832	311 402	763%
Non-current Liabilities									
Financial Liabilities									
Borrowings									
Annuity and Bullet Loans		169 886	123 134	123 134	-	169 886	137 294	32 592	24%
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-
Concessionary Loan		-	-	-	-	-	-	-	-
Derivative Financial Liability		-	-	-	-	-	-	-	-
Finance Lease Liability		14 771	47 060	47 060	(16 979)	14 771	58 845	(44 074)	-75%
Government Loans		-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-
Local Registered Stock		-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-
Non-annuity Loans		-	-	-	-	-	-	-	-
Non-marketable Bonds		-	-	-	-	-	-	-	-
PPP Liabilities		-	-	-	-	-	-	-	-
Securities		-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-
Total Borrowings	4	184 657	170 195	170 195	(16 979)	184 657	196 140	(11 482)	-6%
Operating Lease Liability		-	-	-	-	-	-	-	-
Total Financial Liabilities		184 657	170 195	170 195	(16 979)	184 657	196 140	(11 482)	-6%
Provisions									
Alien Vegetation		-	-	-	-	-	-	-	-
Bonus		2 851	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities		148 236	125 734	125 734	27 422	148 236	120 814	27 422	23%
Ex-gratia Pension		-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-
Insurance Claims		-	-	-	-	-	-	-	-
Leave		-	-	-	-	-	-	-	-
Litigation		-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	-	-
Staff Parity		-	-	-	-	-	-	-	-
Total Provisions		151 087	125 734	125 734	27 422	148 236	120 814	27 422	23%
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	26 226	140 196	113 970	26 226	23%
Other Long-Term Benefits		-	14 608	14 608	2 851	17 459	14 608	2 851	20%
Termination Benefits		-	-	-	-	-	-	-	-
Total Employee Benefits		26 226	128 578	128 578	29 077	157 655	128 578	29 077	23%
Deferred Tax Liabilities		-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-
Total Other non-current liabilities		26 226	128 578	128 578	29 077	157 655	128 578	29 077	23%
Total non current liabilities		361 970	424 507	424 507	39 521	490 548	445 531	45 017	10%
TOTAL LIABILITIES		716 108	768 905	769 313	15 286	842 782	486 363	356 419	73%
CHANGES IN NET ASSETS		2 195 813	2 125 896	2 125 896	(244 533)	2 144 501	2 331 172	(186 670)	-8%
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)									
Changes in Accounting Policy		-	-	-	-	-	-	-	-
Correction of Prior Period Error		(0)	-	-	75	-	-	-	-
Depreciation Offsets		-	-	-	-	-	-	-	-
Opening Balance		2 105 438	2 103 717	2 103 717	(230 031)	2 142 797	2 103 717	39 081	2%
Transfers to/from operating revenue and expenditure		(49 934)	10 612	10 612	-	-	-	-	-
Transfers to/from Reserves		(4 311)	(4 000)	(4 000)	-	-	(667)	667	-100%
Total Accumulated Surplus/(Deficit)	1	2 051 193	2 110 329	2 110 329	(229 956)	2 142 797	2 103 050	39 747	2%
Reserves and Funds									
Capital Replacement Reserve		6 497	23 500	23 500	1 185	8 099	19 500	(11 401)	-58%
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		-	-	-	-	-	-	-	-

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Valuation Reserve		-	-	-	-	-	-	-	-
Total Reserves and Funds	2	6 497	23 500	23 500	1 185	8 099	19 500	(11 401)	-58%
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-subsidary Transactions		-	-	-	-	-	-	-	-
Total Other	2	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 057 690	2 133 829	2 133 829	(228 771)	2 150 897	2 122 550	28 347	1%

EC108 Kouga - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	62 578	–	–	–	–	–	–	–	62 578	–
Bulk Water	0200	1 602	24	(20)	185	(20)	199	244	(723)	1 491	–
PAYE deductions	0300	–	6 203	–	–	–	–	–	–	6 203	–
VAT (output less input)	0400	(7 484)	–	–	–	–	–	–	–	(7 484)	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	6 624	–	29	1 925	0	0	36	26	8 641	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	712	–	–	–	–	–	2 818	3 530	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	63 320	6 939	9	2 109	(20)	200	281	2 121	74 958	–

EC108 Kouga - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M02 August

[illegible]

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) - M02 August

[illegible]

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 - M02 August

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

EC108 Kouga - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M02 August

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,9%	8,4%	8,4%	7,9%	8,4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		27,1%	0,0%	0,0%	11,6%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23,0%	26,2%	26,2%	26,7%	-48,5%
Gearing	Long Term Borrowing/ Funds & Reserves		2842,1%	724,2%	724,2%	2279,9%	870,9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	122,3%	99,8%	99,8%	150,9%	21,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		65,0%	40,9%	40,9%	74,4%	-8,1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13,0%	10,4%	10,4%	70,7%	-54,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		32,2%	30,7%	31,9%	20,7%	31,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		11,0%	13,0%	13,0%	6,2%	13,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10,7%	8,7%	8,7%	5,5%	8,7%
<u>IDP regulation financial viability indicators</u>							
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.

<u>Calculations</u>							
Financial liabilities			#####	#####	#####	#####	-
Total Assets			#####	#####	#####	#####	#####
Employee related costs			#####	#####	#####	71 125 181,23	#####
Repairs & Maintenance			#####	#####	#####	21 347 496,64	#####
Interest (finance charges)			39 771 680,12	27 356 760,00	27 356 760,00	938 170,22	27 356 760,00
Principal paid			25 048 485,01	31 566 092,00	31 566 092,00	2 750 506,95	31 566 092,00
Depreciation			#####	#####	#####	18 062 716,67	#####
Operating expenditure			#####	#####	#####	#####	#####
Total Capital Expenditure - Vote			#####	79 618 418,00	79 618 418,00	4 938 705,66	79 618 418,00
Borrowed funding for capital			47 648 028,91	-	-	570 633,15	-
Debt			#####	#####	#####	#####	#####
Equity			#####	#####	#####	#####	#####
Reserves and funds			6 497 152,92	23 500 000,00	23 500 000,00	8 099 358,53	19 500 000,00
Financial liabilities			#####	#####	#####	#####	#####
Current assets			#####	#####	#####	#####	#####
Current liabilities			#####	#####	#####	#####	#####
Monetary assets			#####	#####	#####	#####	#####
Total Revenue (excluding capital transfers and contributions)			#####	#####	#####	#####	#####
Transfer and subsidies - Operational			#####	#####	#####	90 933 208,56	#####
Transfers and subsidies - capital (monetary allocations)			76 020 399,59	77 503 605,00	77 503 605,00	2 391 170,42	77 503 605,00
Debt service payments			#####	#####	#####	-3 688 677,17	#####
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 - M02 August

