



Koukamma Municipality

WEALTH FROM THE EARTH



KOUKAMMA LOCAL MUNICIPALITY INTEGRATED DEVELOPMENT PLAN

2026/27



GOOD GOVERNANCE
& PUBLIC
PARTICIPATION



SUSTAINABLE
SERVICE DELIVERY



LOCAL ECONOMIC
DEVELOPMENT



ENVIRONMENTAL
SUSTAINABILITY



SOCIAL DEVELOPMENT
& WELL-BEING

BUILDING A SUSTAINABLE AND PROSPEROUS KOUKAMMA

TABLE OF CONTENTS

Foreword by Mayor	7
Executive Summary	8
Vision, Mission and Values	9
District Development Model	10
Geographical Profile	12
Key government priorities to implemented in district\ metro against each of the six pillars	14
CHAPTER ONE	
Legislative Framework	18
MEC Comments	31
CHAPTER TWO	
Planning Context	38
2.1 Background	38
2.2 Sustainable Development Goals (MDG's)	38
2.3 Resetting the International Agenda (Sustainable Developmental Goal)	38
2.4 Alignment of Koukamma Municipality Priorities to National and Provincial Directives and Frameworks	39
2.5 Linkage between Integrated Development Plan and Spatial Development Frameworks	41
2.6 State of the Nation Address by the President of the Republic of South Africa	41
2.7 State of the Province Address by Premier	43
2.8 Alignment of Integrated Development Plan with Sarah Baartman District IDP Framework	45
2.9 Integrated Development Plan	46
CHAPTER THREE	
Socio-Economic Analysis	47
3.1 Context	47
3.1.1 Demographics	47
3.1.2 Total Population	47
3.1.3 Sex and Age Distribution	49
3.1.4 Population Group	49
3.1.5 Highest Level of education	50
3.1.6 Dwelling Type	51
3.1.7 Access to Piped Water	52
3.1.8 Refuse Disposal	52
3.1.9 Energy for cooking	53
3.1.10 Main Toilet facilities	54
3.1.11 Koukamma economy	54
3.1.12 Employment and unemployment	56
3.1.13 Household incomes	57
3.1.14 Poverty	57
CHAPTER FOUR	
Development Priorities and Projects	60
4.1 Pre-determined objectives and priorities of the integrated development plan	60
4.1.1 Municipal Transformation and Institutional Development	60
4.1.1.1. Corporate Administration	60
4.1.1.2 Administrative Government Structure	61

CHAPTER FIVE	
5.1 MSCOA Project Register	75
5.2 Budgeted Project List	76
5.3 Project Register: MSCOA and SDBIP Alignment	80
5.3.1 Circular 88 Outcomes Indicators	95
5.4 Small Town Revitalisation Projects	103
5.5 Summary of Proposed projects	112
CHAPTER SIX	
Integrations of Sector plans	134
6.1 Spatial Development Framework	134
6.1.1 Legislative Framework	134
6.1.2 Objects of Act	134
6.1.3 Spatial Planning System	134
6.1.4 Categories Of Spatial planning	135
6.1.5 Application of Development Principles	135
6.1.6 Development Principles	136
6.1.7 Norms and Standards	137
6.1.8 Preparation of Spatial Development Frameworks	138
6.1.9 Municipal Land use planning	139
6.1.10 Municipal Cooperation	140
6.1.11 Benefits of Spatial Development Framework	140
6.1.12 SDF Alignment	140
6.1.13 Municipal Wide Projects	143
6.1.14 SPLUMA Implementation	144
6.1.15 Geographic Information System	144
6.1.16 Housing Demand and Land Budget	145
6.2 Water Services Development Sector Plan	145
6.2.1 Legislative Framework	145
6.2.2 Status Quo Overview	145
6.2.3 State of Water Services Planning	156
6.2.4 Water Services Existing Needs Perspective	156
6.2.5 Water Services maintenance plan	156
6.2.6 Water Services MTEF Projects	171
6.2.7 WSDP Projects	181
6.3 Integrated Human Settlement Sector plan	186
6.3.1 Objectives of the HSSP	186
6.3.2 HSSP Legislative and Policy Informants	187
6.3.3 Human Settlement Demand	187
6.3.4 Infrastructure and Service Strategy	189
6.3.5 Human Settlement Projects Identified on the HSSP	191
6.4 Integrated Local Transport Sector Plan	197
6.4.1 Background	197
6.4.2 Purpose	197
6.4.3 Transport Register	197
6.4.3.1 Spatial Development Framework	197
6.4.3.2 Vision	198
6.4.3.3 Strategic Objective	198

6.4.3.4 Customer-Based	199
6.4.3.5 Infrastructure	199
6.4.3.6 Rail Network	199
6.4.3.7 Airports	199
6.4.3.8 Ports and Harbours	199
6.4.3.9 Public Transport	199
6.4.3.10 Non-Motorized Transport	199
6.4.3.11 Road Infrastructure	200
6.4.3.12 Condition of Roads <i>in</i> Koukamma Municipality	200
6.4.3.13 Road infrastructure management plan	201
6.4.3.14 Integrated Transport Planning (ITP)	202
6.4.3.15 Roads and Transport Forum	202
6.4.4 Funding Strategy and Summery Proposal	202
6.5 Integrated Disaster Management Sector Plan	203
6.5.1 Background to Integrated Disaster Manager Plan	203
6.5.2 Constitution of South Africa	203
6.5.3 White Paper on Disaster Management	204
6.5.4 National Disaster Management Framework	205
6.5.5 National Disaster Management Centre Guidelines	205
6.5.6 National Disaster Management Planning Guidelines	205
6.5.6.1 The status of disaster management <i>in</i> Koukamma local municipality	205
6.5.6.2 Integrated institutional capacity	205
6.5.6.2.1 An overview of the arrangements for the integrated institutional capacity for disaster managementin the municipality	205
6.5.6.2.2 Disaster management institutional arrangementand local implementation	206
6.5.6.2.3 The district municipal disaster management centre	206
6.5.6.3 Disaster risk assessment	207
6.5.6.4 Disaster risk reduction	207
6.5.6.5 Inteqrated disaster manaqement qovernance	207
6.5.6.6 Volunteer disaster management unit	208
6.5.6.7 Technical task teams and advisory committees	208
6.5.6.8 Ward-based risk reduction	208
6.5.6.9 Assignment of responsibilities	208
6.5.6.10 Disaster risk management and climate resilience	208
6.5.6.11 Incorporation of disaster risk profile	208
6.5.6.12 Disaster manaqement plan with climate change strateqies & adaptation	209
6.5.6.13 Disaster risk reduction programmes and initiatives	209
6.5.6.14 Sustainable water supply and road planning	209
6.5.6.15 Municipal disaster management inter-departmental committee	209
6.5.6.16 Plan to address veld and forest fires, oil spillages	210
6.6. Integrated Waste Sector Management Plan	212
6.6.1 Introduction	212
6.6.2 Purpose	212
6.6.3 Waste management conditions	213
6.6.4 Strateqic objectives	213
6.6.5 Constitutional and legislative requirements	213
6.6.6 National environment management act 39 of 2004	214
6.6.7 National environmental management; waste act 59 of 2008	214
6.6.8 Geographical outlook	216
6.6.9 National norms and standards	218

6.6.10 Provincial norms and standards	218
6.6.11 Municipal waste service standards	219
6.6.12 Institutional arrangements	221
6.6.13 Monitoring and standard setting	222
6.7 Special programme sector plan	222
6.7.1 People living with disabilities sector plan	222
6.7.2 Youth development strategy	223
6.7.3 HIV AND AIDS sector plan	224
6.7.3.2 Guiding principles	227
6.8 Energy infrastructure and electrification	229
6.8.1 Electricity backlogs	229
6.8.2 Three- year capital -electricity	229
6.8.3 Electrification plan (Bulk and Reticulation)	229
6.8.4 Renewable Energy initiatives	230
6.8.5 NERSA Licensing	230
6.8.6 Electricity by-laws	230
6.8.7 Electricity disruption contingency plan	230
CHAPTER SEVEN	
7. Executive Summary	231
7.1 introduction	231
7.2 National budget	231
7.3 Provincial budget	232
7.4 Government allocation to Koukamma LM	232
7.5 2026/27 Koukamma Budget	234
7.6 Operating Budget	235
7.7 Capital Budget	236
7.8 Rates and Tariffs	237
7.9 Explanation increase	237
7.10 Financial Support	238
7.11 Annual Budget Tables	239
7.12 Overview of Annual Budget Process	239
7.13 Fifth generation integrated development plan	240
7.14 Capital expenditure framework and spatial planning	240
7.15 Overview alignment of Annual Budget IDP	240
7.16 Capital expenditure framework and spatial planning	240
7.17 IDP alignment with annual budget	240
7.16 Strategic focus areas	240
7.18 Alignment with national priorities	240
7.19 Alignment with national priorities	240
7.20 Alignment with the district development model	241
7.21 Measurables performance Objectives and Indicators	241
7.22 Overview of Budget related policies	241
7.23 Overview of Budget assumption	242
7.23.1 External factors	242
7.23.2 Inflation outlook and its impact on the municipal activities	242
7.23.3 Collection rate for revenue services	242
7.23.4 Cost containment	242
7.23.5 Impact of national and provincial	243
7.23.6 Salary increment	243
7.24 Overview of budget funding	243

7.25 Grant Allocation made by Koukamma LM	243
7.26 Council Allowance and employee benefits	243
7.27 Monthly targets for revenue, expenditure and cash flow	243
7.28 Annual Budget and SDBIP	243
7.29 Contract having future budgetary implications	243
7.30 Capital Expenditure	244
7.31 Compliance with legislation and National Treasury Guidance	244
7.32 Other supporting documents	244
7.33 Other important information	244
7.33.1 Procurement plan	244
7.33.2 Municipal regulations on a standard chart or accounts (Mscoa)	244
7.34 Cost containment measures	244
20.4 Audit outcome	244
CHAPTER EIGHT	
8.1 Introduction	304
8.2 Purpose	304
8.3 Legislative Requirements	304
8.4 Integrated Development plans	305
8.5 Service Delivery and Budget Implementation Plan	304
8.6 Development of Key Performance Indicators and Targets	306
8.7 Performance Agreements	307
8.8 Institutional of individual Performance	308
8.9 Organisational and Individual Monitoring and Review	308
8.9.1 SDBIP Quarterly Reporting	308
8.9.2 Performance Review of the Municipal Manager and Managers directly accountable to the Municipal Manager	309
8.9.3 Annual Performance Review Panel	309
8.10 Performance Bonuses	310
8.11 Audit Outcomes on Pre-determined objectives	310
8.12 Performance Reporting Tool	311
ANNEXURE A	
Organogram	

FOREWORD BY MAYOR



It is with great pleasure and humility that I address you in this foreword for the Municipal Integrated Development Plan (IDP). The IDP serves as a comprehensive document illustrating the municipality's vision, objectives, goals, and development plans. Section 34 of the Municipal Systems Act states that a municipality must review its IDP annually and if there are changing circumstances may amend its IDP. On 03rd March 2025, the Municipality held IDP Roadshow to hear the development needs of the communities. Some of the issues raised dealt with service delivery and economic opportunities for people in our municipal area of jurisdiction.

As we embark on another year in Koukamma Local Municipality, it's essential to maintain our focus on our shared goal: creating a thriving community where everyone has an equal opportunity for a fulfilling life. Our vision is clear- strive to be a dynamic and responsibly governed area, which has an integrated, competitive and sustainable economy to better the urban and rural livelihoods of its communities. In pursuit of this vision, our strategic objectives guide our efforts towards building healthy, stable communities, fostering a skilled workforce, and nurturing an economy that leaves no one behind.

Additionally, we are committed to responsible environmental management and ensuring public safety. Acknowledging the financial hurdles we face; our primary focus this year is on enhancing our revenue streams. Let us approach the challenges ahead with determination and optimism, knowing that together, we can overcome any obstacles on our path to creating a brighter future for the Koukamma Local Municipality. I wish to thank all Councillors for their support, and the Administration at large.

Despite the progress we have achieved, we are not immune to challenges. We face complex issues such as poverty alleviation, housing shortages, and infrastructure deficiencies that require collective action and innovative solutions. I urge all stakeholders, including government entities, businesses, civil society organizations, and residents, to join hands and work together in pursuit of our common goals.

Public participation is crucial in shaping the future of our municipality and ensuring that the voices of our communities are heard and represented. Together, let us continue to build a municipality that we can all be proud of, that embodies compassion, resilience, and opportunity for all.

I wish to thank all Councillors for their support, and the Administration for their cooperation and support.

COUNCILLOR SAMUEL MPUMELELO VUSO
MAYOR
KOUKAMMA MUNICIPALITY

EXECUTIVE SUMMARY

Annually, municipalities undergo a crucial process of reviewing their performance against the strategic objectives outlined in the Integrated Development Plan (IDP). This serves as an institutional performance review, guiding adjustments to focus and operations in order to meet the targets set in the IDP. For the Koukamma Local Municipality, the second review emphasizes revenue enhancement as a primary focus. This strategic shift aims to secure funding for the diverse projects outlined in the IDP, ultimately enhancing the quality of life for the citizens of the Koukamma Municipality.

The Municipality has been without a Municipal Manager for a long time, and this situation has been exacerbated by the resignation of the Chief Financial Officer. This situation if unattended would lead to the municipality not receiving grants from the National and Provincial governance.

The Census 2022 information was released and the statistics indicated that Koukamma Local Municipality has a fair number of with access to clean water, sanitation, electricity and refuse removal. The Municipality strives to reach 100% in the provision of all basic services.

Koukamma LM is a grant dependent municipality, grants form quite a big percentage of the Municipal budget, and these grants are from National and Provincial government support. While Koukamma Local Municipality has spent 100% of its Municipal Infrastructure and EPWP Grants in 2023/24 it experienced a low expenditure for the Water Services Infrastructure Grant and Regional Bulk Infrastructure Grant in the year under review at 20% and 81% respectively. The Municipality will increase the expenditure on these grants through the Risk Adjusted Strategy of CoGTA in the next financial year.

The average collection rate of the municipality in the year under review was 44% and this low figure must improve drastically to lift the standard of service delivery. The low collection rate can be attributed to many factors that include high consumer debt, staff shortages in the debtor's section, and billing challenges. We remain committed to enhancing and coming up with new strategies to collect revenue and thus ensure financial viability for the institution

The Municipality is aggressively implementing its Credit Control Policy to deal with both the consumer and government debt which is depriving the Municipality of the much-needed revenue to implement its service delivery programmes. This will increase the collection rate over time to levels higher than the current one.

The Municipality spent about 42% of its total operating budget on salaries for employees and councillors in the year under review and this figure is very high compared to the National Treasury norms. While this can be understood to be largely caused by an increase in the overtime expenditure the Municipality will put programmes in place to reduce the figure in the next financial year. Our strategy includes implementing cost-cutting measures and revenue-generating projects to safeguard our fiscal health and sustainability.

Good governance and public participation are cornerstones of our administration. We are committed to fostering transparency, accountability, and inclusivity in all aspects of governance. As part of our commitment to public engagement, we encourage active participation from residents, stakeholders, and partners in shaping our development agenda and decision-making processes.

Vision

Strive to be a dynamic and responsibly governed area, which has an integrated, competitive and sustainable economy to better the urban and rural livelihoods of its communities.

Mission

To be a Municipality in which delivery and access to quality services creates an environment in which all citizens can prosper through socio-economic upliftment and accountable governance. It further depicts the purpose of existence of the Koukamma Local Municipality and how it seeks to create its relationship with the customers, local community, and other related stakeholders in delivering its mandate of a developmental Local Government.

Values

Integrity and Honesty
Affordable, Access and Quality Service
Inclusive and Responsive
Transparency and Accountability

DISTRICT DEVELOPMENT MODEL (DDM)

In his State of the Nation Address (SoNA) in 2019, President Cyril Ramaphosa stated that it is time for government to break free from the silo mentality of functioning and introduced a new strategy called the District Development Model (DDM). The DDM was subsequently approved by cabinet on August 21st, 2019. The District Development Model (DDM) is an operational model for strengthening cooperative governance in the development of a capable and ethical developmental state. It encapsulates a strategy in which the three realms of government and state agencies collaborate in an impact-oriented manner, with increased levels of performance and accountability for coherent service delivery and development outcomes. The DDM, according to the President, will assist the government in addressing the triple concerns of poverty, unemployment, and inequality.

The "habit of working in silos" is a problem that has resulted in "lack of coherence in planning and implementation, making government program monitoring and oversight difficult." As a result, poor service delivery and development impact on the triple challenges of poverty, inequality, and employment have decreased. The President has emphasized the District Growth Model as a unique kind of social compacting that incorporates all important actors in every district and metro space to unleash development and economic potential, emphasizing that "it improves the state's capability where it has been most broken."

The DDM calls for all levels of government to collaborate on district and metropolitan planning, based on a detailed, technically driven consultative process within government and with communities and stakeholders, to produce a single strategically focused One Plan for each of the country's 44 districts and 8 metropolitan geographic spaces.

This is the Sarah Baartman District Development Plan, our district One Plan, which brings together the knowledge and technical efforts of all spheres of government to produce an overall strategy for growth and development of our district.

This One Plan presents a cohesive planning strategy with the overall Vision 2050 being:

"By 2050 the SB District will be a vibrant and productive district based on its participative, people-centred, developmental approach. A district steeped in agricultural wealth and opportunity, well renowned for its diverse and rich tourism industry, and a leading light in alternative and renewable energy creation. Our district will deliver efficient public services, educational opportunities and health support grounded in our commitment to ensure a truly democratic dispensation for all our people."

The vision is supported by a number of sub-visions to highlight the importance of the six key development goals being: demographic change and people development; economic positioning; spatial restructuring and environmental sustainability; infrastructure engineering; integrated service provisioning; and governance and finance. Each of these development goals has been attributed to specific strategies and also received a set of indicators or targets to which the district

can constantly aspire to achieve, and which will also create the opportunity to constantly measure our progress and success rate.

Our One Plan is firmly based on an examination of previous and present activities to promote developmental Local Government and Cooperative Governance, in which developmental change is shaped and owned at the local level in collaboration with communities, residents, and social actors. Local government performance is crucial in this sense, but it is insufficient without more unified governance and broader government coordination and performance. This One Plan aims to improve state capacity, institutional powers, and functions, including the ability to collaborate so that there is more cohesiveness and beneficial development impact.

The Sarah Baartman One Plan strives to realise the vision of “One District, One Plan, One Budget” through which all spheres of government have committed to make a difference in the growth and development of our vibrant region. This is a wonderful opportunity to present a well-integrated and strongly coordinated approach to the planning and implementation of the most important projects to ensure the economic growth and development of our region.

PURPOSE

The purpose of the Sarah Baartman District DDM One Plan is:

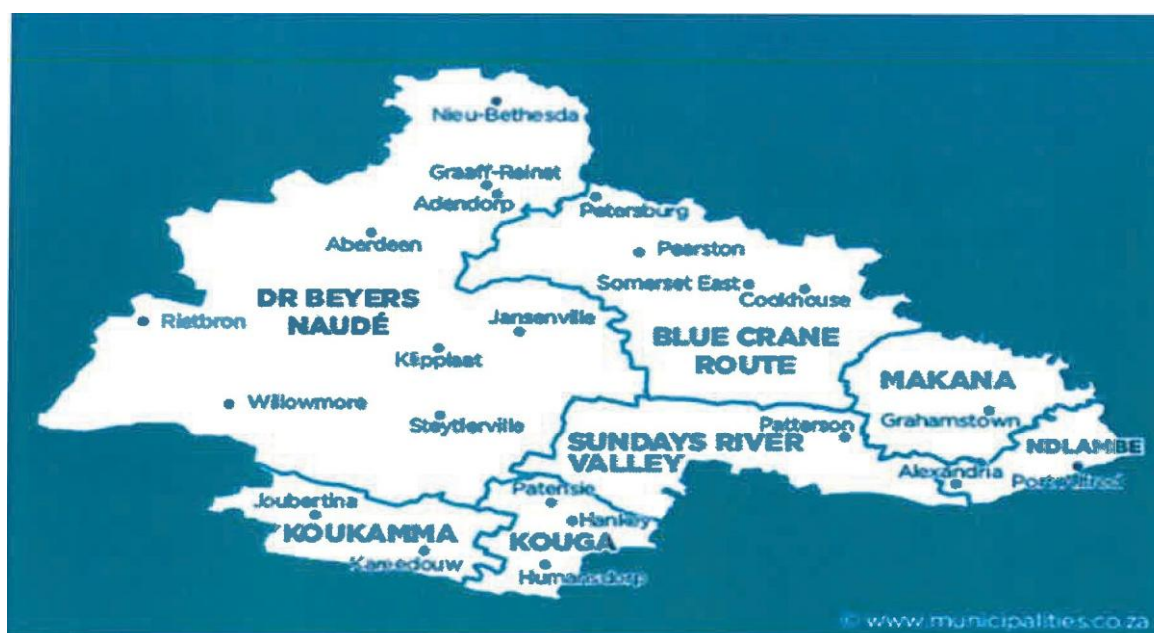
- i. To give effect to the **District Development Model (DDM)** approved by Cabinet as a practical method to improve service delivery and development impact in the Sarah Baartman District Municipality space through integrated planning, budgeting, and delivery by all three spheres of government working together with stakeholders and communities.
- ii. To localise and synergise the **National Development Plan (NDP)**, the Medium-Term Strategic Framework (MTSF), National Spatial Development Framework (NSDF), Integrated Urban Development Framework (IUDF) and key national and provincial sector policies/strategies/plans with socio-economic and spatial development logic of the Sarah Baartman District Municipality.
- iii. To express a **coherent and predictable government approach in relation to these key priorities** through a **Long-Term Strategic Framework (One Plan)** for growth and development of the Sarah Baartman District Municipality space that is co-produced by all three spheres of government together with stakeholders and communities.
- iv. To enable a programmatic Intergovernmental Relations approach in relation to Sarah Baartman District Municipality through implementation of the One Plan that will serve as an impact performance framework tracking the commitments and spending of national and provincial sector departments and the Sarah Baartman District Municipality according to the **shared vision** and desired future development of Sarah Baartman District Municipality and its people.
- v. To create an **environment** which is conducive for **investment**.
- vi. To stabilize **governance and financial management practices** in the Sarah Baartman District

GEOGRAPHICAL OF KOUKAMMA PROFILE

Koukamma Municipality forms part of the then Cacadu District Municipality currently known as the Sarah Baartman District Municipality (SBDM), situated in the Western side of the Eastern Cape with approximately 60 000 square kilometres. Koukamma Municipality is amongst the seven (7) municipalities that forms part of the Sarah Baartman District Municipality.

Koukamma Municipality is characterised by two distinct regions which can be classified as coastal belt and inland. The coastal belt boasts of tourism as its primary economic hub whilst the inland represents the agricultural sector as its primary hub. It is located in the north of Baviaans Mega Reserve (Kloof), west of Bitou Municipality, east of Kouga and south of Indian Ocean which all resemble the core elements of tourism and agriculture hubs of Koukamma Municipality. The area is approximately 3 598 square kilometers and the density is 12, 14 square kilometers.

MAP OF SARAH BAARTMAN DISTRICT MUNICIPALITY



Socio - Economic Profile

Koukamma is well-known for its agricultural production. Its weather conditions create and sustain a conducive environment for a variety of Agri- Business Enterprise. Koukamma Municipality's commodities range from dairy, ferns, protea and indigenous plants along the coastal belt including tree and marine harvesting. It also consists of massive and competitive fruit production and medicinal plants in the Langkloof area. In 2007, approximately 44% of commercial agriculture was projected for local economic growth which accounts for and contributed significantly on job creation. The coastal belt is rich in tourism with diverse production market such as accommodation, attraction sites with art and craft including indigenous history. Koukamma is known as a place for sparkling water with large traits of indigenous

forest and fynbos; with deep river that gorges cleft the plateau as they make way down to the sea, creating spectacular waterfalls and deep kloof.

Koukamma is huge in forestry and timber industry as that contributes to the domestic economy through job creation, capital investment and in global economy through export sales. Along its coastal belt, a fishery catchment zone exists adjacent to the stunning and classic golf estate which is also in close proximity to the tourism attraction site in Eerste Rivier.

MAP OF KOUKAMMA MUNICIPALITY



Demographic Profile

According to the Community Survey conducted in 2016, the population of Koukamma is approximately 46 000 and is comprised of all races in the country. The 2016 population figures of Community Survey were calculated from the geo- spatial data. The 2011 Census report indicated the population of Koukamma as estimated at 40,663; which then suggests that in five years -time, Koukamma had an influx or population growth of 5 337.

In relation to the Census statistics of 2011, Koukamma had 50.2% males and 49.8% females. Of those population estimates of 2011, blacks were estimated as 30.6%, coloureds - 59.8%, whites- 8.2%, Indians at 0.3% and other at 1.1%. The most spoken language is Afrikaans at 73.5%, followed by IsiXhosa at 19.9% and English at 2.5%. From ages 20 years and older, 10.3% had completed primary school education, 57.8%% secondary school education and 3.9% had some form of higher education.

