

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.4

[Click for Instructions!](#)

[Accountability](#)

[Transparency](#)

[Information &
service delivery](#)



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2020/21

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
EXECUTIVE AND COUNCIL	Vote 1 EXECUTIVE AND COUNCIL	
FINANCE AND ADMINISTRATION	1.1 Mayor and council	1.1 - Mayor and council
COMMUNITY AND SOCIAL SERVICES	1.2 Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive
HEALTH	1.3 [Name of sub-vote]	
HOUSING	1.4 [Name of sub-vote]	
PLANNING AND DEVELOPMENT	1.5 [Name of sub-vote]	
PUBLIC SAFETY	1.6 [Name of sub-vote]	
ROAD TRANSPORT	1.7 [Name of sub-vote]	
SPORTS AND RECREATION	1.8 [Name of sub-vote]	
WASTE MANAGEMENT	1.9 [Name of sub-vote]	
WASTE WATER MANAGEMENT	1.10 [Name of sub-vote]	
WATER MANAGEMENT		
ENERGY SOURCES	Vote 2 FINANCE AND ADMINISTRATION	
Vote 14 - [NAME OF VOTE 14]	2.1 Administrative and Corporate Support	2.1 - Administrative and Corporate Support
Vote 15 - [NAME OF VOTE 15]	2.2 Budget and Treasury Office	2.2 - Budget and Treasury Office
	2.3 Finance	2.3 - Finance
	2.4 Human Resources	2.4 - Human Resources
	2.5 Information Technology	2.5 - Information Technology
	2.6 Supply Chain Management	2.6 - Supply Chain Management
	2.7 [Name of sub-vote]	
	2.8 [Name of sub-vote]	
	2.9 [Name of sub-vote]	
	2.10 [Name of sub-vote]	
	Vote 3 COMMUNITY AND SOCIAL SERVICES	
	3.1 Cemeteries, Funeral Parlours and Crematoriums	3.1 - Cemeteries, Funeral Parlours and Crematoriums
	3.2 Community Halls and Facilities	3.2 - Community Halls and Facilities
	3.3 Libraries and Archives	3.3 - Libraries and Archives
	3.4 [Name of sub-vote]	
	3.5 [Name of sub-vote]	
	3.6 [Name of sub-vote]	
	3.7 [Name of sub-vote]	
	3.8 [Name of sub-vote]	
	3.9 [Name of sub-vote]	
	3.10 [Name of sub-vote]	
	Vote 4 HEALTH	
	4.1 Health Services	4.1 - Health Services
	4.2 [Name of sub-vote]	
	4.3 [Name of sub-vote]	
	4.4 [Name of sub-vote]	
	4.5 [Name of sub-vote]	
	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 HOUSING	
	5.1 Housing	5.1 - Housing
	5.2 [Name of sub-vote]	
	5.3 [Name of sub-vote]	
	5.4 [Name of sub-vote]	
	5.5 [Name of sub-vote]	
	5.6 [Name of sub-vote]	
	5.7 [Name of sub-vote]	
	5.8 [Name of sub-vote]	
	5.9 [Name of sub-vote]	
	5.10 [Name of sub-vote]	
	Vote 6 PLANNING AND DEVELOPMENT	
	6.1 Corporate Wide Strategic Planning (IDPs, LEDs)	6.1 - Corporate Wide Strategic Planning (IDPs, LEDs)
	6.2 Town Planning, Building Regulations and Enforcement, and City Engi	6.2 - Town Planning, Building Regulations and Enforcement, and City Engi
	6.3 Project Management Unit	6.3 - Project Management Unit
	6.4 [Name of sub-vote]	
	6.5 [Name of sub-vote]	
	6.6 [Name of sub-vote]	
	6.7 [Name of sub-vote]	
	6.8 [Name of sub-vote]	
	6.9 [Name of sub-vote]	
	6.10 [Name of sub-vote]	
	Vote 7 PUBLIC SAFETY	
	7.1 Fire Fighting and Protection	7.1 - Fire Fighting and Protection
	7.2 Police Forces, Traffic and Street Parking Control	7.2 - Police Forces, Traffic and Street Parking Control
	7.3 [Name of sub-vote]	
	7.4 [Name of sub-vote]	
	7.5 [Name of sub-vote]	
	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 ROAD TRANSPORT	
	8.1 Road and Traffic Regulation	8.1 - Road and Traffic Regulation
	8.2 Roads	8.2 - Roads
	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 SPORTS AND RECREATION	
	9.1 Sports Grounds and Stadiums	9.1 - Sports Grounds and Stadiums
	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 WASTE MANAGEMENT	
	10.1 Solid Waste Disposal (Landfill Sites)	10.1 - Solid Waste Disposal (Landfill Sites)
	10.2 [Name of sub-vote]	

10.3	[Name of sub-vote]	
10.4	[Name of sub-vote]	
10.5	[Name of sub-vote]	
10.6	[Name of sub-vote]	
10.7	[Name of sub-vote]	
10.8	[Name of sub-vote]	
10.9	[Name of sub-vote]	
10.10	[Name of sub-vote]	
Vote 11	WASTE WATER MANAGEMENT	
11.1	Sewerage	11.1 - Sewerage
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	WATER MANAGEMENT	
12.1	Water Distribution	12.1 - Water Distribution
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	ENERGY SOURCES	
13.1	Electricity	13.1 - Electricity
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]	14.1 - [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]	15.1 - [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]	





EC109 Kou-Kamma - Contact Information

A. GENERAL INFORMATION

Municipality	EC109 Kou-Kamma
Grade	1B
Province	EC EASTERN CAPE
Web Address	www.koukammamunicipality.co.za
e-mail Address	admin@koukamma.gov.za

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	X011
City / Town	Kareedouw
Postal Code	6400
Street address	
Building	Municipal Building
Street No. & Name	5 Keet Street
City / Town	Kareedouw
Postal Code	6400
General Contacts	
Telephone number	0422887200/0303
Fax number	042 288 0797

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	6802285800085	ID Number	7411160440089
Title	Mr	Title	Mrs
Name	Samuel Vuso	Name	Nomava Siquko
Telephone number	042 288 7201	Telephone number	042 288 7201
Cell number	0796670110	Cell number	
Fax number	042 288 0797	Fax number	042 288 0797
E-mail address		E-mail address	nomava.siquko@koukamma.gov.za

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
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	

Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
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	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	6506285573085	ID Number	8401150268086
Title	Mr	Title	Ms
Name	Pumelelo Kate	Name	Lonsha Wogane
Telephone number	0422887213	Telephone number	0422880710
Cell number	082 961 7103	Cell number	
Fax number	0422880797	Fax number	0422880797
E-mail address	katepn@koukamma.gov.za	E-mail address	lonsha.wogane@koukamma.gov.za

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	6309210006085	ID Number	8301270168085
Title	Ms	Title	Mrs
Name	Nydine Venter	Name	Shandre de Lange
Telephone number	042 288 7281	Telephone number	042 288 7209
Cell number	082 784 5920	Cell number	
Fax number	042 288 0797	Fax number	042 288 0797
E-mail address	nydine.venter@koukamma.gov.za	E-mail address	shandre.ketteldas@koukamma.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8901070100087	ID Number	
Title	Mrs	Title	
Name	Gillian Hammond	Name	
Telephone number	0422887234	Telephone number	
Cell number	0828537486	Cell number	
Fax number	0422880797	Fax number	
E-mail address	gillian.hammond@koukamma.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	
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	

EC109 Kou-Kamma - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Revenue - Functional										
Governance and administration		61 802	68 878	60 064	82 794	81 325	-	88 275	96 948	103 740
Executive and council		28 249	25 764	26 548	28 807	28 807	-	33 123	35 714	37 957
Finance and administration		33 552	43 114	33 516	53 988	52 518	-	55 151	61 235	65 784
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 746	14 576	27 783	18 983	24 391	-	25 728	23 248	24 344
Community and social services		2 062	1 020	2 937	1 572	1 410	-	1 532	246	261
Sport and recreation		(12)	-	-	-	-	-	-	-	-
Public safety		8 733	12 501	21 441	16 510	21 935	-	23 124	23 000	24 081
Housing		1 999	145	1 101	-	-	-	-	-	-
Health		963	910	2 304	902	1 046	-	1 072	2	2
Economic and environmental services		5 163	4 477	3 790	4 032	5 644	-	6 367	5 573	5 893
Planning and development		840	1 986	2 068	2 038	2 038	-	2 269	1 229	1 290
Road transport		4 323	2 490	1 723	1 995	3 606	-	4 097	4 343	4 604
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		51 074	53 404	52 820	72 771	91 569	-	69 932	69 090	69 659
Energy sources		3 403	6 902	3 867	5 832	6 751	-	10 696	9 958	7 235
Water management		30 710	30 496	33 690	47 234	65 404	-	38 003	40 329	42 493
Waste water management		12 007	12 087	10 737	11 426	11 232	-	11 898	12 612	13 368
Waste management		4 954	3 918	4 526	8 279	8 182	-	9 335	6 191	6 563
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	131 784	141 336	144 458	178 582	202 928	-	190 301	194 859	203 636
Expenditure - Functional										
Governance and administration		43 701	55 687	52 559	64 668	66 813	-	68 645	72 768	76 577
Executive and council		10 952	12 263	10 901	13 778	13 472	-	16 082	19 023	20 165
Finance and administration		32 749	43 424	41 658	50 890	53 341	-	52 563	53 745	56 412
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		20 520	11 616	27 571	27 895	33 826	-	35 399	35 748	36 921
Community and social services		7 379	3 233	4 600	5 636	6 504	-	7 677	7 808	8 264
Sport and recreation		236	274	459	1 257	283	-	155	164	174
Public safety		9 443	6 316	20 857	19 290	25 027	-	25 186	25 252	25 807
Housing		2 458	582	414	460	548	-	581	616	652
Health		1 005	1 211	1 240	1 253	1 465	-	1 801	1 909	2 024
Economic and environmental services		14 379	12 975	16 227	14 810	9 940	-	11 325	11 374	11 862
Planning and development		2 605	3 021	4 053	4 487	4 683	-	5 172	5 482	5 811
Road transport		11 774	9 954	12 174	10 323	5 257	-	6 152	5 892	6 051
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		43 997	45 167	50 591	69 197	72 587	-	74 904	75 802	80 227
Energy sources		7 329	6 872	7 456	10 491	12 455	-	12 873	13 643	14 461
Water management		17 565	16 685	27 237	35 536	38 785	-	39 440	38 748	40 983
Waste water management		12 228	14 788	9 808	15 247	12 719	-	13 824	14 294	15 118
Waste management		6 875	6 821	6 090	7 924	8 628	-	8 767	9 117	9 664
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	122 597	125 444	146 948	176 571	183 165	-	190 272	195 693	205 587
Surplus/(Deficit) for the year		9 188	15 892	(2 490)	2 011	19 763	-	29	(834)	(1 951)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Economic and environmental services	5 163	4 477	3 790	4 032	5 644	-	6 367	5 573	5 893
Planning and development	840	1 986	2 068	2 038	2 038	-	2 269	1 229	1 290
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)	840	1 000	1 000	1 087	1 087		1 112	-	-
Central City Improvement District									
Development Facilitation									
Economic Development/Planning									
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City	-	262	133	181	181		391	415	440
Project Management Unit	-	725	934	770	770		766	814	850
Provincial Planning									
Support to Local Municipalities									
Road transport	4 323	2 490	1 723	1 995	3 606	-	4 097	4 343	4 604
Public Transport									
Road and Traffic Regulation	4 323	2 490	1 723	1 995	3 606		4 097	4 343	4 604
Roads									
Taxi Ranks									
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services	51 074	53 404	52 820	72 771	91 569	-	69 932	69 090	69 659
Energy sources	3 403	6 902	3 867	5 832	6 751	-	10 696	9 958	7 235
Electricity	3 403	6 902	3 867	5 832	6 751		10 696	9 958	7 235
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	30 710	30 496	33 690	47 234	65 404	-	38 003	40 329	42 493
Water Treatment									
Water Distribution	30 710	30 496	33 690	47 234	65 404		38 003	40 329	42 493
Water Storage									
Waste water management	12 007	12 087	10 737	11 426	11 232	-	11 898	12 612	13 368
Public Toilets									
Sewerage	12 007	12 087	10 737	11 426	11 232		11 898	12 612	13 368
Storm Water Management									
Waste Water Treatment									
Waste management	4 954	3 918	4 526	8 279	8 182	-	9 335	6 191	6 563
Recycling									
Solid Waste Disposal (Landfill Sites)	4 954	3 918	4 526	8 279	8 182		9 335	6 191	6 563
Solid Waste Removal									
Street Cleaning									
Other	-	-	-	-	-	-	-	-	-
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Revenue - Functional	2 131 784	141 336	144 458	178 582	202 928	-	190 301	194 859	203 636