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	1									

EC108 Kouga - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

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 - M02 August

Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
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	1 764	4 939	13 270	8 331	63%	6%
September	9 271	6 635	6 635	–	4 939	19 904	14 966	75%	6%
October	9 105	6 635	6 635	–	4 939	26 539	21 601	81%	6%
November	11 579	6 635	6 635	–	4 939	33 174	28 235	85%	6%
December	10 477	6 635	6 635	–	4 939	39 809	34 870	88%	6%
January	7 966	6 635	6 635	–	4 939	46 444	41 505	89%	6%
February	4 857	6 635	6 635	–	4 939	53 079	48 140	91%	6%
March	10 525	6 635	6 635	–	4 939	59 713	54 775	92%	6%
April	11 537	6 635	6 635	–	4 939	66 348	61 410	93%	6%
May	11 768	6 635	6 635	–	4 939	72 983	68 044	93%	6%
June	(113 350)	6 635	6 635	–	4 939	79 618	74 680	94%	6%
Total Capital expenditure	(22 602)	79 618	79 618	4 939					

EC108 Kouga - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		80 922	39 598	39 598	1 816	3 535	6 600	(3 064)	-46%	39 598
Roads Infrastructure		68 748	10 717	10 717	1 068	2 787	1 786	1 001	56%	10 717
Roads		68 748	10 717	10 717	1 068	2 787	1 786	1 001	56%	10 717
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		28 889	9 374	9 374	679	679	1 562	(884)	-57%	9 374
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2 578	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		(4 596)	5 026	5 026	235	235	838	(602)	-72%	5 026
LV Networks		12 976	4 348	4 348	444	444	725	(281)	-39%	4 348
Capital Spares		17 931	-	-	-	-	-	-	-	-
Water Supply Infrastructure		(18 962)	12 293	12 293	70	70	2 049	(1 979)	-97%	12 293
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		(18 962)	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	2 218	2 218	70	70	370	(300)	-81%	2 218
Bulk Mains		-	10 075	10 075	-	-	1 679	(1 679)	-	10 075
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 248	7 214	7 214	-	-	1 202	(1 202)	-	7 214
Pump Station		792	800	800	-	-	133	(133)	-	800
Reticulation		185	6 123	6 123	-	-	1 021	(1 021)	-	6 123
Waste Water Treatment Works		270	291	291	-	-	49	(49)	-	291
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		1 001	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

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	1									
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		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		278	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		278	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		278	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		2 544	1 500	1 500	-	-	250	(250)	-	1 500
Computer Equipment		2 544	1 500	1 500	-	-	250	(250)	-	1 500
Furniture and Office Equipment		816	571	571	-	-	95	(95)	-	571
Furniture and Office Equipment		816	571	571	-	-	95	(95)	-	571
Machinery and Equipment		333	470	470	6	6	78	(73)	-93%	470
Machinery and Equipment		333	470	470	6	6	78	(73)	-93%	470
Transport Assets		5 883	2 486	2 486	-	1 455	414	1 041	251%	2 486
Transport Assets		5 883	2 486	2 486	-	1 455	414	1 041	251%	2 486
Land		1 974	-	-	-	-	-	-	-	-
Land		1 974	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

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	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		(27 591)	7 098	7 098	-	-	1 183	(1 183)	-	7 098
Roads Infrastructure		(41 240)	1 090	1 090	-	-	182	(182)	-	1 090
Roads		(41 240)	1 090	1 090	-	-	182	(182)	-	1 090
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		11 242	400	400	-	-	67	(67)	-	400
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		11 242	400	400	-	-	67	(67)	-	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		763	984	984	-	-	164	(164)	-	984
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		763	584	584	-	-	97	(97)	-	584
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	400	400	-	-	67	(67)	-	400
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		202	4 624	4 624	-	-	771	(771)	-	4 624
Pump Station		202	2 624	2 624	-	-	437	(437)	-	2 624
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	2 000	2 000	-	-	333	(333)	-	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		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

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	1									
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	-	-	50	(50)	-	300
Operational Buildings		-	300	300	-	-	50	(50)	-	300
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	300	300	-	-	50	(50)	-	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		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	50	50	-	-	8	(8)	-	50
Machinery and Equipment		-	50	50	-	-	8	(8)	-	50
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2025/26	Budget Year 2026/27						YTD Variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance		
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		117 811	157 022	156 675	9 329	16 650	26 112	(9 462)	-36%	156 675
Roads Infrastructure		16 795	31 835	31 487	1 414	2 079	5 248	(3 169)	-60%	31 487
Roads		16 795	31 035	30 687	1 414	2 079	5 115	(3 036)	-59%	30 687
Road Structures		-	800	800	-	-	133	(133)	-	800
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		410	3 450	3 450	18	46	575	(529)	-92%	3 450
Drainage Collection		410	2 200	2 200	18	46	367	(321)	-88%	2 200
Storm water Conveyance		-	1 250	1 250	-	-	208	(208)	-	1 250
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		39 695	47 046	47 046	2 998	5 931	7 841	(1 910)	-24%	47 046
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		27 848	29 241	29 241	2 044	3 752	4 873	(1 122)	-23%	29 241
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		823	5 900	5 900	-	-	983	(983)	-	5 900
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		3 449	3 940	3 940	328	1 380	657	724	110%	3 940
LV Networks		7 575	6 465	6 465	627	799	1 078	(278)	-26%	6 465
Capital Spares		-	1 500	1 500	-	-	250	(250)	-	1 500
Water Supply Infrastructure		34 279	48 106	48 106	3 239	6 113	8 018	(1 905)	-24%	48 106
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		370	617	617	63	169	103	66	65%	617
Water Treatment Works		31 155	45 989	45 989	2 994	5 398	7 665	(2 267)	-30%	45 989
Bulk Mains		1 756	-	-	-	-	-	-	-	-
Distribution		999	1 500	1 500	182	546	250	296	118%	1 500
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		23 925	24 543	24 543	1 560	2 378	4 090	(1 712)	-42%	24 543
Pump Station		5 151	4 774	4 774	351	430	796	(365)	-46%	4 774
Reticulation		895	2 641	2 641	-	2	440	(438)	-100%	2 641
Waste Water Treatment Works		14 912	14 378	14 378	928	1 666	2 396	(731)	-30%	14 378
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		2 967	2 750	2 750	280	280	458	(178)	-39%	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	101	103	340	(238)	-70%	2 043
Sand Pumps		1 247	1 100	1 100	48	48	183	(136)	-74%	1 100
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		1 461	943	943	53	55	157	(102)	-65%	943
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		26 077	24 448	24 448	1 908	3 488	4 075	(587)	-14%	24 448
Community Facilities		23 181	21 248	21 248	1 842	3 316	3 541	(225)	-6%	21 248
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		311	354	354	54	60	59	1	1%	354