KEY GOVERNMENT PRIORITIES TO BE IMPLEMENTED IN DISTRICT/ METRO AGAINST EACH OF THE SIX PILLARS

LIST OF GOVERNMENT PRIORITIES TO BE IMPLEMENTED IN DISTRICT/ METRO			
PILLAR NAME	NATIONAL/ PROVINCIAL MTSF PRIORITIES	EC PDP PRIORITIES	DISTRICT/ METRO PRIORITIES
PILLAR 1: DEMOGRAPHIC CHANGE AND PEOPLE DEVELOPMENT	Priority 3: Education, Skills and Health Priority 4: Consolidating the Social Wage through Reliable and Quality Basic Services Priority 6: Social Cohesion and Safer Communities	Goal (Impact Area) 4: Human Development • Increase access to Early childhood development. • Improved quality of primary and secondary education for improved educational outcomes. • Increase skills for development of the province. • Improved health profile and health outcomes in communities. • Improve the safety of the people in the Eastern Cape. • Promotion of Social Cohesion and moral regeneration. • Social Protection and Viable Communities.	• Improve Service Delivery • Socio-economic upliftment
PILLAR 2: ECONOMIC POSITIONING	Priority 2: Economic Transformation and Job Creation	Goal (Impact Area) 1: Innovative and Inclusive Growing Economy • Stronger industry and enterprise support. • Rapid development of high-potential economic sectors. • Spatially balanced economic development, urban development and small-town revitalization. • Digital transformation and development of the ICT sector.	• Job Creation • Local Economic Development

LIST OF GOVERNMENT PRIORITIES TO BE IMPLEMENTED IN DISTRICT/ METRO			
PILLAR NAME	NATIONAL/ PROVINCIAL MTSF PRIORITIES	EC PDP PRIORITIES	DISTRICT/ METRO PRIORITIES
		Goal (Impact Area) 3: Rural Development and an Innovative and High-Value Agriculture Sector • Sustainable community agriculture and diversified livelihoods. • Development of agricultural value chains. • Accelerate land reform and land rehabilitation programmes.	
PILLAR 3: SPATIAL RESTRUCTURING AND ENVIRONMENTAL SUSTAINABILITY	Priority 5: Spatial Integration, Human Settlements and Local Government	Goal (Impact Area) 2: An Enabling Infrastructure Network • Develop sustainable and integrated settlements. Goal (Impact Area) 5: Environmental Sustainability • Safeguarding ecosystems and existing natural resources. • Respond to climate change and green technology innovations. • Improvement of environmental governance.	Spatial integration

PILLAR 4: INFRASTRUCTURE ENGINEERING	Priority 2: Economic Transformation and Job Creation Priority 5: Spatial Integration, Human Settlements and Local Government	Goal (Impact Area) 2: An Enabling Infrastructure Network • Build resilient economic infrastructure that promotes economic activity. • Universal access to basic infrastructure. • Sustainable energy and electricity provision.	Basic Service Delivery and Infrastructure
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LIST OF GOVERNMENT PRIORITIES TO BE IMPLEMENTED IN DISTRICT/ METRO			
PILLAR NAME	NATIONAL/ PROVINCIAL MTSF PRIORITIES	EC PDP PRIORITIES	DISTRICT/ METRO PRIORITIES
		- Develop sustainable and integrated settlements. - Improve infrastructure planning, delivery, operations and maintenance.	
PILLAR 5: INTEGRATED SERVICE PROVISIONING	Priority 4: Consolidating the Social Wage through Reliable and Quality Basic Services	Goal (Impact Area) 2: An Enabling Infrastructure Network Universal access to basic infrastructure.	Basic Service Delivery and Infrastructure
PILLAR 6: GOVERNANCE AND FINANCE	Priority 1: A Capable, Ethical and Developmental State Priority 7: A Better Africa and World	Goal (Impact Area) 6: Capable Democratic Institutions - Building the Capability of the State to deliver. - Transformed, Integrated and Innovative Service Delivery. - Instilling a culture of good corporate governance. - Build multi-agency partnerships.	- Build Institutional Capacity & Financial Viability - Single window of co-ordination - Governance and Public Participation - Municipal Transformation and Organisational Development

CHAPTER 1

1. LEGISLATIVE FRAMEWORK

Regulatory Framework of the Integrated Development Plan

The Constitution of the Republic of South Africa, 1996 bestows instructive obligations to Local Government as defined in Section 154 which deals with its objects, namely:-

- To provide democratic and accountable government for local communities;
- To ensure the provision of services to communities in a sustainable manner;
- To promote social and economic development;
- To promote a safe and healthy environment; and
- To encourage the involvement of communities and community organisations in the matters of local government.

Likewise, the directive of Section 152(2) of the Constitution of the Republic of South Africa, 1996 dictates that a Municipality must strive, within its financial and administrative capacity, to achieve the objects of the Local Government. Section 153 of the Constitution of the Republic of South Africa, 1996 further instructs that a Municipality must structure and manage its administration and budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community including participating in national and provincial development programmes.

In terms of Section 23 of the Municipal Systems Act, 2000 as amended, the Municipal Planning must be developmentally oriented to attain the following objectives:-

Strives to attain the objects of Local Government;

Gives effect to the developmental duties of Local Government; and

Together with other Organs of State contribute to the progressive realisation of the fundamental rights

Similarly, Section 24 of the Municipal Systems Act, 2000 as amended, instructs Municipal Planning to take place within a framework of Cooperative Government which is hereunder defined:-

A planning undertaken by a Municipality must be aligned with, and complement, the development plans and strategies of other affected Municipalities and other organs of state so as to give effect to the principles of cooperative governance;

Municipalities must participate in national and provincial development programmes as required by law.

Section 25 of the Municipal Systems Act, 2000 as amended, instructs a Municipal Council, within a prescribed period after the start of its elected term, to adopt a single, inclusive and strategic plan for the development of a Municipality which must:-

Link, integrate and coordinate plans and take into account proposals for the development of a Municipality;

Align the resources and capacity of a Municipality with the implementation of the plan;

Form the policy framework and general basis on which annual budget must be based.

Section 26 of the Municipal Systems Act, 2000 as amended, deals with the core components of an IDP:-

Municipal Council's long-term vision with special emphasis on most critical development and internal transformation needs;

Assessment of existing level of development in the municipality which includes identification of communities without access to basic services.

Council development priorities and objectives including its local economic development and its internal transformation needs;
Council's development strategies which must be aligned with any national or provincial sector plans and planning requirements which are binding to a Municipality;
Spatial Development Framework which must include provision of basic guidelines for land use management;
Council's operational strategies and applicable disaster management plan;
A financial plan, which must include a budget projection for at least the next three years; and the key performance indicators and performance targets as determined in terms of Section 41.

In relation to Section 27 of the Municipal Systems Act, 2000 as amended, a District Municipality must consult a Local Municipality within its area of jurisdiction and therefore required to adopt a framework for an Integrated Development Plan for the whole area. Likewise, Section 27(2) of the Municipal Systems Act, 2000 as amended, binds both the District and a Local Municipality and further mandate them to at least to: -

Identify plans and planning requirements that bind on both the district and local municipalities;
Identify the matters to be included in an IDP of both the District and Local and also areas of alignment;
Specify the principles to be applied and coordinate the approach to be adopted; and
Determine procedures for consultation between District and Local during the Draft IDP.

In terms of Adoption Process, Section 28 of the Municipal Systems Act, 2000 as amended, directs a Municipal Council to adopt a process set out in writing to guide the planning, drafting, adoption and review of its IDP, and further mandates a Municipality to give notice to the local community of particulars of the process it intends to follow. With respect to annual review and amendment of an IDP, Section 34 of the Municipal Systems Act, 2000 as amended, obliges a Municipal Council to:-

Review of its Integrated Development Plan

Annually in accordance with its performance measurements as per Section 41;
To the extent that changing circumstances so demand; and
May amend its IDP in accordance with a prescribed process.

Section 21 of the Municipal Finance Management Act (MFMA), 2003, dictates that the Mayor of a Municipality must at least ten (10) months before the start of the budget year, table in the Municipal Council, a time schedule outlining the key deadlines for:-

The preparation, tabling and approval of the annual budget;
The annual review of the integrated development plan in terms of Section 34 of the Municipal Systems Act; and
The annual review of the budget related policies.

Equally, the Municipal Finance Management Act, 2003 requires that a Municipal Council align the budget processes with the integrated development plan, and further dictates that the review process be consistent with the medium-term revenue expenditure framework (MTREF) over a period of three financial years in tandem with the strategic objectives and priorities of a Municipality. In addition, the Municipal Finance Management Act, 2003 dictates that the expenditure commitment and the revenue streams must be taken into account when the review of the integrated development plan and budget processes of a Municipality is undertaken. In essence, the review of the Integrated Development Plan and Budget Process Review must be underpinned by the following aspects:-

International Environment (Millennium and Sustainable Developmental Goals)

National Context (National Development Plan, State of the Nation Address and Spatial Development Framework)
Provincial Framework (Provincial Growth and Development Plan and State of Province Address)
Local Government Perspective (Local Government Strategic Agenda, Local Government Turn-Around Strategy, Medium Term Strategic Framework and Back to Basics)
Sarah Baartman District Analysis (Sarah Baartman District Municipality IDP Framework)
Local Analysis (Situational Analysis of Koukamma Municipality and Key Strategic Performance Areas)
Medium-Term Revenue Expenditure Framework.

It is against this background and context that as Koukamma Municipality, we are required by the various pieces of legislation within the ambit of Local Government, to undertake the drafting of the five-year Integrated Development Plan which is aligned to the Budget Processes.

1. Organisational Structures of Integrated Development Plan

1.1 IDP Steering Committee

The IDP Steering Committee is comprised of the following members; -

- Municipal Manager
- All Directors
- All Managers
- All Coordinators

1.2 IDP and Budget Steering Committee

The IDP and Budget committee consists of the following members

- Mayor
- Chairperson of the finance portfolio committee
- Municipal Manager
- CFO and All Directors

1.3 IDP Representative Forum

The IDP Representative Forum is constituted of the following role players;-

- Mayor
- All Councillors
- IDP Steering Committee
- Ward Committees
- Community Development Workers
- Community Based Organisations (e.g. rate payers association, religious based organisations)
- Business Community
- Designated Groups (Local Youth Forum, Women Forum, People Living with Disabilities Forum)
- Sector Departments
- Sarah Baartman District Municipality

2. Classification of Structures and their roles and responsibilities

The tables below provide a summary of the structures or role players including their roles and responsibilities, however the process will be comprehensive, detailed and consultative to give meaning and value to the public participation processes and the legislative imperatives that inform and guide the review of the integrated development plan and budget planning.

Structures/Role Players	Roles and Responsibilities
(a) Municipal Council	Approves and adopts the integrated development plan and budget review process plan and is a supreme body and final arbiter in decision-making processes.
(b) Mayor	Politically drives and directs the budget and the integrated development plan review process and further ensures that organisational priorities inform the preparation of a budget. Chairs the IDP Steering Committee, the IDP Representative Forum and the Budget Steering Committee. Ensures adherence to the agreed timelines and delivery of the required outcomes.
(c) Municipal Manager	As an Accounting Officer, the Municipal Manager coordinates and drives the process of implementation of the review of the integrated development plan and budget processes. Chairs and oversee the work of the officials in implementing the decisions of the Municipal Council, Mayor, IDP Steering Committee, IDP Representative Forum and Budget Steering Committee. Liaise with Sector Departments and further ensures alignment, integration and coordination of the IDP and Budget with Sector Plans.
(d) IDP Steering Committee	To oversee and coordinate the planning processes and further provide leadership on consultative processes within the institution as well as between the internal and external bodies or sector departments. To assist with the identification of information gap and its impact to the said processes. To ensure that IDP is aligned to the Financial Plan including meeting the legislative prescripts and set outcomes.
(e) IDP and Budget Steering Committee	To identify revenue streams as sources of income and project against commitments and expenditure implications. To plan, coordinate and align budget resources to IDP strategic objectives, priorities and projects.

	To manage and implement the agreed IDP and Budget priorities in conformity with the provisions of the MFMA and other related or applicable pieces of the law or regulations.
(f) IDP Representative Forum	To enhance consultative and public engagement processes between the Koukamma Municipality and the external stakeholders. To promote local democracy and participation in the affairs of the Local Municipality and further improve the planning and budget processes with the local stakeholders and communities to ensure quality and speedy service delivery.
(g) Management	To ensure overall planning, integration, alignment, coordination, implementation and monitoring of the decisions of the Municipal Council, Mayor, IDP Steering Committee, IDP and Budget Steering Committee and IDP Representative Forum. To further provide technical and professional support services including streamlining of the planning processes.
(h) Secretariat Support Services	To provide secretariat support services by ensuring recording of the proceedings and minute taking, production and distribution of agenda, invitations, arrangement of meeting venues and other related activities.

2.1 Public Participation Methodology

In line with the promotion and enhancement of local democracy, Koukamma Municipality shall employ a methodology that embodies the founding values of the Constitution of the Republic of South Africa, 1996 which encapsulate the human rights culture and public participation processes. Of relevance and significance, Koukamma Municipality shall use the different fora that are created as platforms of engagement, such as the Mayoral Imbizo, IDP Steering Committee, IDP Representative Forum, Ward Committee or Community Meetings, Community Based Planning Sessions, Sector Department Engagements or Inter-Governmental Relations Forum, Public Seminars, Media Institutions and Platforms, to name but just a few.

2.2 IDP Representative Forum

IDP Representative Forum is a stakeholder engagement chaired by Mayor. This Forum represents the broader community. The main function of this forum is to advise and assist in the IDP process by providing information for review and gap identification. Composition of the Representative Forum is the Steering Committee, all Councillors, Ward Committees, Women, Disabled people, Youth, Religious Leaders, Businesspeople, Community Development Workers and other recognised stakeholders.

2.3 Mayoral Imbizo

Mayoral Imbizos are community engagements led by Mayor. This engagement assists communities to raise their challenges to the Mayor. It also assists in the development of the IDP.

2.4 Ward Committees

Koukamma Municipality consists of six (6) Wards, and each Ward has got ten (10) Ward Committees. The ward committee policy has been adopted and approved by council on the 14 July 2011. Ward committee meetings are held monthly. The municipality considers ward committees as one of the institutional bodies to fast track service delivery. They participate also in the IDP process.

2.5 Local Stakeholders

All wards in Koukamma established local stakeholders. Stakeholders are made up of various groups from the community e.g. religious groups, Youth, Women, Disabled, Rate-Payers Association and many others. They are recognized by municipality as a key stakeholder. Their task is to raise issues pertaining to the sectors they represent in our representative forums and in other community engagements.

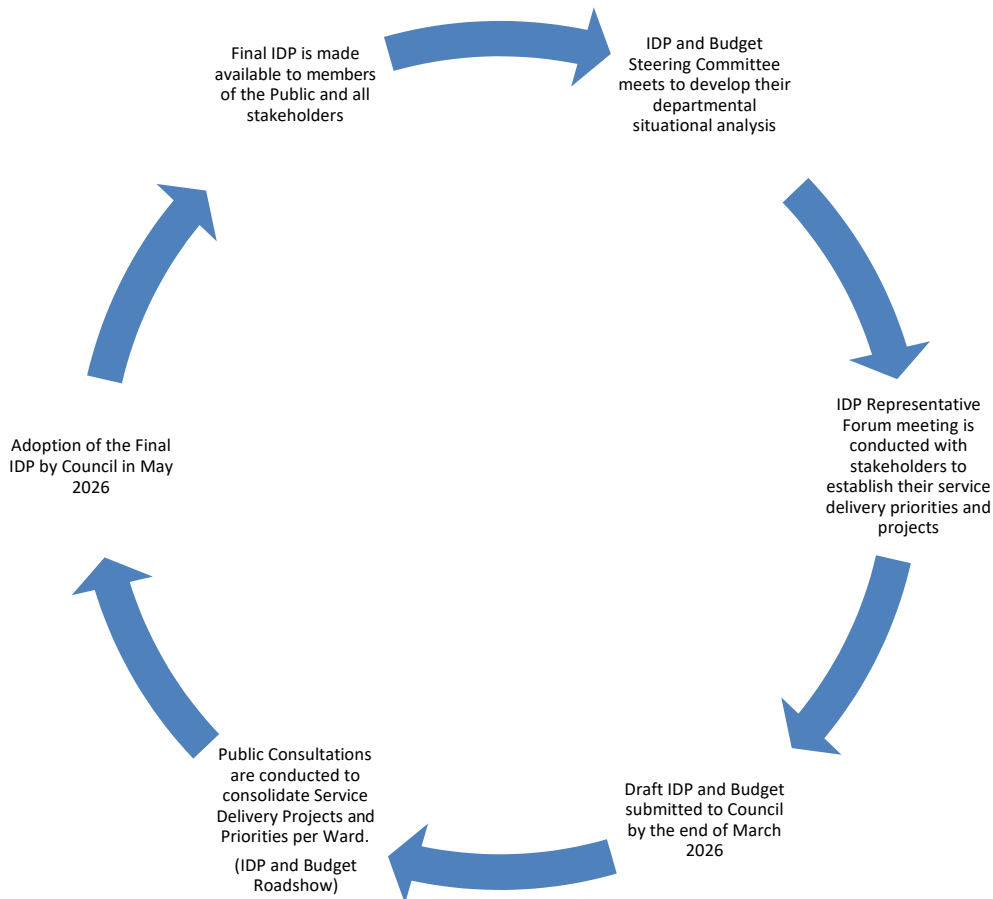
2.6 Intergovernmental Forum

Intergovernmental Relations Forum is the interaction between the Mayor and other Government Sector Departments. They share ideas and projects affecting the municipality. Their inputs become relevant in developing the IDP. They held quarterly meetings.

2.7 IDP and Budget Consultative Indabas

Given the legislative obligations bestowed upon Municipalities, Koukamma Municipality is not an exception to the rule and as such it has committed itself to perform the review of its integrated development plan in a manner that ensures budget linkages as dictated by the Municipal Finance Management Act including Medium-Term Revenue Expenditure Framework as useful tools or instruments to guide the baseline financial projections, in terms of capital and operational expenditure over a three year budget cycle. In ensuring the attainment of the outcomes of this process, a series of interventions are needed to promote prudent financial management practices and sound fiscal discipline, which will further inform the hard choices to be made in terms of the development priorities of Koukamma Municipality. This is premised within the context that Koukamma Municipality has a weak revenue base, and therefore its history of expenditure patterns warrants a careful examination to ensure strategic choices, better financial planning and management, appropriate application of service delivery options including the quality and speed of provision of basic services. It is against this background and context that Koukamma Municipality has consciously positioned itself to undertake a myriad of activities guided by the policy choices and fiscal obligations, when it reviews its budget plan and also making the difficult but not insurmountable choices or decisions to ensure compliance with Section 152(2) of the Constitution of the Republic of South Africa, 1996. In essence, this demands effective political oversight by the Municipal Council and its standing committees as well as better monitoring by the Mayor in relation to the submission of Section 71 reports to the Council and Provincial Treasury.

3. IDP Process Plan



3.1 IDP-Budget Schedule of Meetings

Action	Purpose	Responsibility	Date	Evidence
Consult Local Municipalities on Draft Framework Plan	Draft Framework Plan	IDP Planning Unit	03 July 2025	
4 th Quarter Performance Report and finalize Annual Performance Evaluation	Evaluate performance according to the Performance Agreement	MM and PMS Manager	30 Sept 2025	Evaluated Reports
Q4 review by Internal Audit Unit	Prepare of Annual Performance report for MPAC	MM, PMS Manager and Internal Audit Unit	31 July 2025	Reviewed reports
Tabling of IDP Framework Plan/Budget Schedule to Mayoral Committee	Mayoral Committee to note	SBDM Planning Unit/Council	06 August 2025	District Framework Adopted

Table IDP and Budget time schedule/ process plan and District Framework Plan to Council for adoption	Council Adoption Legal compliance	Municipal Manager, Mayor, Council, IDP official and CFO	29 August 2025	Council Resolution
Submit final 2024/25 annual performance report	Legal compliance	Municipal Manager, CFO, Sec 56 Managers	29 August 2025	Letter of acknowledgement by office of the AG
Submit 2024/25 Annual financial statements and performance report to the office of the Auditor-General	Legal Compliance to obtain Audit Opinion	Municipal Manager and CFO	29 August 2025	Email and postal Acknowledgement
Upload the IDP and Budget time schedule/process plan on the Municipal website, place on the noticeboards and advertise in a local newspaper	To notify of key dates and encourage participation in these processes.	Municipal Manager and IDP official	01 September 2025	Advertisements
Submit adopted process plans and council resolution to COGTA EC	Enable COGTA EC to monitor implementation of the process plan as legislated (s31 of MSA) and compile Provinces planning calendar.	Municipal Manager and IDP Official	01 September 2025	Email or formal letter
Consult with stakeholder on the IDP Review Process (REP Forum)	Consultation with Local Municipalities	Planning Unit/ Development Planner	11 September 2025	
Organogram Review	Legal Compliance to enable the IDP implementation	Municipal Manager, Directors, Council and Unions	18 September 2025	Attendance Register and organogram status

Convene the IDP and Budget steering committee Meeting	To present adopted process plan and discuss any environmental changes, report on project implementation progress, spending trends and challenges; present status quo on backlogs in preparation for the IDP Rep Forum Meetings	Mayor, Municipal Manager, CFO and Sec 56 Managers	02 October 2025	Report, Presentations, Minutes and Attendance Register
In collaboration with Council, develop&publicize community- based planning programme.	Make community aware of CBP sessions. Secure venues and arrange logistics for scheduled meetings	Office of the Mayor, Municipal Manager, IDP and Officer CFO	08 October 2025	CBP Programme
Q1 Performance Reporting	Evaluation of Sec 56 managers, lower levels if applicable and Institution PMS – Legal Compliance	MM and PMS Manager	17 October 2025	Evaluated Reports
Mayoral Imbizo	Community engagement	Mayor	13 - 17 October 2025	Attendance registers
Inter-Governmental Relations	Interaction between Mayor and Sector Departments	Mayor, Municipal Manager, IDP Official	23 October 2025	Minutes and Attendance Register
SBDM Consultation with Local Municipalities		Planning Unit/IDP Managers	17 October 2025	
Q1 review by internal Audit	Preparation of Quarterly performance report for MPAC	MM and PMS Manager and Internal Audit Unit	17 October 2025	Reviewed Reports
Situational Analysis steering committee vision, mission, strategies	Preparation of the IDP Rep Forum	Mayor, Municipal Manager and IDP Official	04 November 2025	Report

Review performance of MPAC and Adoption Council by	Moderate Performance evaluation reports in preparation for Council	MPAC and Council	07 November 2025	Moderated reports adopted by Council
Convene IDP Representative Forum meeting	Present adopted Process plan and project status and situational analysis of the area	Municipal Manager, Mayor and IDP Official	11 November 2025	Presentations, minutes and attendance register
Q2 Performance Reporting	Evaluation Sec 56 Managers, lower levels if applicable and institution PMS – Legal Compliance	Municipal Manager and PMS Manager	30 January 2026	Evaluated Reports
Q2 review by Internal Audit	Preparation of Annual performance report for MPAC	Municipal Manager and PMS Manager and Internal Audit Unit	17 January 2026	Reviewed Reports
Koukamma Stakeholder Meeting	Dissemination of information to stakeholders	Mayor, IDP Official	22 January 2026	Attendance Registers
Review of Performance by MPAC and Adoption by Council	Moderate performance evaluation reports in preparation for Council	MPAC and Council	24 January 2026	Moderated Reports adopted by Council
SBDM IDP/Budget Steering Committee meeting to consider first draft		IDP/Budget/PMS Steering Committee	06 January 2026	
Submission of Section 72 Performance Report	Legal Compliance	Municipal Manager, CFO and Mayor	25 January 2026	Council Minutes
Mid-Year budget engagement	Evaluation of the mid-year budget as adopted by the council by the Eastern Cape Provincial Treasury	Municipal Manager and Chief Financial Officer	21 February 2026	Agenda, Assessment report by Provincial Treasury

IDP steering committee meeting	Preparation for public engagement	MM, IDP official	05 February 2026	Attendance register, minutes
IDP Rep Forum Meeting	Public and sector departments engagement	Mayor, Municipal Manager, IDP Official	12 February 2026	Attendance Register
SBDM Consultation with stakeholders, Sector alignment (Rep Forum)		Planning Unit/Finance/IDP Task Team	19 February 2026	
Strategic and Planning Session		Mayor and Municipal Manager	26/27 February 2026	Presentations, attendance register, minutes
Submit 2023/24 Adjusted Operating and Capital Budget, draft IDP and Draft SDBIP to council for consideration	Adjustments Budget aligned to IDP	Office of the Mayor, Municipal Manager, IDP Officer and CFO	27 February 2026	Presentations, Minutes and Attendance Registers
SBDM IDP/Budget Steering Committee meeting		IDP Steering Committee meeting	24 February 2026	
Inter - Governmental Relations	Interaction between Mayor and Sector Departments	Mayor, Municipal Manager, IDP Official	05 March 2026	Minutes and Attendance Register
SBDM Tabling of Draft IDP to Council		Planning Unit	25 March 2026	
Table of Draft IDP and MTERF Budget	Council to Consider and adopt the draft IDP	Municipal Manager and CFO	27 March 2026	Adopted draft IDP and resolution
Table Draft SDBIP 2025/26 to Council		Municipal Manager, PMS	31 March 2026	Adopted Draft SDBIP and resolution
Submit adopted draft IDP to the MEC for local government	Pre-Assessment interaction	Municipal Manager and IDP officer	Within 10 days after adoption	Letter of acknowledgment