Economic and environmental services	14 379	12 975	16 227	14 810	9 940	-	11 325	11 374	11 862	
Planning and development	2 605	3 021	4 053	4 487	4 683	-	5 172	5 482	5 811	
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)	2 605	1 187	2 009	2 332	2 288		2 966	3 144	3 333	
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City	-	535	516	665	802		466	494	524	
Project Management Unit	-	1 298	1 528	1 490	1 593		1 740	1 844	1 955	
Provincial Planning										
Support to Local Municipalities										
Road transport	11 774	9 954	12 174	10 323	5 257	-	6 152	5 892	6 051	
Public Transport										
Road and Traffic Regulation	7 670	1 314	1 285	1 848	2 795		4 059	4 202	4 260	
Roads	4 104	8 640	10 889	8 475	2 462		2 094	1 690	1 791	
Taxi Ranks										
Environmental protection	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services	43 997	45 167	50 591	69 197	72 587	-	74 904	75 802	80 227	
Energy sources	7 329	6 872	7 456	10 491	12 455	-	12 873	13 643	14 461	
Electricity	7 329	6 872	7 456	10 491	12 455		12 873	13 643	14 461	
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management	17 565	16 685	27 237	35 536	38 785	-	39 440	38 748	40 983	
Water Treatment										
Water Distribution	17 565	16 685	27 237	35 536	38 785		39 440	38 748	40 983	
Water Storage										
Waste water management	12 228	14 788	9 808	15 247	12 719	-	13 824	14 294	15 118	
Public Toilets										
Sewerage	12 228	14 788	9 808	15 247	12 719		13 824	14 294	15 118	
Storm Water Management										
Waste Water Treatment										
Waste management	6 875	6 821	6 090	7 924	8 628	-	8 767	9 117	9 664	
Recycling										
Solid Waste Disposal (Landfill Sites)	6 875	6 821	6 090	7 924	8 628		8 767	9 117	9 664	
Solid Waste Removal										
Street Cleaning										
Other	-	-	-	-	-	-	-	-	-	
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Expenditure - Functional	3	122 597	125 444	146 948	176 571	183 165	-	190 272	195 693	205 587
Surplus/(Deficit) for the year		9 188	15 892	(2 490)	2 011	19 763	-	29	(834)	(1 951)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	0	-	0	-0	0
check opexp balance	0	-	-	-	-0	-	0	-0	-0

EC109 Kou-Kamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote	1									
EXECUTIVE AND COUNCIL		28 249	25 764	26 548	28 807	28 807	-	33 123	35 714	37 957
FINANCE AND ADMINISTRATION		33 552	43 114	33 516	53 988	52 518	-	55 151	61 235	65 784
COMMUNITY AND SOCIAL SERVICES		2 062	1 020	2 937	1 572	1 410	-	1 532	246	261
HEALTH		963	910	2 304	902	1 046	-	1 072	2	2
HOUSING		1 999	145	1 101	-	-	-	-	-	-
PLANNING AND DEVELOPMENT		840	1 986	2 068	2 038	2 038	-	2 269	1 229	1 290
PUBLIC SAFETY		8 733	12 501	21 441	16 510	21 935	-	23 124	23 000	24 081
ROAD TRANSPORT		4 323	2 490	1 723	1 995	3 606	-	4 097	4 343	4 604
SPORTS AND RECREATION		(12)	-	-	-	-	-	-	-	-
WASTE MANAGEMENT		4 954	3 918	4 526	8 279	8 182	-	9 335	6 191	6 563
WASTE WATER MANAGEMENT		12 007	12 087	10 737	11 426	11 232	-	11 898	12 612	13 368
WATER MANAGEMENT		30 710	30 496	33 690	47 234	65 404	-	38 003	40 329	42 493
ENERGY SOURCES		3 403	6 902	3 867	5 832	6 751	-	10 696	9 958	7 235
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	131 784	141 336	144 458	178 582	202 928	-	190 301	194 859	203 636
Expenditure by Vote to be appropriated	1									
EXECUTIVE AND COUNCIL		10 952	12 263	10 901	13 778	13 472	-	16 082	19 023	20 165
FINANCE AND ADMINISTRATION		32 749	43 424	41 658	50 890	53 341	-	52 563	53 745	56 412
COMMUNITY AND SOCIAL SERVICES		7 379	3 233	4 600	5 636	6 504	-	7 677	7 808	8 264
HEALTH		1 005	1 211	1 240	1 253	1 465	-	1 801	1 909	2 024
HOUSING		2 458	582	414	460	548	-	581	616	652
PLANNING AND DEVELOPMENT		2 605	3 021	4 053	4 487	4 683	-	5 172	5 482	5 811
PUBLIC SAFETY		9 443	6 316	20 857	19 290	25 027	-	25 186	25 252	25 807
ROAD TRANSPORT		11 774	9 954	12 174	10 323	5 257	-	6 152	5 892	6 051
SPORTS AND RECREATION		236	274	459	1 257	283	-	155	164	174
WASTE MANAGEMENT		6 875	6 821	6 090	7 924	8 628	-	8 767	9 117	9 664
WASTE WATER MANAGEMENT		12 228	14 788	9 808	15 247	12 719	-	13 824	14 294	15 118
WATER MANAGEMENT		17 565	16 685	27 237	35 536	38 785	-	39 440	38 748	40 983
ENERGY SOURCES		7 329	6 872	7 456	10 491	12 455	-	12 873	13 643	14 461
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	122 597	125 444	146 948	176 571	183 165	-	190 272	195 693	205 587
Surplus/(Deficit) for the year	2	9 188	15 892	(2 490)	2 011	19 763	-	29	(834)	(1 951)

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

EC109 Kou-Kamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
SPORTS AND RECREATION		(12)	-	-	-	-	-	-	-	-
9.1 - Sports Grounds and Stadiums		(12)								
WASTE MANAGEMENT		4 954	3 918	4 526	8 279	8 182	-	9 335	6 191	6 563
10.1 - Solid Waste Disposal (Landfill Sites)		4 954	3 918	4 526	8 279	8 182		9 335	6 191	6 563
WASTE WATER MANAGEMENT		12 007	12 087	10 737	11 426	11 232	-	11 898	12 612	13 368
11.1 - Sewerage		12 007	12 087	10 737	11 426	11 232		11 898	12 612	13 368
WATER MANAGEMENT		30 710	30 496	33 690	47 234	65 404	-	38 003	40 329	42 493
12.1 - Water Distribution		30 710	30 496	33 690	47 234	65 404		38 003	40 329	42 493
ENERGY SOURCES		3 403	6 902	3 867	5 832	6 751	-	10 696	9 958	7 235
13.1 - Electricity		3 403	6 902	3 867	5 832	6 751		10 696	9 958	7 235
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	131 784	141 336	144 458	178 582	202 928	-	190 301	194 859	203 636

EC109 Kou-Kamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Expenditure by Vote										
EXECUTIVE AND COUNCIL	1	10 952	12 263	10 901	13 778	13 472	–	16 082	19 023	20 165
1.1 - Mayor and council		10 952	5 343	5 591	6 054	5 583		5 599	7 996	8 476
1.2 - Municipal Manager, Town Secretary and Chief Executive			6 920	5 311	7 724	7 889		10 483	11 027	11 689
FINANCE AND ADMINISTRATION		32 749	43 424	41 658	50 890	53 341	–	52 563	53 745	56 412
2.1 - Administrative and Corporate Support		13 477	7 513	9 454	10 951	13 494		13 919	13 888	14 331
2.2 - Budget and Treasury Office		19 272	6 824	2 100		–				
2.3 - Finance			24 439	25 350	32 643	33 143		32 931	33 802	35 662
2.4 - Human Resources			1 993	3 134	4 790	–		3 601	3 818	4 047
2.5 - Information Technology			2 489	1 620	2 505	4 084		2 111	2 238	2 372
2.6 - Supply Chain Management			167			2 619				
COMMUNITY AND SOCIAL SERVICES		7 379	3 233	4 600	5 636	6 504	–	7 677	7 808	8 264
3.1 - Cemeteries, Funeral Parlours and Crematoriums			28	23	18	60		507	207	208
3.2 - Community Halls and Facilities		7 379	2 456	3 671	3 850	4 801		5 404	5 728	6 072
3.3 - Libraries and Archives			749	905	1 769	1 642		1 766	1 872	1 985
HEALTH		1 005	1 211	1 240	1 253	1 465	–	1 801	1 909	2 024
4.1 - Health Services		1 005	1 211	1 240	1 253	1 465		1 801	1 909	2 024
HOUSING		2 458	582	414	460	548	–	581	616	652
5.1 - Housing		2 458	582	414	460	548		581	616	652
PLANNING AND DEVELOPMENT		2 605	3 021	4 053	4 487	4 683	–	5 172	5 482	5 811
6.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		2 605	1 187	2 009	2 332	2 288		2 966	3 144	3 333
6.2 - Town Planning, Building Regulations and Enforcement, and City Engineer			535	516	665	802		466	494	524
6.3 - Project Management Unit			1 298	1 528	1 490	1 593		1 740	1 844	1 955
PUBLIC SAFETY		9 443	6 316	20 857	19 290	25 027	–	25 186	25 252	25 807
7.1 - Fire Fighting and Protection		9 443	2 045	2 351	4 659	2 901		4 350	4 610	4 887
7.2 - Police Forces, Traffic and Street Parking Control			4 270	18 507	14 631	22 126		20 836	20 641	20 920
ROAD TRANSPORT		11 774	9 954	12 174	10 323	5 257	–	6 152	5 892	6 051
8.1 - Road and Traffic Regulation		7 670	1 314	1 285	1 848	2 795		4 059	4 202	4 260
8.2 - Roads		4 104	8 640	10 889	8 475	2 462		2 094	1 690	1 791

EC109 Kou-Kamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
SPORTS AND RECREATION		236	274	459	1 257	283	-	155	164	174
9.1 - Sports Grounds and Stadiums		236	274	459	1 257	283		155	164	174
WASTE MANAGEMENT		6 875	6 821	6 090	7 924	8 628	-	8 767	9 117	9 664
10.1 - Solid Waste Disposal (Landfill Sites)		6 875	6 821	6 090	7 924	8 628		8 767	9 117	9 664
WASTE WATER MANAGEMENT		12 228	14 788	9 808	15 247	12 719	-	13 824	14 294	15 118
11.1 - Sewerage		12 228	14 788	9 808	15 247	12 719		13 824	14 294	15 118
WATER MANAGEMENT		17 565	16 685	27 237	35 536	38 785	-	39 440	38 748	40 983
12.1 - Water Distribution		17 565	16 685	27 237	35 536	38 785		39 440	38 748	40 983
ENERGY SOURCES		7 329	6 872	7 456	10 491	12 455	-	12 873	13 643	14 461
13.1 - Electricity		7 329	6 872	7 456	10 491	12 455		12 873	13 643	14 461
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	122 597	125 444	146 948	176 571	183 165	-	190 272	195 693	205 587
Surplus/(Deficit) for the year	2	9 188	15 892	(2 490)	2 011	19 763	-	29	(834)	(1 951)

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

EC109 Kou-Kamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

EC109 Kou-Kamma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Revenue By Source											
Property rates	2	16 256	13 608	14 627	18 948	14 132	-	-	17 071	18 095	19 181
Service charges - electricity revenue	2	2 033	1 814	2 006	1 938	2 857	-	-	2 955	3 132	3 320
Service charges - water revenue	2	11 765	10 007	13 733	16 073	16 505	-	-	17 155	18 184	19 275
Service charges - sanitation revenue	2	8 580	5 842	5 579	6 021	5 826	-	-	6 161	6 531	6 923
Service charges - refuse revenue	2	4 092	2 481	3 013	3 236	3 138	-	-	3 322	3 521	3 732
Rental of facilities and equipment		380	334	307	882	1 656			1 572	1 666	1 766
Interest earned - external investments		73	214	592	317	930			864	916	971
Interest earned - outstanding debtors		9 188	11 359	9 942	14 317	18 636			19 545	20 717	21 960
Dividends received											
Fines, penalties and forfeits		5 123	9 846	20 159	15 025	20 451			20 654	21 654	22 654
Licences and permits		18	-								
Agency services		5 783	5 145	2 990	1 995	3 606			4 097	4 343	4 604
Transfers and subsidies		48 540	55 128	53 564	60 059	60 064			63 724	59 314	62 803
Other revenue	2	3 667	1 582	2 749	13 595	11 212	-	-	11 823	15 476	17 449
Gains		334									
Total Revenue (excluding capital transfers and contributions)		115 833	117 360	129 260	152 405	159 012	-	-	168 942	173 551	184 639
Expenditure By Type											
Employee related costs	2	41 817	43 216	48 883	59 650	55 779	-	-	62 158	65 887	69 841
Remuneration of councillors		3 123	3 433	3 721	3 945	3 945			4 145	4 393	4 657
Debt impairment	3	19 605	31 127	41 753	37 349	44 627			42 541	41 878	43 491
Depreciation & asset impairment	2	17 493	19 019	20 143	27 458	27 458	-	-	26 405	27 989	29 669
Finance charges		1 961	1 286	718	1 250	323			273	289	307
Bulk purchases	2	3 513	3 362	3 625	4 762	6 700	-	-	5 427	5 753	6 098
Other materials	8	1 026	1 812	1 984	7 139	6 918			7 550	7 913	8 298
Contracted services		2 714	5 596	10 044	11 202	12 320	-	-	12 512	10 772	10 729
Transfers and subsidies		16 702	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	14 641	16 448	15 142	23 817	25 096	-	-	29 261	30 817	32 498
Losses			145	934							
Total Expenditure		122 597	125 444	146 948	176 571	183 165	-	-	190 272	195 693	205 587
Surplus/(Deficit)		(6 763)	(8 084)	(17 689)	(24 166)	(24 153)	-	-	(21 330)	(22 142)	(20 948)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 951	23 975	15 199	26 176	43 916			21 359	21 308	18 997
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-									
Transfers and subsidies - capital (in-kind - all)		9 188	15 892	(2 490)	2 011	19 763	-	-	29	(834)	(1 951)
Surplus/(Deficit) after capital transfers & contributions		9 188	15 892	(2 490)	2 011	19 763	-	-	29	(834)	(1 951)
Taxation											
Surplus/(Deficit) after taxation		9 188	15 892	(2 490)	2 011	19 763	-	-	29	(834)	(1 951)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		9 188	15 892	(2 490)	2 011	19 763	-	-	29	(834)	(1 951)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		9 188	15 892	(2 490)	2 011	19 763	-	-	29	(834)	(1 951)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)