Description	Ref	2025/26	Budget Year 2026/27						YTD Variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance		
R thousands	1									
Testing Stations		90	50	50	1	1	8	(8)	-93%	50
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		1 338	1 395	1 395	87	167	232	(66)	-28%	1 395
Police		-	-	-	-	-	-	-	-	-
Parks		654	1 058	1 058	71	71	176	(105)	-59%	1 058
Public Open Space		20 787	18 391	18 391	1 629	3 018	3 065	(47)	-2%	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	66	172	533	(362)	-68%	3 200
Indoor Facilities		1 703	1 700	1 700	-	84	283	(199)	-70%	1 700
Outdoor Facilities		1 193	1 500	1 500	66	88	250	(162)	-65%	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		1 891	4 385	4 385	62	102	731	(629)	-86%	4 385
Operational Buildings		1 891	4 385	4 385	62	102	731	(629)	-86%	4 385
Municipal Offices		1 591	3 985	3 985	62	102	664	(562)	-85%	3 985
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		300	400	400	-	-	67	(67)	-	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		78	646	646	10	14	108	(93)	-87%	646
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		78	646	646	10	14	108	(93)	-87%	646
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		78	646	646	10	14	108	(93)	-87%	646
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		44	170	870	-	-	145	(145)	-	870
Computer Equipment		44	170	870	-	-	145	(145)	-	870
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		1 305	1 316	1 316	83	97	219	(122)	-56%	1 316
Machinery and Equipment		1 305	1 316	1 316	83	97	219	(122)	-56%	1 316
Transport Assets		11 618	14 095	14 095	476	996	2 349	(1 353)	-58%	14 095
Transport Assets		11 618	14 095	14 095	476	996	2 349	(1 353)	-58%	14 095
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		108 089	90 740	90 740	5 467	10 935	15 123	(4 189)	-28%	90 740
Roads Infrastructure		28 227	33 948	33 948	31	62	5 658	(5 596)	-99%	33 948
Roads		28 227	33 948	33 948	31	62	5 658	(5 596)	-99%	33 948
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 571	1 633	1 633	955	1 910	272	1 637	601%	1 633
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		1 571	1 633	1 633	955	1 910	272	1 637	601%	1 633
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9 789	11 457	11 457	1 042	2 084	1 910	174	9%	11 457
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		9 789	11 457	11 457	1 042	2 084	1 910	174	9%	11 457
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		16 934	12 502	12 502	136	272	2 084	(1 811)	-87%	12 502
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		16 934	12 502	12 502	136	272	2 084	(1 811)	-87%	12 502
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		50 394	29 101	29 101	878	1 757	4 850	(3 094)	-64%	29 101
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		50 394	29 101	29 101	878	1 757	4 850	(3 094)	-64%	29 101
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 174	2 098	2 098	2 425	4 850	350	4 500	1287%	2 098
Landfill Sites		1 174	2 098	2 098	2 425	4 850	350	4 500	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	350	62	287	461%	374
Community Facilities		994	374	374	175	350	62	287	461%	374
Halls		994	374	374	175	350	62	287	461%	374
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

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	1									
<u>Testing Stations</u>		-	-	-	-	-	-	-	-	-
<u>Museums</u>		-	-	-	-	-	-	-	-	-
<u>Galleries</u>		-	-	-	-	-	-	-	-	-
<u>Theatres</u>		-	-	-	-	-	-	-	-	-
<u>Libraries</u>		-	-	-	-	-	-	-	-	-
<u>Cemeteries/Crematoria</u>		-	-	-	-	-	-	-	-	-
<u>Police</u>		-	-	-	-	-	-	-	-	-
<u>Parks</u>		-	-	-	-	-	-	-	-	-
<u>Public Open Space</u>		-	-	-	-	-	-	-	-	-
<u>Nature Reserves</u>		-	-	-	-	-	-	-	-	-
<u>Public Ablution Facilities</u>		-	-	-	-	-	-	-	-	-
<u>Markets</u>		-	-	-	-	-	-	-	-	-
<u>Stalls</u>		-	-	-	-	-	-	-	-	-
<u>Abattoirs</u>		-	-	-	-	-	-	-	-	-
<u>Airports</u>		-	-	-	-	-	-	-	-	-
<u>Taxi Ranks/Bus Terminals</u>		-	-	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
<u>Sport and Recreation Facilities</u>		-	-	-	-	-	-	-	-	-
<u>Indoor Facilities</u>		-	-	-	-	-	-	-	-	-
<u>Outdoor Facilities</u>		-	-	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<u>Monuments</u>		-	-	-	-	-	-	-	-	-
<u>Historic Buildings</u>		-	-	-	-	-	-	-	-	-
<u>Works of Art</u>		-	-	-	-	-	-	-	-	-
<u>Conservation Areas</u>		-	-	-	-	-	-	-	-	-
<u>Other Heritage</u>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<u>Revenue Generating</u>		-	-	-	-	-	-	-	-	-
<u>Improved Property</u>		-	-	-	-	-	-	-	-	-
<u>Unimproved Property</u>		-	-	-	-	-	-	-	-	-
<u>Non-revenue Generating</u>		-	-	-	-	-	-	-	-	-
<u>Improved Property</u>		-	-	-	-	-	-	-	-	-
<u>Unimproved Property</u>		-	-	-	-	-	-	-	-	-
Other assets		6 035	1 362	1 362	113	227	227	(0)	-0%	1 362
<u>Operational Buildings</u>		6 035	1 362	1 362	113	227	227	(0)	-0%	1 362
<u>Municipal Offices</u>		6 035	1 362	1 362	113	227	227	(0)	-0%	1 362
<u>Pay/Enquiry Points</u>		-	-	-	-	-	-	-	-	-
<u>Building Plan Offices</u>		-	-	-	-	-	-	-	-	-
<u>Workshops</u>		-	-	-	-	-	-	-	-	-
<u>Yards</u>		-	-	-	-	-	-	-	-	-
<u>Stores</u>		-	-	-	-	-	-	-	-	-
<u>Laboratories</u>		-	-	-	-	-	-	-	-	-
<u>Training Centres</u>		-	-	-	-	-	-	-	-	-
<u>Manufacturing Plant</u>		-	-	-	-	-	-	-	-	-
<u>Depots</u>		-	-	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
<u>Housing</u>		-	-	-	-	-	-	-	-	-
<u>Staff Housing</u>		-	-	-	-	-	-	-	-	-
<u>Social Housing</u>		-	-	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Intangible Assets		86	464	464	103	205	77	128	166%	464
<u>Servitudes</u>		-	-	-	-	-	-	-	-	-
<u>Licences and Rights</u>		86	464	464	103	205	77	128	166%	464
<u>Water Rights</u>		-	-	-	-	-	-	-	-	-
<u>Effluent Licenses</u>		-	-	-	-	-	-	-	-	-
<u>Solid Waste Licenses</u>		-	-	-	-	-	-	-	-	-
<u>Computer Software and Applications</u>		86	464	464	103	205	77	128	166%	464
<u>Load Settlement Software Applications</u>		-	-	-	-	-	-	-	-	-
<u>Unspecified</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1 591	3 664	3 664	305	611	611	0	0%	3 664
<u>Furniture and Office Equipment</u>		1 591	3 664	3 664	305	611	611	0	0%	3 664
Machinery and Equipment		(17 681)	1 233	1 233	2 829	5 658	205	5 452	2654%	1 233
<u>Machinery and Equipment</u>		(17 681)	1 233	1 233	2 829	5 658	205	5 452	2654%	1 233
Transport Assets		14 604	10 540	10 540	39	77	1 757	(1 679)	-96%	10 540
<u>Transport Assets</u>		14 604	10 540	10 540	39	77	1 757	(1 679)	-96%	10 540
Land		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