Upload the Council approved draft IDP and Budget on the municipal website and place a notice in the local newspaper for public inspection	Legal requirements to allow public to raise objections/comments on the adopted draft IDP and Budget	Municipal Manager, CFO and IDP Officer	Within 10 days of adoption	Advert
Forward draft operating and capital budget and draft IDP to National Treasury and Provincial Treasury and any prescribed National or Provincial organs of state and other municipalities affected by the budget	Legal compliance as a control measure between treasury and the LM	Municipal Manager and CFO	Within 10 days of adoption	Email and Tracking
Draft budget engagement	Evaluation of the draft budget as adopted by the council by the Eastern Cape Provincial Treasury	Municipal Manager and Chief Financial Officer	April 2026	Agenda, Assessment report by Provincial Treasury
Consultation with stakeholders (IDP Rep Forum)		Sarah Baartman District Municipality	02 April 2026	
Q3 Performance Reporting	Evaluation Sec 56 Managers, lower levels if applicable and institution PMS Legal Compliance	Municipal Manager and PMS Manager	17 April 2026	Evaluated Reports
Q3 review by Internal Audit	Preparation of Annual performance report for MPAC	Municipal Manager and PMS Manager and Internal Audit Unit	20 April 2026	Reviewed Reports
Review of Performance by MPAC	Moderate performance evaluation reports	MPAC and MM	24 April 2026	Moderated Reports adopted by Council

SBDM Stakeholder consultation IDP REP Forum		Planning Unit	19 May 2026	
Convene IDP and Budget steering committee – consider comments and finalize	Interrogate community comments and finalise SDBIP/IDP alignment and any other necessary amendments to the IDP and Budget	Municipal Manager and IDP Official and CFO	14 May 2026	Reports, presentations, minutes and attendance Registers
SBDM Council approves IDP and Budget		Council	27 May 2026	
Adopt the final IDP and MTREF Budget	Legal compliance. Council to consider and approve.	Municipal Manager, CFO and Council	29 May 2026	Adopted and Budget, Council resolution.
Table Final SDBIP 2026/27 to Council		Municipal Manager, PMS	30 May 2026	Adopted Final SDBIP and Council Resolution
Upload adopted final 2025/26 IDP and MTREF Budget on the Municipal website	Legal compliance and access to strategic documents	Municipal Manager and CFO	10 days after adoption	Website access
Submit approved and Budget to the MEC for local government	Legal Compliance	Municipal Manager	10 days after adoption	Formal letter

MEC Comments

The MEC comments on the 2024/25 IDP reflect challenges that need to be addressed. In this regard, the MEC comments were taken into account and incorporated in the course of generating the Integrated Development Plan of Koukamma Municipality especially looking at improvement of the following area: - Service Delivery and Infrastructure Planning, Good governance and Public Participation and Spatial Planning, Land, Human Settlements and Management. The following are the assessment results from 2022/23 to 2023/24

KPA's	RATINGS 2022/2023	RATINGS 2023/2024	RATINGS 2024/2025
Spatial Planning, land, Human Settlements and Management	Medium	Medium	Basic
Service Delivery & Infrastructure Planning	Medium	Medium	Basic
Financial Planning & Budgets	High	High	Basic
Local Economic Development	High	High	Basic
Good Governance and Public Participation	Medium	Medium	Medium
Overall Rating	High	High	Basic

KOUKAMMA LM – MEC COMMENTS REMEDIAL ACTIONS

MEC COMMENTS	RESPONSIBLE DIRECTORATE	REMEDIAL ACTION	TIME FRAME
The municipality must expedite the appointment of authorized officials to deal with Spatial /Spluma Implementation.	Technical Services	Appointed by Council on 31-08-2023.	Achieved
<i>The municipality must indicate control mechanisms in place to curb land invasion (e.g invasion policy, By-Laws</i>	Technical Services	Land Invasion policy is being drafted	In progress
<i>The municipality must reflect records of outstanding land claims that may hinder human settlements and socio-economic developments</i>	Technical Services	The meeting held with Minister Hlabisa to attend to the Clarkson Land Claim	Ongoing
The municipality must reflect the budget allocated for planned housing projects development.	Technical Services	Not a municipal function	Not Applicable
The municipality must develop an Air Quality Management plan (AQMP) as contemplated in Section 15(2) of the NEMA: Air Quality Act 39 of 2004	Technical Services	The Municipality is currently developing Air Quality Management Policy and by-laws which will inform the development of the Air Quality Management Plan	Not yet started
The municipality must develop Climate Change Response Strategy or activities that respond to climate change	Technical Services	Linked to the development of the Disaster Risk Management Plan. The Municipality will developed mitigation measures to deal with effects of globalwarming and climate change	Not yet started

MEC COMMENTS	RESPONSIBLE DIRECTORATE	REMEDIAL ACTION	TIME FRAME
The municipality must develop mechanisms to capacitate local communities on Natural Environmental issues	Technical Services	Waste management continuous education to prevent illegally dumped refuse from being washed to the water resources. To prevent illegally dumped refuse from fuelling uncontrolled fires that will threaten plantations, agriculture, and communities.	Ongoing
The municipality must reflect on existence of a functional environmental unit/ environmental official in place to implement environmental plans and programmes	Technical Services	The municipality to establish an environmental unit with its environmental officials that will ensure environmental plans and programmes are implemented.	Not yet started
The municipality needs to reflect on projects that address environmental challenges	Technical Services	Municipality to establish biodiversity and horticulture section within the municipality	Not yet started
The municipality must reflect on existence of a plan to address land degradation and revitalization	Technical Services	The plan will be developed within the framework of Disaster Risk Management	Not yet started
The municipality must indicate availability of environmental by-laws in place and which ones are being enforced	Technical Services	Development and environmental by-laws of tree planting and removal of invasion plants within the municipality	Draft done. Input needed by DFFE then needs to be adopted by Council.
The municipality must reflect National and Provincial Initiatives which are environmental related challenges	Technical Services	No challenges as of yet as the Municipality through Intergovernmental Framework is co-operating with all spheres of government	Not Applicable

MEC COMMENTS	RESPONSIBLE DIRECTORATE	REMEDIAL ACTION	TIME FRAME
The municipality must develop Rural Roads Asset Management (RRAMS)	Technical Services	All municipal roads will be captured in the fixed asset register for accounting purposes.	Work in progress
The municipality must budget for roads maintenance	Technical Services	The Municipality has a budget for roads and maintenance	Done
The Municipality must develop a Trade Effluent Policy	Technical Services	Koukamma has received assistance from the department of water and sanitation to develop a comprehensive water services policy. Policy to be adopted by council.	Ongoing
The municipality must put in place emergency procurement measures as stipulated in the Disaster Management Plan	Disaster	All disaster procurement related activities are handled in term of regulation 36 of the Municipal Supply Chain Regulation of 2005	Achieved
The municipality must develop and adopt disaster management by-laws.	Disaster	Still to be developed	Not done
The municipality need to develop electricity backlogs	Technical Services	There is currently no electricity backlogs	Ongoing
The municipality must develop 3YCP inclusive of electricity planning provision with regard the infrastructure reticulation or bulk infrastructure for electricity?	Technical Services	In place, DMRE improved 2x electrification projects and 1x bulk infrastructure project to a value of R6.4 mil. This information is included in the Municipality's service delivery and implementation plan (SDBIP).	N/A
The Municipality must indicate alternative sources of renewable energy	Technical Services	In Progress: Pilot project introduced at the Main Municipal offices. EEDSM Funding obtained from DMRE for 2024/25 FY, to a value of R4mil.	N/A
The municipality must provide a summary of water planning and current	Technical Services	On-going: WSDP approved with projects being	To be updated annually

requirements per sector as per WSDP (Housing, Agriculture, Mining & Tourism)		implemented. Bulk services are continuously provided which cater for current and future demand. See comments under section 6.2.4 of the IDP	
<i>The municipality must indicate challenges facing in implementing its function on water and sanitation</i>	Technical Services	Lack of financial capacity to implement water & sanitation services maintenance is a huge challenge	Ongoing

MEC COMMENTS	RESPONSIBLE DIRECTORATE	REMEDIAL ACTION	TIME FRAME
The municipality must reflect on promulgated policies & by-laws for gazetting	B.T.O	The Municipality is in the process of reviewing by-laws and the policies are on the draft	30 June 2024
The municipality must indicate plans to service its creditors in accordance with terms of financial norms and standards	B.T.O	The Municipality is implementing a developed revenue enhancement and debt collection strategy to have sufficient cash flow to services creditors within 30 days. This is due to cash flow problems.	On going basis
The municipality must reflect evidence on promulgation of the notice in terms of section 49 for public inspection of the valuation roll	B.T.O	Section 49 notices have been promulgated in the government gazette. Supplementary Valuation (SV 02) Notice no. 5047 dated 12 February 2024	When needed
The municipality must provide the Financial Plan	B.T.O	The Municipality will provide budget that has	30 April 2024

and Budget which makes provision for the cost of providing Free Basic Services to registered Indigents		provisions for free basic services	
The municipality must provide the cost of free basic services (indigents) to the municipality in the last two years indicated	B.T.O	The Municipality will provide cost of free basic services for the last two years	30 April 2024
The municipality to indicate the comparative and competitive advantages of the locality	LED	The Municipality has economic development potential, especially in the areas of tourism, agriculture and oceans economy	Ongoing
The municipality must highlight mechanisms for business expansion and retention for existing businesses and attraction of further investment	LED	LED strategy has indicated existing potential of areas in which further investment can be attracted	Ongoing
The municipality must indicate set clear targets for enterprise development support e.g. SMME and Cooperatives	LED	It is in the implementation plan of the LED strategy	Ongoing
The municipality must reflect on the availability of policies to promote economic development e.g. Informal Trading Policy etc	LED	Municipal bylaws, NDP and national tourism strategy	Ongoing

MEC COMMENTS	RESPONSIBLE DIRECTORATE	REMEDIAL ACTION	TIME FRAME
The municipality must reflect the implementation of the Integrated Service delivery Model (ISDM)	Technical Services	The Municipality will ensure that its capital infrastructure plan is integrated to the District Municipality	30 June 2025
The municipality must indicate available mechanisms to promote stakeholder mobilization & engagements	Office of the Speaker	Stakeholder register developed and has been implemented as part of integrated	Ongoing

		development plan	
The municipality must reflect on programmes that showcase in respect of inter-municipal planning to be indicated	Manager Planning	All Municipal plan programmes will be integrated to Provincial and National programmes	Ongoing
The municipality must provide indication of availability of a Legal Management System (litigation register)	Director Corporate Services	No litigation register in place	Still to be developed
The municipality must reflect the Audit Opinion trends for the past two years	BTO	Implementation of the Audit Improvement Plan	Ongoing
The municipality must reflect the availability an adopted Audit Action Plan to deal with issues raised by the AG	BTO	Implementation of the Audit Improvement Plan	Ongoing

CHAPTER TWO

PLANNING CONTEXT

2.1 Background

A Developmental Local Government is an evolving concept which is influenced by a range of factors in the global environment, regional space and national landscape and it can be construed as a social construct which has a potential to influence: -

Infrastructure development and investment

Socio-economic growth and development

Improvement of living conditions

It is critical to benchmark the performance and impact of a Developmental Local Government since 2000 to date, in terms of key strategic areas of focus as outlined in the international, regional and domestic arena. Equally, it is prudent to appreciate the gaps over the years and what challenges it continues to present including strategic interventions required to address them to ensure achievement of sustainable urban and rural livelihoods. It is against this background that a scientific analysis is undertaken to ascertain the performance and impact of a Developmental Local Government and also to define a long-term strategic vision as a roadmap with strategic outcomes. A high-level analysis is shared as a response to highlight the performance and impact of a Developmental Local Government over the years and what should define its future strategic agenda for the next fifteen years to come.

2.2 Sustainable Development Goals (SDGs)

Eradicate extreme poverty and hunger

Achieve universal primary education

Promote gender equality and empower women

Reduce child mortality

Improve maternal health

Combat HIV /AIDS, malaria and other diseases

Ensure environmental sustainability

Develop a global partnership for development

2.3 Resetting the International Agenda (Sustainable Developmental Goals)

The review of the implementation and performance of the Millennium Developmental Goals 2015 vision was undertaken by the international community to ascertain scientific, objective and subjective realities of its successes, failures and challenges. As a consequence, a resetting of the international agenda was born, the 2030 Agenda for the Sustainable Development which comprises of 17 Goals which represent progress, consolidation, unfinished work of MDGs, new challenges and opportunities. The overall objective of 2030 Agenda is for the international community to embrace a set of universally applicable goals that balances three dimensions of sustainable development in terms of environment, socio and economic responses. In essence, the 17 sustainable development goals are:-

Goal One – End poverty in all its forms everywhere

Goal Two – End hunger, achieve food security and improved nutrition and promote sustainable agriculture

Goal Three – Ensure healthy lives and promote well-being for all at all ages

Goal Four – Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Goal Five – Achieve gender equality and empower all women and girls

Goal Six – Ensure availability and sustainable management of water and sanitation for all

Goal Seven – Ensure access to affordable, reliable, sustainable and modern energy for all

Goal Eight – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Goal Nine – Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Goal Ten – Reduce inequality within and among countries

Goal Eleven – Make cities and human settlements inclusive, safe, resilient and sustainable

Goal Twelve – Ensure sustainable consumption and production patterns

Goal Thirteen – Take urgent action to combat climate change and its impact

Goal Fourteen – Conserve and sustainably use the oceans, seas, and marine resources for sustainable development

Goal Fifteen – Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

Goal Sixteen – Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Goal Seventeen – Strengthen the means of implementation and revitalize the global partnership for sustainable development

The Sustainable Development Goals represent an agenda of unprecedented scope and significance and are applicable to all countries appreciative of different national realities, capacities and levels of development and anchored on critical elements of people, planet, prosperity, peace and partnership.

2.4 ALIGNMENT OF KOUKAMMA MUNICIPALITY PRIORITIES TO NATIONAL AND PROVINCIAL DIRECTIVES AND FRAMEWORKS:

National Development Plan (NDP); Medium Term Strategic Framework (MTSF); Provincial Development Plan (Vision 2030), Provincial Strategic Priorities and Local Government Strategic Agenda

The National Development Plan goal is to reduce poverty, inequality and unemployment by 2030. The MTSF priorities which are regarded as Government's five-year implementation phase of the NDP are informed by the NDP.

The NDP intervention areas are:

Economy and Employment

Economic Infrastructure

Environmental Sustainability and Resilience

Improving Education Training and Innovation

Health Promotion

Inclusive Rural Economy

Human Settlements and Spatial Transformation

Social Protection

The National Development informs the fourteen (14) Medium Term Strategic Framework priorities and is regarded as the five-year implementation plan of the NDP.

Provincial Development Plan – Vision 2030

The PDP principles in a nutshell include Social Economic and Spatial Justice; Gender Equality; Intergovernmental Equity; Citizen's participation; promotes ethical, integrated multi-agent action; Public good; Respects evidence and critical deliberations and takes accountability seriously.

The strategic goals of the Provincial Development Plan (Vision 2030) are further anchored on the four catalytic flagships that cut across a range of sectors and industries to give meaning to the overall objectives of 2030 vision. In essence, these catalytic flagships are:-

Ilima Labantu

It is an agricultural development initiative that aims to revive the rural economy using the endowed resources to address food security, expand its capacity to provide jobs, raise income levels and trigger development in the different but related industries and sectors. It is based on three intervention areas, research and development, education and training and government responses in collaboration with other role players.

Ematholeni (Children First)

It aims to give all children a quality start to development and learning, providing a solid foundation for a future of equal opportunity. It begins from the level of early childhood development (ECD) and builds to the foundation and intermediate phases of primary schooling.

Infrastructure

Its primary focus is the provision and maintenance of infrastructure for spatially equitable social and economic development. It includes social infrastructure (human settlements, public institutions) and economic infrastructure (irrigation systems, factories, production technology, equipment and systems, as well as information and communication technology).

Building Human and Institutional Capabilities for Local Development Action

It aims to build human and institutional capabilities for inclusive and meaningful local development action. It includes building and consolidating a capable state with strong local government and sub-entities; accountable sub-regional agents of national and provincial departments; skilled leaders and functionaries of non-governmental organisations and citizen associations; and capable and responsible citizens.

The Eastern Cape Province, guided by the NDP has developed its own long-term vision, a Provincial Development Plan. The PDP is aligned to the seven Provincial Strategic Priorities which are:

- Transforming the economy to create jobs
- Rural development and food security
- Quality education
- Better healthcare for all
- Fighting crime and corruption
- Integrated human settlements and building cohesive communities
- Strengthening the developmental state and good governance

The strategic priorities are aligned to the National Government's Medium Term Strategic Framework (2014 – 2019).

Koukamma municipality identified development priority areas, in line with aligning IDP and Budget for MSCOA reporting and in response to the call to Premiers and Mayors to be visible and active champions of the National Development Plan with their offices being the catalytic agencies to drive implementation at Provincial and Municipal level. Furthermore, the five-year IDP is guided by the NDP, PDP, MTSF and Provincial Strategic Priorities.

Koukamma municipality development priorities are:

- Basic Service Delivery and Infrastructure Development
- Financial Viability and Management
- Institutional Transformation and Organizational Development
- Good governance and Public Participation
- Local Economic Development

2.5 INTEGRATED DEVELOPMENT PLAN LINKAGES TO THE SPATIAL PLANNING AND LAND USE MANAGEMENT TOOLS

One of the key and prudent approaches in realising the objectives of a Developmental Local Government is to align its Integrated Development Plan (IDP) to the following important documents:-

Spatial Planning and Land Use Management Act (SPLUMA)

National Spatial Development Framework (NSDF)

Provincial Spatial Development Framework

Adopted Municipal Spatial Development Framework

Adopted Municipal Spatial Planning and Land Use Management By-Law

Important objects of these planning instruments in generating a credible, practical and realisable Integrated Development Plan are summed as follows:-

Provide for a uniform, effective and comprehensive system of spatial planning and land use management for the Republic.

Ensure that the system of spatial planning and land use management promotes social and economic inclusion.

Provide for development principles and norms and standards.

Provide for the sustainable and efficient use of land.

Provide for cooperative government and intergovernmental relations amongst the national, provincial and local spheres of government; and

Redress the imbalances of the past and to ensure that there is equity in the application of spatial development planning and land use management systems.

Central is the ability of the Local Municipality to appreciate its spatial outlook and potential for purposes of integrated, coordinated and inclusive planning based on major developmental nodes which are distinct but related to ensure and enhance greater impact to better the urban and rural livelihoods of its people. Table of NDP, Provincial Vision 2030, District priorities, Local Municipality Priorities

2.6 STATE OF THE NATION ADDRESS BY THE PRESIDENT HIGHLIGHTS OF THE STATE OF NATION ADDRESS

We will introduce a graduate recruitment scheme so that we may attract the best and the brightest into the public service. A capable state must start where people live and work.

In many cities and towns across the country, roads are not maintained, water and electricity supply is often disrupted, refuse is not collected and sewage runs in the streets.

In part this has happened because many municipalities lack the technical skills and resources required to meet people's needs.

Starting this year, we will work with our municipalities to establish professionally managed, ring-fenced utilities for water and electricity services to ensure that there is adequate investment and maintenance.

We will review the funding model for municipalities as many of them do not have a viable and sustainable revenue base. We will continue to work with traditional leaders in the implementation of local development programmes. We will expand our support to municipalities that require assistance, drawing on the lessons of the Presidential eThekweni Working Group.

We want a nation with a thriving economy that benefits all.

To create this virtuous cycle of investment, growth and jobs, we must lift economic growth to above three percent.

To achieve higher levels of economic growth we are undertaking massive investment in new infrastructure while upgrading and maintaining the infrastructure we have. We are developing innovative ways of funding infrastructure. This includes revised regulations for public private

partnerships, which will unlock private sector expertise and funds. Government will spend more than R940 billion on infrastructure over the next three years. This includes R375 billion in spending by state owned companies.

This funding will revitalise our roads and bridges, build dams and waterways, modernise our ports and airports and power our economy. Through the Infrastructure Fund, twelve blended finance projects worth nearly R38 billion have been approved in the last year. These are projects in water and sanitation, student accommodation, transport, health and energy.

Construction of the Mtentu Bridge construction continues. This bridge will rise above the river between Port Edward and Lusikisiki, and will become the tallest bridge in Africa. Our immediate focus is to enable Eskom, Transnet and other state-owned enterprises that are vital to our economy to function optimally. We now need to put the risk of load shedding behind us once and for all by completing the reform of our energy system to ensure long-term energy security.

The Electricity Regulation Amendment Act, which came into effect on the 1st of January, marks the beginning of a new era.

As we reform our energy system, we are continuing to build successful multilateral partnerships in the global effort to halt the devastating impact of climate change

We released a Network Statement in December 2024 which, for the first time, will enable private rail operators to access the freight rail system

Open access to the rail network will allow train operating companies to increase the volume of goods transported by rail, while our network infrastructure remains state owned.

This will ensure that South African minerals, vehicles and agricultural produce reach international markets, securing jobs and earning much needed revenue for our fiscus.

Many people in our cities, towns and villages are experiencing more and more frequent water shortages as a result of failing water infrastructure. It is impossible to live without water and it is impossible for the economy to grow without water.

We are therefore taking a series of decisive actions to resolve the water crisis, to enable our people to get water where they live, whether in townships or rural areas. We are investing heavily in expanding our water resources. To date, the Infrastructure Fund has secured R23 billion for seven large water infrastructure projects.

The success of the Presidential Employment Stimulus shows how public employment programmes can create meaningful work that generates a wider benefit and contributes to sustainable employment. The employment stimulus has created almost 2.2 million work and livelihood opportunities through innovative models that provide high-quality work to participants. The Social Employment Fund has created over 80,000 jobs this year. It has supported more than 12,000 participants to enter entrepreneurial activities.

During the past year, young people secured 235,000 work opportunities through the National Pathway Management Network, which is underpinned by the SAYouth.mobi platform. We now need to build on these innovative programmes to create jobs for youth at even greater scale. To create jobs, we must leverage our unique strengths and our unrealised potential to build the

industries of the future – green manufacturing, renewable energy, electric vehicles and the digital economy.

We are harnessing the sun and the wind to make our country a leader in renewable energy and green manufacturing. The services sector is now the largest part of our economy, ranging from financial services to retail, hospitality, tourism and the burgeoning creative industry. To protect the gains that we have made since 1994 in advancing children's rights, we will soon adopt the National Strategy to Accelerate Action for Children, which focuses on ten key priorities including poverty reduction, child protection and addressing malnutrition.

This year, the Minister of Basic Education will introduce national policy, norms and standards and regulations to empower all partners in basic education to support the implementation of the Act.

To ensure that the economy has the skills it needs, we are increasing the production of artisans through TVET colleges. We are implementing Phase 1 of the comprehensive student funding model for higher education to address the needs of the "missing middle".

To tackle inequality, we need to undo apartheid spatial planning, which has scarred our cities and forced many people to live far from areas of work and opportunity. We have delivered millions of housing opportunities since 1994, providing safety and dignity to poor households. Yet the practice of building housing developments on the periphery of urban centres has perpetuated inequality and urban sprawl.

Going forward, we are going to build more housing in our city centres and closer to work and business opportunities. We will clear the backlog of title deeds for subsidised housing, turning homes into household assets

STATE OF THE PROVINCE ADDRESS BY THE PREMIER

Our initiatives to drive economic growth to the desired levels include, redirecting equitable share allocations to productive economic activities, prioritizing the frontiers of growth, namely: agriculture, manufacturing, oceans economy, digital economy and tourism.

Working together with our social partners, we grew the number of employed people in the Eastern Cape to one million four-hundred and fifty thousand in 2024. We aim to increase this number to 2,4 million by 2030.

We welcome the announcement made by the President that national government will set up a Transformation Fund worth R20 billion to benefit black owned businesses. The Eastern Cape Development Corporation will assist Eastern Cape based businesses to tap into this fund. Agriculture remains our niche growth frontier to accelerate economic growth, employment and food security. During this term our focus will be on massive primary production, agro-processing, beneficiation and developing value added products.

We will increase the export of our locally produced high-value commodities such as citrus, deciduous fruits, red meat, livestock, animal fibre, hemp and cannabis to unlock thousands of jobs in our communities. We are currently supporting black-owned citrus and deciduous

farms to increase their production and yields to 40 000 and 45 000 tons per season, respectively.

We are partnering with Infrastructure South Africa and the World Bank Group towards the development of 10 irrigation schemes covering 10 000 hectares in Amathole, Chris Hani and OR Tambo Districts.