EC109 Kou-Kamma - Table A5 Adjustments Capital Expenditure Budget by vote and funding

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
FINANCE AND ADMINISTRATION		44	-	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES		3 764	427	2 053	-	-	-	-	-	-	-
HEALTH		-	-	-	-	-	-	-	-	-	-
HOUSING		-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
ROAD TRANSPORT		2 033	5 329	4 872	-	-	-	-	14 556	-	-
SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
WASTE MANAGEMENT		-	-	-	1 550	1 550	-	-	-	-	-
WASTE WATER MANAGEMENT		3 320	-	1 160	8 020	9 007	-	-	-	15 475	16 147
WATER MANAGEMENT		6 014	8 369	8 501	5 558	19 508	-	-	-	-	-
ENERGY SOURCES		616	2 213	-	-	-	-	-	6 187	5 019	2 000
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	15 791	16 339	16 586	15 128	30 064	-	-	20 743	20 494	18 147
Single-year expenditure to be appropriated	2										
EXECUTIVE AND COUNCIL		-	-	51	151	151	-	-	1 404	-	-
FINANCE AND ADMINISTRATION		-	-	110	521	831	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES		-	-	-	12 098	11 571	-	-	1 840	-	-
HEALTH		-	2	-	-	3	-	-	-	-	-
HOUSING		-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT		-	-	67	-	-	-	-	-	-	-
PUBLIC SAFETY		-	-	26	900	900	-	-	1 137	-	-
ROAD TRANSPORT		-	-	-	100	3 425	-	-	-	-	-
SPORTS AND RECREATION		-	-	-	-	-	-	-	150	-	-
WASTE MANAGEMENT		-	-	240	500	275	-	-	160	-	-
WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
WATER MANAGEMENT		-	-	-	-	-	-	-	1 000	-	-
ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	2	493	14 270	17 156	-	-	5 691	-	-
Total Capital Expenditure - Vote		15 791	16 341	17 079	29 398	47 220	-	-	26 434	20 494	18 147
Capital Expenditure - Functional											
Governance and administration		44	-	160	672	982	-	-	1 404	-	-
Executive and council		-	-	51	151	151	-	-	134	-	-
Finance and administration		44	-	110	521	831	-	-	1 270	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		3 764	429	2 079	12 998	12 473	-	-	3 127	-	-
Community and social services		3 764	427	2 053	12 098	11 571	-	-	1 840	-	-
Sport and recreation		-	-	-	-	-	-	-	150	-	-
Public safety		-	-	26	900	900	-	-	1 137	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	2	-	-	3	-	-	-	-	-
Economic and environmental services		2 033	5 329	4 938	100	3 425	-	-	14 556	-	-
Planning and development		-	-	67	-	-	-	-	-	-	-
Road transport		2 033	5 329	4 872	100	3 425	-	-	14 556	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		9 950	10 583	9 901	15 628	30 339	-	-	7 347	20 494	18 147
Energy sources		616	2 213	-	1 550	1 550	-	-	6 187	5 019	2 000
Water management		6 014	8 369	8 501	5 558	19 508	-	-	1 000	-	-
Waste water management		3 320	-	1 160	8 020	9 007	-	-	-	15 475	16 147
Waste management		-	-	240	500	275	-	-	160	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	15 791	16 341	17 079	29 398	47 220	-	-	26 434	20 494	18 147
Funded by:											
National Government		13 740	16 064	15 996	26 176	43 916	-	-	20 593	20 494	18 147
Provincial Government		2 033	275	744	420	300	-	-	530	-	-
District Municipality		-	2	-	900	903	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	15 772	16 341	16 740	27 496	45 118	-	-	21 123	20 494	18 147
Borrowing	6										
Internally generated funds		19	-	338	1 902	2 102	-	-	5 311	-	-
Total Capital Funding	7	15 791	16 341	17 079	29 398	47 220	-	-	26 434	20 494	18 147

References

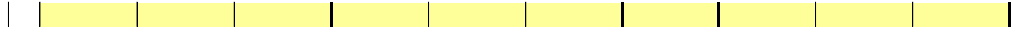
- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

ROAD TRANSPORT	2 033	5 329	4 872	-	-	-	-	14 556	-	-
8.1 - Road and Traffic Regulation	2 033	-	-	-	-	-	-	-	-	-
8.2 - Roads	-	5 329	4 872	-	-	-	-	14 556	-	-
SPORTS AND RECREATION	-	-	-	-	-	-	-	-	-	-
9.1 - Sports Grounds and Stadiums										
WASTE MANAGEMENT	-	-	-	1 550	1 550	-	-	-	-	-
10.1 - Solid Waste Disposal (Landfill Sites)				1 550	1 550					
WASTE WATER MANAGEMENT	3 320	-	1 160	8 020	9 007	-	-	-	15 475	16 147
11.1 - Sewerage	3 320		1 160	8 020	9 007				15 475	16 147
WATER MANAGEMENT	6 014	8 369	8 501	5 558	19 508	-	-	-	-	-
12.1 - Water Distribution	6 014	8 369	8 501	5 558	19 508					
ENERGY SOURCES	616	2 213	-	-	-	-	-	6 187	5 019	2 000
13.1 - Electricity	616	2 213						6 187	5 019	2 000
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Capital multi-year expenditure sub-total	15 791	16 339	16 586	15 128	30 064	-	-	20 743	20 494	18 147

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

2										
EXECUTIVE AND COUNCIL	-	-	51	151	151	-	-	1 404	-	-
1.1 - Mayor and council			51	151	151			134		
1.2 - Municipal Manager, Town Secretary and Chief Executive								1 270		
FINANCE AND ADMINISTRATION	-	-	110	521	831	-	-	-	-	-
2.1 - Administrative and Corporate Support			110	521	831					
2.2 - Budget and Treasury Office										
2.3 - Finance										
2.4 - Human Resources										
2.5 - Information Technology										
2.6 - Supply Chain Management										
COMMUNITY AND SOCIAL SERVICES	-	-	-	12 098	11 571	-	-	1 840	-	-
3.1 - Cemeteries, Funeral Parlours and Crematoriums								260		
3.2 - Community Halls and Facilities				12 098	11 571			1 050		
3.3 - Libraries and Archives								530		
HEALTH	-	2	-	-	3	-	-	-	-	-
4.1 - Health Services		2			3					
HOUSING	-	-	-	-	-	-	-	-	-	-
5.1 - Housing										
PLANNING AND DEVELOPMENT	-	-	67	-	-	-	-	-	-	-
6.1 - Corporate Wide Strategic Planning (IDPs, LEDs)			67							
6.2 - Town Planning, Building Regulations and Enforcement, and City Engineer										
6.3 - Project Management Unit										
PUBLIC SAFETY	-	-	26	900	900	-	-	1 137	-	-
7.1 - Fire Fighting and Protection				900	900			1 137		
7.2 - Police Forces, Traffic and Street Parking Control			26							
ROAD TRANSPORT	-	-	-	100	3 425	-	-	-	-	-
8.1 - Road and Traffic Regulation				100	3 425					
8.2 - Roads				100	3 425					

|



SPORTS AND RECREATION	-	-	-	-	-	-	-	150	-	-
9.1 - Sports Grounds and Stadiums								150		
WASTE MANAGEMENT	-	-	240	500	275	-	-	160	-	-
10.1 - Solid Waste Disposal (Landfill Sites)			240	500	275			160		
WASTE WATER MANAGEMENT	-	-	-	-	-	-	-	-	-	-
11.1 - Sewerage										
WATER MANAGEMENT	-	-	-	-	-	-	-	1 000	-	-
12.1 - Water Distribution								1 000		
ENERGY SOURCES	-	-	-	-	-	-	-	-	-	-
13.1 - Electricity										
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Capital single-year expenditure sub-total	-	2	493	14 270	17 156	-	-	5 691	-	-
Total Capital Expenditure	15 791	16 341	17 079	29 398	47 220	-	-	26 434	20 494	18 147

EC109 Kou-Kamma - Table A6 Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS											
Current assets											
Cash		714	1 485	21 938	2 161	29 812			-	2 009	3 457
Call investment deposits	1										
Consumer debtors	1	10 803	12 856	12 093	31 687	31 686	-	-	30 800	27 543	26 969
Other debtors		23 933	27 926	33 144	30 015	32 516			32 516	32 516	32 516
Current portion of long-term receivables					161	161			161	161	161
Inventory	2	125	266	315	327	327			327	327	327
Total current assets		35 574	42 533	67 489	64 350	94 501	-	-	63 803	62 555	63 428
Non current assets											
Long-term receivables											
Investments											
Investment property		25 266	25 047	25 027	27 490	25 027			25 027	25 027	25 027
Investment in Associate											
Property, plant and equipment	3	310 223	315 676	311 761	367 012	313 772	-	-	317 716	314 381	307 280
Biological											
Intangible		139	153	96	83	83			83	83	83
Other non-current assets											
Total non current assets		335 628	340 875	336 883	394 584	338 881	-	-	342 825	339 490	332 389
TOTAL ASSETS		371 202	383 408	404 373	458 934	433 382	-	-	406 628	402 045	395 817
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		105	105	105	105	105			105	105	105
Trade and other payables	4	37 499	28 755	49 642	22 568	22 568	-	-	22 568	22 568	22 568
Provisions		2 919	1 636	2 133	4 257	4 257			4 257	4 257	4 257
Total current liabilities		40 523	30 495	51 880	26 930	26 930	-	-	26 930	26 930	26 930
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		4 938	9 119	11 189	5 101	5 101			5 101	5 101	5 101
Total non current liabilities		4 938	9 119	11 189	5 101	5 101	-	-	5 101	5 101	5 101
TOTAL LIABILITIES		45 460	39 614	63 069	32 031	32 031	-	-	32 031	32 031	32 031
NET ASSETS	5	325 742	343 794	341 304	426 903	401 351	-	-	374 597	370 013	363 786
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		325 742	343 794	341 304	426 903	401 351			374 597	370 013	363 786
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	325 742	343 794	341 304	426 903	401 351	-	-	374 597	370 013	363 786

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

EC109 Kou-Kamma - Table A7 Budgeted Cash Flows

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		10 656	14 942	14 627	11 369	8 479			10 243	11 762	9 591
Service charges		6 235	3 107	29 125	16 361	16 996			18 642	21 172	22 443
Other revenue		9 848	6 413	6 045	21 471	26 473			19 599	23 497	26 239
Transfers and Subsidies - Operational	1	44 436	47 809	31 776	60 029	60 064			63 724	59 314	62 803
Transfers and Subsidies - Capital	1	17 947	23 362	38 173	26 176	43 916			21 359	21 308	18 997
Interest		73	214	592	7 476	10 248			10 636	11 275	11 951
Dividends									-	-	-
Payments											
Suppliers and employees		(57 617)	(72 222)	(81 629)	(110 003)	(110 758)			(121 053)	(125 536)	(132 121)
Finance charges		(194)	(992)	(718)	(1 250)	(323)			(273)	(289)	(307)
Transfers and Grants	1	(16 702)	(8 098)						-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		14 681	14 534	37 991	31 629	55 094	-	-	22 877	22 502	19 595
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(15 805)	(13 763)	(17 538)	(29 468)	(47 220)			(26 434)	(20 494)	(18 147)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(13 763)	(17 538)	(29 468)	(47 220)	-	-	(26 434)	(20 494)	(18 147)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		836							-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		836	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	1 002	714	1 485	2 161	7 874	-	-	(3 557)	2 009	1 448
Cash/cash equivalents at the year end:	2	714	1 485	21 938	2 161	29 812	-	-	-	2 009	3 457

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

Total receipts	89 194	95 847	120 338	142 882	166 175	-	-	144 203	148 328	152 023
Total payments	(90 318)	(95 076)	(99 885)	(140 721)	(158 301)	-	-	(147 760)	(146 319)	(150 575)
	(1 124)	771	20 453	2 161	7 874	-	-	(3 557)	2 009	1 448
Borrowings & investments & c.deposits	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 124)	771	20 453	2 161	7 874	-	-	(3 557)	2 009	1 448
	836	-	-	-	0	-	-	-	(0)	(0)