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	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub										
Infrastructure		(91 012)	20 818	20 818	(58)	(58)	3 470	(3 527)	-102%	20 818
Roads Infrastructure		(5 565)	2 478	2 478	-	-	413	(413)	-	2 478
Roads		(5 565)	1 798	1 798	-	-	300	(300)	-	1 798
Road Structures		-	680	680	-	-	113	(113)	-	680
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(28 078)	-	-	(58)	(58)	-	(58)	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		(28 869)	-	-	(58)	(58)	-	(58)	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		791	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		(4 105)	350	350	-	-	58	(58)	-	350
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	350	350	-	-	58	(58)	-	350
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5 529	-	-	-	-	-	-	-	-
Bulk Mains		513	-	-	-	-	-	-	-	-
Distribution		(10 146)	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		(51 389)	17 990	17 990	-	-	2 998	(2 998)	-	17 990
Pump Station		117	16 965	16 965	-	-	2 828	(2 828)	-	16 965
Reticulation		53	80	80	-	-	13	(13)	-	80
Waste Water Treatment Works		(51 559)	945	945	-	-	157	(157)	-	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		(1 875)	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		(1 875)	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1 021	6 276	6 276	-	-	1 046	(1 046)	-	6 276
Community Facilities		905	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		905	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

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	1									
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	-	-	1 046	(1 046)	-	6 276
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		116	6 276	6 276	-	-	1 046	(1 046)	-	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	-	-	53	(53)	-	320
Operational Buildings		-	320	320	-	-	53	(53)	-	320
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	320	320	-	-	53	(53)	-	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	-	-	22	(22)	-	131
Computer Equipment		-	131	131	-	-	22	(22)	-	131
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

EC108 Kouga - Supporting Table SC15 Monthly Budget Statement - Investment particulars by type - M02 August

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 %
R thousand										
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			4 745	-	-	4 745	4 745	-	4 745	-
Specify 2			-	-	-	-	-	-	-	-
Specify 3			-	-	-	-	-	-	-	-
Specify 4			-	-	-	-	-	-	-	-
Specify 5			-	-	-	-	-	-	-	-
Specify 6			-	-	-	-	-	-	-	-
Specify 7			-	-	-	-	-	-	-	-
Specify 8			-	-	-	-	-	-	-	-
Specify 9			-	-	-	-	-	-	-	-
Specify 10			-	-	-	-	-	-	-	-
Specify 11			-	-	-	-	-	-	-	-
Total Deposit Taking Institutions			4 745 458	-	-	4 745 458	4 745 458	-	4 745 458	-
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	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	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		4 745 458	-	-	4 745 458	4 745 458	-	4 745 458	-

EC108 Kouga - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - M02 August

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

EC108 Kouga - Supporting Table SC17 Monthly Budget Statement - Borrowing - M02 August

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
R thousand										
Borrowings										
Annuity and Bullet Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		169 886	122 774	122 774	-	169 886	137 294	32 592	24%	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	137 294	32 592	24%	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	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		(46 431)	(14 142)	(14 142)	(16 979)	(46 431)	(2 357)	(44 074)	1870%	(14 142)
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		14 771	47 060	47 060	(16 979)	14 771	58 845	(44 074)	-75%	47 060
Government Loans										
		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiidiary 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		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Marketable Bonds		-	-	-	-	-	-	-	-	-

Borrowing - Categorized 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
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	184 657	169 835	169 835	(16 979)	184 657	196 140	(11 482)	-6%	169 835

EC108 Kouga - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M02 August

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
R thousand										
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		203 533	212 694	212 694	2 893	(8 100)	35 449	(43 549)	-123%	212 694
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	502	502	334	168	50%	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]		1 637	1 917	1 917	1 871	1 824	320	1 504	471%	1 917
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 909	1 931	1 931	-	579	322	257	80%	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 - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Urban Development Financing Grant		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		209 160	218 548	218 548	5 265	(5 195)	36 425	(41 619)	-114%	218 548
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
National Treasury		-	-	-	-	-	-	-	-	-
Total Allocations In-Kind		-	-	-	-	-	-	-	-	-
Total Operating/National Government		209 160	218 548	218 548	5 265	(5 195)	36 425	(41 619)	-114%	218 548
Provincial Government										
Monetary Allocations										
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	92	92	-	92	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast	
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	
Total Monetary Allocations		-	-	-	92	92	-	92	-	
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		-	-	-	92	92	-	92	-	
District Municipalities		-	-	-	-	-	-	-	-	
Monetary Allocations		-	-	-	-	-	-	-	-	
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 Monetary Allocations		-	-	-	-	-	-	-	-	
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		-	-	-	-	-	-	-	-	
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 Operating/Other Grant Providers		-	-	-	-	-	-	-	-	
Total Operating	5	209 160	218 548	218 548	5 357	(5 103)	36 425	(41 527)	-114%	218 548