The assenting of the Land Expropriation Act is a significant milestone in our country, which will ensure that land is used for our developmental needs.

National Government also embarked on a process of transferring farms to the current lessees in a quest to issue title deeds to these historically disadvantaged farmers. To date, 33 farms have been approved for transfer encompassing 19 843 hectares

Honourable Members, another growth frontier we are focusing on is manufacturing which is anchored on the automotive sector. In 2024 alone, we secured an investment worth R11.4 billion from a private investor who committed to establish 29 new off-grid electric vehicles charging stations in the next 5 years plan designed to ensure sustainable empowerment of autobody repairers, which will also lead to improved service delivery through the government fleet.

At the Opening of the 7th Legislature, we highlighted the digital economy as another growth frontier. We note that 65% of the Eastern Cape households have access to the internet coverage compared to the 25% in 1995. Working together with our partners we continue to enable internet connectivity. We do this through the provision of ICT infrastructure and e- government systems.

Tourism is a growth frontier we have not fully optimized. We are addressing binding constraints such as roads and air transport infrastructure to boost our tourism sector.

We are happy to announce that the Airports Company South Africa will be spending an estimated R213 million in the next 3 years to improve access runway at the King Phalo Airport in East London.

We are harnessing the potential of oil and gas resources for the benefit of our province. We have an estimated offshore bounty exceeding 200 trillion cubic feet of prospective Shale Gas in the Karoo which is poised to unlock significant economic opportunities. We are supporting this groundbreaking research covering the Sarah Baartman, Amathole and Chris Hani Districts as led by Petroleum Agency South Africa, after the gazetting by the Department of Minerals and Petroleum Resources.

Our preliminary research findings indicate that the Eastern Cape has a resource base that can generate 3000MW of Gas-to-Power to energy to the national grid. Let us embrace these opportunities with both innovation and responsibility, transforming our province into a key player in the national and regional energy landscape.

Energy security is fundamental to unlocking the potential of the Eastern Cape's economy and uplifting the lives of our citizens. We are committed to seeing the Ngqura Liquid Bulk Programme come to fruition. While we encountered challenges and delays, we are working tirelessly to achieve the delivery of these investments

Another key economic enabler is the road network. As we committed in the Eastern Cape Infrastructure Plan, our road construction programme is meconnecting the strategic economic Corridors of our Province which are the N2, N6, N9, and N10, whilst upgrading other key routes to enable access to economic centres and services for our people. The Eastern Cape is a construction site.

Working with SANRAL we are making a total investment of R50 billion for more road infrastructure projects in the next five years. This investment will build road infrastructure in key routes such as R61, R72, R58, R75 and R410.

Rural roads are also an enabler for social and economic development. We know they are a challenge when it is rainy season, and we are investing R4.5 billion for upgrading, maintenance and repairs of our roads.

In our province, 95% of households have access to electricity. Overall, we connected 16 446 households in this financial year alone, thus improving the quality of life for our people. In the 2025/26 financial year, government will make a further investment of R430 million for the electrification of 8 981 households throughout the province.

Having said that, the Seventh Administration will increase the number of households with access to piped water from 80% to 90% by 2030. To fulfil this commitment a Municipal Infrastructure Grant totaling R3.5 billion will be directly allocated to municipalities for water reticulation. The Freedom Charter states that “the doors of learning and culture shall be opened to all”. We have ensured equitable access to education through implementing transformation programmes such as no fee schools, school nutrition and scholar transport.

Considering the challenges of shortage of spaces for first year students in our universities, we encourage students to also pursue their studies at TVET Colleges. TVET colleges offer an excellent opportunity for those passionate about technical skills and innovation, through numerous streams.

Madam Speaker, the Freedom Charter also states that “a preventive health scheme shall be run by the state”. Our healthcare programme has seen a significant improvement in the provision of access to primary health care, with 490 primary health care centres meeting the set norms and standards for the Ideal Clinic status, in preparation for the implementation of the National Health Insurance Act. This legislation is critical for the transformation of the health care system.

Our HIV/AIDS response shows significant strides towards ensuring that by 2030, 95 % of people who are HIV positive know their status, 95% of those who have tested positive are on treatment and 95 % of those that are on treatment have their viral load suppressed.

The major contributing factor to food insecurity and malnutrition is the high cost of basic foodstuffs. We are implementing a green revolution under the theme: One household, one garden to encourage every household and community to produce food in every available piece of land. There is evidence that our support to local government is yielding results. Out of 39 municipalities in our province, 20 are in the unqualified audit outcome category. But more importantly, the expenditure on the Municipal Infrastructure Grant improved from 39% in 2022/23 to 61% by 2023/24 financial year end. This bodes well for provision of services to our communities.

2.8 ALIGNMENT OF INTEGRATED DEVELOPMENT PLAN TO THE SARAH BAARTMAN IDP DISTRICT FRAMEWORK

In terms of legislative provision as per the Municipal Systems Act, 2000, the District Municipality is required to develop a framework plan after consultation with the Local Municipalities in its area. Such a framework plan binds both the District and Local Municipalities within its area of jurisdiction and must address the following aspects: -

- Identify the plans and planning requirements binding in terms of National and Provincial legislation on the District and Local Municipalities or any specific Municipality.
- Identify the matters to be included in the Integrated Development Plans of the District and Local Municipalities that require alignment.

- Specify the principles to be applied and co-ordinate the approach to be adopted in terms of those matters and
- Determine procedures: -
 - ✓ For consultation between the District and Local Municipalities during the process of drafting their respective Integrated Development Plans and
 - ✓ To effect the essential amendments to the framework
- Critical is that such a process plan must be adopted by Council of the District in line with Section 28 of the Municipal Systems Act, 2000

2.9 INTEGRATED DEVELOPMENT PLAN

The primary thrust of the Integrated Development Plan is in line with 2030 vision of the SDGs, 2030 vision of NDP, SPLUMA, 2030 vision of the PGDP including Sarah Baartman District IDP Framework. It is further grounded on the founding values of the Constitution of the Republic of South Africa and the Bill of Rights with great emphasis on: -

- Civil Rights
- Political Rights
- Economic Rights
- Social Rights and
- Cultural Rights

It is also premised in the context of Corporative Governance in line with Chapter 3 of the Constitution which deals with relationships between Organs of Government in the three (03) different spheres. In essence, the letter and the spirit of Inter-Governmental Relations find expression in the framework, methodology and text of the Integrated Development Plan. It is against this backdrop that the generation of Integrated Development Plan must be a product of inclusive planning and consultation of all role players: -

- Koukamma Municipality and Sarah Baartman District Municipality
- Sector Departments,
- Non-Governmental Organizations, Civil Society Formations, Business Community
- Members of the Ward Committees and the Public

Of importance in the generation of the Integrated Development Plan is the founding mandate of a Developmental Local Government as espoused by Section 152 (1) of Chapter Seven (07) of the Constitution of South Africa. It defines the strategic agenda of a Developmental Local Government as:-

- To provide democratic and accountable government for local communities
- To ensure the provision of services to communities in a sustainable manner
- To promote social and economic development
- To promote a safe and healthy environment, and
- To encourage the involvement of communities and community organizations in the matters of Local Government

The Integrated Development Plan is further located within the context of Section 152(2) of the Municipal Systems Act which instructs a Municipality: -

- Must strive within its financial and administrative capacity to achieve the set objectives in Section 152(1) of the same Act.

It is imperative to infuse Section 153 of the Municipal Systems Act which deals with the duties of a Developmental Local Government as it directs a Municipality to: -

- Structure and manage its administration, budgeting and planning processes to give priority to the basic needs of the community, and to promote social and economic development of the community, and
- Participate in the national and provincial development programmes.

- Consistent with the letter and the spirit of the Constitution of South Africa in terms of Section 154, the IDP of Koukamma Municipality is anchored on the text of cooperative governance that enjoins National and Provincial Governments to: -
- Work together to support and strengthen the capacity of Municipalities to manage their own affairs, to exercise their powers and to perform their functions
- Ensure that Organized Local Government, Municipalities and other interested persons are offered an opportunity to make representation in respect of Draft Legislation

In terms of Section 156 of the Municipal Systems Act, that deals with the Powers and Functions, assigns an executive authority to a Municipality in respect of and a right to administer: -

- Local Government matters listed in Part B of Schedule 4 and Part B of Schedule 5
- Any other matter assigned to it by National or Provincial Legislation

CHAPTER THREE

SOCIO -ECONOMIC ANALYSIS

3.1 CONTEXT

The socio-economic impact assessment serves as a powerful tool to understand how development projects affect the social fabric and economic vitality of communities. It combines hard data with community voices, recognising that numbers alone can't fully capture the lived experiences of residents. By examining shifts in employment, housing, demographics, and public services, and listening to how people feel about these changes, the assessment helps uncover both opportunities and potential risks—especially in terms of social equity and community well-being.

The 2022 Census was a landmark moment for South Africa, being the first conducted entirely through digital methods. This innovation not only streamlined data collection but also increased the reach and accuracy of responses. By providing a clearer picture of the country's demographic and economic realities, the census equips decision-makers with the insights needed to shape inclusive policies and foster a society where growth is shared and development is sustainable.

3.1.1. Demography

Demographics, or the characteristics of a population, encompass the analysis of population size, structure, and distribution within a given area. This includes examining the internal variation of demographic variables, inter-household dynamics, and shifts over time.

This section presents a comprehensive overview of the demographic profile of the Koukamma Local Municipality, extending to its neighbouring regions—namely the Sarah Baartman District Municipality, the Eastern Cape Province, and South Africa at large.

3.1.2. Total Population

This section presents a comprehensive overview of essential statistics for Kou-Kamma Municipality, including population size, age distribution, gender ratios, and key household indicators. These indicators encompass dwelling types, access to piped water, primary energy sources for lighting, and methods of refuse disposal.

The data is categorized under three primary themes—Population, Education, and Household Living Conditions—and is visually represented through interactive graphics. Kou-Kamma's demographic position is also contextualized through its ranking by total population size.

Table 1: Total Population

Description	2022	2011
Total population	36 487	40 663
Young children (0-14 years)	27,0%	29,7%
Working age population (15-64 years)	67,1%	65,7%
Elderly (65+ years)	5,9%	4,5%
Dependency ratio	49,0	52,1
Sex ratio	94,2	100,7
No schooling (20+ years)	3,3%	5,3%
Higher education (20+ years)	4,8%	3,7%
Number of households	9 593	11 032
Average household size	3,8	3,7
Formal dwellings	94,1%	90,6%
Flush toilets connected to sewerage	91,5%	75,4%
Weekly refuse disposal service	84,8%	64,2%
Access to piped water in the dwelling	84,2%	68,2%
Electricity for lighting	97,7%	87,1%

Source: Census 2022.

According to the 2022 Census data, Koukamma Local Municipality has experienced a notable population decline compared to the 2011 Census. The total population decreased from an estimated 40,663 (forty thousand six hundred and sixty-three) in 2011 to 36,487 (thirty-six thousand four hundred and eighty-seven) in 2022. Despite this demographic reduction, the municipality has recorded progressive improvements in several socio-economic indicators.

The dependency ratio, for instance, decreased from 52.1% in 2011 to 49.0% in 2022, indicating a positive shift in the economic burden on the working-age population. Furthermore, there have been incremental advances in basic service delivery, with improved household access to electricity, piped water, and refuse removal services. Equally significant is the upward trend in educational attainment, marked by an increase in the proportion of the population achieving higher education levels, and a corresponding decline in the number of individuals with no formal schooling. These developments suggest a gradual enhancement in the quality of life and human capital within the municipal jurisdiction, despite population contraction.

Total population - Kou-Kamma and the rest of Sarah Baartman, Census 2022.

Ranking (Municipality)

Table 2: Total population - Kou-Kamma and the rest of Sarah Baartman

Name	Population size	Rank
Kouga	107 014	1
Dr Beyers Naude	101 001	2
Makana	97 815	3
Ndlambe	87 797	4
Sundays River Valley	53 256	5
Blue Crane Route	49 883	6
Kou-Kamma	36 487	7

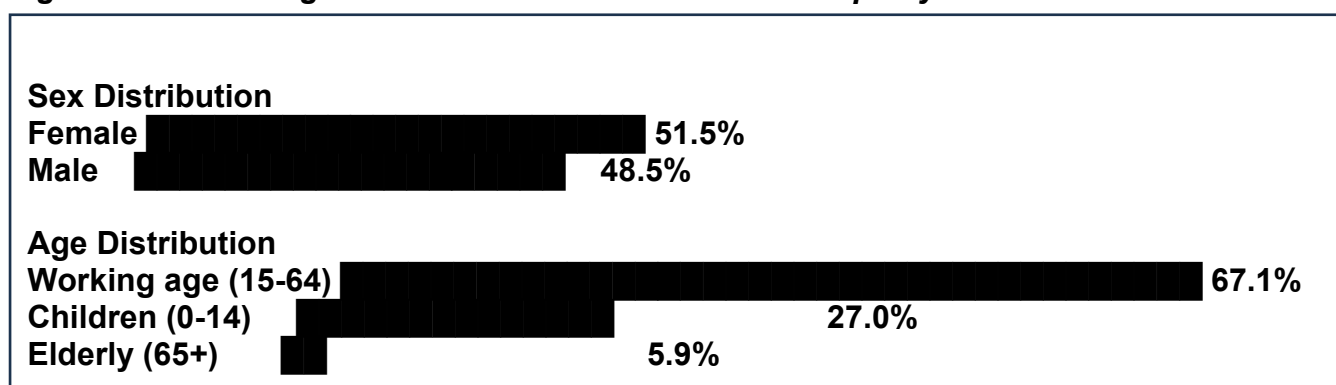
Source: Census 2022.

Between 2011 and 2022, Kou-Kamma Local Municipality maintained its position as the seventh most populous municipality within the Sarah Baartman District, Eastern Cape. According to the 2022 census data, Kou-Kamma's population was recorded at 36,487, reflecting a decrease from 40,663 in 2011. In contrast, Blue Crane Route Municipality experienced significant growth, with its population rising from 36,002 in 2011 to 49,883 in 2022, securing the sixth position. Kouga Municipality continued to lead the district, with its population increasing from 98,558 in 2011 to 107,014 in 2022.

Despite the demographic shifts, the relative rankings of these municipalities remained unchanged over the 11-year period. Kou-Kamma's consistent ranking underscores its stable demographic profile within the district.

3.1.3 Sex and age distribution.

Figure 1. Sex and age distribution of Koukamma Municipality.



Source: Census 2022.

Koukamma Municipality exhibits a balanced sex ratio and a youthful demographic, with a significant portion of the population within the working-age bracket (.Females: 18,784 (51.5%), Males: 17,703 (48.5%). This distribution reflects a youthful and predominantly working-age population, with a dependency ratio of 49.0, meaning there are 49 dependents (children and elderly) for every 100 working-age individuals.

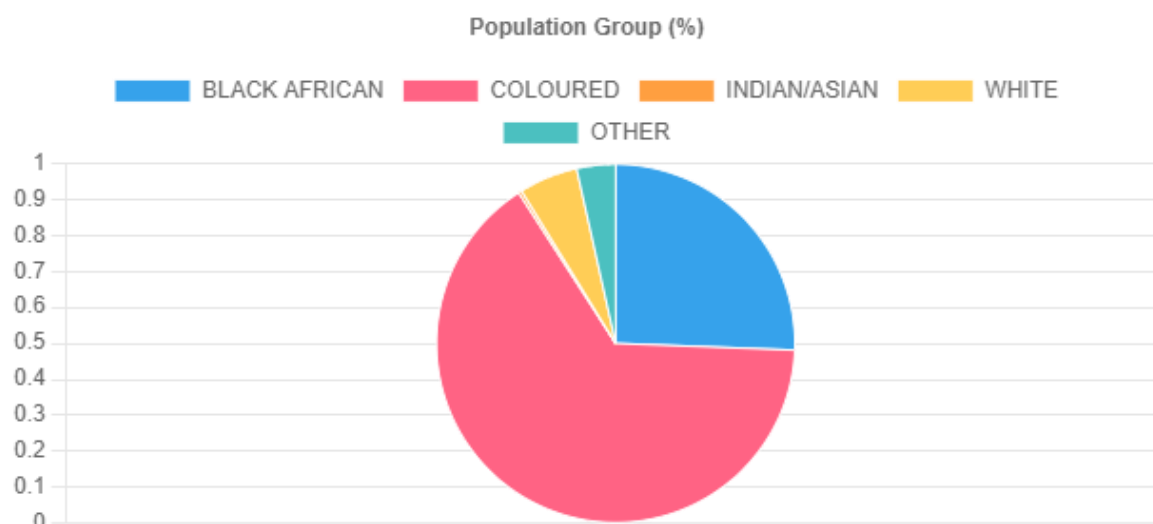
3.1.4. Population Group.

Figure 2: Population groups in Koukamma.



Indian/Asian ■
Other ■

0.3%



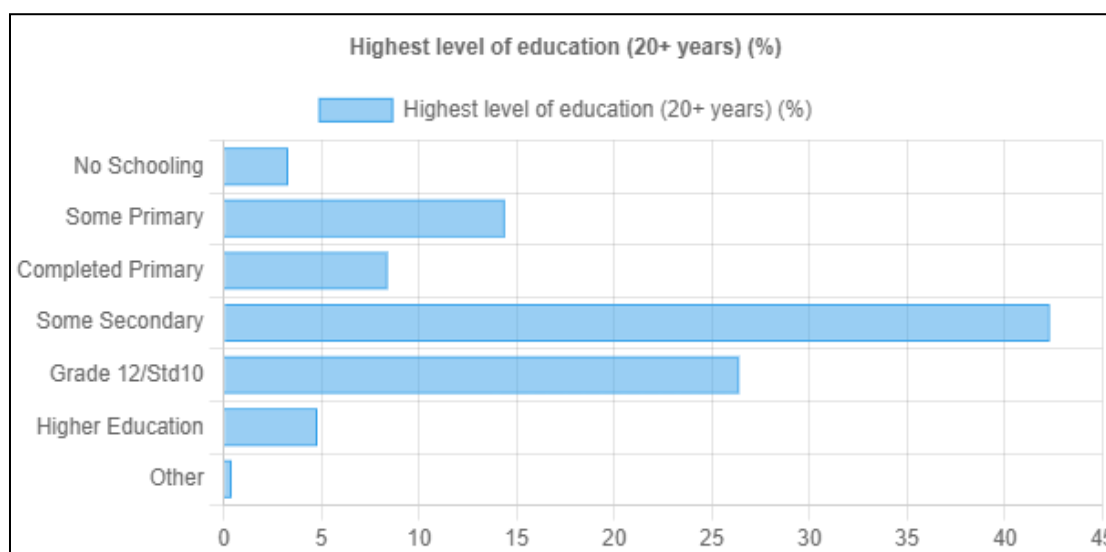
Source: Census 2022

According to the latest available data, the population composition reveals a significant predominance of the Coloured community, which accounts for 65.3% of the total population, with a frequency of 23,836 individuals. This is followed by the Black African population, comprising 25.6% or 9,334 people. The White population makes up 5.3% of the population, numbering 1,933 individuals. Meanwhile, those identified as "Other" represent 3.5%, totalling 1,268 individuals. The Indian/Asian group forms the smallest segment, with 116 individuals, constituting just 0.3% of the total population.

This demographic breakdown highlights a multicultural community with a clear majority of Coloured residents, followed by a significant Black African minority, and smaller proportions of White, Other, and Indian/Asian groups.

3.1.5 Highest Level of Education.

Figure 3: Highest levels of education in Koukamma.



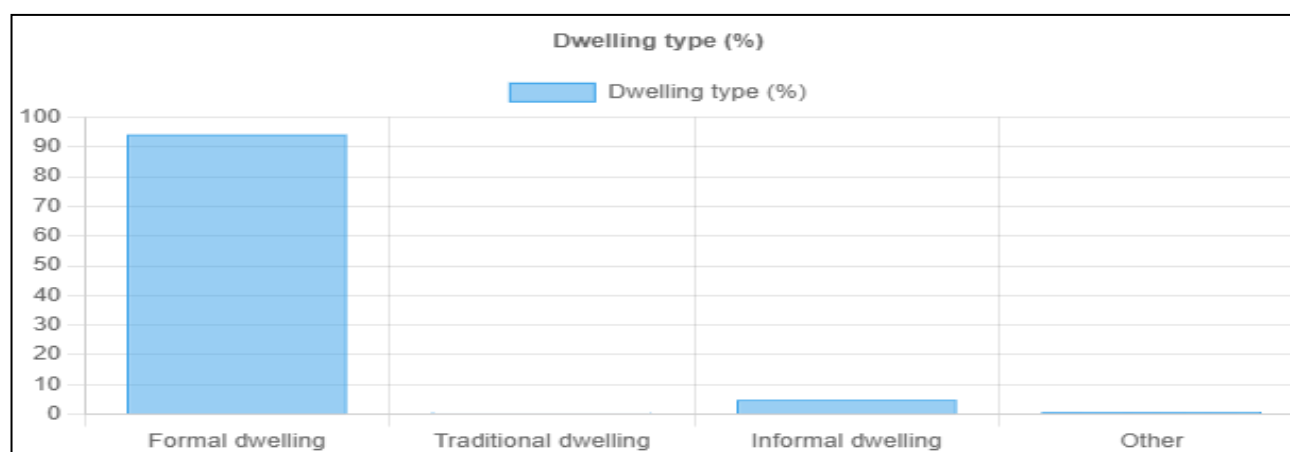
Source: Census 2022.

According to the 2022 Census data from Statistics South Africa, the educational attainment levels within the Kou-Kamma Local Municipality are as follows: **No Schooling:** 719 individuals (3.3%) have not received any formal education. **Some Primary Education:** 3,173 individuals (14.4%) have attended primary school but did not complete it. **Completed Primary Education:** 1,844 individuals (8.4%) have finished primary school. **Some Secondary Education:** 9,289 individuals (42.3%) have attended secondary school without completing Grade 12. **Completed Grade 12/Standard 10:** 5,795 individuals (26.4%) have successfully completed their secondary education. **Higher Education:** 1,054 individuals (4.8%) have pursued education beyond Grade 12, including diplomas, degrees, or other tertiary qualifications. **Other: 86 individuals (0.4%)** have attained other forms of education not specified in the standard categories.

This data indicates that a significant portion of Kou-Kamma's population has some level of secondary education, with 42.3% not completing Grade 12 and 26.4% having completed it. However, only 4.8% have attained higher education qualifications, suggesting potential areas for educational development and support within the municipality.

3.1.6. Dwelling Type

Figure 4: Dwelling Types in Koukamma.



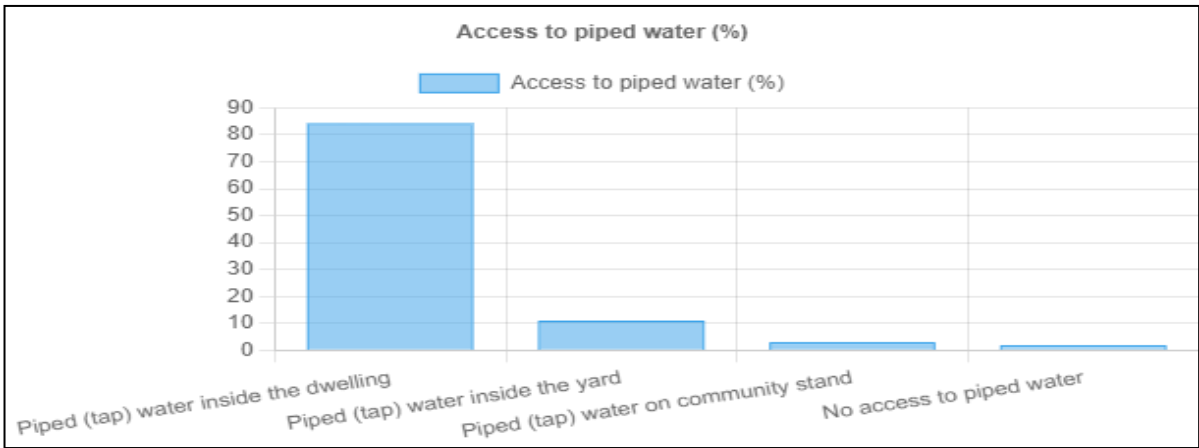
Source: Census 2022.

As of the 2022 Census by Statistics South Africa, housing in the Kou-Kamma Local Municipality is overwhelmingly formal, with 94.1% (9,031 households) residing in structured, legally recognized dwellings. Informal housing accounts for 4.8% (460 households), pointing to ongoing urbanisation and possible service delivery gaps. A marginal 0.5% (47 households) live in traditional dwellings, while 0.6% (55 households) occupy other housing types, likely including unconventional or non-residential structures.

This data underscores a municipality where formal development dominates, but where pockets of informal and marginal housing signal the need for sustained spatial planning and inclusive housing policies.

3.1.7. Access to Piped Water

Figure 5: Households with access to piped water in Koukamma.



Source: Census 2022 / IWMP Report 2025.