Total Upgrading of Existing Assets	6	-	274	14 533	11 150	16 404	-	17 086	-	-
<i>Roads Infrastructure</i>		-	274	4 872	100	3 425	-	14 556	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	150	-	-
<i>Water Supply Infrastructure</i>		-	-	8 501	5 558	8 387	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	1 160	4 442	4 442	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	400	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	274	14 533	10 500	16 254	-	14 706	-	-
Community Facilities		-	-	-	650	150	-	1 590	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	150	-	-
Community Assets		-	-	-	650	150	-	1 740	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	640	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	640	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	15 791	16 341	17 079	29 398	47 220	-	26 434	20 494	18 147
<i>Roads Infrastructure</i>		2 033	5 603	4 872	100	3 425	-	14 556	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		616	2 213	-	1 550	1 550	-	6 187	5 019	2 000
<i>Water Supply Infrastructure</i>		6 014	7 703	8 501	5 558	18 883	-	-	-	-
<i>Sanitation Infrastructure</i>		3 320	-	1 160	8 020	9 007	-	-	15 475	16 147
<i>Solid Waste Infrastructure</i>		-	666	-	400	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		11 983	16 186	14 533	15 628	32 865	-	20 743	20 494	18 147
Community Facilities		3 764	141	2 053	11 698	11 301	-	1 590	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	150	-	-
Community Assets		3 764	141	2 053	11 698	11 301	-	1 740	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	500	1 250	-	2 040	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	500	1 250	-	2 040	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	110	-	-	-	-	-	-
Furniture and Office Equipment		44	14	51	572	755	-	551	-	-
Machinery and Equipment		-	-	332	100	150	-	160	-	-
Transport Assets		-	-	-	900	900	-	1 100	-	-
Land		-	-	-	-	-	-	100	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		15 791	16 341	17 079	29 398	47 220	-	26 434	20 494	18 147

ASSET REGISTER SUMMARY - PPE (WDV)	5	335 628	340 875	336 883	394 584	338 881	–	342 825	339 490	332 389
<i>Roads Infrastructure</i>		103 946	105 772	104 461	122 973	55 307		66 257	62 491	58 560
<i>Storm water Infrastructure</i>		14 488	14 742	14 560	17 140	17 140		15 797	14 370	12 854
<i>Electrical Infrastructure</i>		17 953	18 269	18 042	21 240	21 240		26 002	29 357	29 749
<i>Water Supply Infrastructure</i>		40 800	41 517	41 002	48 269	61 594		57 862	53 897	49 684
<i>Sanitation Infrastructure</i>		33 655	34 246	33 822	39 816	40 802		38 772	52 090	65 946
<i>Solid Waste Infrastructure</i>		81	83	82	96	(304)		9 098	7 816	6 455
<i>Rail Infrastructure</i>										
<i>Coastal Infrastructure</i>										
<i>Information and Communication Infrastructure</i>										
Infrastructure		210 922	214 630	211 968	249 533	195 778	–	213 788	220 022	223 247
Community Assets		43 390	44 153	43 605	51 333	50 936		50 657	48 772	46 493
Heritage Assets										
Investment properties		25 266	25 047	25 027	27 490	25 027		25 027	25 027	25 027
Other Assets		7 254	7 381	7 290	8 582	9 332		11 185	10 087	9 876
Biological or Cultivated Assets										
Intangible Assets		139	153	96	83	83		83	83	83
Computer Equipment		648	659	651	766	986		967	946	924
Furniture and Office Equipment		5 851	5 953	5 880	6 922	6 814		6 229	4 761	3 479
Machinery and Equipment		40 418	41 128	40 618	47 816	47 866		31 673	26 819	20 333
Transport Assets		1 741	1 771	1 749	2 059	2 059		3 118	2 974	2 928
Land								100		
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	335 628	340 875	336 883	394 584	338 881	–	342 825	339 490	332 389
EXPENDITURE OTHER ITEMS		18 519	20 831	24 549	34 128	32 544	–	33 338	34 685	36 642
Depreciation	7	17 493	19 019	20 143	27 458	27 458		26 405	27 989	29 669
Repairs and Maintenance by Asset Class	3	1 026	1 812	4 406	6 670	5 087	–	6 933	6 696	6 974
<i>Roads Infrastructure</i>		39	–	359	800	374		513	14	15
<i>Storm water Infrastructure</i>		–	–	–	–	–		–	–	–
<i>Electrical Infrastructure</i>		–	171	833	900	959		1 180	1 251	1 326
<i>Water Supply Infrastructure</i>		169	661	840	1 734	1 209		1 947	2 063	2 187
<i>Sanitation Infrastructure</i>		112	273	486	1 000	440		862	880	900
<i>Solid Waste Infrastructure</i>		–	–	–	460	375		500	530	562
<i>Rail Infrastructure</i>		–	–	–	–	–		–	–	–
<i>Coastal Infrastructure</i>		–	–	–	–	–		–	–	–
<i>Information and Communication Infrastructure</i>		–	–	–	–	–		–	–	–
Infrastructure		319	1 005	2 518	4 894	3 357	–	5 002	4 738	4 989
Community Facilities		6	–	534	700	232		443	469	497
Sport and Recreation Facilities		–	–	–	200	258		150	159	169
Community Assets		6	–	534	900	491	–	593	628	666
Heritage Assets		–	–	–	–	–		–	–	–
Revenue Generating		–	–	–	–	–		–	–	–
Non-revenue Generating		–	–	–	–	–		–	–	–
Investment properties		–	–	–	–	–		–	–	–
Operational Buildings		128	131	328	258	355		380	403	427
Housing		–	–	–	–	–		–	–	–
Other Assets		128	131	328	258	355	–	380	403	427
Biological or Cultivated Assets		–	–	–	–	–		–	–	–
Servitudes		–	–	–	–	–		–	–	–
Licences and Rights		–	–	–	–	–		–	–	–
Intangible Assets		–	–	–	–	–		–	–	–
Computer Equipment		–	–	–	20	163		11	12	12
Furniture and Office Equipment		1	42	30	50	40		–	–	–
Machinery and Equipment		27	24	10	146	102		455	392	325
Transport Assets		544	509	987	403	579		493	522	554
Land		–	–	–	–	–		–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–		–	–	–
TOTAL EXPENDITURE OTHER ITEMS		18 519	20 831	24 549	34 128	32 544	–	33 338	34 685	36 642
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	1.7%	85.1%	51.8%	62.4%	0.0%	66.1%	75.5%	89.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn R&M as a % of PPE</i>		0.0%	1.4%	72.1%	55.5%	107.3%	0.0%	66.2%	55.3%	54.4%
<i>R&M as a % of PPE</i>		0.3%	0.6%	1.4%	1.8%	1.6%	0.0%	2.2%	2.1%	2.3%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	1.0%	6.0%	6.0%	10.0%	0.0%	7.0%	7.0%	7.0%

References

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

EC109 Kou-Kamma - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets	1									
Water:										
Piped water inside dwelling		11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107
Piped water inside yard (but not in dwelling)		659	659	659	659	659	659	659	659	659
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	105	105	105	105	105	105	105	105	105
<i>Minimum Service Level and Above sub-total</i>		11 872	11 872	11 872	11 872	11 872	11 872	11 872	11 872	11 872
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	11 872	11 872	11 872	11 872	11 872	11 872	11 872	11 872	11 872
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		7 983	-	-	9 544	9 544	9 544	9 544	9 544	9 544
Flush toilet (with septic tank)		1 308	-	-	1 564	1 564	1 564	1 564	1 564	1 564
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		639	-	-	764	764	764	764	764	764
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9 930	-	-	11 872	11 872	11 872	11 872	11 872	11 872
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9 930	-	-	11 872	11 872	11 872	11 872	11 872	11 872
Energy:										
Electricity (at least min.service level)		22	-	-	27	27	27	27	27	27
Electricity - prepaid (min.service level)		1 507	-	-	1 802	1 802	1 802	1 802	1 802	1 802
<i>Minimum Service Level and Above sub-total</i>		1 530	-	-	1 829	1 829	1 829	1 829	1 829	1 829
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 530	-	-	1 829	1 829	1 829	1 829	1 829	1 829
Refuse:										
Removed at least once a week		9 930	-	-	11 872	11 872	11 872	11 872	11 872	11 872
<i>Minimum Service Level and Above sub-total</i>		9 930	-	-	11 872	11 872	11 872	11 872	11 872	11 872
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9 930	-	-	11 872	11 872	11 872	11 872	11 872	11 872
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	6 534	6 028	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	5 406	5 406	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	2 373	2 373	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	14 313	13 807	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		5 718 610	5 718 610	2 097 354	5 718 610	5 718 610		2 097 354	5 718 610	5 718 610
Water (kilolitres per household per month)		6 975 199	6 975 199	16 486	6 975 199	6 975 199		16 486	6 975 199	6 975 199
Sanitation (kilolitres per household per month)		5 158 142	5 158 142	-	5 158 142	5 158 142		-	5 158 142	5 158 142
Sanitation (Rand per household per month)		-	-	291 253	-	-		291 253	-	-
Electricity (kwh per household per month)		-	-	19 050	-	-		19 050	-	-
Refuse (average litres per week)		2 063 468	2 063 468	-	2 063 468	2 063 468		-	2 063 468	2 063 468
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA										
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	3 912	4 769		-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-		-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-		-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-		-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	-	-	-	3 912	4 769	-	-	-	-

References

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

EC109 Kou-Kamma - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	16 256	13 608	14 627	22 860	18 901			17 071	18 095	19 181
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>					3 912	4 769					
Net Property Rates		16 256	13 608	14 627	18 948	14 132	-	-	17 071	18 095	19 181
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	2 033	1 814	2 006	1 938	2 857			2 955	3 132	3 320
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		2 033	1 814	2 006	1 938	2 857	-	-	2 955	3 132	3 320
Service charges - water revenue											
Total Service charges - water revenue	6	11 765	10 007	13 733	22 607	22 532			17 155	18 184	19 275
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	6 534	6 028	-	-	-	-	-
Net Service charges - water revenue		11 765	10 007	13 733	16 073	16 505	-	-	17 155	18 184	19 275
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		8 580	5 842	5 579	11 426	11 232			6 161	6 531	6 923
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	5 406	5 406	-	-	-	-	-
Net Service charges - sanitation revenue		8 580	5 842	5 579	6 021	5 826	-	-	6 161	6 531	6 923
Service charges - refuse revenue											
Total refuse removal revenue	6	4 092	2 481	3 013	5 609	5 512			3 322	3 521	3 732
Total landfill revenue											
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>											
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	2 373	2 373	-	-	-	-	-
Net Service charges - refuse revenue		4 092	2 481	3 013	3 236	3 138	-	-	3 322	3 521	3 732
Other Revenue by source											
Fuel Levy		3 667	1 582	2 749							
Other Revenue					13 595	11 212			11 823	15 476	17 449
Total 'Other' Revenue	1	3 667	1 582	2 749	13 595	11 212	-	-	11 823	15 476	17 449
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	41 817	43 216	48 883	59 650	55 779			62 158	65 887	69 841
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
sub-total	5	41 817	43 216	48 883	59 650	55 779	-	-	62 158	65 887	69 841
<i>Less: Employees costs capitalised to PPE</i>											
Total Employee related costs	1	41 817	43 216	48 883	59 650	55 779	-	-	62 158	65 887	69 841

Depreciation & asset impairment											
	Depreciation of Property, Plant & Equipment	17 493	19 019	20 143	27 458	27 458			26 405	27 989	29 669
	Lease amortisation										
	Capital asset impairment										
	Total Depreciation & asset impairment	17 493	19 019	20 143	27 458	27 458	-	-	26 405	27 989	29 669
Bulk purchases											
	Electricity Bulk Purchases	3 513	3 362	3 625	4 750	6 688			5 427	5 753	6 098
	Water Bulk Purchases				12	12					
	Total bulk purchases	3 513	3 362	3 625	4 762	6 700	-	-	5 427	5 753	6 098
Transfers and grants											
	Cash transfers and grants	-	-	-	-	-	-	-	-	-	-
	Non-cash transfers and grants	16 702	-	-	-	-	-	-	-	-	-
	Total transfers and grants	16 702	-	-	-	-	-	-	-	-	-
Contracted services											
	Outsourced Services	2 714	5 596	10 044	11 202	12 320			12 512	10 772	10 729
	Consultants and Professional Services										
	Contractors										
	Total contracted services	2 714	5 596	10 044	11 202	12 320	-	-	12 512	10 772	10 729
Other Expenditure By Type											
	Collection costs										
	Contributions to 'other' provisions										
	Audit fees										
	Other Expenditure	14 641	16 448	15 142	23 817	25 096			29 261	30 817	32 498
	Total 'Other' Expenditure	14 641	16 448	15 142	23 817	25 096	-	-	29 261	30 817	32 498
by Expenditure Item											
	Employee related costs										
	Other materials										
	Contracted Services										
	Other Expenditure	1 026	1 812	4 406	6 670	5 087			6 933	6 696	6 974
	Total Repairs and Maintenance Expenditure	1 026	1 812	4 406	6 670	5 087	-	-	6 933	6 696	6 974
	check	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Must reconcile to supporting documentation on staff salaries
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