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											
National Government											
Monetary Allocations											
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 440	5 780	5 780	31	31	963	(932)	-97%	5 780	
Municipal Infrastructure Grant [Schedule 5B]		36 265	36 688	36 688	470	11 200	6 115	5 085	83%	36 688	
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]		-	-	-	-	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]		7 300	13 196	13 196	239	346	2 199	(1 853)	-84%	13 196	
WIFI Connectivity		-	-	-	-	-	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Aquaponic Project		-	-	-	-	-	-	-	-	-	
Restitution Settlement		-	-	-	-	-	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-	
Urban Development Financing Grant		-	-	-	-	-	-	-	-	-	
Total Monetary Allocations		49 153	274 212	274 212	6 097	7 234	45 702	(38 468)	-84%	274 212	
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		-	-	-	-	-	-	-	-	-	
Restitution Settlement		-	-	-	-	-	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-	
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		49 153	274 212	274 212	6 097	7 234	45 702	(38 468)	-84%	274 212	
Provincial Government											
Monetary Allocations											
Capacity Building		-	-	-	-	-	-	-	-	-	
Capacity Building and Other		-	-	-	-	-	-	-	-	-	
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	

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
Infrastructure		9 627	20 291	20 291	58	1 800	3 382	(1 582)	-47%	20 291
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		9 627	20 291	20 291	58	1 800	3 382	(1 582)	-47%	20 291
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		9 627	20 291	20 291	58	1 800	3 382	(1 582)	-47%	20 291
District Municipalities										
Monetary Allocations										
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 Monetary Allocations		-	-	-	-	-	-	-	-	-
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 Capital/District Municipalities		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

Description	Ref	2026/27	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Parent Municipality / Entity		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-
Total Capital	5	9 627	20 291	20 291	58	1 800	3 382	(1 582)	20 291
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		218 786	238 839	238 839	5 415	(3 303)	39 807	(43 109)	238 839

EC108 Kouga - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M02 August

Description	Ref	2026/27	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousand									Full Year Forecast
EXPENDITURE	1, 2								
Operating									
National Government									
Monetary Allocations									
Operational Revenue:General Revenue:Equitable Share		100 536	126 555	126 555	(2 893)	8 100	21 092	(12 993)	-62%
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	(502)	(502)	334	(836)	-250%
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	(1 871)	(1 824)	293	(2 117)	-722%
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]		3 142	1 931	1 931	-	(579)	322	(901)	-280%
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-
Smart Connect Grant		-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-
Urban Development Financing Grant		-	-	-	-	-	-	-	-
Total Monetary Allocations		107 262	132 251	132 251	(5 265)	5 195	22 042	(16 847)	-76%
Allocations In-Kind									
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-
National Treasury		-	-	-	-	-	-	-	-
Total Allocations In-Kind		-	-	-	-	-	-	-	-
Total Operating/National Government		107 262	132 251	132 251	(5 265)	5 195	22 042	(16 847)	-76%
Provincial Government									
Monetary Allocations									
Capacity Building		-	-	-	-	-	-	-	-
Capacity Building and Other		-	2 404	2 404	-	-	401	(401)	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Infrastructure		1 107	-	-	(92)	(92)	-	(92)	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-

Description	Ref	2026/27	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-
Total Monetary Allocations		1 107	2 404	2 404	(92)	(92)	401	(492)	-123%
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		1 107	2 404	2 404	(92)	(92)	401	(492)	-123%
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		-	-	-	-	-	-	-	-
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	108 427	134 655	134 655	(5 357)	5 103	22 442	(17 340)	-77%

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											
National Government											
Monetary Allocations											
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 762	5 026	5 026	(31)	(31)	838	(869)	-104%	5 026	
Municipal Infrastructure Grant [Schedule 5B]		26 362	31 903	31 903	(470)	(11 200)	5 317	(16 517)	-311%	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]		10 071	-	-	-	(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	(239)	(346)	1 912	(2 258)	-118%	11 475	
WIFI Connectivity		-	-	-	-	-	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Aquaponic Project		-	-	-	-	-	-	-	-	-	
Restitution Settlement		-	-	-	-	-	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-	
Urban Development Financing Grant		-	-	-	-	-	-	-	-	-	
Total Monetary Allocations		46 999	183 058	183 058	(6 097)	(7 234)	30 510	(37 743)	-124%	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		-	-	-	-	-	-	-	-	-	
Restitution Settlement		-	-	-	-	-	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-	
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		46 999	183 058	183 058	(6 097)	(7 234)	30 510	(37 743)	-124%	183 058	
Provincial Government											
Monetary Allocations											
Capacity Building		-	-	-	-	-	-	-	-	-	
Capacity Building and Other		-	391	391	-	-	65	(65)	-	391	
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	

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
Infrastructure		13 728	17 645	17 645	(58)	(1 800)	2 941	(4 741)	-161%	17 645
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		13 728	18 036	18 036	(58)	(1 800)	3 006	(4 806)	-160%	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		13 728	18 036	18 036	(58)	(1 800)	3 006	(4 806)	-160%	18 036
District Municipalities										
Monetary Allocations										
Capacity Building and Other		955	955	955	-	-	159	(159)	-	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	-	-	159	(159)	-	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		-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		955	955	955	-	-	159	(159)	-	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		-	-	-	-	-	-	-	-	-

Description	Ref	2026/27	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Parent Municipality / Entity		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-
Total Capital	5	14 684	18 991	18 991	(58)	(1 800)	3 165	(4 965)	-157%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		123 111	153 646	153 646	(5 415)	3 303	25 607	(22 305)	-87%

EC108 Kouga - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - M02 August

Description	Ref	2026/27	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		-								
Current year receipts		(5 627)	(5 854)	(5 854)	(2 419)	(2 998)	(976)	(2 023)	207%	(5 854)
Repayment of grants		5 627	-	-	2 206	2 311	-	2 311		-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	(5 854)	(5 854)	(213)	(687)	(976)	289	-30%	(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	-	-	155	(155)	-	930
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	930	930	-	-	155	(155)	-	930
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	(4 924)	(4 924)	(213)	(687)	(821)	134	-16%	(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)	(1 734)	(16 741)	(9 277)	(7 463)	80%	(55 664)
Repayment of grants		59 990	-	-	334	2 311	-	2 311		-
Conditions met - transferred to revenue		121	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		10 957	(55 664)	(55 664)	(1 400)	(14 429)	(9 277)	(5 152)	56%	(55 664)
Provincial Government:										
Balance unspent at beginning of the year		-								
Current year receipts		(9 627)	(20 291)	(20 291)	-	(1 090)	(3 382)	2 292	-68%	(20 291)
Repayment of grants		15 101	-	-	80	80	-	80		-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		5 474	(20 291)	(20 291)	80	(1 010)	(3 382)	2 372	-70%	(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		75 091	-	-	414	2 391	-	2 391		-
Total capital transfers and grants - CTBM	2	16 432	(75 955)	(75 955)	(1 320)	(15 440)	(12 659)	(2 781)	22%	(75 955)
TOTAL TRANSFERS AND GRANTS REVENUE		75 091	-	-	414	2 391	-	2 391		-
TOTAL TRANSFERS AND GRANTS - CTBM		16 432	(80 879)	(80 879)	(1 534)	(16 127)	(13 480)	(2 647)	20%	(80 879)