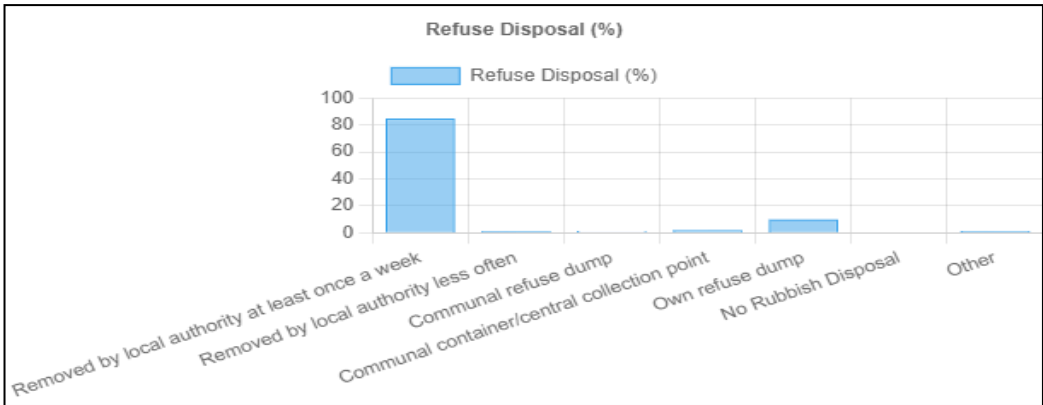
According to the latest data in the Integrated Waste Management Plan Report 2025 by the Department of Forestry, Fisheries, and the Environment, water access across Koukamma Local Municipality is as follows:

- Piped (tap) water inside the dwelling: 8,078 households, constituting 84.2% of the population, enjoy direct access to potable water within their homes.
- Piped (tap) water inside the yard: 1,057 households, representing 11.0%, have water access within their yard premises.
- Piped (tap) water on community stand: 284 households, or 3.0%, rely on communal water stands for their water needs.
- No access to piped water: 175 households, equating to 1.8%, lack any form of piped water access.

These figures underscore substantial progress toward universal water service delivery in the municipality, while highlighting the necessity to prioritize infrastructure expansion for the remaining underserved communities.

3.1.8. Refuse Disposal

Figure 6: Refuse Disposal in Koukamma.



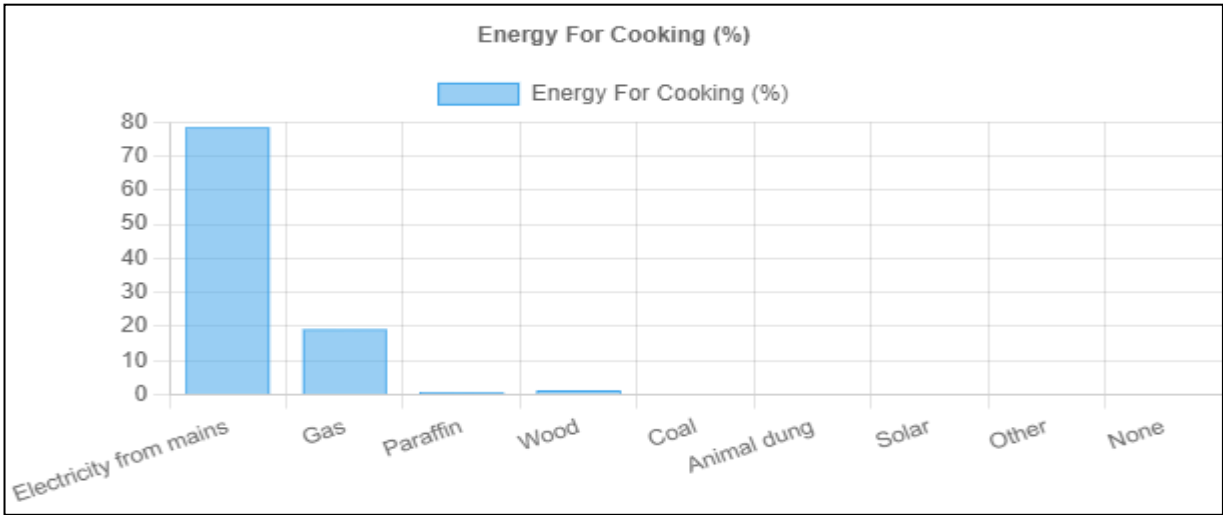
Source: Census 2022 / IWMP Report 2025.

According to the 2025 Integrated Waste Management Plan Report for Koukamma Local Municipality, refuse removal services demonstrate significant local authority engagement. A substantial majority—8,132 households, accounting for 84.8%—benefit from refuse collection by the local authority at least once weekly. In contrast, a marginal 1.1% (108 households) experience less frequent local authority removal. Alternative disposal methods are employed by a smaller fraction of the population: 1.8% (176 households) utilize communal containers or central collection points, while 0.9% (84 households) rely on communal refuse dumps. Notably, 9.9% (954 households) maintain their own refuse dumps, indicating a degree of informal waste management. A minimal 0.5% (44 households) report no rubbish disposal method, and a further 1.0% (95 households) fall under other unspecified categories.

These figures reflect both the efficacy of municipal waste management services and areas where improved access or alternative waste solutions may be required.

3.1.9. Energy for Cooking.

Figure 7: Distribution of different energy resources to residents.



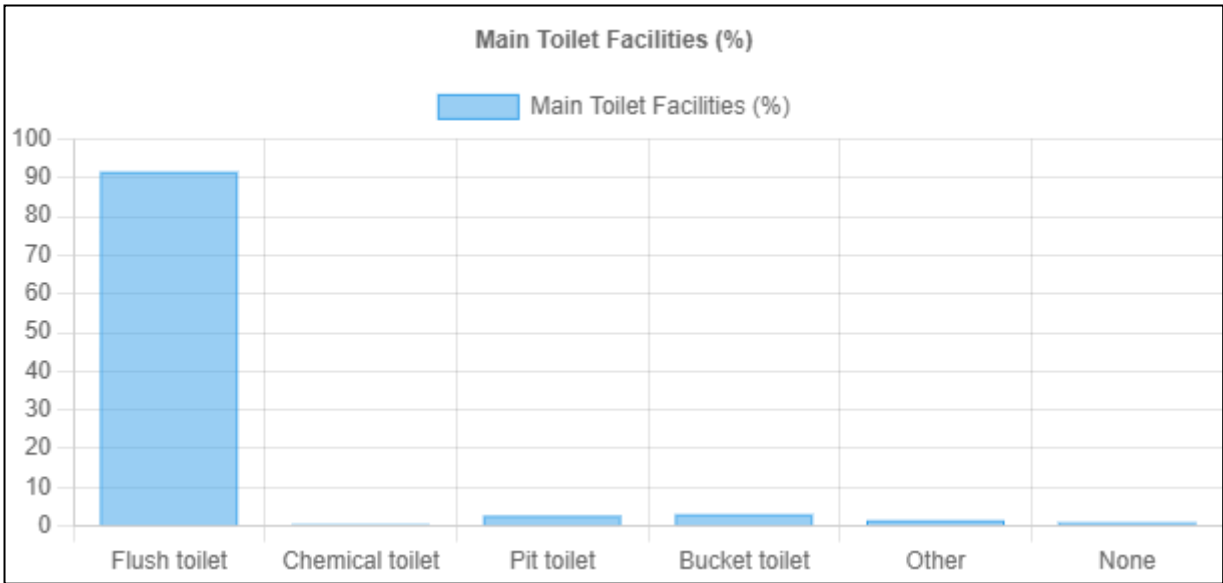
Source: Census 2022.

The energy consumption profile for households within Koukamma Local Municipality reveals a predominant reliance on electricity sourced from the mains, with 7,528 households, representing 78.5%, utilizing this form of energy. Gas emerges as the second most common energy source, serving 1,844 households or 19.2% of the population, highlighting its role as a significant alternative. Traditional fuels such as paraffin and wood are still in use, though minimally, with 0.5% (52 households) and 1.2% (114 households) respectively, reflecting pockets of dependence on conventional energy sources. Coal and solar energy usage are negligible, recorded at effectively zero households. Animal dung is not utilized as an energy source within the municipality. A small fraction of households (0.2%, 21 households) employ other unspecified energy sources, while 0.3% (32 households) report having no energy source.

This distribution underscores the municipality’s progress towards modern energy infrastructure while revealing minor areas where alternative energy interventions could be beneficial.

3.1.10. Main Toilet Facilities.

Figure 8: Access to and Availability of Modern Sewerage Systems.



Source: Census 2022.

In Koukamma Municipality, access to sanitation facilities is predominantly characterized by the use of flush toilets, with 8,776 households representing 91.5% of the population utilizing this modern and hygienic sanitation method. This reflects significant progress in providing adequate sanitation services across the municipality.

A small portion of residents use alternative sanitation methods: chemical toilets are used by only 35 households (0.4%), pit toilets by 263 households (2.7%), and bucket toilets by 286 households (3.0%). Additionally, 147 households (1.5%) rely on other types of sanitation facilities. Unfortunately, 87 households, or 0.9%, do not have access to any toilet facilities, which underscores the ongoing need for improved sanitation infrastructure to ensure dignity and health for all residents.

Overall, while the majority of Koukamma’s population benefits from modern sanitation, targeted interventions remain necessary to eliminate the use of bucket and pit toilets and to provide facilities for those currently without access.

3.1.11. Koukamma Economy

3.1.11.1. Gross Domestic Product (GDP)

Understanding the economic landscape of the Kou-Kamma Local Municipality requires contextualising its performance within the broader frameworks of the Sarah Baartman District Municipality, the Eastern Cape Province, and the national economy of South Africa. The municipality's economic activities are interconnected with these larger entities, and a comprehensive analysis is essential for informed planning and policy development.

Gross Domestic Product (GDP) Overview

Definition:

Gross Domestic Product by Region (GDP-R) represents the total market value of all final goods and services produced within a specific region during a defined period, typically one year, adjusted for taxes and subsidies.

Latest Available Data:

Kou-Kamma Local Municipality:

In 2016, the municipality's GDP was approximately R2.84 billion, contributing 8.31% to the Sarah Baartman District Municipality's GDP of R34.2 billion. This marked a slight decrease from 8.48% in 2006.

Sarah Baartman District Municipality:

The district's GDP in 2016 was R34.2 billion, with the Kou-Kamma Local Municipality accounting for 8.31% of this total.

Eastern Cape Province:

The province's GDP in 2022 was R500.95 billion, with the Sarah Baartman District contributing 7.9% to the provincial economy.

South Africa:

The national GDP in 2022 was approximately \$405.87 billion (USD), equivalent to R6.628 trillion, with the Eastern Cape Province contributing 7.9% to the national economy.

Economic Trends and Indicators

Eastern Cape Province:

In the second quarter of 2024, the Eastern Cape recorded a 0.1% GDP growth, driven by gains in the electricity (2.8%), manufacturing (1.2%), and trade (0.7%) sectors. Government services, a significant employer in the province, also grew by 0.4% during this period.

National Economy:

South Africa's real GDP reached its highest quarterly level in the second quarter of 2024, though it remained below the International Monetary Fund's projected growth rate of 0.9% for the year.

The economic data underscores the importance of strategic planning and policy development to foster sustainable growth within the Kou-Kamma Local Municipality. By aligning local initiatives with regional and national economic trends, the municipality can enhance its contribution to the broader economic landscape.

3.1.11.2. Gross value addition (GVA)

The Kou-Kamma Local Municipality's economy is predominantly driven by the agriculture sector, which plays a pivotal role in both economic output and employment.

Agriculture Sector

The municipality's favourable climatic conditions, including an annual rainfall exceeding 700 millimetres and fertile sandy loam soils, make it well-suited for diverse agricultural activities. Key agricultural enterprises include dairy farming, deciduous fruit production, and the cultivation of indigenous plants such as honeybush tea, ferns, and proteas. The Langkloof area, in particular, is notable for being the second-largest producer of apples in South Africa, with over three million trees spanning approximately 5,000 hectares.

In terms of economic contribution, commercial agriculture accounts for just over 40% of the local economy and is the largest employer within the municipality. During peak harvest seasons, the sector employs around 8,000 seasonal workers.

Trade and Community Services Sectors

While specific recent data on the trade and community services sectors' contributions to the Gross Value Added (GVA) is limited, these sectors have historically been significant. In 2016, the trade sector was the largest within Kou-Kamma Local Municipality, accounting for R675 million or 25.8% of the total GVA. The community services sector followed, contributing 20.6% to the GVA.

Mining Sector

The mining sector remains the smallest contributor to the municipality's economy. In 2016, it contributed R4.5 million, representing just 0.17% of the total GVA.

Economic Development Initiatives

To bolster economic growth and infrastructure, the South African National Roads Agency SOC Limited (SANRAL) announced in March 2024 an investment of R740 million towards road improvement projects within the Kou-Kamma Municipality. These projects aim to enhance connectivity and stimulate local economic activities. (Crown Publications).

The Kou-Kamma Local Municipality's economy is heavily reliant on agriculture, with significant contributions from trade and community services sectors. Ongoing investments in infrastructure are expected to further support and diversify the local economy.

3.1.12. Employment and Unemployment

While specific employment figures for Kou-Kamma post-2016 are limited, the municipality continues to face challenges due to its rural nature, scattered settlements, and seasonal agricultural employment. The area is divided into two distinct regions:

- Tsitsikamma (Coastal Zone): Characterized by a diverse and fast-growing economy driven by tourism and agriculture.
- Langkloof (Inland Area): Employment is characterized by seasonal agriculture with high labour requirements.

Given these dynamics, the municipality likely continues to experience high unemployment and low literacy levels.

Sarah Baartman District Municipality.

As of the 2021/22 financial year, the district reported:

Total Employee Positions: 98

Total Vacant Employee Positions: 16 (16.33% vacancy rate)

Municipalities.

This indicates a relatively small municipal workforce with a notable vacancy rate.

Eastern Cape Province.

The Eastern Cape continues to grapple with high unemployment rates:

Q1 2023: Unemployment rate declined by 2.1 percentage points to 40.0%.

Q2 2023: Further decline to 39.7%.

Q1 2024: Unemployment rate increased to 42.4%, with 77,000 jobs lost, particularly in construction, manufacturing, mining, and transport sectors.

Q2 2024: Slight improvement with unemployment rate decreasing to 41.0%, and 25,000 jobs created.

The province entered a technical recession in early 2024, with GDP contracting for three consecutive quarters.

Region	Latest Employment Data	Unemployment Rate (Latest)	Notable Trends
Kou-Kamma Local Municipality	Data limited post-2016	Estimated high	Rural challenges, seasonal agriculture employment
Sarah Baartman District	98 positions (2021/22)	Not specified	Small workforce, 16.33% vacancy rate
Eastern Cape Province	25,000 jobs added (Q2 2024)	41.0% (Q2 2024)	High unemployment, technical recession

These figures highlight the ongoing economic challenges in the Eastern Cape, with high unemployment rates and a contracting economy. Efforts such as the Labour Activation Programme aim to address these issues through job creation and skills development initiatives.

3.1.13. Household incomes

As of the latest available data, detailed household income statistics specific to the Kou-Kamma Local Municipality post-2016 are limited. However, based on the 2016 Community Survey by Statistics South Africa, the following insights were noted:

- Approximately 9.46% of households in Kou-Kamma were living on R30,000 or less per annum in 2016, a significant decrease from 38.28% in 2006.
- The income category of R96,000–R132,000 had the highest number of households, totalling 1,560, followed closely by the R72,000–R96,000 category with 1,550 households.
- Only 0.47% of households fell within the R0–R2,400 income bracket.
- The total personal income for the municipality was approximately R2.24 billion in 2016.
- The African population group earned R577 million (46.50% of total personal income), while the White population group earned R614 million (27.40%).

3.1.14. Poverty

The latest available data from Statistics South Africa (Stats SA), the poverty statistics for Kou-Kamma Local Municipality (KLM) as of 2021 are as follows:

Poverty in Kou-Kamma Local Municipality (2021)

Upper Poverty Line Definition: Stats SA defines the upper poverty line as the level of consumption at which individuals can purchase both sufficient food and non-food items without sacrificing one for the other.

Number of People Living in Poverty: In 2021, approximately 19,500 individuals in KLM were living below the upper poverty line.

Poverty Gap Rate: The poverty gap rate in KLM was estimated at 25.4% in 2021. This rate measures the average distance of the population from the poverty line and indicates the depth of poverty within the municipality.

Population Group with Highest Percentage in Poverty: The White population group had the highest percentage of individuals living in poverty within KLM, with a total of 0.7% living below the upper poverty line.

Comparison within Sarah Baartman District Municipality:

Highest Poverty Rate: Blue Crane Route Local Municipality had the highest percentage of people living in poverty, with a total of 55.6%.

Lowest Poverty Rate: Kou-Kamma Local Municipality had the lowest percentage, with a total of 44.0% living in poverty.

These statistics highlight the ongoing challenges related to poverty within the Kou-Kamma Local Municipality and the broader Sarah Baartman District.

3.1.15. Koukamma LED Strategy

Local Economic Development is one of the key outcomes that an IDP should work towards. This means that LED will also be one of the critical strategies in an IDP. The IDP provides a mechanism for coordinating LED strategies with other developmental strategies adopted by the municipality (DPLG, 2005). The core principle of the IDP is the involvement of the communities in all the developmental processes of the municipality. It ensures that services are rendered in an organized and coordinated manner. The Integrated Development Plan (IDP) is conceptualised as a tool to assist municipalities to achieve their development mandates, and LED is an essential part of this developmental mission.

The draft KKM LED Strategy was developed in September 2023 during a 3 day LED workshop facilitated by the South African Local Government Association (SALGA) in the Eastern Cape in collaboration with the Municipal Institute of Learning (MILE). The workshop participants included the political leadership, KKM Mayor, KKM Acting Municipal manager, officials from SBDM, government departments within SBDM, KKM municipal officials and stakeholders of KKM responsible for LED. The strategy was finalised in 2024, and it was approved by the Council in September 2024. The copy of the KKM Strategy is attached as Appendix 3.1

3.1.16. Comparative and competitive advantages

The Koukamma local municipality is endowed with natural resources (land, water, ocean, forestry and mountains), making it possible for the municipality to diversify the economy. The municipality has a comparative advantage in Tourism and Agricultural sectors. But the challenge is limited access to these natural resources. The Tsitsikamma area has a well-developed tourism activities while the Langkloof area is well known for its deciduous fruit production, and a well-developed commercial sector.

Both areas are home to indigenous plants like honeybush, which is known for its health benefits to human health. The municipality is collaborating with private sector in establishing facilities for harvesting and processing (value addition and competitive advantage) these natural products. The processing facilities will also be used to process vegetables produced by small-scale and emerging farmers in Tsitsikamma.

3.1.17. Mechanisms for business attraction and retention

Event attractions: Koukamma has unique tourism events earmarked for those in tourism as well as those aspiring to be in tourism businesses. This event is usually held during the month of September (tourism month), and it attracts young entrepreneurs and unemployed youth in the region. We have managed to encourage young people to become involved in farming and make use of technology. A group of seven young people in Thornham who organised themselves as a co-operative received an incubator and drip irrigation facilities for vegetable production.

Adventures: The gorgeous Tsitsikamma national park is located along South Africa's famous Garden Route. The things to do in the park include hiking, swimming, whale watching, and kayaking. Two rest camps within the park provide comfortable accommodation, and visitors can opt for a nearby lodge or inn to elevate their trip.

3.1.18. Enterprise development support

This is done through enterprise development, coaching and training programmes and financial interventions in charcoal and honeybush processing facilities in collaboration with public and private partners. The KKM is investing in time, knowledge (capacity building) and financial capital to help SMME businesses grow. The collaboration with private sector and technology integration will make a huge difference, and will result to poverty reduction.

3.1.19. Spatial consideration to support implementation of LED

The implementation of Local Economic Development (LED) in KKM is guided by a spatial framework that considers various factors to ensure effective and sustainable development. The key spatial considerations include the integration of township economies: The National Framework for LED emphasizes the importance of integrating township economies into the broader economic landscape, addressing the challenges of high unemployment and poverty in these areas. The standard draft bylaw (SDB) introduced in 2025 has been introduced to SMMEs in the municipality.

Capacity building of LED officials is an ongoing programmes that ensures that LED officials have the necessary skills and resources to implement LED effectively. This is vital for the success of the LED Strategy. The aim is to create robust and inclusive local economies that contribute to national development objectives.

3.1.20. Availability of economic infrastructure

Investing in economic infrastructure is crucial for supporting the development and expansion of local economies. The economic infrastructure at KKM include the networks and facilities necessary for the functioning of an economy. The key components include transport systems (roads and bridges); Energy infrastructure (electricity generation, transmission and distribution networks; water and sanitation (supply systems and water treatment); telecommunications (mobile networks and digital connectivity) as well as social infrastructure (education, health and housing facilities).

3.1.21. Functional stakeholder and community involvement in LED activities

Stakeholder and community involvement in Local Economic Development (LED) activities is crucial as it encourages community-driven decision-making. It ensure that local community needs and priorities are at the centre of planning and implementation processes. The support from external stakeholders include technical and financial assistance and capacity building. KKM has established an LED Forum that sits quarterly to discuss LED opportunities and challenges.

3.1.22. Mechanisms for attracting investments into township economies

Infrastructure Development

Improving township infrastructure is a critical mechanism to attract investment. Sanral is upgrading some key roads (R62) within the municipality. The Fiber internet is also being installed in Kareedouw, and Joubertina. These strategic infrastructure projects (SIPs) will in future create employment and attract businesses to underutilized township areas.

Public-Private Partnerships and Strategic Funds

Leveraging partnerships between government, private sector, and community organizations is essential. We are aiming to expand our current partnerships to align incentives with township-specific needs.

Entrepreneurial Support and Skills Development

LED and the sector departments (DEDEA, DRDAR, DPW and DFFE) are supporting township entrepreneurs through training, mentorship, and access to funding. In the past (2024) we worked with the wholesale and retail Seta to build the capacity of women and youth-owned businesses to ensure inclusive growth.

Social and Community Engagement

We continue to engage local stakeholders in planning and decision-making to ensure that investments are aligned with community needs and priorities. This help build trust, foster community cohesion and maintain positive relationships with investors.

3.1.23. Policies to promote economic development

Standard Draft By-Law (SDB) for township economies

The aim of the SDB for township economies is to create an enabling environment for small businesses in townships, support economic inclusion, create jobs, and empower communities. The Council adopted the SDB on 18 December 2024. This bylaw was introduced to communities during road shows held in February 2025

Business licensing bylaw

The aim of this bylaw is to ensure that all businesses comply with health, safety and environmental standards, and to promote a healthy environment for consumers and employees.

By-law on informal trading

The aim of informal trading by-law is to regulate and manage informal trading within the KKM, recognizing and enhancing the constitutional and statutory obligations. This by-law aims to create opportunities for informal trading to share in the benefits of the city's economic growth and to harmonize the relationship between the informal and formal trading sectors.

CHAPTER FOUR

DEVELOPMENT PRIORITIES AND PROJECTS

4.1 Pre-Determined Objectives and Priorities of the Integrated Development Plan

The municipality's long term vision over the next fifteen years, the strategic objectives and priorities will be anchored and aligned to:-

Sustainable Development Goals,

National Development Plan,

Spatial Land Use and Management Act,

Provincial Growth and Development Plan,

IDP Framework of Sarah Baartman District Municipality and

Local Government Strategic Agenda in line with Back to Basic Philosophy

However, the strategic objectives and priorities will be packaged and aligned to each and every five year term of Council of Koukamma Municipality within a 15 year vision. The primary strategic objectives with its priorities are underscored as follows:-

The municipality identified five development priorities outlined below:

4.1.1 Municipal Transformation and Institutional Development

4.1.1.1. Corporate Administration

(a) Political Governance Structure

On the 11 October 2021, the MEC for Co-operative Governance and Traditional Affairs (CoGTA), replaced item 3 of Part II of the Schedule by changing the type of the existing Plenary executive System combined with the Ward Participatory System to the Collective Executive System combined with the Ward Participatory System by issuing Government Gazette No. 45351. The MEC further replaced item 7 of Part II of the Schedule approved for the full-time status of the Mayor and the Speaker, resulting to Koukamma Local Council having twelve (12) Councillors'

Instead of eleven (11) Councillors'. These changes were effected effectively 26 November 2021 on the Government Gazette No 45535.

After the Local Election which was held on the 1 November 2021, in the Inaugural Council Meeting held on the 23 November 2021, the following Councillors were elected following the Municipal Structures Act, 2021 namely:

Councillors	Designation	Political Party	Other involvement
Clr. Sam Vuso	Mayor	ANC	Executive Member and Portfolio Head for LED, Tourism and Finance
Clr. Dadley Maasdorp		Independent	Ward 3 Councillor
Clive Witbooi	Ward 5 Councillor	ANC	Ward 5 Councillor
Clr. Vuyani Persent	Ward 4 Councillor	ANC	Executive Member and Portfolio Head For Technical and Community Services Member of LLF
Clr. Nomathamsanqa Sikiwe	Ward Councillor 6	ANC	Member of the MPAC and District Representative
Clr Micheal Hartz	Ward Councillor 2	PA	Ward 2 Councillor
Clr Betrum Korkee	Ward Councillor 1	ANC	Ward 1 Councillor
Clr Kerneels Smit	PR Councillor	DA	Executive Member and Portfolio Head for Corporate Services
Clr James Krige	PR Councillor	DA	District Representative
Clr S Williams	PR Councillor	DA	
Clr Brendan Jantjies	PR Councillor	PA	Member of the MPAC
Clr Sharon Ferguson	PR Councillor	FFP	Member of the MPAC

Councillor Nomathamsanqa Sikiwe is the MPAC Chairperson after the resignation of Councillor Brendan Jantjies of the Patriotic Alliance on Tuesday, 15 February 2022. The Councillors representing the Employer in the Local Labour Forum (LLF) is Vuyani Persent. The Ward Committees have been established in all the wards and are fully functional.