EC109 Kou-Kamma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	EXECUTIVE AND COUNCIL	FINANCE AND ADMINISTRATION	COMMUNITY AND SOCIAL SERVICES	HEALTH	HOUSING	PLANNING AND DEVELOPMENT	PUBLIC SAFETY	ROAD TRANSPORT	SPORTS AND RECREATION	WASTE MANAGEMENT	WASTE WATER MANAGEMENT	WATER MANAGEMENT	ENERGY SOURCES	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			17 071														17 071
Service charges - electricity revenue														2 955			2 955
Service charges - water revenue													17 155				17 155
Service charges - sanitation revenue																	6 161
Service charges - refuse revenue											3 322	6 161					3 322
Rental of facilities and equipment			1 572														1 572
Interest earned - external investments			964														964
Interest earned - outstanding debtors			19 545														19 545
Dividends received																	-
Fines, penalties and forfeits								20 654									20 654
Licences and permits																	-
Agency services									4 097								4 097
Other revenue			10 075	84	2		391	1 270									11 823
Transfers and subsidies		33 123	6 172	1 300	1 070		1 112	1 200			6 013	5 736	6 293	1 705			63 724
Gains																	-
Total Revenue (excluding capital transfers and contributions)		33 123	55 299	1 384	1 072	-	1 503	23 124	4 097	-	9 335	11 898	23 448	4 659	-	-	168 942
Expenditure By Type																	
Employee related costs		10 285	15 020	3 966	1 384	460	4 374	6 701	1 941		4 360	4 825	8 500	264			62 078
Remuneration of councillors		4 145															4 145
Debt impairment			16 601					15 000			1 329	2 465	6 840	307			42 541
Depreciation & asset impairment			1 226	2 236	182	81	49	436	2 415	5	105	2 892	15 257	1 523			26 405
Finance charges			273														273
Bulk purchases													45	5 382			5 427
Other materials			375	109	46		55	472	47		799	506	4 063	1 076			7 547
Contracted services		617	5 018	995	22		226	1 748	1 559	150	652	723	643	159			12 512
Transfers and subsidies																	-
Other expenditure		1 035	13 970	372	168	40	468	829	188		1 523	2 414	4 175	4 161			29 344
Losses																	-
Total Expenditure		16 082	52 483	7 677	1 801	581	5 172	25 186	6 149	155	8 767	13 824	39 523	12 873	-	-	190 272
Surplus/(Deficit)		17 042	2 816	(6 293)	(729)	(581)	(3 669)	(2 062)	(2 052)	(155)	567	(1 926)	(16 075)	(8 213)	-	-	(21 330)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													15 322	6 037			21 359
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		17 042	2 816	(6 293)	(729)	(581)	(3 669)	(2 062)	(2 052)	(155)	567	(1 926)	(753)	(2 176)	-	-	29

References:

1. Departmental columns to be based on municipal organisation structure

EC109 Kou-Kamma - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		10 803	12 856	12 093	52 812	52 811			30 800	27 543	26 969
Less: Provision for debt impairment					(21 125)	(21 125)					
Total Consumer debtors	2	10 803	12 856	12 093	31 687	31 686	-	-	30 800	27 543	26 969
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision					21 125	21 125					
Bad debts written off											
Balance at end of year		-	-	-	21 125	21 125	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		310 223	315 676	311 761	394 469	341 229			342 825	339 490	332 389
Leases recognised as PPE						-					
Less: Accumulated depreciation					27 458	27 458			25 109	25 109	25 109
Total Property, plant and equipment (PPE)	2	310 223	315 676	311 761	367 012	313 772	-	-	317 716	314 381	307 280
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade Payables		37 499	28 755	49 642	22 568	22 568			22 568	22 568	22 568
Other creditors											
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	37 499	28 755	49 642	22 568	22 568	-	-	22 568	22 568	22 568
Non current liabilities - Borrowing											
Borrowing											
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits											
Refuse landfill site rehabilitation											
Other		4 938	9 119	11 189	5 101	5 101			5 101	5 101	5 101
Total Provisions - non-current		4 938	9 119	11 189	5 101	5 101	-	-	5 101	5 101	5 101
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		316 554	327 902	343 794	426 903	401 351					
GRAP adjustments											
Restated balance		316 554	327 902	343 794	426 903	401 351	-	-	-	-	-
Surplus/(Deficit)		9 188	15 892	(2 490)	2 011	19 763	-	-	29	(834)	(1 951)
Transfers to/from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	325 742	343 794	341 304	428 914	421 113	-	-	29	(834)	(1 951)
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	325 742	343 794	341 304	428 914	421 113	-	-	29	(834)	(1 951)

EC109 Kou-Kamma - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Provision of Basic Services				56 772	45 418	71 512	90 969	115 316		108 141	110 730	115 718	
Municipal Transformation and Institutional Development				30 929	68 908	258	907	907		851	871	910	
Good Governance and Public Participation				-	25 994	26 702	26 607	26 607		24 951	25 549	26 700	
Promotion of Local Economic Development				33 039	1 000	1 000	1 087	1 087		1 019	1 044	1 091	
Financial Viability, Management and Sustainability				11 044	15	44 986	59 011	59 011		55 339	56 664	59 217	
							-						
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	131 784	141 336	144 458	178 582	202 928	-	190 301	194 859	203 636

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance

(0) - - - - -

EC109 Kou-Kamma - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Provision of Basic Services				8 937	39 104	95 105	114 446	121 040		125 737	129 319	135 857	
Municipal Transformation and Institutional Development				58 837	60 105	12 455	10 799	10 799		11 218	11 537	12 121	
Good Governance and Public Participation				47 428	9 055	9 273	9 804	9 804		10 184	10 474	11 004	
Promotion of Local Economic Development				1 034	1 030	3 475	2 795	2 795		2 904	2 986	3 137	
Financial Viability, Management and Sustainability				6 361	16 150	26 641	38 727	38 727		40 230	41 376	43 468	
Allocations to other priorities													
Total Expenditure				1	122 597	125 444	146 948	176 571	183 165	-	190 272	195 693	205 587

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance

0 - - - - - - - - - -

EC109 Kou-Kamma - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Provision of Basic Services		A		14 702	16 297	1 497	28 726	46 238		25 030	20 494	18 147
Municipal Transformation and Institutional Development		B		50	-	14 209	672	982		1 404		
Good Governance and Public Participation		C				8						
Promotion of Local Economic Development		D				15						
Financial Viability, Management and Sustainability		E		1 038	44	1 349						
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	15 791	16 341	17 079	29 398	47 220	-	26 434	20 494	18 147

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance

- - - (0) (0) - 0 - -

EC109 Kou-Kamma - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

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

EC109 Kou-Kamma - Entities measurable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 3 - (name of entity)										
<i>Insert measure/s description</i>										
And so on for the rest of the Entities										

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

EC109 Kou-Kamma - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	1.0%	0.5%	0.7%	0.2%	0.0%	0.0%	0.1%	0.1%	0.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.9%	2.1%	0.9%	1.4%	0.3%	0.0%	0.0%	0.3%	0.3%	0.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	4494.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	1.4	1.3	2.4	3.5	-	-	2.4	2.3	2.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	1.4	1.3	2.4	3.5	-	-	2.4	2.3	2.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.0	0.4	0.1	1.1	-	-	-	0.1	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		39.5%	53.5%	112.3%	60.0%	60.0%	0.0%	0.0%	61.9%	66.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		39.5%	53.5%	112.3%	60.0%	60.0%	0.0%	0.0%	61.9%	66.6%	61.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	30.0%	34.7%	35.0%	40.6%	40.5%	0.0%	0.0%	37.6%	34.7%	32.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		5254.2%	1936.7%	226.3%	1044.4%	75.7%	0.0%	0.0%	0.0%	1123.5%	652.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.1%	36.8%	37.8%	39.1%	35.1%	0.0%	0.0%	36.8%	38.0%	37.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	41.7%	37.6%	0.0%	0.0%	39.2%	40.5%	40.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.9%	1.5%	3.4%	4.4%	3.2%	0.0%	0.0%	4.1%	3.9%	3.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.8%	17.3%	16.1%	18.8%	17.5%	0.0%	0.0%	15.8%	16.3%	16.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	315.1	105.1	10.1	9.0	9.0	9.0	-	9.3	9.6	10.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	80.6%	119.6%	115.2%	131.3%	145.9%	0.0%	0.0%	131.6%	117.8%	110.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	0.2	2.3	0.2	2.6	-	-	-	0.2	0.3

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

EC109 Kou-Kamma - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population										43 689	43 689	43 689
Females aged 5 - 14										14 416	3 129	3 191
Males aged 5 - 14										14 936	3 154	3 217
Females aged 15 - 34										7 371	3 423	3 491
Males aged 15 - 34										6 967	3 683	3 757
Unemployment										21 845	21 845	21 845
Monthly household income (no. of households)												
No income	1, 12											
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 000 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area										43 689	43 689	43 689
Number of poor people in municipal area										21 845	21 845	21 845
Number of households in municipal area										2 468	2 468	2 468
Number of poor households in municipal area										1 234	1 234	1 234
Definition of poor household (R per month)										>R1800	>R1800	>R1800
Housing statistics												
Formal	3											
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic												
Inflation/inflation outlook (CPIQ)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment										60.0%	60.0%	60.0%
Interest - external investments										100.0%	100.0%	100.0%
Interest - debtors										100.0%	100.0%	100.0%
Revenue from agency services										50.0%	50.0%	50.0%

Municipal entity services	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework					
					Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
					Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Name of municipal entity		Household service targets (000)											
		Water:											
		Piped water inside dwelling											
		Piped water inside yard (but not in dwelling)											
	8	Using public tap (at least min.service level)											
	10	Other water supply (at least min.service level)											
		Minimum Service Level and Above sub-total											
	9	Using public tap (< min.service level)											
	10	Other water supply (< min.service level)											
		No water supply											
		Below Minimum Service Level sub-total											
		Total number of households											
Name of municipal entity		Sanitation/sewerage:											
		Flush toilet (connected to sewerage)											
		Flush toilet (with septic tank)											
		Chemical toilet											
		Pit toilet (ventilated)											
		Other toilet provisions (> min.service level)											
		Minimum Service Level and Above sub-total											
		Bucket toilet											
		Other toilet provisions (< min.service level)											
		No toilet provisions											
		Below Minimum Service Level sub-total											
		Total number of households											
Name of municipal entity		Energy:											
		Electricity (at least min.service level)											
		Electricity - prepaid (min.service level)											
		Minimum Service Level and Above sub-total											
		Electricity (< min.service level)											
		Electricity - prepaid (< min.service level)											
		Other energy sources											
		Below Minimum Service Level sub-total											
		Total number of households											
Name of municipal entity		Refuse:											
		Removed at least once a week											
		Minimum Service Level and Above sub-total											
		Removed less frequently than once a week											
		Using communal refuse dump											
		Using own refuse dump											
		Other rubbish disposal											
		No rubbish disposal											
		Below Minimum Service Level sub-total											
		Total number of households											
Services provided by 'external mechanisms'	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework					
Names of service providers		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
		Household service targets (000)											
		Water:											
		Piped water inside dwelling											
		Piped water inside yard (but not in dwelling)											
	8	Using public tap (at least min.service level)											
	10	Other water supply (at least min.service level)											
		Minimum Service Level and Above sub-total											
	9	Using public tap (< min.service level)											
	10	Other water supply (< min.service level)											
		No water supply											
		Below Minimum Service Level sub-total											
		Total number of households											
Names of service providers		Sanitation/sewerage:											
		Flush toilet (connected to sewerage)											
		Flush toilet (with septic tank)											
		Chemical toilet											
		Pit toilet (ventilated)											
		Other toilet provisions (> min.service level)											
		Minimum Service Level and Above sub-total											
		Bucket toilet											
		Other toilet provisions (< min.service level)											
		No toilet provisions											
		Below Minimum Service Level sub-total											
		Total number of households											
Names of service providers		Energy:											
		Electricity (at least min.service level)											
		Electricity - prepaid (min.service level)											
		Minimum Service Level and Above sub-total											
		Electricity (< min.service level)											
		Electricity - prepaid (< min.service level)											
		Other energy sources											
		Below Minimum Service Level sub-total											
		Total number of households											
Names of service providers		Refuse:											
		Removed at least once a week											
		Minimum Service Level and Above sub-total											
		Removed less frequently than once a week											
		Using communal refuse dump											
		Using own refuse dump											
		Other rubbish disposal											
		No rubbish disposal											
		Below Minimum Service Level sub-total											
		Total number of households											
Detail of Free Basic Services (FBS) provided	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework					
Electricity		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
		Location of households for each type of FBS											

List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS													
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	Ref.	Location of households for each type of FBS													
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS	-			6 534 068	6 027 721								
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	Location of households for each type of FBS													
List type of FBS service		Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS				5 405 546	5 405 546								
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS													
List type of FBS service		Formal settlements - (removed once a week to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS				2 373 472	2 373 472								
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

EC109 Kou-Kamma - Supporting Table SA11 Property rates summary

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Valuation:	1				01/07/2015					
Date of valuation:					2015/16			2017/18		
Financial year valuation used					Yes			Yes		
Municipal by-laws s6 in place? (Y/N)	2				No			No		
Municipal/assistant valuer appointed? (Y/N)					2			No		
Municipal partnership s38 used? (Y/N)					N/A			2		
No. of assistant valuers (FTE)	3				-			-		
No. of data collectors (FTE)	3				2			-		
No. of internal valuers (FTE)	3				-			2		
No. of external valuers (FTE)	3				Yes			-		
No. of additional valuers (FTE)	4							Yes		
Valuation appeal board established? (Y/N)					11 464			20		
Implementation time of new valuation roll (mths)								11 464		
No. of properties	5									
No. of sectional title values	5				1					
No. of unreasonably difficult properties s7(2)					770			2		
No. of supplementary valuations					6					
No. of valuation roll amendments					-					
No. of objections by rate payers					1					
No. of appeals by rate payers					1					
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation					-					
Public service infrastructure value (Rm)	5				-					
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)								No		
Differential rates used? (Y/N)	5							Yes		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)								Yes		
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)								Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6							16 802	17 709	18 666
Rate revenue expected to collect (R'000)	6							10 081	10 626	11 199
Expected cash collection rate (%)								60.0%	60.0%	60.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)								6 062	6 389	6 734
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	6 062	6 389	6 734