EC108 Kouga - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - M02 August

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
R thousand										
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	-	-	43	(43)	-	260
Capital		-	-	-	-	-	-	-	-	-
Private Enterprises										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Public Corporations										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		-	260	260	-	-	43	(43)	-	260
Monetary Transfers to Groups of Individuals	5									
Households										
Operational		478	670	670	-	10	112	(102)	-91%	670
Capital		-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		478	670	670	-	10	112	(102)	-91%	670
TOTAL Monetary TRANSFERS AND GRANTS	6	478	930	930	-	10	155	(145)	-94%	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		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Provincial Government										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-

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
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
<u>In-Kind Grants to Organisations</u>	4									
<u>Foreign Government and International Organisations</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Higher Educational Institutions</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Non-Profit Institutions</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Private Enterprises</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Public Corporations</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-
<u>In-Kind Grants to Groups of Individuals</u>	5									
<u>Households</u>										
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	155	(145)	-94%	930

EC108 Kouga - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M02 August

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
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Allowances and Service Related Benefits										
Basic Salary		10 706	10 729	10 729	919	1 837	1 788	49	3%	10 729
Cell phone Allowance		1 394	1 462	1 462	118	235	244	(9)	-4%	1 462
Housing Allowance		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 569	3 576	3 576	306	612	596	16	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	2 685	2 628	57	2%	15 767
Social Contributions										
Medical Aid Benefits		-	-	-	-	-	-	-	-	-
Pension Fund Contributions		-	-	-	-	-	-	-	-	-
Total Social Contributions		-	-	-	-	-	-	-	-	-
Total Councillors		15 669	15 767	15 767	1 342	2 685	2 628	57	2%	15 767
% increase	4		0,6%	-						-
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		13 036	10 283	10 283	1 619	2 564	1 714	850	50%	10 283
Bonuses		1 944	1 300	1 300	-	-	217	(217)	-	1 300
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone	3	132	96	96	8	16	16	-	-	96
Housing Benefits	3	-	-	-	-	-	-	-	-	-
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	3	1 080	1 080	1 080	90	180	180	-	-	1 080
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		1 212	1 176	1 176	98	196	196	-	-	1 176
Service Related Benefits										
Acting	3	34	84	84	3	3	14	(11)	-79%	84
Bonus	3	-	-	-	-	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	1 386	-	-	62	62	-	62	-	-
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	65	65	14	51	367%	84
Total Salaries and Allowances		17 612	12 843	12 843	1 782	2 825	2 141	684	32%	12 843
Social Contributions										
Bargaining Council		1	1	1	0	0	0	0	10%	1
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Unemployment Insurance		15	15	15	1	2	2	(0)	-0%	15
Total Social Contributions		16	16	16	1	3	3	0	1%	16
Post-retirement Benefit	6									
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		17 628	12 859	12 859	1 783	2 827	2 143	684	32%	12 859
% increase	4		(27,1%)	-						-

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
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		279 578	305 281	323 292	24 184	47 659	53 882	(6 223)	-12%	323 292
Bonuses		1 041	1 355	1 355	–	–	226	(226)	–	1 355
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	118	114	114	10	19	19	–	–	114
Housing Benefits	3	781	884	884	68	137	147	(10)	-7%	884
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	11 117	12 171	12 418	1 025	2 015	2 070	(54)	-3%	12 418
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		12 016	13 169	13 417	1 102	2 172	2 236	(64)	-3%	13 417
Service Related Benefits										
Acting	3	2 822	2 652	2 705	222	222	451	(229)	-51%	2 705
Bonus	3	17 504	20 775	20 775	65	84	3 462	(3 378)	-98%	20 775
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	2 982	–	–	280	488	–	488	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	3 650	3 650	92	365	608	(244)	-40%	3 650
Overtime		33 063	14 971	14 971	2 184	2 179	2 495	(316)	-13%	14 971
Scarcity	3	135	–	–	7	14	–	14	–	–
Standby Allowance	3	10 615	10 729	10 729	866	861	1 788	(927)	-52%	10 729
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		67 121	52 777	52 830	3 716	4 212	8 805	(4 593)	-52%	52 830
Total Salaries and Allowances		359 755	372 582	390 893	29 002	54 043	65 149	(11 106)	-17%	390 893
Social Contributions										
Bargaining Council		115	175	175	10	21	29	(9)	-29%	175
Group Life Insurance		12 939	14 700	14 700	1 146	2 292	2 450	(158)	-6%	14 700
Medical		18 932	21 977	21 977	2 148	4 277	3 663	614	17%	21 977
Pension		40 121	46 979	46 979	3 680	7 352	7 830	(478)	-6%	46 979
Unemployment Insurance		2 036	2 473	2 473	157	312	412	(100)	-24%	2 473
Total Social Contributions		74 142	86 304	86 304	7 142	14 253	14 384	(130)	-1%	86 304
Post-retirement Benefit										
Medical	6	4 844	5 216	5 216	–	–	869	(869)	–	5 216
Other Benefits		7 499	–	–	–	–	–	–	–	–
Pension		1	–	–	1	1	–	1	–	–
Total Post-retirement Benefit		12 344	5 216	5 216	1	1	869	(868)	-100%	5 216
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		446 242	464 102	482 413	36 144	68 298	80 402	(12 104)	-15%	482 413
% increase	4		4,0%	3,9%						–
Total Parent Municipality		479 539	492 728	511 039	39 269	73 810	85 173	(11 363)	-13%	511 039
Board Members of Entities										
Salaries and Allowances										
Basic Salary		–	–	–	–	–	–	–	–	–
Bonuses		–	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	–	–	–	–	–	–	–	–	–
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	–	–	–	–	–	–	–	–	–
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		–	–	–	–	–	–	–	–	–
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–	–	–
Bonus	3	–	–	–	–	–	–	–	–	–
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–