ADMINISTRATIVE GOVERNANCE STRUCTURE

Koukamma Local Municipality's administration is made up of the Municipal Manager, Chief Financial Officer, Director: Corporate Services and the Director: Technical Services and Director: Community Services. The Council had taken a Council Resolution in 2020/21 financial year to separate the two (2)

service delivery directorates. The Senior Management is demonstrating compliance in Employment Equity Act, in that Section 56 & 57 are made up of one (1) female and three (3) males as follows:

Name & Surname	Designation	Race	Gender	Directorate
Vacant	Municipal Manager			Heading Strategic Planning
Mrs. Michelle Kerr	Chief Financial Officer	White	Female	Finance
Mr. Lucas Thamsanqa Somtseu	Director: Corporate Services	African	Male	Corporate Services
Mr Mziwamadoda Qalaba	Director: Technical Services	African	Male	Technical Services
Vacant	Director: Community Services	Vacant	vacant	vacant

Despite the fact that Koukamma Municipality is situated in Kareedouw, there are satellite offices as the area is very vast and it makes it difficult to render services to all the population in the jurisdiction of Koukamma and therefore the Council made a decision to create satellite offices to ensure that everyone in the area is benefitting from services as enshrined in the Constitution. As the municipality has been assigned responsibilities in terms of the Section 156 and 229 of the Constitution to render services to all communities within its area, mechanisms to manage the satellite offices have been developed.

In Blikkiesdorp, the municipality is rendering the fire services and law enforcement and the Chief Fire Officer is responsible to maintain the fire services and the Superintendent is maintaining the law enforcement. In order to ensure that communities are able to receive information on time, the community halls are utilised to accommodate cashiers in Misgund, Louterwater, Nompumelelo Village and Storms River. Schedule 4 and 5 of the Constitution and Chapter 5 of the Municipal Systems Act, Section 83 (1) stipulates that the municipality has executive authority to make and administer by –laws, to control municipal parks and recreation, to control local sport facilities, to provide refuse removal, refuse dumps and solid waste disposal, to control street trading and street lighting, to provide cemeteries, funeral parlours and crematoria, provide facilities for the accommodation, care and burial of animals, control of undertakings that sell liquor to the public, licensing and control of undertakings that sell food to the public, control local amenities, markets, public places, pounds, noise pollution, municipal roads, municipal abattoirs and traffic and parking.

In relation to the powers and functions of the municipality as outlined in the above-mentioned paragraph, the municipality has designed its staff structure in accordance with the municipality's strategic objectives and the municipality's core and support functions as follows:

- Provision of basic services and infrastructure development.
- Provision of community services.
- Management of financial services.
- Render corporate support services; and
- Provision of local economic development and tourism.

Based on the above-mentioned strategic objectives, the municipality has translated these

objectives into functional departments inter alia:

- Provision of basic services and infrastructure development is broken down to the following department:
 - Water and Sanitation Services
 - Fire and Disaster Services
 - Electricity Services
 - Roads and Storm Water Services
 - Project Management
 - Town Planning and Building; and Housing Services
- **Provision of community services is composed of the following departments:**
 - Solid Waste and Environmental Management.
 - Refuse Collection and Cleansing of Parks
 - Sports and Recreational Facilities
 - Cemeteries
 - Public Open Spaces
 - Stray Animals
 - Libraries
 - Traffic Law Enforcement and Licensing, and
 - Fire Services
- **Management of financial services consists of the following departments:**
 - Budget and Treasury Services
 - Revenue and Expenditure Services; and
 - Supply Chain Management Services
- **Render corporate support services consists of the following departments:**
 - Administration Support Services
 - Human Resource Management Services; and
 - Information, Communication and Technology
- **Provision of local economic development and Tourism consists of the following departments:**
 - Agriculture and SMME Services; and
 - Tourism

There are various planning and development programmes which were previously in the Strategic Planning Directorate but after the Council had taken a resolution to abolish the position of the Director: Strategic Planning in 2016 the programmes were reporting to the Municipal Manager, and these are:

- Integrated Development Planning (IDP)
- Performance Management System (PMS)
- Internal Audit (outsourced)
- Special Programmes Unit (SPU)
- Public Participation; and
- Communication.

4.1.1.2 Organisational Development (OD)

Koukamma Local Municipality reviewed its structure/organogram, and it was approved on the 30 May 2023. Due to the fact that some of the critical and scarce skills were not filled, it was decided that we will continue with the structure until such time that all required positions are filled. The structure is presented with filled and vacant positions as follows:

- Office of the MM: filled 12 vacant 10 = vacancy rate is 45%
- Corporate Services: filled 18 vacant 16 = vacancy rate is 44%
- Finance: filled 29 vacant 13 = vacancy rate is 30%
- Technical Services: filled 54 vacant 67 = vacancy rate is 55%
- Community Services: filled 54 vacant 66 = vacancy rate is 55%

The total number of filled positions is one hundred and sixty-seven (167) and the total vacancy is one hundred and seventy-two (172) for the 2025/26 financial year.

Total Vacancy rate is 172 multiply by 100 divides by 344 is equal to 50%. With these positions filled outlined in the organogram, the municipality is still struggling to fill critical and scarce skill such as:

- Town Planner
- Plumbers
- Geographical Information System (GIS)
- Mechanical Engineer
- Civil Engineers
- Internal Auditor
- ICT LAN Technician

Human Resource policies are all approved and are in the process of review including the HR Plan. The policies which are tabled to the Local Labour Forum (LLF) for review are as follows:

- PAYROLL THIRD PARTY DEDUCTIONS POLICY
- REMUNERATION POLICY
- ACTING APPOINTMENT POLICY
- EMPLOYEE RELOCATION AND SETTLEMENT POLICY
- LEAVE MANAGEMENT POLICY
- STANDBY ALLOWANCE POLICY
- OVERTIME, UNDERTIME AND FLEXTIME POLICY
- EMPLOYMENT POLICY
- SALARY NOTCH INCREMENT POLICY FOR SENIOR MANAGEMENT
- CELLULAR PHONE AIRTIME AND MOBILE DATA BUNDLE POLICY

The policies has been reviewed and recommended to the Standing Committees and Exco and ultimately for approval by Council 30 June 2025.

The Employment Equity Plan (EEP) is reviewed annually and submitted to the Department of Labour. The Workplace Skills Plan (WSP) and the EEP is discussed in the HRD Committee and thereafter tabled to the LLF before submission to the Department of Labour. The municipality is compliant to the Occupational Health and Safety Act as a matter of fact the Covid 19 plan was developed and submitted accordingly. Due to the working relations between employer and employee, disciplinary related are discussed in the LLF and monthly reports are submitted on progress to cases.

4.1.1.3 Information, Communication and Technology

5 Year Development of the ICT Road Map (Consolidation and new key areas of focus) Functional ICT Steering Committee according to the approved ICT Steering Committee Charter

The following ICT policies were approved on the 29 October 2020:

- Municipal Governance of ICT policy.
- ICT Risk Management policy.
- ICT Disaster Management policy.
- ICT User Management policy.
- ICT Service Level Management policy.
- ICT Security Control policy; and'
- ICT Operating Systems Control policy.

Approval of ICT Strategy and ICT Policy

Approved Anti – corruption strategy and fraud prevention plan in January 2017

Functional, compliant Risk Management Committee and Risk Champions.

Implemented and updated Risk Register

Conducted Risk Assessment and developed operational and strategic risks.

Improved Municipal Website and updated risk management strategy.

Reviewed Disaster Recovery Plan and other ICT related policies.

Strengthening and Improving Performance of Oversight Functions

Strengthen and Improve Performance of Council Oversight Functions

Strengthen and Improve Performance of Oversight Functions by Section 79 Committees

Strengthen and Improve Performance of Oversight Functions by Municipal Public Accounts Committee

During 2020/21 financial year, the Council decided to separate the two merged directorate which is Technical and Community Services to become individual directorates as follows:

- Director: Technical and Infrastructure
- Director: Community Services.

The Director: Community Services is still vacant, and it is anticipated to be filled during the next financial year i.e. 2025/26. The Director: Technical Services was given the opportunity to review the directorate organogram to address challenges faced by the departments within the directorate. Technical Directorate new organogram is as follows:

- Director: Technical Services filled
- Manager: Technical Services –vacant -
- Manager: Planning & Development – filled
- 2 Technicians –reporting to Manager Technical Services vacant, Water Quality Technician – filled and Electrician - filled.
- Manager: Planning and Development – filled.

The other positions are as they were in the previous organogram. Since most critical and scarce skills are not filled, the organogram was approved as is with only the changes effected by the Director: Technical Services.

4.1.2 Provision of Basic Services

Water Services

Existing Water Sources and Future Bulk Supply Demands (Dams, Boreholes, Irrigation Schemes)

Sustainable Bulk Water Supply Infrastructure Maintenance, Upgrade and Development

Upgrade of Existing and Building of New Water Storage Facilities and Catchment Channels

Installation of Water Harvesting Tanks

Improvement of Blue Drop Performance (Development of WSDP with Operational and

Monitoring of Implementation Plans)

Installation of Smart Water Meter System (Improve Water Sources Management System)

Sanitation Services

Sustainable Bulk Waste-Water Infrastructure Maintenance and Upgrade

Overhauling of Existing Waste-Water Infrastructure and New Infrastructure Installation

(Digesters to Full-Water Borne System and Install New Alternative Waste-Water Systems)

Improvement of Green Drop Performance (Operational and Monitoring of Implementation Plans)

Electrification Services

(i) Installation of Bulk-Electrical Infrastructure Network

Installation of bulk electrical infrastructure network in Kareedouw

Application for funds for the bulk electrical infrastructure network

(ii) Electrification of Low-Cost Houses

A number of low-cost houses Hermanneskraal and Koomansbos

(iii) Installation of Street Lights and High-Mast

(iv) Installation of Geysers to Low-Cost Houses

Application for Funds to the Department of Energy

Installation of Geysers to the Low-Cost Houses in Koukamma

(d) Road Infrastructure Network and Storm-Water Drainage Services Municipal Internal Streets (Paving, Surfacing and Graveling)

Upgrade of gravel and surfaced roads in Kareedouw

Upgrade of gravel and surfaced roads in Clarkson

Upgrade of gravel and surfaced roads in Mandela Park

Upgrade of gravel and surfaced roads in Cold-Stream

Upgrade of gravel and surfaced roads in Joubertina and Ravinia

(ii) Provincial Roads

Upgrade of Langkloof Route (R62)

Upgrade of Clarkson-Humansdorp Route (R102)

Upgrade of Bloukrans Route (R102)

(e) Human Settlement Services

Destitute Houses

Building of Low-Cost Houses in Koomansbos

Building of Low-Cost Houses in Gri-Qua Rust

Building of Low-Cost Houses in
Building of Low-Cost Houses in

(ii) Rectification Houses

(iii) New Housing Projects (Green–Fields, Social Houses,)

(f) Five (05) Year Plan on Environmental Health Services

Review and Development of Integrated Waste Management System

The Department of Forestry, Fisheries, and the Environment (DFFE), in collaboration with the Sarah Baartman District Municipality, has appointed Mamadi & Company as the consultant to develop the Integrated Waste Management Plan (IWMP) for Koukamma Municipality. As part of this initiative, waste characterization activities were carried out on 29–30 January 2024.

Licensing of Landfill Sites (Rehabilitation, Management and Maintenance of Land-Fill Sites and Establishment of Transfer Stations)

Name of Site	Status of landfill site
1.Loutewater	Licenced, in its full capacity and closed
2.Twee Rivier	Licenced, in its full capacity and closed
3.Joubertina	Unlicenced, In use but not complaint
4.Clarkson	Licenced, in its full capacity and closed
5.Kareedouw	Licenced, in its full capacity and closed
6.Coldstream	Licenced, in use but not complaint
7.Woodlands	Licenced, in use but not complaint
8.Drie Krone	Unlicenced in use but not complaint for garden refuse

MANAGEMENT AND MAINTENANCE OF LAND-FILL SITES

The landfill sites are maintained by Koukamma Local Municipality. A proper business plan has been done to ensure that proper yellow fleet are purchased for the upkeep and maintenance of the Landfill sites.

ESTABLISHMENT OF TRANSFER STATIONS

There are no transfer stations in Koukamma Municipality.

WASTE MANAGEMENT AWARENESS AND A CLEAN UP CAMPAIGN AT LOUTERWATER: CLIMATE ACTION (SDG13) LINKED WITH GOOD HEALTH AND WELL BEING (SDG GOAL 3) FOR MANDELA DAY (18 JULY 2024)

A waste management awareness was conducted at in Kareedouw by the DFFE graduates at the Qayaletu high school to ensure the following:

A waste concept document was shared with the custodians of waste to take Climate Action linked with Good Health and wellbeing in their areas of operation.

Ensuring advocacy and sustainability of a clean environment and healthy communities is the most

respectful manner .This can be attained by the eradication of illegal dumping within communities.

Rat urine is responsible for diseases like Leptospirosis (causing kidney and liver damage) and Hantavirus, a debilitating viral bronchial disease. Rats also gnaw at cables, transformers and electrics, causing extensive damage to households and businesses.

Illegal dumping provides a favourable niche for rats and other pests to thrive hence it is critical that illegal dumping is eradicated within the residential areas.

By cleaning up these illegally dump refuse before they attract vermin, we will not only protect public health, but we will achieve both Goal 3(Good health and well-being) and Goal 13(Climate Action) of the Sustainable Development Goals.

A waste management awareness and a cleanup campaign was scheduled for the **25 November 2025**. The 1st team gathered in front of the Municipal offices for a debriefing session. Two (2) teams were formed and dispersed to, R62. The 2nd team to target streets around the Qyayaletu School gathered at school for awareness.

Learners were reminded that there is no **Planet B** as we are destroying our home **Earth** with illegal dumping, carbon emissions and all that contribute to climate change that currently has adverse effects through extreme weather conditions. They were reminded of the refuse collection schedule and advised what to when not collected due to unforeseen circumstances

Following is some of the key messages shared to the learners:

WASTE MANAGEMENT KEY MESSAGES

- 1) Illegal dumping contravenes sections of the Constitution of South Africa relating to the human rights and that of the environment.
- 2) Illegal dumping violates basic human rights and poses danger to public health.
- 3) Illegal dumping is contravening the waste management legislative framework.
- 4) Illegal dumping cause blockages on the storm water drains.
- 5) Illegal dumping may contaminate drinking water.
- 6) Illegal dumping may lead to uncontrolled fires. Illegal dumping encourages pest infestation (rats, mice, cockroaches) within residential areas.

Learners were encouraged to continue making the right choices to protect the environment and water resources and a pledge to conserving the environment for the current and future

generations to come.

Curbing of Illegal Dumping Sites and Driving Clean Settlement Campaign

Five (05) Year Plan on Integrated Coastal Management Plan

Review and develop a 5 Year ICMP

Drive Working for Coast Campaign (Side-Walk Cleaning, Removal of Alien Vegetation)

Five (05) Year Plan on Integrated Recreational Facility Services

(i) Upgrade and Construction of Cemeteries

Establishment and Management of New Cemeteries – No budget allocation available yet for this project.

Upgrading of Existing Cemeteries – No budget allocation available yet for this project.

(ii) Sport-Fields Development Services

Upgrading of Sport-Field in Clarkson – No budget allocation available yet for this project.

Upgrade of Sport-Field in Krakeel – Project completed

Upgrade of Sport-Field in Misgund - No budget allocation available yet for this project.

(iii) Multi-Purpose Community Centre and Community Halls

Upgrading of Community Halls

Construction of a New MPCC in Woodlands– Project is in design stage.

- 7) Illegal dumping encourages pest infestation (rats, mice, cockroaches) within residential areas.

Learners were encouraged to continue making the right choices to protect the environment and water resources and a pledge to conserving the environment for the current and future generations to come.

Curbing of Illegal Dumping Sites and Driving Clean Settlement Campaign

Five (05) Year Plan on Integrated Coastal Management Plan

Review and develop a 5 Year ICMP

Drive Working for Coast Campaign (Side-Walk Cleaning, Removal of Alien Vegetation)

Five (05) Year Plan on Integrated Recreational Facility Services

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(v) Sport-Fields Development Services

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Upgrade of Sport-Field in Krakeel – Project completed

Upgrade of Sport-Field in Misgund - No budget allocation available yet for this project.

(vi) Multi-Purpose Community Centre and Community Halls

Upgrading of Community Halls

Construction of a New MPCC – No budget allocation available yet for this project.

(vii) Library Services

Upgrading of Library in Clarkson – No budget allocation available yet for this project.

Construction of Library in Kareedouw – Project completed

Promotion of Local Economic Development

(a) Review and Development of LED Strategy

Local Economic Development (LED) is an approach towards economic development which allows and encourages local people to work together to achieve sustainable economic growth and development thereby bringing economic benefits and improved quality of life for all residents in a local municipal area.

Koukamma Municipality in pursuit of achieving the development of a pragmatic LED Strategy commits to:

Expedite the establishment and active participation of a local Business Development Forum and ensures that this structure plays a meaningful role in the decision making processes on Local Economic Development initiatives as well as the reviewal of the economic development strategies of the municipality in line with the Local Economic Development Theory and Practice. Facilitate the finalization of the LED Strategy and table to council for adoption.

Establish meaningful partnerships with relevant sector departments and government agencies to source funding and soft infrastructure to ensure the implementation of Catalytic Business ventures in pursuit of realizing economic stability within the municipal area. Ensure the participation and mainstreaming of PDI's in the Tourism Industry.

Major Economic Projects

PROJECT	OBJECTIVE	STRATEGY	INDICATOR	DELIVERABLE	FUNDING	PERIOD
Honey Bush Tea Project	Development of partnership between KKM and Strategic Partners in pursuit of realizing the implementation of the Honey Bush Tea project	Development of a partnership agreement and facilitate engagement with the stakeholders	Signed Partnership Agreement between Koukamma and Strategic Partner. Council resolution Processing plant equipment installed and operational	Production of 20 tons of Honey Bush Tea	DEDEAT	2018 - 2019
Agri-Park Development	Ensure the implementation of the Agri - park concept	Facilitate the establishment of a Farmer Production Support Unit under the Agri-park concept in Misgund	Land for building FPSU identified. LAMC established and functional. Construction of Admin block, Ablution facility, Bulk Infrastructure and Mechanization centre	LAMC established. All proposed buildings constructed.	DRDLR	2018 - 2028
Special Skills Development in Organic Gardens Project	Establishment of a partnership agreement between Green Growers Foundation and Essential Oils Coop	Facilitate the development of a formal partnership agreement between Green Growers Foundation and Essential Oils Coop.	Signed agreement between the Green Growers Foundation and Essential Oils Coop. Established Aquaponics System	Operational Aquaponics System	Cennergi / DRDAR	2018 - 2019
Guava Juice Irrigation Scheme	Establishment of a communal cooperative and assist with sourcing of funds to establish an	1) Conduct a number of stakeholder engagements for	- Cooperative established - Construction of Irrigation Scheme	- Cooperative Registration	Cennergi / DRDAR	2018 - 2019

		Irrigation Scheme in Guava Juice	the establishment of a communal cooperative. 2) Facilitate the registration and development of a business plan 3) Assist with the sourcing of funds for the establishment of the irrigation scheme in Guava Juice		- Operational Irrigation Scheme		
Rock Art Centre		Monitoring and evaluation of the finalisation of the Rock Art Centre	Establish a Project Steering Committee to monitor and report on progress on the completion of the Rock Art Project	Existence of Project Steering Committee Service Provider appointed Stakeholder engagements conducted.	- Rock Art Centre constructed and functional.	Dpt. Tourism	2018 - 2019
Huisklip Nature Reserve		Monitoring and evaluation of the development of Tourism Activity in the Huisklip Nature Reserve	Establish Partnership with Private business to develop a Management Plan and tourism activity in the Nature Reserve	Conduct Stakeholder engagements. Establish and register cooperative. Conduct trainings for tour guides. Identify tourism attractions and excursions.	Huisklip Management Agreement signed and endorsed by council. Registered cooperative Tourism related ventures established.	Department of Tourism.	2018 - 2020

Furniture Factory	Establish relations with stakeholders of the Furniture Factory to assist in the process of sourcing funding	Ensure that the Stakeholders of the Furniture Factory are business compliant	Assist with the 1) registration of the business 2) assist with the development of a business plan 3) assist with the sourcing of funds	- Operational Furniture Factory. - 100 job opportunities created.	Cennergi / DTI	2018 - 2020
Brick and Paving Factory	Establish relations with stakeholders of the Brick and Paving Factory to assist in the process of sourcing funding	Ensure that the Stakeholders of the Brick and Paving Factory are business compliant	Assist with the: 1) registration of the business 2) development of a business plan 3) sourcing of funds	- Site established - Equipment and material delivered - 20 job opportunities created	Cennergi / DTI	2018 – 2019
EPWP	Implementation of the EPWP program	Job creation through the EPWP programme	Recruitment of EPWP Participants Signed contracts. Grant Agreement for the EPWP Integrated Grant to Municipalities signed.	40 EPWP Participants appointed	Dpt. Public Works	2018 – 2019
CWP	Monitor the implementation of the CWP program	Monitor implementation of the CWP program through conducting LRC meetings	Facilitate the establishment of the LRC. Recruitment of Participants	- Recruitment and approval of participants - Completion of useful work in communities.	Dpt. COGTA	2018 - 2021

Financial Viability, Management and Sustainability

Maintain AG Unqualified Opinion with Improvements

Strategy Response on Going-Concern (Balance Sheet or Healthy Financial Profile)

Improve Revenue Enhancement Strategy

33 Responsive and Offensive Debt Collection Strategy

Responsive and Offensive Credit Control Policy

Develop a Comprehensive and Sustainable Investment Strategy

Strengthen SCM Compliance and Contract Management

Improve Legislative Compliance and Reporting Systems

MSCOA Compliance

Good Governance and Public Participation

MPAC Oversight Functions

Audit Committee Functioning and Performance in terms of Section 166 of the MFMA

Internal Audit Function

Risk Management (Risk-Based Management Strategy, Risk-Based Profile and Register)

Performance Management System (Contracts, Plans, Assessments and Reviews)

Public Participation System (Ward Committee System, Mayoral Imbizos, IDP-Budget)

CHAPTER FIVE:

5.1 MSCOA PROJECT REGISTER

2024

Department	Project	Approved Budget 2024/25	Funding
SEWERAGE & SANITATION SERVICES	Sewer truck	1 650 000,00	Fund:Capital:Transfer from Operational Revenue
SEWERAGE & SANITATION SERVICES	Replacement of Smallbore Sewer System to Full Waterborne Sewer System-Clarkson	1 879 410,70	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant
ROADS & STORMWATER	Upgrading of Mountain View Internal Gravel Roads in Koukamma LM	256 258,04	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant
VEHICLE LICENCING & TESTING	Grant:Small Town Retaliation	6 800 000,00	Fund:Capital:Transfers and Subsidies:Monetary Allocations:Provincial Government:Eastern Cape:Infrastructure:OTP
WATER DISTRIBUTION SERVICES	Joubertina water treatment works refurbishment	5 142 346,15	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Water Services Infrastructure Grant
WATER DISTRIBUTION SERVICES	Louterwater water conservation and demand management	7 607 653,85	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Water Services Infrastructure Grant
ELECTRICITY SERVICES	88/11kV Kareedouw network upgrade (pre-eng)	1 406 750,00	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Integrated National Electrification Programme Grant
SEWERAGE & SANITATION SERVICES	Fencing of nonpumelelo village & misgund wastewater treatment works	8 311 925,25	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant
SEWERAGE & SANITATION SERVICES	Upgrading of bulk sewers, replacing of small-bore sanitation system with full waterborne system at woodlands	2 034 828,34	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant
ELECTRICITY SERVICES	Electrification of Krakeel phase 2	1 633 700,00	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Integrated National Electrification Programme Grant
ELECTRICITY SERVICES	Electrification of Louterwater phase 3	2 452 250,00	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Integrated National Electrification Programme Grant
		39 175 122,34	
		1 650 000,00	Fund:Capital:Transfer from Operational Revenue
		12 482 422,34	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Municipal Infrastructure Grant
		6 800 000,00	Fund:Capital:Transfers and Subsidies:Monetary Allocations:Provincial Government:Eastern Cape:Infrastructure:OTP
		12 750 000,00	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Water Services Infrastructure Grant
		5 492 700,00	Fund:Capital:Transfers and Subsidies:Monetary Allocations:National Government:Integrated National Electrification Programme Grant
		39 175 122,34	