References

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

EC109 Kou-Kamma - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Current Year 2019/20																		
Valuation:																		
No. of properties		7 942	14	215	2 476	214	326	207						48		22		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations					1													
Supplementary valuation (Rm)					361 985 000													
No. of valuation roll amendments					770													
No. of objections by rate-payers					6													
No. of appeals by rate-payers					-													
No. of appeals by rate-payers finalised					-													
No. of successful objections	5				2													
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)		2																
Frequency of valuation (select)		5																
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market						Market		Market		
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						Land & impr.		Land & impr.		
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes										
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes										
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R '000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns,eductns,discs (R'000)																		

References

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

EC109 Kou-Kamma - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2020/21																	
Valuation:																	
No. of properties		7 943	14	216	2 476	214	326	207						48		22	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1	1	1	1	1	1	1						1		1	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		3	3	3	3	3	3	3						3		3	
Frequency of valuation (select)		5	5	5	5	5	5	5						5		5	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market						Market		Market	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						Land & impr.		Land & impr.	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes						Yes		Yes	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4	50.0%		60.0%	60.0%	80.0%		80.0%	80.0%								
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

References

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

EC109 Kou-Kamma - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Property rates (rate in the Rand)	1								
Residential properties				0.8034	0.8460	0.8967	0.9685	1.0266	1.0882
Residential properties - vacant land				0.7576	0.8460	0.8967	0.9685	1.0266	1.0882
Formal/informal settlements				-	0.8460	0.8967	0.9685	1.0266	1.0882
Small holdings					0.2115	0.2242	0.2421	0.2566	0.2720
Farm properties - used				0.0019	0.2115	0.2242	0.2421	0.2566	0.2720
Farm properties - not used				0.0019	0.2115	0.2242	0.2421	0.2566	0.2720
Industrial properties				0.8034	0.8460	0.8967	0.9685	1.0266	1.0882
Business and commercial properties				0.8034	0.8460	0.8967	0.9685	1.0266	1.0882
Communal land - residential				-	0.8460	0.8967	0.9685	1.0266	1.0882
Communal land - small holdings				-	0.2115	0.2242	0.2421	0.2566	0.2720
Communal land - farm property				-	0.8460	0.8967	0.9685	1.0266	1.0882
Communal land - business and commercial				-	0.8460	0.8967	0.9685	1.0266	1.0882
Communal land - other				-	0.8460	0.8967	0.9685	1.0266	1.0882
State-owned properties				0.8034	0.8460	0.8967	0.9685	1.0266	1.0882
Municipal properties				-	0.8460	0.8967	0.9685	1.0266	1.0882
Public service infrastructure				0.0019	0.1269	0.1345	0.1453	0.1540	0.1632
Privately owned towns serviced by the owner				0.8034	0.8460	0.8967	0.9685	1.0266	1.0882
State trust land				0.8034	0.8460	0.8967	0.9685	1.0266	1.0882
Restitution and redistribution properties					0.8460	0.8967	0.9685	1.0266	1.0882
Protected areas					0.8460	0.8967	0.9685	1.0266	1.0882
National monuments properties					0.8460	0.8967	0.9685	1.0266	1.0882
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate						15 000	1	1	1
Indigent rebate or exemption							1	1	1
Pensioners/social grants rebate or exemption							1	1	1
Temporary relief rebate or exemption						1	1	1	1
Bona fide farmers rebate or exemption						0	1	1	1
Other rebates or exemptions	2						0	0	0
Water tariffs									
Domestic									
Basic charge/fixe fee (Rands/month)						90	1 469	1 469	1 469
Service point - vacant land (Rands/month)						90			
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)					8	8	8
Water usage - Block 1 (c/kl)		(fill in thresholds)				7	8	8	8
Water usage - Block 2 (c/kl)		(fill in thresholds)				7	9	9	9
Water usage - Block 3 (c/kl)		(fill in thresholds)				7	11	11	11
Water usage - Block 4 (c/kl)		(fill in thresholds)				9	13	13	13
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixe fee (Rands/month)							2 055	2 055	2 055
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							

Volumetric charge - Block 3 (c/kl)	(fill in structure)							
Volumetric charge - Block 4 (c/kl)	(fill in structure)							
Other								
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid (c/kwh)								
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)					1	1	1
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)					2	2	2
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)					2	2	2
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)					3	3	3
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee								
80l bin - once a week								
250l bin - once a week								

References

1. If properties are not rated or zero rated this must be indicated as such

2. Please provide detailed descriptions on Sheet SA13b

EC109 Kou-Kamma - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Exemptions, reductions and rebates (Rands)									
Rebate for not rendering any services		30 % of billing after any					6 061 727	6 389 060	6 734 069
Social Responsibility		30 % of billing after any							
Water tariffs									
FBS		6kl free (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)					2 517 028	2 334 544	2 474 616
Waste water tariffs									
FBS		100% of service (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)					2 294 555	2 128 200	2 255 892
Electricity tariffs									
FBS		50kwh free (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)					1 323 711	1 403 134	1 487 322

EC109 Kou-Kamma - Supporting Table SA14 Household bills

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21 % incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Rand/cent												
Monthly Account for Household - 'Middle Income Range'	1											
Rates and services charges:												
Property rates												
Electricity: Basic levy												
Electricity: Consumption												
Water: Basic levy												
Water: Consumption												
Sanitation												
Refuse removal												
Other												
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services												
Total large household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease												
Monthly Account for Household - 'Affordable Range'	2											
Rates and services charges:												
Property rates												
Electricity: Basic levy												
Electricity: Consumption												
Water: Basic levy												
Water: Consumption												
Sanitation												
Refuse removal												
Other												
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services												
Total small household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease												
Monthly Account for Household - 'Indigent' Household receiving free basic services	3											
Rates and services charges:												
Property rates												
Electricity: Basic levy												
Electricity: Consumption												
Water: Basic levy												
Water: Consumption												
Sanitation												
Refuse removal												
Other												
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services												
Total small household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease												

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

EC109 Kou-Kamma - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

EC109 Kou-Kamma - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ²	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
	1	Yrs/Months													
Parent municipality															-
															-
															-
															-
Municipality sub-total										-		-	-		-
Entities															-
															-
															-
															-
Entities sub-total										-		-	-		-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-		-

References
 1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
 2. List investments in expiry date order
 3. If 'variable' is selected in column F, input interest rate range
 4. Withdrawals to be entered as negative

check

EC109 Kou-Kamma - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-

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

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)
 check borrowing balance

- - - - -

EC109 Kou-Kamma - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		42 518	46 055	49 135	53 698	53 698	-	57 396	60 098	63 623
Local Government Equitable Share		38 958	42 375	45 406	49 376	49 376		52 718	56 484	59 973
Finance Management		1 825	1 900	1 970	2 435	2 435		2 800	2 800	2 800
EPWP Incentive		1 000	1 000	1 000	1 087	1 087		1 112		
National Treasury (1% Audit fees)		-			30	30				
Other transfers and grants [insert description]		735	780	759	770	770		766	814	850
Provincial Government:		2 912	932	1 300	3 970	3 970	-	4 794	-	-
Sport and Recreation										
Library Subsidies		867	932	1 300	1 300	1 300		1 300		
DEDEA		2 045			2 670	2 670		3 494		
Other transfers and grants [insert description]										
District Municipality:		963	2 463	2 463	2 391	2 391	-	2 270	-	-
[insert description]		963	963	963	891	891		1 070		
			1 500	1 500	1 500	1 500		1 200		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	46 393	49 450	52 898	60 059	60 059	-	64 460	60 098	63 623
Capital Transfers and Grants										
National Government:		15 951	17 812	38 173	26 176	43 916	-	20 593	20 494	18 147
Municipal Infrastructure Grant (MIG)		11 459	14 812	14 412	14 626	18 806		14 556	15 475	16 147
WSIG		4 349		23 761	10 000	23 559				
DoE					1 550	1 550		6 037	5 019	2 000
Other capital transfers/grants [insert desc]		143	3 000							
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	15 951	17 812	38 173	26 176	43 916	-	20 593	20 494	18 147
TOTAL RECEIPTS OF TRANSFERS & GRANTS		62 344	67 262	91 070	86 235	103 974	-	85 053	80 592	81 770

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

EC109 Kou-Kamma - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		42 518	46 055	49 135	53 698	53 698	-	57 396	60 098	63 623
Local Government Equitable Share		38 958	42 375	45 406	49 376	49 376		52 718	56 484	59 973
Finance Management		1 825	1 900	1 970	2 435	2 435		2 800	2 800	2 800
EPWP Incentive		1 000	1 000	1 000	1 087	1 087		1 112		
National Treasury (1% Audit fees)		-			30	30				
Other transfers and grants [insert description]		735	780	759	770	770		766	814	850
Provincial Government:		2 912	932	1 300	3 970	3 970	-	4 794	-	-
Sport and Recreation										
Library Subsidies		867	932	1 300	1 300	1 300		1 300		
DEDEA		2 045			2 670	2 670		3 494		
Other transfers and grants [insert description]										
District Municipality:		963	2 463	2 463	2 391	2 391	-	2 270	-	-
[insert description]		963	963	963	891	891		1 070		
			1 500	1 500	1 500	1 500		1 200		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		46 393	49 450	52 898	60 059	60 059	-	64 460	60 098	63 623
Capital expenditure of Transfers and Grants										
National Government:		15 951	17 812	38 173	26 176	43 916	-	20 593	20 494	18 147
Municipal Infrastructure Grant (MIG)		11 459	14 812	14 412	14 626	18 806		14 556	15 475	16 147
WSIG		4 349		23 761	10 000	23 559				
DoE					1 550	1 550		6 037	5 019	2 000
Other capital transfers/grants [insert desc]		143	3 000							
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		15 951	17 812	38 173	26 176	43 916	-	20 593	20 494	18 147
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		62 344	67 262	91 070	86 235	103 974	-	85 053	80 592	81 770

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

EC109 Kou-Kamma - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
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										
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										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
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										
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										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	(48 540)	(55 128)	(53 564)	(60 059)	(60 064)	-	(63 724)	(59 314)	(62 803)
Check capex	(15 772)	(16 341)	(16 740)	(27 496)	(45 118)	-	(21 123)	(20 494)	(18 147)

EC109 Kou-Kamma - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Insert description</i>	5	16 702									
Total Non-Cash Grants To Groups Of Individuals:		16 702	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		16 702	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	16 702	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

EC109 Kou-Kamma - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages					3 496	3 496		3 696	3 945	4 208
Pension and UIF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance										
Cellphone Allowance					449	449		449	449	449
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		-	-	-	3 945	3 945	-	4 145	4 393	4 657
% increase	4				-	-	(100.0%)	-	6.0%	6.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages					2 950	2 950		3 127	3 127	3 127
Pension and UIF Contributions					8	8		8	8	8
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3				804	804		852	852	852
Cellphone Allowance	3									
Housing Allowances	3				612	612		649	649	649
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		-	-	-	4 374	4 374	-	4 636	4 636	4 636
% increase	4				-	-	(100.0%)	-	-	-
Other Municipal Staff										
Basic Salaries and Wages					41 142	37 271		57 522	61 251	65 205
Pension and UIF Contributions					5 231	5 231				
Medical Aid Contributions					1 909	1 909				
Overtime					4 137	4 137				
Performance Bonus										
Motor Vehicle Allowance	3				1 336	1 336				
Cellphone Allowance	3				27	27				
Housing Allowances	3				335	335				
Other benefits and allowances	3				952	952				
Payments in lieu of leave										
Long service awards					209	209				
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		-	-	-	55 276	51 406	-	57 522	61 251	65 205
% increase	4				-	(7.0%)	(100.0%)	-	6.5%	6.5%
Total Parent Municipality		-	-	-	63 595	59 724	-	66 303	70 281	74 498
						(6.1%)	(100.0%)		6.0%	6.0%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4				-	-	-	-	-	-

Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	
% increase	4	-	-	-	-	-	-	-	-	
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	
% increase	4	-	-	-	-	-	-	-	-	
Total Municipal Entities		-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		-	-	-	63 595	59 724	-	66 303	70 281	74 498
% increase	4	-	-	-	-	(6.1%)	(100.0%)	-	6.0%	6.0%
TOTAL MANAGERS AND STAFF	5,7	-	-	-	59 650	55 779	-	62 158	65 887	69 841

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

EC109 Kou-Kamma - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4							-
Chief Whip								-
Executive Mayor								-
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors								-
Total Councillors	8	-	-	-	-	-		-
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
								-
								-
								-
<i>List of each official with packages >= senior manager</i>								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	-	-	-	-		-
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	-	-	-	-		-

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

EC109 Kou-Kamma - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase					-	-	-	-	-	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