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
Long Service Award	3	-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Standby Allowance		-	-	-	-	-	-	-	-	-
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	
Total Service Related Benefits		-	-	-	-	-	-	-	-	
Total Salaries and Allowances		-	-	-	-	-	-	-	-	
Social Contributions										
Bargaining Council	6	-	-	-	-	-	-	-	-	
Group Life Insurance		-	-	-	-	-	-	-	-	
Medical		-	-	-	-	-	-	-	-	
Pension		-	-	-	-	-	-	-	-	
Unemployment Insurance		-	-	-	-	-	-	-	-	
Total Social Contributions		-	-	-	-	-	-	-	-	
Post-retirement Benefit										
Medical	-	-	-	-	-	-	-	-		
Other Benefits	-	-	-	-	-	-	-	-		
Pension	-	-	-	-	-	-	-	-		
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	
% increase	4		-	-						
Senior Managers of Entities										
Salaries and Allowances										
Basic Salary		-	-	-	-	-	-	-	-	
Bonuses		-	-	-	-	-	-	-	-	
Allowance										
Accommodation, Travel and Incidental	3	-	-	-	-	-	-	-	-	
Cellular and Telephone		-	-	-	-	-	-	-	-	
Housing Benefits		-	-	-	-	-	-	-	-	
Non-pensionable		-	-	-	-	-	-	-	-	
Travel or Motor Vehicle		-	-	-	-	-	-	-	-	
Voluntary Work		-	-	-	-	-	-	-	-	
Total Allowance		-	-	-	-	-	-	-	-	
Service Related Benefits										
Acting	3	-	-	-	-	-	-	-	-	
Bonus	3	-	-	-	-	-	-	-	-	
Danger Allowance	3	-	-	-	-	-	-	-	-	
Entertainment	3	-	-	-	-	-	-	-	-	
Fire Brigade		-	-	-	-	-	-	-	-	
In-kind Benefits	3	-	-	-	-	-	-	-	-	
Leave Pay	3	-	-	-	-	-	-	-	-	
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		-	-	-	-	-	-	-	-	
Total Salaries and Allowances		-	-	-	-	-	-	-	-	
Social Contributions										
Bargaining Council	6	-	-	-	-	-	-	-	-	
Group Life Insurance		-	-	-	-	-	-	-	-	
Medical		-	-	-	-	-	-	-	-	
Pension		-	-	-	-	-	-	-	-	
Unemployment Insurance		-	-	-	-	-	-	-	-	
Total Social Contributions		-	-	-	-	-	-	-	-	
Post-retirement Benefit										
Medical	-	-	-	-	-	-	-	-		
Other Benefits	-	-	-	-	-	-	-	-		
Pension	-	-	-	-	-	-	-	-		
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	

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	Full Year Forecast
Costs Capitalised to PPE		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-
% increase	4		-	-					
Other Staff of Entities									
Salaries and Allowances									
Basic Salary		-	-	-	-	-	-	-	-
Bonuses		-	-	-	-	-	-	-	-
Allowance									
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-
Cellular and Telephone	3	-	-	-	-	-	-	-	-
Housing Benefits	3	-	-	-	-	-	-	-	-
Non-pensionable		-	-	-	-	-	-	-	-
Travel or Motor Vehicle	3	-	-	-	-	-	-	-	-
Voluntary Work		-	-	-	-	-	-	-	-
Total Allowance		-	-	-	-	-	-	-	-
Service Related Benefits									
Acting	3	-	-	-	-	-	-	-	-
Bonus	3	-	-	-	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-
Leave Pay	3	-	-	0	-	-	-	-	0
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		-	-	0	-	-	-	-	0
Total Salaries and Allowances		-	-	0	-	-	-	-	0
Social Contributions									
Bargaining Council		-	-	-	-	-	-	-	-
Group Life Insurance		-	-	-	-	-	-	-	-
Medical		-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-
Unemployment Insurance		-	-	-	-	-	-	-	-
Total Social Contributions		-	-	-	-	-	-	-	-
Post-retirement Benefit	6								
Medical		-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	0	-	-	-	-	0
% increase	4		-	-	-	-	-	-	-
Total Municipal Entities		-	-	0	-	-	-	-	0
TOTAL SALARY, ALLOWANCES & BENEFITS		479 539	492 728	511 039	39 269	73 810	85 173	(11 363)	511 039
% increase	4		2,8%	3,7%					-
TOTAL MANAGERS AND STAFF	5,7	463 870	476 961	495 272	37 927	71 125	82 545	(11 420)	495 272

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
				1.				2.
Rand per annum								
Councillors	3							
Speaker	4	1	52 515	–	21 422	–	–	73 937
Chief Whip		–	–	–	–	–	–	–
Executive Mayor		1	65 643	–	25 798	–	–	91 441
Deputy Executive Mayor		1	52 515	–	21 422	–	–	73 937
Executive Committee		–	246 273	–	101 675	–	–	347 948
Total for all other councillors		–	373 928	–	195 156	–	–	569 084
Section 79 Committee Chairperson		1	127 767	–	58 258	–	–	186 026
Total Councillors	8	4	918 640	–	423 731	–	–	1 342 371
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	301 878	190	8 000	–	–	310 068
Chief Finance Officer		1	218 120	190	19 000	28 516	–	265 826
		1	218 120	190	15 000	–	–	233 310
		1	223 120	190	10 000	–	–	233 310
		1	218 120	190	15 000	21 387	–	254 697
		1	221 120	190	12 000	–	–	233 310
<i>List of each official with packages >= senior manager</i>								
		–	–	–	–	–	–	–
		1	218 120	190	19 000	2 863	–	240 173
		–	–	–	–	–	–	–
		1	–	–	–	12 476	–	12 476
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	8	1 618 595	1 332	98 000	65 241	–	1 783 169
A Heading for Each Entity	6,7							
List each member of board by designation								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total for municipal entities	8,10	–	–	–	–	–	–	–
Senior Managers of Entities	5							
Chief Executive Officer (CEO)		–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SC30 Monthly Budget Statement - Budgeted monthly cash flow - M02 August

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	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
R thousand															
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	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	2 695	17 086	17 941	18 838
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	129 835	129 835	129 835	129 835	129 835	129 835	129 835	129 835	129 835	129 835	(160 868)	1 558 019	1 655 445	1 764 740
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5 090	6 459	6 459	6 459	6 459	6 459	6 459	6 459	6 459	6 459	6 459	7 827	77 504	59 264	59 604
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	188	-	-	-	-	-	-	-	-	-	-	(188)	-	-	-
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	427 054	137 531	137 531	137 531	137 531	137 531	137 531	137 531	137 531	137 531	137 531	(151 992)	1 650 370	1 726 198	1 832 785
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)	(41 228)	(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)	(1 268)	(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)	(4 385)	(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)	(41 788)	(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)	(13 688)	(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)	(23 219)	(173 617)	(178 248)	(166 613)
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(155)	(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)	(55 528)	(132 894)	(138 316)	(143 181)