5.2 BUDGETED PROJECT LIST – 2026/27

Project Name	Settlement	Budget
Replacement of existing water pipes	Kareedouw	R10 000 000
Updrading of bulk sewer system and replacement smallborne sanitation system with a full waterborne system	Woodlands	R3 479 279
Electrification of a number of households	Koomansbos	R1 907 000
Electrification of a number households	Mountain View	R427 000

Project Name	Settlement	Budget
Electrification of households (phase 2)	Krakeel and Louterwater Phase 2	R7.7m
Upgrading of the Joubertina Water Treatment Works	Joubertina	R8000 000
Establishment of 2 GBV Centre (Gender based Violence)	Joubertina	R6000 000
EPWP Project	All Wards	R1 500 000
CWP Program	All Wards	External Funding

Project Name	Settlement	Budget
Construction of the substation	Kareedouw	R10 000 000
Infrastructure Asset Management Plan	All	R3 629 621
Construction of MPCC	Woodlands	R10 000 000

SANRAL PROJECTS

Project Description	Budget
R62 Section between WC/EC Border and Louterwater	R200 000 000
Section between Louterwater and Joubertina	R90 000 000
Section between Joubertina and Kareedouw	R220 000 000
Maintenance between Bloukrans River Bridge and Stormsrivier Village	R80 000 000

Maintenance between Stormsriver Village and Wittelsbos	R50 000 000
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5.3 MSCOA PROJECT ALIGNMENT AND SDBIP

KOUKAMMA MUNICIPALITY

DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2026/27 May-26

KPA 1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	QUARTERLY TARGETS			
										QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
KPA 1: Municipal Transformation and Institutional Development													
MTID01/2026		9/405-195-2182	KPA 1: Municipal Transformation and Institutional Development	Improve Employee Wellness and Awareness	Implementation of employee Awareness / Wellness programmes	Conduct a number of Employee Awareness / Wellness programmes	4 Employee Awareness / Wellness programmes	R 52 000	Operational	1 Employee Awareness / Wellness programmes	1 Employee Awareness / Wellness programmes	1 Employee Awareness / Wellness programmes	1 Employee Awareness / Wellness programmes
MTID02/2026		9/405-195-2185	KPA 1: Municipal Transformation and Institutional Development	Staff Recognition Awards Ceremonty	Facilitate a Staff Recognition Awards Ceremony	Number of Staff Recognition Awards Ceremonies facilitated	1		Operational	N/A	1	N/A	N/A
MTID03/2026			KPA 1: Municipal Transformation and Institutional Development	Implementation of the Employment Equity Act	Ensure the submission and approval of a credible EE plan	Approval of an organisational EE Plan	1 Employment Equity Report submitted and approved by the Department of Labour	Operational	Compliance	N/A	N/A	1 Employment Equity Report submitted and approved by the Department of Labour	N/A
MTID04/2026			KPA 1: Municipal Transformation and Institutional Development	Improvement of working conditions and labour peace as per the BCEA and LRA	Improve the functionality of the LLF Committee	Facilitate a number of LLF meetings	4 LLF meetings	Operational	compliance	1 LLF meeting	1 LLF meeting	1 LLF meeting	1 LLF meeting

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	QUARTERLY TARGETS			
										QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
MTID05/2026			KPA 1: Municipal Transformation and Institutional Development	Organisational Skills Development	Development of the organisational Skills Development Plan	Number of Workplace Skills Plans submitted to Department of Labour	1 Workplace Skills Plan submitted to the Department of Labour	Operational	Compliance	N/A	Organisational Training needs assessment	Development of Draft Workplace Skills Plan	1 Workplace Skills Plan submitted to the Labour Department
MTID06/2026		9/405-195-2172	KPA 1: Municipal Transformation and Institutional Development	Implementation of the Workplace skills plan	Monitor the expenditure of the actual budget	The percentage of a municipality's budget actually spent on implementing its workplace skills plan	90% of actual budget spent on Workplace skills plan	R 522 000	Operational	20% of actual budget spent on Workplace skills plan	50% of actual budget spent on Workplace skills plan	70% of actual budget spent on Workplace skills plan	90% of actual budget spent on Workplace skills plan
MTID07/2026			KPA 1: Municipal Transformation and Institutional Development	Implementation of the Section 66 of the MFMA	Section 66 Report to Oversight committees	Number of Section 66 reports submitted to oversight committees	4 Section 66 Reports submitted to Oversight Committees	Operational	Compliance	1 Reports	1 Reports	1 Reports	1 Reports
MTID08/2026			KPA 1: Municipal Transformation and Institutional Development	Effective functioning of Statutory Committees	Improve oversight function through the Council for 2026/27 FY	Facilitate a number of Council Meetings	8 Council Meetings	Operational	Compliance	2 Council meetings	1 Council meetings	3 Council meeting	2 Council meeting
MTID09/2026			KPA 1: Municipal Transformation and Institutional Development			Update and submit a Council Resolution Register	4 Updated Council Resolution Registers submitted to Council	Operational	Operational	1 Updated Council Resolution Registers submitted to Council	1 Updated Council Resolution Registers submitted to Council	1 Updated Council Resolution Registers submitted to Council	1 Updated Council Resolution Registers submitted to Council

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	QUARTERLY TARGETS			
										QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
MTID10/2026			KPA 1: Municipal Transformation and Institutional Development		Improve oversight function through the Executive Committee for 2026/27 FY	Facilitate a number of Executive Committee Meetings	4 Ordinary Executive Committee meetings	Operational	Compliance	1 Ordinary Executive Committee meeting	1 Ordinary Executive Committee meeting	1 Ordinary Executive Committee meeting	1 Ordinary Executive Committee meeting
MTID11/2026			KPA 1: Municipal Transformation and Institutional Development		Effective functioning of Standing Committees for the 2026/27 Financial Year	Facilitate a number of Standing Committee Meetings	15 Ordinary Standing Committee meetings per financial year	Operational	Operational	5 Ordinary Standing Committees held	5 Ordinary Standing Committees held	5 Ordinary Standing Committees held	5 Ordinary Standing Committees held
MTID12/2026			KPA 1: Municipal Transformation and Institutional Development	Improved management and accountability	Ensure effective management and accountability by conducting monthly management meetings	Facilitate a number of Management Committee meetings	4 Ordinary Management Committee meetings held	Operational	Operational	1 Ordinary Management Committee meetings held	1 Ordinary Management Committee meetings held	1 Ordinary Management Committee meetings held	1 Ordinary Management Committee meetings held
MTID13/2026			KPA 1: Municipal Transformation and Institutional Development	Monitoring and Management of Security Services	Monitoring and management of Security Services	Number of Security Services Reports	4 Security Services Reports	Operational	Operational	1 Report	1 Report	1 Report	1 Report
MTID14/2026			KPA 1: Municipal Transformation and Institutional Development	Improve ICT governance	Implementation of the ICT Corporate Governance Framework directives for the 2026/27 FY	A number of ICT Reports to the Audit Committee	4 ICT Reports to the Audit Committee	Operational	Operational	1 Report	1 Report	1 Report	1 Report
MTID15/2026						Number ICT Steering Committee Meetings held	4 ICT Steering Committee Meetings	Operational	Operational	1 Meeting	1 Meeting	1 Meeting	1 Meeting

KPA 2 - BASIC SERVICE DELIVERY AND INFRASTRUCTURE INVESTMENT (TECHNICAL SERVICES)

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	WARD	QUARTERLY TARGETS				
											QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)	
KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)															
TS01/2026	GOAL 6 - Clean water and sanitation	9/419-563-2906	KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)	Provision of adequate sanitation services	Upgrading of bulk sewer system and replacement of small -bore sanitation system with a full waterborne system at Woodlands	Appointment of a contractor for the Upgrading of bulk sewer system and replacement of small -bore sanitation system with a full waterborne system at Woodlands	Contractor appointed for the Upgrading of bulk sewer system and replacement of small -bore sanitation system with a full waterborne system at Woodlands	R3 821 930	MIG (Capex)	Ward 5	N/A	EIA Approval for the Upgrading of bulk sewer system and replacement of small -bore sanitation system with a full waterborne system at Woodlands	N/A	Procurement of a Contractor	
TS02/2026	GOAL 6 - Clean water and sanitation	9/419-523-2742	KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)	Kareedouw water conservation & demand management	Replacement of existing water pipes	Percentage complete with the Kareedouw water conservation & demand management	100% complete with the Kareedouw water conservation & demand management	R3 857 743	WSIG (Capex)	Ward 4	10% complete with the Kareedouw water conservation & demand management	40% complete with the Kareedouw water conservation & demand management	85% complete with the Kareedouw water conservation & demand management	100% complete with the Kareedouw water conservation & demand management	
TS03/2026	GOAL 6 - Clean water and sanitation	9/423-512-2457	KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)	Provision of adequate water services	Upgrading of the Joubertina Water Treatment Works	Percentage complete with the upgrading of the Joubertina Water Treatment Works	100% complete with the upgrading of the Joubertina Water Treatment Works	R 14 142 257	WSIG (Capex)	Ward 2	30% complete with the upgrading of the Joubertina Water Treatment Works	60% complete with the upgrading of the Joubertina Water Treatment Works	100% complete with the upgrading of the Joubertina Water Treatment Works	N/A	
TS04/2026	GOAL 11 - Sustainable Cities and Communities	9/424-565-2908	KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)	Elecctrification of Koomansbos	Electrification of a number of households in Koomansbos	Percentage complete with the electrification of a number of households in Koomansbos	100% complete with the Electrification of households in Koomansbos	R1 907 000	INEP (Capex)	Ward 5	N/A	30% complete with the Electrification of households in Koomansbos	60% complete with the Electrification of households in Koomansbos	100% complete with the Electrification of households in Koomansbos	

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	WARD	QUARTERLY TARGETS			
											QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
TS05/2026	GOAL 11 - Sustainable Cities and Communities	9/424-566-2909	KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)	Electrification of Louterwater	Electrification of a number of households in Louterwater (Phase 3)	Percentage complete with the electrification of a number of households in Louterwater (105 houses)	100% complete with the Electrification of households in Louterwater	R867 000	INEP (Capex)	Ward 2	10% complete with the connections in Louterwater	40% complete with the connections in Louterwater	85% complete with the connections in Louterwater	100% complete with the connections in Louterwater
TS06/2026	GOAL 11 - Sustainable Cities and Communities	9/424-582-2544	KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)	Electrification of Mountain View	Electrification of a number of households in Mountain View	Finalisation of the Pre-Engineering Report	Pre-Engineering Report	R427 000	INEP (Capex)	Ward 4	N/A	Pre-Engineering Report	N/A	N/A
TS07/2026	GOAL 8 - Decent Work and Economic Growth	9/424-513-2543	KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)	Kareedouw Substation	Construction of the the Kareedouw substation	Percentage complete with the construction of the kareedouw substation	100% Complete with the construction of the Kareedouw substation	R10 000 000	INEP (Capex)	Ward 4	ESKOM MoU	Initiate ESKOM and NERSA application processes	Pre - engineering Report	Design Report
TS08/2026			KPA 2 - Basic Service Delivery and Infrastructure Investment (Technical Services)	Implementation of Risk Adjusted Strategy	Ensure the Expenditure on Infrastructure Grant Funds in line with RAS by June 2027	Percentage expenditure on the Infrastructure Grant Funds by end June 2027	100% Expenditure on Infrastructure Grant Funds by June 2027	Compliance	Compliance	All	30% expenditure on Infrastructure Grant Fund	60% expenditure on Infrastructure Grant Fund	85% expenditure on Infrastructure Grant Fund	100% expenditure on Infrastructure Grant Fund

KPA 2 - BASIC SERVICE DELIVERY AND INFRASTRUCTURE INVESTMENT (COMMUNITY SERVICES)

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	WARD	QUARTERLY TARGETS			
											QUARTER 1 (Jul-Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
KPA 2 - Basic Service Delivery and Infrastructure Investment (Community Services)														
CS01/2026			KPA 2 - Basic Service Delivery and Infrastructure Investment (Community Services)	Provision of adequate Fire Services	Conduct Fire Safety Inspections	Conduct a number of Fire safety inspections	12 Fire Safety Inspections	Operational	Operational	All	3 Fire Safety Inspections	3 Fire Safety Inspections	3 Fire Safety Inspections	3 Fire Safety Inspections
CS02/2026			KPA 2 - Basic Service Delivery and Infrastructure Investment (Community Services)		Conduct Fire Awareness Campaigns in the Koukamma	Conduct a number of Fire Awareness Campaigns	8 Fire Awareness Campaigns	Operational	Operational	All	2 Fire Awareness Campaigns	2 Fire Awareness Campaigns	2 Fire Awareness Campaigns	2 Fire Awareness Campaigns
CS03/2026			KPA 2 - Basic Service Delivery and Infrastructure Investment (Community Services)		Establishment of satellite Fire Station	Establish a Satellite Fire Station in Joubertina	1 Satellite Fire Station established in Joubertina	Operational	Operational	Ward 3	Approval of Satellite Fire Station plans	N/A	N/A	1 Satellite Fire Station established in Joubertina
CS04/2026	Goal 11 - Sustainable Cities and Communities	9/412-507-2547	KPA 2 - Basic Service Delivery and Infrastructure Investment (Community Services)	Provision of adequate community facilities	Construction of the Woodlands Multi Purpose Center	Percentage complete with the construction of the Woodlands MPCC	85% Complete with the construction of the Woodlands MPCC	R 13 111 970	MIG	Ward 5	Appointment of a contractor	30% Complete with the construction of the Woodlands MPCC	60% Complete with the construction of the Woodlands MPCC	85% Complete with the construction of the Woodlands MPCC

KPA 3 - LOCAL ECONOMIC DEVELOPMENT

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	WARD	QUARTERLY TARGETS				
											QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)	
KPA 3 - Local Economic Development															
LED01/2026	GOAL 1 - No Poverty		KPA 3 - Local Economic Development	SMME Support programmes and entrepreneurship development	Support and development of the SMME's in Koukamma through the Business Development Forum	Conduct a number of Koukamma Business Development Forum meetings	2 Koukamma Business Development Forum meetings	Operational	Operational	All	1 Koukamma Business Development Forum meeting	N/A	N/A	1 Koukamma Business Development Forum meeting	
LED02/2026	GOAL 4 - Quality Education		KPA 3 - Local Economic Development	SMME Support programmes and entrepreneurship development	Provision of training programmes for SMME Development	Number of SMME's Development programmes / Workshops	4 SMME Development Workshop	SBDM/ Gov Dep/ Prvt Org	SBDM/ Gov Dep/ Prvt Org	All	1 SMME Development Workshop	1 SMME Development Workshop	1 SMME Development Workshop	1 SMME Development Workshop	
LED03/2026	Goal 8 - Decent work and economic growth		KPA 3 - Local Economic Development	Forge partnerships between local structures, public and private sectors	Functional LED/MEAF Forum represented by various structures in LED	Number of LED/MEAF Forum Meetings	1 LED/MEAF Forum Meetings	Operational	Operational	All	Draft SLA for LED/MEAF Forums	N/A	N/A	1 LED/MEAF Forum Meeting	

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	WARD	QUARTERLY TARGETS			
											QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
LED04/2026	GOAL 15 - Life on Land		KPA 3 - Local Economic Development	Farmers Association	Establishment and support of the Farmers in Koukamma through the establishment of a Farmers Association	Conduct a number of Farmers Association meetings and update the farmers association data base	1) 3 Farmers Association meetings 2) Updated Farmers Association data base	Operational	Operational	All	1 Farmers Association meetings (Farmers Ass Establishment)	N/A	1 Farmers Association meetings	1 Farmers Association meetings 2) Updated Farmers Association data base
LED05/2026	GOAL 15 - Life on Land Goal 2 - Zero Hunger		KPA 3 - Local Economic Development	Agricultural development and value addition	Facilitation of programmes to develop and enhance agricultural activities	Facilitate a number of activities in developing and enhancing agricultural activities by assisting with 1) Development of Business Plans 2) Assist with Funding Applications 3) provide training initiatives	Provide assistance in developing and enhancing agricultural activities by assisting with 1) Development of Business Plans 2) Assist with Funding Applications 3) Facilitate training in value addition	Operational	Operational	All	Identify land suitable for crop production and livestock enterprises	Assist small-scale farmers and emerging farmers in developing Business Plans	Facilitate training on farm business management targeting farmers in Guava juice, Drie Kronne and Joubertina commonage farms	Facilitate training on value addition and marketing
LED06/2026			KPA 3 - Local Economic Development	Promotion of Koukamma Tourism	Develop Koukamma Tourism in collaboration with the Koukamma Local Tourism Organisation (KLTO)	Number of Tourism activities and engagements attended and reported	4 Tourism Activities and Engagements attended and reported on	Operational	Operational	Operational	1 Tourism Activities and Engagements attended and reported on	1 Tourism Activities and Engagements attended and reported on	1 Tourism Activities and Engagements attended and reported on	1 Tourism Activities and Engagements attended and reported on

IDP REF	SDG's Link	mSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	FUNDING	WARD	QUARTERLY TARGETS			
											QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
LED07/2026	1 - Poverty Eradication GOAL 8 - Decent Work and Economic Growth	9/408-340-2065 / 2071 / 2088	KPA 3 - Local Economic Development	Implementation of the EPWP program	Job creation through the EPWP programme	Number of jobs created through EPWP	50 jobs created through EPWP	R 1 559 000	Public Works	All	50 EPWP participants Appointed	25% Expenditure	75% Expenditure	100% Expenditure
LED08/2026					Reporting on EPWP implementation to public Works	Submit a number of EPWP reports to Public Works	Submit 4 EPWP reports to Public Works			All	1 EPWP report submitted to Public Works	1 EPWP report submitted to Public Works	1 EPWP report submitted to Public Works	1 EPWP report submitted to Public Works
LED09/2026	GOAL 1 - Poverty Eradication		KPA 3 - Local Economic Development	Monitor the implementation of the CWP program	Monitor implementation of the CWP program through conducting Local Reference Committee (LRC) meetings	Conduct a number of LRC meetings in the 2026/27 FY	Conduct 4 LRC meetings	External Funding	COGTA	All	1)Reviewal of the SLA and 2) Approval of the Business Plan 2)1 LRC meetings	1 LRC meetings	1 LRC meetings	1 LRC meetings

KPA 4 - FINANCIAL VIABILITY AND MANAGEMENT AND SUSTAINABILITY

IDP REF	MSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	SOURCE	QUARTERLY TARGETS			
								QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - June)
KPA 4 - Financial Viability and Management and Sustainability											
FV01/2026		KPA 4 - Financial Viability and Management and Sustainability	Compliance with the MFMA and mSCOA Regulations	Implementation of the MFMA and mSCOA Circulars	Number of MSCOA Committee Meetings held	4	Compliance	1 MSCOA Meeting	1 MSCOA Meeting	1 MSCOA Meeting	1 MSCOA Meeting
FV02/2026		KPA 4 - Financial Viability and Management and Sustainability	Annual Budget compiled in line with the MFMA	Compilation of the Municipal Budget	1) Submission of approved Final Budget to Treasury for 2027/28	Submission of Final Budget to Council and Treasury for2027/28	Compliance	N/A	N/A	1 Draft Budget	1 Final Budget
FV03/2026		KPA 4 - Financial Viability and Management and Sustainability	Annual Budget compiled in line with the MFMA	Compilation of the Municipal Budget	1) Number of approved Adjustments Budget 2026/27	1 Adjustment Budget	Compliance	N/A	N/A	1 Adjustments Budget	N/A
FV04/2026		KPA 4 - Financial Viability and Management and Sustainability	Management of Capital Budget	Capital Budget monitoring and Reporting	Total Capital Expenditure as a percentage of Total Capital Budget	90% Expenditure	Operational	30% Expenditure	60% Expenditure	80% Expenditure	90% Expenditure

FV05/2026		KPA 4 - Financial Viability and Management and Sustainability	Improvement of the revenue collection rate for the 2026/27 Financial year	Comply with the MFMA and Municipal Property Rates Act	Ensure Increase in Revenue collection by a certain percentage	Increase revenue collection rate by 8% of baseline (baseline 50%)	Operational	Increase revenue collection rate by 2% of baseline (baseline 50%)	Increase revenue collection rate by 4% of baseline (baseline 50%)	Increase revenue collection rate by 6% of baseline (baseline 50%)	Increase revenue collection rate by 8% of baseline (baseline 50%)
FV06/2026		KPA 4 - Financial Viability and Management and Sustainability	Improvement of the revenue collection rate for the 2026/27 Financial year	Development of a Revenue Enhancement and Debt Recovery Strategy for the 2026/27 FY	Submit a number of reports to Council on the implementation of the Revenue Enhancement and Debt Recovery Strategy 2026/27 FY	3 Reports on the implementation of the Revenue Enhancement and Debt Recovery Strategy to Council	Operational	Approval of a Final Revenue Enhancement and Debt Recovery Strategy	Quarterly progress report on the implementation of the Revenue Enhancement and Debt Recovery Strategy to Council	Quarterly progress report on the implementation of the Revenue Enhancement and Debt Recovery Strategy to Council	Quarterly progress report on the implementation of the Revenue Enhancement and Debt Recovery Strategy to Council
FV07/2026		KPA 4 - Financial Viability and Management and Sustainability	To improve indigent management and services	Indigent Registration Roadshow	Number of Indigent Registration Roadshows	4	Operational	1 Indigent Roadshow	1 Indigent Roadshow	1 Indigent Roadshow	1 Indigent Roadshow
FV08/2026		KPA 4 - Financial Viability and Management and Sustainability	To improve indigent management and services	Management of Indigent Register	Number of indigents registered on the Indigent Support Register	Number of indigents registered on the Indigent Support Register	Operational	Number of indigents registered on the Indigent Support Register	Number of indigents registered on the Indigent Support Register	Number of indigents registered on the Indigent Support Register	Number of indigents registered on the Indigent Support Register
FV09/2026		KPA 4 - Financial Viability and Management and Sustainability	GRAP compliant Submissions in accordance with the MFMA	Accurate Reporting in Compliance with Legislation	Submit a number of Grap compliant AFS to AG for Auditing	1) 1 Grap Compliant AFS 2) Development of Audit Action Plan	Compliance	1 GRAP compliant AFS submitted to AG within the prescribed submission time	N/A	Development of an Audit Action Plan	N/A
FV10/2026		KPA 4 - Financial Viability and Management and Sustainability			Submit a number of reports to Treasury	4 Section 52 Reports	Compliance	1 (Section 52 report for Apr - June 2024/25)	1 (Section 52 report for Jul - Sept 2025/26)	1 (Section 52 report for Oct - Dec 2025/26)	1 (Section 52 report for Jan - Mar 2025/26)

FV11/2026		KPA 4 - Financial Viability and Management and Sustainability			Submit a number of reports to Treasury	1) Submission of 12 Section 71 Reports and 2) 1 Section 72 reports to Treasury	Compliance	3 (Section 71 Reports (June, July, Aug.))	3 (Section 71 Reports (Sept, Oct, Nov))	1) 3 (Section 71 Reports (Dec, Jan, Feb) 2) Submit section 72 reports to Council and Treasury	3 (Section 71 Reports (March, Apr, May))
FV12/2026		KPA 4 - Financial Viability and Management and Sustainability	Monitoring of Electricity Losses	Management and reporting on Electricity Losses	Percentage of electricity losses within the Treasury norm of 7% - 10%	% Electricity Losses within the Treasury norm <10%	Compliance	% Electricity Losses within the Treasury norm of <10%	% Electricity Losses within the Treasury norm of <10%	% Electricity Losses within the Treasury norm of <10%	% Electricity Losses within the Treasury norm of <10%

KPA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

IDP REF	MSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	QUARTERLY TARGETS			
								QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
KPA 5 - Good Governance and Public Participation											
GGPP01/2026		KPA 5 - Good Governance and Public Participation	IDP Review for the 2027/28 financial year	Implementation of the Municipal Systems Act	Reviewed IDP 2027/28	Adoption of the reviewed IDP for the2027/28 FY	Compliance	Adoption of the IDP and Budget Process Plan	Conduct Situation Analysis of adopted IDP 2026/27	Draft IDP 2027/28 approved by Council	Final IDP for the 2027/28 FY approved by Council.
GGPP02/2026		KPA 5 - Good Governance and Public Participation	Functional Ward Committees in Koukamma 2026/27	Ward Committee meetings convened	Number of Ward Committees Meetings Convened	24 Ward Committee Meetings	Compliance	6 Ward Committee Meetings	6 Ward Committee Meetings	6 Ward Committee Meetings	6 Ward Committee Meetings
GGPP03/2026		KPA 5 - Good Governance and Public Participation	Functional Ward Committees in Koukamma 2026/28	Councillor Convened ward committee meetings	Percentage of wards that have held a quarterly councillor-convened community meeting	100%	Compliance	100%	100%	100%	100%
GGPP04/2026		KPA 5 - Good Governance and Public Participation	Monitoring and application of Performance Management Systems	Compliance of the Performance Management Framework	Number of Performance Reviews facilitated	4 Performance Reviews	Compliance	Annual Panel Performance Reviews for 2025/26	Quarter 1 Performance Review 2026/27	Quarter 2 Performance Review 2026/27	Quarter 3 Performance Review 2026/27
GGPP05/2026		KPA 5 - Good Governance and Public Participation			Number of signed performance agreements by the MM and section 56 managers	4		4	N/A	N/A	N/A