EC109 Kou-Kamma - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source																
Property rates		17 071												17 071	18 095	19 181
Service charges - electricity revenue		246	246	246	246	246	246	246	246	246	246	246	246	2 955	3 132	3 320
Service charges - water revenue		1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	17 155	18 184	19 275
Service charges - sanitation revenue		513	513	513	513	513	513	513	513	513	513	513	513	6 161	6 531	6 923
Service charges - refuse revenue		277	277	277	277	277	277	277	277	277	277	277	277	3 322	3 521	3 732
Rental of facilities and equipment		131	131	131	131	131	131	131	131	131	131	131	131	1 572	1 666	1 766
Interest earned - external investments		72	72	72	72	72	72	72	72	72	72	72	72	864	916	971
Interest earned - outstanding debtors		1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	19 545	20 717	21 960
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 721	1 721	1 721	1 721	1 721	1 721	1 721	1 721	1 721	1 721	1 721	1 721	20 654	21 654	22 654
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		341	341	341	341	341	341	341	341	341	341	341	341	4 097	4 343	4 604
Transfers and subsidies		17 573	2 800		8 176		17 573			17 573			30	63 724	59 314	62 803
Other revenue		985	985	985	985	985	985	985	985	985	985	985	985	11 823	15 476	17 449
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		41 989	10 146	7 346	15 522	7 346	24 918	7 346	7 346	24 918	7 346	7 346	7 376	168 942	173 551	184 639
Expenditure By Type																
Employee related costs		5 180	5 180	5 180	5 180	5 180	5 180	5 180	5 180	5 180	5 180	5 180	5 180	62 158	65 887	69 841
Remuneration of councillors		345	345	345	345	345	345	345	345	345	345	345	345	4 145	4 393	4 657
Debt impairment		3 545	3 545	3 545	3 545	3 545	3 545	3 545	3 545	3 545	3 545	3 545	3 545	42 541	41 878	43 491
Depreciation & asset impairment		2 200	2 200	2 200	2 200	2 200	2 200	2 200	2 200	2 200	2 200	2 200	2 200	26 405	27 989	29 669
Finance charges		23	23	23	23	23	23	23	23	23	23	23	23	273	289	307
Bulk purchases		452	452	452	452	452	452	452	452	452	452	452	452	5 427	5 753	6 098
Other materials		629	629	629	629	629	629	629	629	629	629	629	629	7 550	7 913	8 298
Contracted services		1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	12 512	10 772	10 729
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	29 261	30 817	32 498
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	190 272	195 693	205 587
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		26 133	(5 710)	(8 510)	(334)	(8 510)	9 062	(8 510)	(8 510)	9 062	(8 510)	(8 510)	(8 480)	(21 330)	(22 142)	(20 948)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		7 120					7 120			7 120			-	21 359	21 308	18 997
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		33 253	(5 710)	(8 510)	(334)	(8 510)	16 182	(8 510)	(8 510)	16 182	(8 510)	(8 510)	(8 480)	29	(834)	(1 951)
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	33 253	(5 710)	(8 510)	(334)	(8 510)	16 182	(8 510)	(8 510)	16 182	(8 510)	(8 510)	(8 480)	29	(834)	(1 951)

References

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

EC109 Kou-Kamma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand																
Revenue by Vote																
EXECUTIVE AND COUNCIL		2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	33 123	35 714	37 957
FINANCE AND ADMINISTRATION		4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	55 151	61 235	65 784
COMMUNITY AND SOCIAL SERVICES		128	128	128	128	128	128	128	128	128	128	128	128	1 532	246	261
HEALTH		89	89	89	89	89	89	89	89	89	89	89	89	1 072	2	2
HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT		189	189	189	189	189	189	189	189	189	189	189	189	2 269	1 229	1 290
PUBLIC SAFETY		1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	23 124	23 000	24 081
ROAD TRANSPORT		341	341	341	341	341	341	341	341	341	341	341	341	4 097	4 343	4 604
SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WASTE MANAGEMENT		778	778	778	778	778	778	778	778	778	778	778	778	9 335	6 191	6 563
WASTE WATER MANAGEMENT		991	991	991	991	991	991	991	991	991	991	991	991	11 898	12 612	13 368
WATER MANAGEMENT		3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	38 003	40 329	42 493
ENERGY SOURCES		891	891	891	891	891	891	891	891	891	891	891	891	10 696	9 958	7 235
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	190 301	194 859	203 636
Expenditure by Vote to be appropriated																
EXECUTIVE AND COUNCIL		1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	16 082	19 023	20 165
FINANCE AND ADMINISTRATION		4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	52 563	53 745	56 412
COMMUNITY AND SOCIAL SERVICES		640	640	640	640	640	640	640	640	640	640	640	640	7 677	7 808	8 264
HEALTH		150	150	150	150	150	150	150	150	150	150	150	150	1 801	1 909	2 024
HOUSING		48	48	48	48	48	48	48	48	48	48	48	48	581	616	652
PLANNING AND DEVELOPMENT		431	431	431	431	431	431	431	431	431	431	431	431	5 172	5 482	5 811
PUBLIC SAFETY		2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	25 186	25 252	25 807
ROAD TRANSPORT		513	513	513	513	513	513	513	513	513	513	513	513	6 152	5 892	6 051
SPORTS AND RECREATION		13	13	13	13	13	13	13	13	13	13	13	13	155	164	174
WASTE MANAGEMENT		731	731	731	731	731	731	731	731	731	731	731	731	8 767	9 117	9 664
WASTE WATER MANAGEMENT		1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	13 824	14 294	15 118
WATER MANAGEMENT		3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	39 440	38 748	40 983
ENERGY SOURCES		1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	12 873	13 643	14 461
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	190 272	195 693	205 587
Surplus/(Deficit) before assoc.		2	2	2	2	2	2	2	2	2	2	2	2	29	(834)	(1 951)
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	2	2	2	2	2	2	2	2	2	2	2	2	29	(834)	(1 951)

References

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

EC109 Kou-Kamma - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand																
Revenue - Functional																
Governance and administration		7 356	7 356	7 356	7 356	7 356	7 356	7 356	7 356	7 356	7 356	7 356	7 356	88 275	96 948	103 740
Executive and council		2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	33 123	35 714	37 957
Finance and administration		4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	4 596	55 151	61 235	65 784
Internal audit																
Community and public safety		2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	25 728	23 248	24 344
Community and social services		128	128	128	128	128	128	128	128	128	128	128	128	1 532	246	261
Sport and recreation																
Public safety		1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	23 124	23 000	24 081
Housing																
Health		89	89	89	89	89	89	89	89	89	89	89	89	1 072	2	2
Economic and environmental services		531	531	531	531	531	531	531	531	531	531	531	531	6 367	5 573	5 893
Planning and development		189	189	189	189	189	189	189	189	189	189	189	189	2 269	1 229	1 290
Road transport		341	341	341	341	341	341	341	341	341	341	341	341	4 097	4 343	4 604
Environmental protection																
Trading services		5 828	5 828	5 828	5 828	5 828	5 828	5 828	5 828	5 828	5 828	5 828	5 828	69 932	69 090	69 659
Energy sources		891	891	891	891	891	891	891	891	891	891	891	891	10 696	9 958	7 235
Water management		3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	38 003	40 329	42 493	
Waste water management		991	991	991	991	991	991	991	991	991	991	991	11 898	12 612	13 368	
Waste management		778	778	778	778	778	778	778	778	778	778	778	9 335	6 191	6 563	
Other																
Total Revenue - Functional		15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	15 858	190 301	194 859	203 636
Expenditure - Functional																
Governance and administration		5 720	5 720	5 720	5 720	5 720	5 720	5 720	5 720	5 720	5 720	5 720	5 720	68 645	72 768	76 577
Executive and council		1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	16 082	19 023	20 165
Finance and administration		4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	4 380	52 563	53 745	56 412
Internal audit																
Community and public safety		2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	35 399	35 748	36 921
Community and social services		640	640	640	640	640	640	640	640	640	640	640	640	7 677	7 808	8 264
Sport and recreation		13	13	13	13	13	13	13	13	13	13	13	13	155	164	174
Public safety		2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	25 186	25 252	25 807
Housing		48	48	48	48	48	48	48	48	48	48	48	48	581	616	652
Health		150	150	150	150	150	150	150	150	150	150	150	150	1 801	1 909	2 024
Economic and environmental services		944	944	944	944	944	944	944	944	944	944	944	944	11 325	11 374	11 862
Planning and development		431	431	431	431	431	431	431	431	431	431	431	431	5 172	5 482	5 811
Road transport		513	513	513	513	513	513	513	513	513	513	513	513	6 152	5 892	6 051
Environmental protection																
Trading services		6 242	6 242	6 242	6 242	6 242	6 242	6 242	6 242	6 242	6 242	6 242	6 242	74 904	75 802	80 227
Energy sources		1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	12 873	13 643	14 461
Water management		3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	3 287	39 440	38 748	40 983	
Waste water management		1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	13 824	14 294	15 118	
Waste management		731	731	731	731	731	731	731	731	731	731	731	8 767	9 117	9 664	
Other																
Total Expenditure - Functional		15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	15 856	190 272	195 693	205 587
Surplus/(Deficit) before assoc.		2	2	2	2	2	2	2	2	2	2	2	2	29	(834)	(1 951)
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	2	2	2	2	2	2	2	2	2	2	2	2	29	(834)	(1 951)

References

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

EC109 Kou-Kamma - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2020/21											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Multi-year expenditure to be appropriated	1															
EXECUTIVE AND COUNCIL																
FINANCE AND ADMINISTRATION																
COMMUNITY AND SOCIAL SERVICES																
HEALTH																
HOUSING																
PLANNING AND DEVELOPMENT																
PUBLIC SAFETY																
ROAD TRANSPORT		1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	14 556		
SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	15 475	16 147
WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENERGY SOURCES		516	516	516	516	516	516	516	516	516	516	516	516	6 187	5 019	2 000
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital multi-year expenditure sub-total	2	1 729	1 729	1 729	1 729	1 729	1 729	1 729	1 729	1 729	1 729	1 729	1 729	20 743	20 494	18 147
Single-year expenditure to be appropriated																
EXECUTIVE AND COUNCIL		117	117	117	117	117	117	117	117	117	117	117	117	1 404		
FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES		153	153	153	153	153	153	153	153	153	153	153	153	1 840		
HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY		95	95	95	95	95	95	95	95	95	95	95	95	1 137		
ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPORTS AND RECREATION		13	13	13	13	13	13	13	13	13	13	13	13	150		
WASTE MANAGEMENT		13	13	13	13	13	13	13	13	13	13	13	13	160		
WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WATER MANAGEMENT		83	83	83	83	83	83	83	83	83	83	83	83	1 000		
ENERGY SOURCES																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total	2	474	474	474	474	474	474	474	474	474	474	474	474	5 691	-	-
Total Capital Expenditure	2	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	26 434	20 494	18 147

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

EC109 Kou-Kamma - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Expenditure - Functional	1															
Governance and administration		117	117	117	117	117	117	117	117	117	117	117	117	1 404	-	-
Executive and council		11	11	11	11	11	11	11	11	11	11	11	11	134	-	-
Finance and administration		106	106	106	106	106	106	106	106	106	106	106	106	1 270	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		261	261	261	261	261	261	261	261	261	261	261	261	3 127	-	-
Community and social services		153	153	153	153	153	153	153	153	153	153	153	153	1 840	-	-
Sport and recreation		13	13	13	13	13	13	13	13	13	13	13	13	150	-	-
Public safety		95	95	95	95	95	95	95	95	95	95	95	95	1 137	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	14 556	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	14 556	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		612	612	612	612	612	612	612	612	612	612	612	612	7 347	20 494	18 147
Energy sources		516	516	516	516	516	516	516	516	516	516	516	516	6 187	5 019	2 000
Water management		83	83	83	83	83	83	83	83	83	83	83	83	1 000	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	15 475	16 147
Waste management		13	13	13	13	13	13	13	13	13	13	13	13	160	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	26 434	20 494	18 147
Funded by:																
National Government		1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	20 593	20 494	18 147
Provincial Government		44	44	44	44	44	44	44	44	44	44	44	44	530	-	-
District Municipality transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	21 123	20 494	18 147
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		443	443	443	443	443	443	443	443	443	443	443	443	5 311	-	-
Total Capital Funding		2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	26 434	20 494	18 147