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
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)	(181 259)	(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	(69 067)	(115 587)	(115 587)	(115 587)	(115 587)	(115 587)	(115 587)	(115 587)	(115 587)	(115 587)	(115 587)	(162 107)	(1 387 044)	(1 526 542)	(1 616 128)
NET INCREASE/(DECREASE) IN CASH HELD	357 987	21 944	21 944	21 944	21 944	21 944	21 944	21 944	21 944	21 944	21 944	(314 099)	263 326	199 656	216 657
Cash/cash equivalents at the month/year beginning:	–	357 987	379 931	401 875	423 818	445 762	467 706	489 650	511 593	533 537	555 481	577 424	263 326	526 651	726 307
Cash/cash equivalents at the month/year end:	357 987	379 931	401 875	423 818	445 762	467 706	489 650	511 593	533 537	555 481	577 424	263 326	526 651	726 307	942 964

EC108 Kouga - Supporting Table SC38 Monthly Budget Statement - Detailed operational projects - M02 August

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

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

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

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

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

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

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

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

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

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

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

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

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EC108 Kouga - Supporting Table SC36 Monthly Budget Statement - Detailed capital budget - M02 August

R thousand	Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			2026/27 Medium Term Revenue & Expenditure Framework		
													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 Latitude	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

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Parent Capital expenditure												-	-	-	-	-
Total Capital expenditure												-	-	-	-	-

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

Month	2025/26	Original Budget	Adjusted Budget	Monthly Actual
Jul	100	6 635	6 635	3 175
Aug	3 563	6 635	6 635	1 764
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	(113 350)	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	4 939	13 270
Sep	4 939	19 904
Oct	4 939	26 539
Nov	4 939	33 174
Dec	4 939	39 809
Jan	4 939	46 444
Feb	4 939	53 079
Mar	4 939	59 713
Apr	4 939	66 348
May	4 939	72 983
Jun	4 939	79 618

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

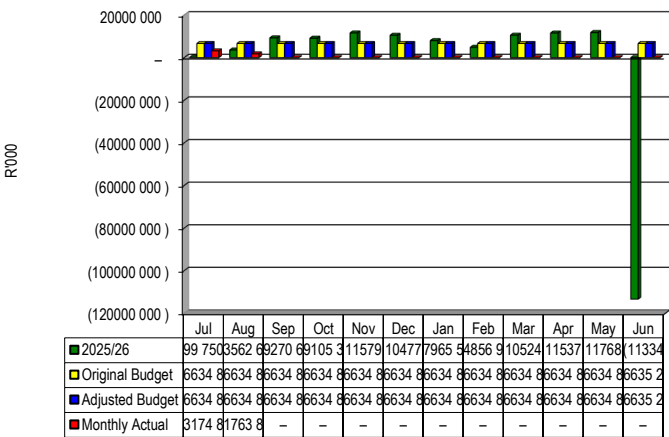


Chart C2 2026/27 Capital Expenditure: YTD actual v YTD target

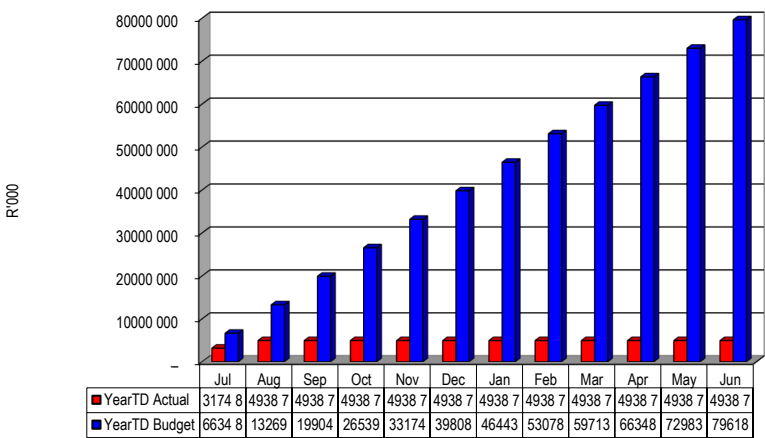


Chart C3 Aged Consumer Debtors Analysis

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year
Budget Year 2026/27	122 616	13 886	11 844	10 419	10 657	10 510	52 755	196 446
2025/26	-	-	-	-	-	-	-	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2025/26	Budget Year 2026/27
Organs of State	15 483	15 962
Commercial	27 197	28 038
Households	373 570	385 124
Other	10	10

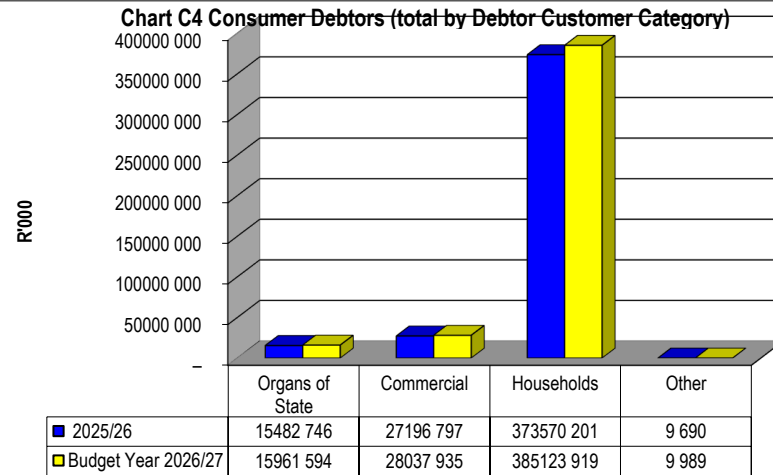
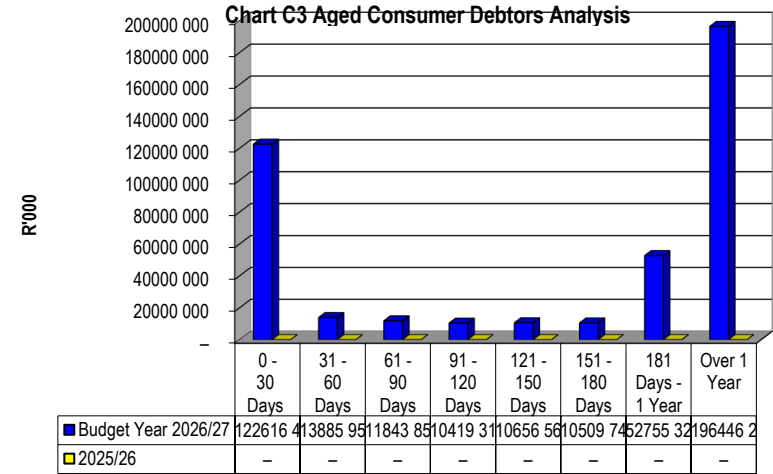


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Medical Aid deductions
2025/26	-	-	-	-	-	-	-	-	-
Budget Year 2026/27	62 578	1 491	6 203	(7 484)	-	-	8 641	-	-

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Chart C5 Aged Creditors Analysis