References

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

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

EC109 Kou-Kamma - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand																
Cash Receipts By Source													1			
Property rates			10 243										–	10 243	11 762	9 591
Service charges - electricity revenue	222	222	222	222	222	222	222	222	222	222	222	222	222	2 659	2 819	2 988
Service charges - water revenue	858	858	858	858	858	858	858	858	858	858	858	858	858	10 293	11 820	12 529
Service charges - sanitation revenue	308	308	308	308	308	308	308	308	308	308	308	308	308	3 697	4 245	4 500
Service charges - refuse revenue	166	166	166	166	166	166	166	166	166	166	166	166	166	1 993	2 289	2 426
Rental of facilities and equipment	131	131	131	131	131	131	131	131	131	131	131	131	131	1 572	1 666	1 766
Interest earned - external investments	72	72	72	72	72	72	72	72	72	72	72	72	72	864	916	971
Interest earned - outstanding debtors	814	814	814	814	814	814	814	814	814	814	814	814	814	9 772	10 359	10 980
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	471	471	471	471	471	471	471	471	471	471	471	471	471	5 654	6 654	7 654
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	341	341	341	341	341	341	341	341	341	341	341	341	341	4 097	4 343	4 604
Transfers and Subsidies - Operational	20 628				3 722	19 099			20 274				–	63 724	59 314	62 803
Other revenue	690	690	690	690	690	690	690	690	690	690	690	690	690	8 276	10 833	12 214
Cash Receipts by Source	24 701	4 073	14 316	4 073	7 795	23 173	4 073	4 073	24 347	4 073	4 073	4 073	122 844	127 020	133 026	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													21 359	21 359	21 308	18 997
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets													–	–	–	–
Short term loans													–	–	–	–
Borrowing long term/refinancing													–	–	–	–
Increase (decrease) in consumer deposits													–	–	–	–
Decrease (increase) in non-current receivables													–	–	–	–
Decrease (increase) in non-current investments													–	–	–	–
Total Cash Receipts by Source	24 701	4 073	14 316	4 073	7 795	23 173	4 073	4 073	24 347	4 073	4 073	25 432	144 203	148 328	152 023	
Cash Payments by Type																
Employee related costs													62 158	62 158	65 887	69 841
Remuneration of councillors													4 145	4 145	4 393	4 657
Finance charges													273	273	289	307
Bulk purchases - Electricity													5 427	5 427	5 753	6 098
Bulk purchases - Water & Sewer													–	–	–	–
Other materials													7 550	7 550	7 913	8 298
Contracted services													12 512	12 512	10 772	10 729
Transfers and grants - other municipalities													–	–	–	–
Transfers and grants - other													–	–	–	–
Other expenditure													29 261	29 261	30 817	32 498
Cash Payments by Type	–	–	–	–	–	–	–	–	–	–	–	121 326	121 326	125 826	132 428	
Other Cash Flows/Payments by Type																
Capital assets	8 811					8 811			8 811				–	26 434	20 494	18 147
Repayment of borrowing													–	–	–	–
Other Cash Flows/Payments													–	–	–	–
Total Cash Payments by Type	8 811	–	–	–	–	8 811	–	–	8 811	–	–	121 326	147 760	146 319	150 575	
NET INCREASE/(DECREASE) IN CASH HELD	15 890	4 073	14 316	4 073	7 795	14 361	4 073	4 073	15 536	4 073	4 073	(95 894)	(3 557)	2 009	1 448	
Cash/cash equivalents at the month/year begin:	3 557	19 447	23 520	37 836	41 909	49 704	64 065	68 139	72 212	87 748	91 821	95 894	3 557	–	2 009	
Cash/cash equivalents at the month/year end:	19 447	23 520	37 836	41 909	49 704	64 065	68 139	72 212	87 748	91 821	95 894	–	–	2 009	3 457	

References

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

EC109 Kou-Kamma - Supporting Table SA32 List of external mechanisms

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

References

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

EC109 Kou-Kamma - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework			Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Contract Value
		Total	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

Community Assets									
Community Facilities	3 764	141	2 053	11 048	11 151	-	-	-	-
Halls			2 053	11 048	11 151				
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries		274							
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	-	-	-	-	750	-	1 000	-	-
Operational Buildings					750		1 000		
Municipal Offices					750				
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores							1 000		
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing									
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights									
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	110	-	-	-	-	-	-
Computer Equipment			110						
Furniture and Office Equipment	44	14	51	572	755	-	551	-	-
Furniture and Office Equipment	44	14	51	572	755		551		
Machinery and Equipment	-	-	332	100	150	-	160	-	-
Machinery and Equipment			332	100	150		160		
Transport Assets	-	-	-	900	900	-	1 100	-	-
Transport Assets				900	900		1 100		
Land	-	-	-	-	-	-	100	-	-
Land							100		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on new assets	1	15 791	16 067	2 546	14 170	17 754	-	8 948	5 019
									2 000

References

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

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	-	-	-	500	500	-	400	-	-	
Operational Buildings	-	-	-	500	500	-	400	-	-	
Municipal Offices				500	500		400			
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
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										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	4 078	13 062	-	400	15 475	16 147
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	13.9%	27.7%	0.0%	1.5%	75.5%	89.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	14.9%	47.6%	0.0%	1.5%	55.3%	54.4%
References										
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capi										

check balance

-

-

-

1

1

-

-

-

-

-

EC109 Kou-Kamma - Supporting Table SA34d Depreciation by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		17 493	19 019	20 143	23 339	23 339	-	21 267	22 543	23 895
Roads Infrastructure		-	-	-	7 030	7 030	-	7 904	8 379	8 881
Roads					7 030	7 030		7 706	8 168	8 658
Road Structures								74	79	83
Road Furniture								124	132	140
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	1 302	1 380	1 463
Drainage Collection								1 302	1 380	1 463
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	874	874	-	1 488	1 578	1 672
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors								19	21	22
MV Substations								211	224	237
MV Switching Stations										
MV Networks										
LV Networks					874	874		1 258	1 333	1 413
Capital Spares										
Water Supply Infrastructure		17 493	19 019	20 143	12 026	12 026	-	7 760	8 225	8 719
Dams and Weirs										
Boreholes								445	471	499
Reservoirs								2 404	2 548	2 701
Pump Stations										
Water Treatment Works		17 493	19 019	20 143	12 026	12 026		2 698	2 860	3 032
Bulk Mains										
Distribution								2 213	2 346	2 487
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	3 397	3 397	-	2 806	2 975	3 153
Pump Station								382	405	429
Reticulation								1 895	2 008	2 129
Waste Water Treatment Works					3 397	3 397		530	562	595
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	12	12	-	6	6	7
Landfill Sites					12	12		1	1	1
Waste Transfer Stations								5	6	6
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		-	-	-	978	978	-	2 648	2 806	2 975
Community Facilities		-	-	-	693	693	-	2 648	2 806	2 975
Halls					693	693		2 242	2 377	2 519
Centres								3	3	4
Crèches								42	45	47
Clinics/Care Centres								5	6	6
Fire/Ambulance Stations								9	9	10

Testing Stations							171	181	192	
Museums										
Galleries										
Theatres										
Libraries							74	79	83	
Cemeteries/Crematoria							7	7	8	
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities							95	100	106	
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	284	284	-	-	-	-	
Indoor Facilities				284	284					
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	10	11	11	
Revenue Generating	-	-	-	-	-	-	10	11	11	
Improved Property							10	11	11	
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	3 141	3 141	-	262	277	294	
Operational Buildings	-	-	-	3 141	3 141	-	262	277	294	
Municipal Offices				3 141	3 141		262	277	294	
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	-	-	-	-	-	-	82	87	92	
Servitudes										
Licences and Rights	-	-	-	-	-	-	82	87	92	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications							82	87	92	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	421	446	473	
Computer Equipment							421	446	473	
Furniture and Office Equipment	-	-	-	-	-	-	338	358	380	
Furniture and Office Equipment							338	358	380	
Machinery and Equipment	-	-	-	-	-	-	365	387	411	
Machinery and Equipment							365	387	411	
Transport Assets	-	-	-	-	-	-	1 013	1 074	1 138	
Transport Assets							1 013	1 074	1 138	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	17 493	19 019	20 143	27 458	27 458	-	26 405	27 989	29 669

Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	150	-	-	-
Indoor Facilities							150			
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	-	-	-	-	-	-	640	-	-	-
Operational Buildings	-	-	-	-	-	-	640	-	-	-
Municipal Offices							640			
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
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										
Total Capital Expenditure on upgrading of existing assets	1	-	274	14 533	11 150	16 404	-	17 086	-	-
Upgrading of Existing Assets as % of total capex		0.0%	1.7%	85.1%	37.9%	34.7%	0.0%	64.6%	0.0%	0.0%
Upgrading of Existing Assets as % of deprecn"		0.0%	1.4%	72.1%	40.6%	59.7%	0.0%	64.7%	0.0%	0.0%
References										
1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure										

check balance

- - - 1 1 - - -

EC109 Kou-Kamma - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
R thousand								
Capital expenditure	1							
EXECUTIVE AND COUNCIL		1 404	-	-				
FINANCE AND ADMINISTRATION		-	-	-				
COMMUNITY AND SOCIAL SERVICES		1 840	-	-				
HEALTH		-	-	-				
HOUSING		-	-	-				
PLANNING AND DEVELOPMENT		-	-	-				
PUBLIC SAFETY		1 137	-	-				
ROAD TRANSPORT		14 556	-	-				
SPORTS AND RECREATION		150	-	-				
WASTE MANAGEMENT		160	-	-				
WASTE WATER MANAGEMENT		-	15 475	16 147				
WATER MANAGEMENT		1 000	-	-				
ENERGY SOURCES		6 187	5 019	2 000				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		26 434	20 494	18 147	-	-	-	-
Future operational costs by vote	2							
EXECUTIVE AND COUNCIL								
FINANCE AND ADMINISTRATION								
COMMUNITY AND SOCIAL SERVICES								
HEALTH								
HOUSING								
PLANNING AND DEVELOPMENT								
PUBLIC SAFETY								
ROAD TRANSPORT								
SPORTS AND RECREATION								
WASTE MANAGEMENT								
WASTE WATER MANAGEMENT								
WATER MANAGEMENT								
ENERGY SOURCES								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		26 434	20 494	18 147	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

EC109 Kou-Kamma - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2020/21 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality:																	
<i>List all capital projects grouped by Function</i>																	
Administration	Renovation of council chambers			New	ve, accountable, effective and efficient local go	Governance	Transformation and Institutional De	Operational Buildings	Municipal Offices					400			
Administration	Stores (Containers *4)			New	ve, accountable, effective and efficient local go	Governance	Transformation and Institutional De	Operational Buildings	Stores					640			
Administration	Acquisition of land			New	ve, accountable, effective and efficient local go	Governance	Transformation and Institutional De	Non-revenue Generating	Unimproved Property					100			
Administration	Furniture and Office Equipment			New	ve, accountable, effective and efficient local go	Governance	Transformation and Institutional De	Furniture and Office Equipment	Unspecified					130			
MMO & Mayors Office	Furniture and Office Equipment			New	ve, accountable, effective and efficient local go	Governance	Transformation and Institutional De	Furniture and Office Equipment	Unspecified					134			
Cemeteries	Abution facilities (Container)			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Community Facilities	Cemeteries/Crematoria					160			
Cemeteries	Paving			Upgrading	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Community Facilities	Cemeteries/Crematoria					100			
Community Halls	Upgrading of community hall			Upgrading	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Community Facilities	Halls					300			
Community Halls	Fencing of community hall			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Community Facilities	Halls					250			
Community Halls	Fencing of community hall			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Community Facilities	Halls					250			
Community Halls	Furniture (Tables & Chairs)			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Furniture and Office Equipment	Unspecified					250			
Electricity	Electrification of households			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Electrical Infrastructure	LV Networks					1 718			
Electricity	Electrification of households			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Electrical Infrastructure	LV Networks					4 319	5 019	2 000	
Electricity	Tools & Equipment			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Electrical Infrastructure	Unspecified					150			
Fire Services	Tools & Equipment			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Machinery and Equipment	Unspecified					100			
Fire Services	Fire Engine			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Transport Assets	Unspecified					700			
Fire Services	Traler			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Transport Assets	Unspecified					300			
Fire Services	Furniture and Office Equipment			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Furniture and Office Equipment	Unspecified					37			
Library Services	Upgrading of library			Upgrading	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Community Facilities	Libraries					180			
Library Services	Upgrading of library			Upgrading	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Community Facilities	Libraries					200			
Library Services	Upgrading of library			Upgrading	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Community Facilities	Libraries					150			
Sportsgrounds	Upgrading of sportsfields			Upgrading	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Sport and Recreation Facilities	Outdoor Facilities					150			
Waste Management	Container			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Solid Waste Infrastructure	Stores					160			
Roads	Upgrading of Roads			Upgrading	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Roads Infrastructure	Roads					14 556			
Water Management	Honeysucker			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Machinery and Equipment	Unspecified					800			
Water Management	Jet Machine *2			New	competitive and responsive economic infrastru	Governance	Provision of Basic Services	Machinery and Equipment	Unspecified					200			
SEWERAGE & SANITATION SERVIC	Replacement of sewer system in Clarkson	19 471		Renewal	competitive and responsive economic infrastru	Governance	very and Infrastructure Investment (T	Sanitation Infrastructure	Reticulation	Ward 5					15 475	16 147	
Parent Capital expenditure																	
													-	-	26 434	20 494	18 147
Entities:																	
<i>List all capital projects grouped by Entity</i>																	
Entity A	Water project A																
Entity B	Electricity project B																
Entity Capital expenditure																	
													-	-	-	-	-
Total Capital expenditure																	
													-	-	26 434	20 494	18 147

Must reconcile with Budgeted Capital Expenditure

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

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

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

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

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

check

17 079

- - - -

EC109 Kou-Kamma - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality:																		
<i>List all capital projects grouped by Function</i>																		
Entities:																		
<i>List all capital projects grouped by Entity</i>																		
	Entity Name																	
	<i>Project name</i>																	

References
 List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
 Asset class as per table A9 and asset sub-class as per table SA34
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

EC109 Kou-Kamma - Supporting Table SA38 Consolidated detailed operational projects

R thousand													Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Parent municipality: <i>List all operational projects grouped by Function</i>																	
Parent Operational expenditure													-	-	-	-	-
Entities: <i>List all Operational projects grouped by Entity</i>																	
Entity A Water project A																	
Entity B Electricity project B																	
Entity Operational expenditure													-	-	-	-	-
Total Operational expenditure													-	-	-	-	-

References

Must reconcile with Budgeted Operating Expenditure

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

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

Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)

check 146 948 - 190 272 195 693 205 587