IDP REF	MSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	QUARTERLY TARGETS			
								QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
GGPP06/2026		KPA 5 - Good Governance and Public Participation			Number of Performance Management Reports	5 SDBIP quarterly performance reports		1 Annual Performance Report for 2025/26 FY	1 SDBIP Performance Report for 2026/27 for Quarter 1	1) 1 SDBIP Performance Report for 2026/27 for Quarter 2 2) 1 Mid-Year Performance Report	1 SDBIP Performance Report for 2026/27 for Quarter 3
GGPP07/2026		KPA 5 - Good Governance and Public Participation	Effective functioning of the Risk Management Committee in the 2026/27 Financial Year	Improve the role of the Risk Management Committee	Number of Risk Committee Meetings held	4 Risk Committee Meetings	Compliance	1 Risk Committee Meeting	1 Risk Committee Meeting	1 Risk Committee Meeting	1 Risk Committee Meeting
GGPP08/2026		KPA 5 - Good Governance and Public Participation	Effective functioning of MPAC in the 2026/27 Financial Year	Improved oversight role of MPAC	Facilitate a number of Quarterly MPAC meetings	4 Quarterly MPAC meetings	Compliance	1 MPAC meetings	1 MPAC meetings	1 MPAC meetings	1 MPAC meetings
GGPP09/2026		KPA 5 - Good Governance and Public Participation	Effective functioning of Audit Committee in the 2026/27 Financial Year	Improved advisory role Audit Committee	Facilitate a number of Audit Committee meetings	4 Audit Committee meetings		1 Audit Committee meeting	1 Audit Committee meeting	1 Audit Committee meeting	1 Audit Committee meeting
GGPP10/2026		KPA 5 - Good Governance and Public Participation	Effective Functioning of the internal Audit	Execution of the Internal Audit Plan	Number of Internal audits concluded	12 Internal Audits Concluded	Operational	3 Internal Audits Concluded	3 Internal Audits Concluded	3 Internal Audits Concluded	3 Internal Audits Concluded
GGPP11/2026		KPA 5 - Good Governance and Public Participation	Effective Functioning of the internal Audit	Conduct a number of internal audits as per the Internal Audit Plan and the submission thereof to the Audit Committee	A number of internal Audit Reports submitted to the Audit Committee	4 Internal Audit Reports submitted to the Audit Committee	Operational	1 Quarterly Internal Audit Report submitted to Audit Committee	1 Quarterly Internal Audit Report submitted to Audit Committee	1 Quarterly Internal Audit Report submitted to Audit Committee	1 Quarterly Internal Audit Report submitted to Audit Committee

IDP REF	MSCOA LINK	KPA	OBJECTIVE	STRATEGY	KPI	ANNUAL TARGET	BUDGET	QUARTERLY TARGETS			
								QUARTER 1 (Jul - Sept)	QUARTER 2 (Oct - Dec)	QUARTER 3 (Jan - Mar)	QUARTER 4 (Apr - May)
GGPP12/2026		KPA 5 - Good Governance and Public Participation	Compliance to the Municipal Systems Act	Compilation of the Annual Report 2025/26	Development of the Annual Report 2025/26 FY	Approved Annual Report for 2025/26 FY	Compliance	Completion of the Draft Annual Report	Approval of the Draft annual report by Audit Committee and Council	Approval of the 2nd Draft Annual Report by Council	Submission of the approved Annual Report to AG, Treasury and Cogta

5.3.1 CIRCULAR 88 OUTCOME INDICATORS

The use of Outcome Indicators in integrated development planning is aimed at ensuring measurability of development initiatives undertaken by various stakeholders within Koukamma Municipality. Furthermore, it ensures accountability of municipal decision-makers.

The following tables mainly include Circular 88 Outcome Indicators (Addendum 4). Circular 88 indicators apply to all municipalities in South Africa and have been developed by National Treasury through an inclusive process. In addition to the outcome indicators identified in National Treasury's Circular 88

Energy and Electricity

Outcome	NT MSA REF	Indicator NO	Outcome Performance Indicator
EE1. Improved access to electricity	EE1.1.	1	Percentage of households with access to electricity
EE3. Improved reliability of electricity service	EE3.5	2	Average System Interruption Duration Index
EE3. Improved reliability of electricity service	EE3.6	3	Average System Interruption Frequency Index
EE4. Improved energy sustainability	EE 4.4	4	Percentage total electricity losses
EE4. Improved energy sustainability	EE 4.5	5	Municipal electricity consumption per 10 000 of the population

Environmental and Waste

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
ENV1. Improved air quality	ENV 1.3	6	Percentage of households experiencing a problem with noise pollution
ENV2. Minimised solid waste	ENV2 .1	7	Tonnes of municipal solid waste sent to landfill per capita
ENV2. Minimised solid waste	ENV2 .2	8	Tonnes of municipal solid waste diverted from landfill per capita
ENV3. Increased access to refuse removal	ENV3 .1	9	Percentage of households with basic refuse removal services or better
ENV3. Increased access to refuse removal	ENV 3.2	10	Percentage of scheduled waste collection service points experiencing collection delays of more than one day

Financial Management

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
FM1. Enhanced municipal budgeting and budget implementation	FM1 .1	1 1	Percentage of expenditure against total budget
FM1. Enhanced municipal budgeting and budget implementation	FM1 .2	1 2	Municipal budget assessed as funded (Y/N) (National)
FM2. Improved financial sustainability and liability management	FM2 .1	1 3	Percentage of total operating revenue to finance total debt

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
FM2. Improved financial sustainability and liability management	FM2 .2	1 4	Percentage change in cash backed reserves reconciliation
FM3. Improved liquidity management	FM3 .1	1 5	Percentage change in cash and cash equivalent (short term)
FM4. Improved expenditure management	FM4 .1	1 6	Percentage change of unauthorised, irregular, fruitless and wasteful expenditure
FM4. Improved expenditure management	FM4 .2	1 7	Percentage of total operating expenditure on remuneration
FM4. Improved expenditure management	FM4 .3	1 8	Percentage of total operating expenditure on contracted services
FM5. Improved asset management	FM5 .1	1 9	Percentage change of own funding (Internally generated funds and Borrowings) to fund capital expenditure
FM5. Improved asset management	FM5 .2	2 0	Percentage change of renewal/upgrading of existing Assets
FM5. Improved asset management	FM5 .3	2 1	Percentage change of repairs and maintenance of existing infrastructure
FM7. Improved revenue and debtors management	FM7 .1	2 2	Percentage change in Gross Consumer Debtors' (Current and Non-current)
FM7. Improved revenue and debtors management	FM7 .2	2 3	Percentage of Revenue Growth excluding capital grants
FM7. Improved revenue and debtors management	FM7 .3	2 4	Percentage of net operating surplus margin

Fire and Disaster Services

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
FD1. Mitigated effects of fires and disasters	FD 1.1	25	Number of fire related deaths per 100 000 population
FD1. Mitigated effects of fires and disasters	FD 1.2	26	Number of disaster and extreme weather- related deaths per 100 000 population
FD2. Reduced risk of fire and disaster vulnerability	FD2. 1	27	Disaster Management Centre readiness
FD2. Reduced risk of fire and disaster vulnerability	FD2. 2	28	Fire services function in accordance with prescribed requirements

Governance

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
GG1. Improved municipal capability	GG 1.1	29	Percentage of municipal skills development levy recovered
GG1. Improved municipal capability	GG 1.2	30	Top Management Stability
GG2. Improved municipal responsiveness	GG 2.1	31	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)
GG2. Improved municipal responsiveness	GG 2.2	32	Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
GG2. Improved municipal responsiveness	GG2 .3	3 3	Protest incidents reported per 10 000 population
GG3. Improved municipal administration	GG 3.1	3 4	Audit Opinion
GG4. Improved council functionality	GG 4.1	3 5	Percentage of councillors attending council meetings
GG5. Zero tolerance of fraud and corruption	GG 5.1	3 6	Number of alleged fraud and corruption cases reported per 100 000 population

Housing and Community Facilities

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
HS1. Improved access to adequate housing	HS1. 1	37	Percentage of households living in adequate housing
HS1. Improved access to adequate housing	HS1. 3	38	Percentage of informal settlements upgraded to Phase 3
HS2. Improved functionality of the residential property market	HS2. 2	39	Percentage of residential properties in the subsidy market

HS2. Improved functionality of the residential property market	HS2.3	40	Percentage of households living in formal dwellings who rent
HS3. Increased access to and utilisation of social and community facilities	HS3.5	41	Percentage utilisation rate of community halls
HS3. Increased access to and utilisation of social and community facilities	HS3.6	42	Average number of Library visits per library
HS3. Increased access to and utilisation of social and community facilities	HS3.7	43	Percentage of municipal cemetery plots available

Local Economic Development

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
LED1. Growing inclusive local economies	LED 1.2	44	Percentage change in the number of individuals in formal employment
LED1. Growing inclusive local economies	LED 1.6	45	Percentage change in the formal micro and small firms
LED2. Improved levels of economic activity in municipal economic spaces	LED2.1	46	Rates revenue as a percentage of the total revenue of the municipality
LED2. Improved levels of economic activity in municipal economic spaces	LED2.2	47	Rates value of commercial and industrial property per capita

Transport and Roads

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
TR 6. Improved quality of municipal road network	TR 6.2	48	Number of potholes reported per 10kms of municipal road network

Water and Sanitation

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
WS1. Improved access to sanitation	WS1. 1	49	Percentage of households with access to basic sanitation
WS2. Improved access to water	WS2. 1	50	Percentage of households with access to basic water supply
WS3. Improved quality of water and sanitation services	WS3. 1	51	Frequency of sewer blockages per 100 KMs of pipeline

Outcome	NT / MSA REF	Indicator NO	Outcome Performance Indicator
WS3. Improved quality of water and sanitation services	WS3. 2	52	Frequency of water mains failures per 100 KMs of pipeline
WS3. Improved quality of water and sanitation services	WS3. 3	53	Frequency of unplanned water service interruptions
WS4. Improved quality of water (incl. wastewater)	WS4. 1	54	Percentage of drinking water samples complying to SANS241
WS4. Improved quality of water (incl. wastewater)	WS4. 2	55	Percentage of wastewater samples compliant to water use license conditions
WS5. Improved water sustainability	WS5. 1	56	Percentage non-revenue water
WS5. Improved water sustainability	WS5. 2	57	Total water losses
WS5. Improved water sustainability	WS5. 3	58	Total per capita consumption of water
WS5. Improved water sustainability	WS5. 4	59	Percentage of water reused

5.4 SMALL TOWN REVITALISATION PROJECTS

WARD 1

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Louterwater	1	Sanitation: Flush and rehabilitate existing system and extend to accommodate expanding human settlements	R 6 066 628.47
Louterwater	1	Rehabilitation of the Louterwater WWTW	R 6 603 155,00
Misgund, Krakeel, Kareedouw	Louterwater, Joubertina, 1,2,3,4	Installation of High Mast Lights in Langkloof	R 20 203 203.45
Louterwater	1	Investigate current boreholes and re-site additional sites and install additional boreholes	R 3 078 490.00
Louterwater	1	Upgrade plant to meet minimum potable water standards	R 1 052 587.77
AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)

Misgund	1	Review current borehole water quality and implement basic chlorination	R 882 180.00
Misgund	1	WWTW - Conventional 160 system is required to be flushed and blockages removed and upgrade	
Misgund	1	WWTW - Refurbishment of Oxidation Ponds	R 2 440 237.50
Louterwater	1	WWTW - Oxidation Ponds fencing and cleaning of the inlet works	R 2 011 050.00
Louterwater	1	WWTW - Package Plant to be upgraded to accommodate informal settlements	R 5 229 852.13
All Areas		Install 3500 mechanical water meters to secure revenue	R 3 675 256.26

WARD 2

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Coldstream	2	WWTW: Refurbishments	R 3 349 500.00
Coldstream	2	Roads: Rehabilitation of Existing Surfaced Roads	R 6 705 571.05
Coldstream	2	Electricity: Installation of Streetlights	R 5 802 714.20
Coldstream	2	WWTW - Conventional Aerator and activated sludge Upgrade	R 332 109.38

Coldstream	2	WWTW - Conventional and small bore	R 1 794 059.14
Joubertina	2	Roads: Surfacing of Gravel Roads	R 12 113 099.19
Joubertina	2	Water & Sanitation Refurbishments	R 5 863 647.34
Joubertina	2	Refurbishment of WWTW	R 4 125 322.50
Joubertina	2	Upgrade License Testing Route	R 26 920 788.02
Joubertina	2	Replace system with uPVC piped system primarily where roads are to be re-constructed and /or rehabilitated	R 5 054 868.39
Joubertina	2	Refurbishment of all mechanical and electrical equipment WTW.	R 4 125 322.50

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Krakeel	2	Sanitation: Construction of new Wastewater Treatment Works	R 11 469 500.00
Krakeel	2	Water: Construction of Water Reservoir (Storage)	R 2 716 140.00
Krakeel	2	Electricity: Installation of Streetlights	R 9 150 090.83
Misgund, Krakeel, Kareedouw	Louterwater, Joubertina, 1,2,3,4	Installation of High Mast Lights in Langkloof	R 20 203 203.45

Krakeel	2	Isolate the borehole pipeline source and fit with live monitoring system to identify losses and/ or theft	R 4 594 974.66
All Areas		Install 3500 mechanical water meters to secure revenue	R 3 675 256.26
Krakeel	2	WWTW - Refurbishment of Oxidation Ponds	R 1 643 175.00
Krakeel	2	WWTW - Conventional 160 system is required to be flushed and blockages removed and upgrade	R 5 054 868.39
All Areas		Installation of Water Meters	R 3 675 256.26

WARD 3

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Ravinia	3	Electricity: Installation of Streetlights I High Mast Lighting	R 11 072 435.04
Ravinia	3	Roads: Surfacing of Gravel Roads	R 6 240 426.57
Misgund, Louterwater, Krakeel, Joubertina, Kareedouw	1,2,3,4	Installation of High Mast Lights in Langkloof	R 20 203 203.45

All Areas		Installation of Water Meters	R 3 675 256.26
All Areas		Install 3500 mechanical water meters to secure revenue	R 3 675 256.26

WARD 4

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Kareedouw	4	Water: Replacement of AC pipework with new HDPE reticulation (or similar design)	R 2 895 697.13
Kareedouw	4	Refurbishment of the Sewer Pumps in Kareedouw Plants	R 2 922 908.63
Kareedouw	4	Replace system with Upvc piped system primarily where roads are to be re-constructed and /or rehabilitated	R 2 496 290.63
Kareedouw - Mountain View, Kagiso, Uit Kyk	4	WWTW - Refurbishment of Oxidation Ponds	R 3 243 708.00
Kareedouw - Mountain View, Kagiso, Uit Kyk	4	WWTW - Complete replacement of vandal proof shelter	R 2 922 908.63

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Mountain View	4	Roads: Reconstruction of Roads	R 15 232 563.73
Mountain View, New Rest, Kaqiso	4	Electricity: Installation of Streetlights I High Mast Lighting	R 14 027 314.48
Mountain view	4	Construction of pedestrian walkways	R 1 049 254.05
Kaqiso	4	Roads: Reconstruction of Roads	R 4 111 719.55
New Rest	4	Sanitation: Replacement of small-bore sanitation system with full waterborne system	R 7 067 722.45
Misgund, Krakeel, Kareedouw	Louterwater, Joubertina, 1,2,3,4	Installation of High Mast Lights in Langkloof	R 20 203 203.45
All Areas		Installation of Water Meters	R 3 675 256.26
All Areas		Install 3500 mechanical water meters to secure revenue	R 3 675 256.26

WARD 5

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Woodlands	5	Sanitation: Flush and rehabilitate existing system and extend to accommodate exoanding human settlements	R 2 352 141.60
Woodlands	5	Upgrading of the WWTW	R 7 677 133.75
Woodlands	5	Replace current line with HOPE	R 135 208.48
Woodlands	5	WWTW - Conventional Aerator and activated sludge Upgrade	R 332 109.38
Woodlands	5	WWTW - Conventional 160 system is required to be flushed and blockages removed and upgrade	R 2 027 708.27

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Guava Juice	5	Construct segmented paving road linking taxi Loop from start and end of Guava Juice.	R 10 022 233.98
Guava Juice	5	Construct a concrete G-block paving access road to Guava Juice linking Clarkson	R 11 790 863.50
Guava Juice	5	Construct pedestrian bridge over N2 linking the two settlements.	R 17 907 500.00

Guava Juice	5	upgrading of area to include basic standards of potable water delivery	R 525 000.00
Clarkson	5	Re-furbish pump station	R 65 000.00
Clarkson	5	WWTW - Oxidation Ponds fencing and cleaning of the inlet works	R 2 133 675.00
All Areas		Install 3500 mechanical water meters to secure revenue	R 3 675 256.26

WARD 6

AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
Stormsriver	6	Sanitation: Flush and rehabilitate existing system	R 835 435.93
Stormsriver, Sanddrif, Thornham, Nompumelelo Village, Koomansbos	6	Electricity: Installation of Streetlights	R 22 762 607.15
Stormsriver	6	Install new pump sets	R 395 000.00
Stormsriver	6	WWTW - Conventional Aerator and activated sludge Upgrade	R 332 109.38

Stormsriver	6	WWTW - Conventional 160 system is required to be flushed and blockages removed and upgrade	R 1 568 955.64
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AREA	WARD	DESCRIPTION SUMMARY	AMOUNT (R'000)
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Nompumelelo	6	Sanitation: Flush and rehabilitate existing system and extend to accommodate expounding human settlements	R 4 162 217.20
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Nompumelelo	6	WWTW - Conventional Aerator and activated sludge Upgrade	R 332 109.38
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Nompumelelo	6	WWTW - Conventional 160 system is required to be flushed and blockages removed and upgrade	R 3 588 118.28
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All Areas		Install 3500 mechanical water meters to secure revenue	R 3 675 256.26
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5.5 SUMMARY OF PROPOSED PROJECTS - OUTCOME OF STAKEHOLDER CONSULTATION
MISGUND - WARD 1

Project Name	Project Description	Ward	Settlement	Responsible
Water	Misgund Bulk Water Supply	1	Misgund	DWS
Water	Condition assessment and Re-commissioning of 3 existing Boreholes	1	Misgund	Technical Services
Water Storage	Supply of JOJO tanks	1	Misgund	DWS
Health care facilities	Establish a clinic closer to the Community Hall	1	Misgund	Department of Health
Burial sites / cemeteries	Extension and \upgrade of existing cemetery	1	Misgund	Community Service
	Ablution Facilities at existing cemetery	1	Misgund	Community Services
Library Facilities	Provision of library facilities in the area	1	Misgund	Community Services
Roads	Paving of gravel roads	1	Misgund	Technical Services

Education	Transfer of a Primary School to a Government school	1	Misgund	Office of the Premier
Housing	Application for new Housing Project	1	Misgund	Technical Services (EVE Brand)
Establish new Sports field	Establishment of new Sport facility	1	Misgund	Community Services
Recreation Facility	Establishment of Recreational Facility	1	Misgund	Community Services
Street Lights	Fixing and Maintaining of High Mass Lights	1	Misgund	Technical Services
Community Crèche	Establishment of community Crèche	1	Misgund	Dept. of Education

KRAKEEL - WARD 1

Project Name	Project Description	Ward	Settlement	Responsible
Water and Sanitation	Refurbishment of the 3 existing boreholes	1	Krakeel	Technical Services

Electricity/Streetlights	Repairs and Maintenance of streetlights	1	Krakeel	Technical Services
High Mast Lights	Installation of High Mast Lights	1	Krakeel	Technical Services
Upgrading of gravel Roads	Paving of gravel roads	1	Krakeel	Technical Services
Library Equipment	Provision of Library facilities and equipment (Feasibility study 29-31 May 2018)	1	Krakeel	Community Services/DSRAC
Sports Facilities	Maintenance of existing sport field	1	Krakeel	Community Services
Housing	Provision of new RDP houses	1	Krakeel	Technical Services
Community Hall	Maintenance of the existing Community Hall	1	Krakeel	Community Services
Provision of adequate cemetery services	Extension and provision of ablution blocks , fencing and shelters for Cemeteries	1	Krakeel	Community services

Recreational Facility	Establishment of recreational facility	1	Krakeel	Community Services
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LOUTERWATER - WARD 2

Project Name	Project Description	Ward	Settlement	Responsible
Water and Sanitation	Infrastructure refurbishment for the Waste Water Treatment Works	2	Louterwater	Technical Services
	Refurbishment of dilapidated water infrastructure, Fencing of raw water dam, construction of 500kl reservoir	2	Louterwater	Technical Services
	Commissioning of 2 Boreholes	2	Louterwater	Technical Services
Sanitation	Upgrading of bulk sewer infrastructure	2	Louterwater	Technical Services
Water Storage	Supply of JOJO tanks	2	Louterwater	Technical Services
Health care facilities	Extension of Clinic	2	Louterwater	Dept. of Health
Burial sites / cemeteries	Extension and upgrade of the existing cemetery	2	Louterwater	Community Service

Library Facilities	Provision of library facilities	2	Louterwater	Community Services DSRAC
High School	Building of a new high school	2	Louterwater	Department of Education
Old Community Hall	Convert old Community hall to a Day Hospital	2	Louterwater	Technical Services
Roads	Paving of Roads	2	Louterwater	Technical Services
New Housing	New housing development	2	Louterwater	Department of Human Settlement
Streetlights	Fixing and Maintenance of Streetlights	2	Louterwater	Technical Services
Recreational Facility	Establishment of Recreational Facility	2	Louterwater	Community Services
Electrification	Installation of Sport field lights	2	Louterwater	Technical Services
Jam and Canned fruit Factory	Construction of Jam and Canned Fruit Factory	2	Louterwater	Technical Services
Weigh Bridge	Building of a Weigh Bridge	2	Louterwater	Technical Services

RAVINIA – WARD 3

Project Name	Project Description	Ward	Settlement	Responsible
Housing	Constraction of new Housing Development	3	Ravinia	Dept.of Human Settlement/Technical Department
Water	Supply of JOJO Tanks	3	Ravinia	Technical Services
Water and Sanitation	Refurbishment of waste water treatment plant	3	Ravinia/Tweeriviere	Technical Services
Water Plant	Upgrading of the Water Plant	3	Ravinia	Technical Services
Electricity/Streetlights	1) Repairs and maintenance of streetlights 2)Provision of additional High Mast Lights	3	Ravinia	Technical Services
Upgrading of cemeteries	Fencing of the existing cemetery	3	Ravinia	Community Service
Facilitate development of EIA or BAR for establishment of cemetery	Environmental Impact Assessment/ BasicAssessment Report for the establishment of a new cemetery.	3	Mooiuitsig/ Ravinia	Community Services
Provision of Educational Facilities	Building of a School that caters for special need children	3	Ravinia	Dept. of Education

Library Facilities	Construction of a new Library (Feasibility Study)	3	Ravinia	Community Services
Roads	1) Paving of gravel roads (Phase 2 & 3) 2) Construction of Speed humps	3	Ravinia	Technical Services
Landfill Sites	Fencing of the existing landfill site, construction of a shelter and gravelling of the access road.	3	Ravinia	Technical Services
Sports Facilities	1) Construction of an indoor Sports Centre 2) Upgrading and maintenance of existing Sports field 3) Construction of Cricket and Soccer Field	3	Ravinia	Community Services
Recreational Facility	Establishment of recreational facilities (Play parks and swimming pool)	3	Ravinia	Community Services
Old Age People	Construction of facility Centre for Old Age People	3	Ravinia	Technical Services

Old Community Hall	Renovation of the Old Community Hall	3	Ravinia	Community Services
Service Centre	Construction of Service Centre for Heights and Tweeriviere	3	Heighs and Tweeriviere	Technical Services

KAREEDOUW - WARD 4

Project Name	Project Description	Ward	Settlement	Responsible
Replacement of AC Pipes with PVC Pipes	Replacement of AC Pipes with suitable and efficient PVC Pipes	4	Kareedouw	Technical Services
Water and Sanitation	Upgrading of sewerage system to a full Water Borne System	4	Kareedouw	Technical Services
Electricity/Streetlights	Repair and maintenance of streetlights	4	Kareedouw	Technical Services
Streetlights	Provision of High Mast Lights	4	Uitkyk Kagiso Heights New Rest	Technical Services

Upgrading of cemeteries	Extension, fencing and Ablution facility to the cemetery	4	New rest and Uitkyk	Community services
Houses	New housing development for Veterans	4	Kareedouw	Technical Services
Technical College	Construction of a new College	4	Kareedouw	Technical Services
Flush Toilets	Construction of inside houses Flush Toilets	4	New Rest	Technical Services
Police Station	Extension or Renovation of Kareedouw Police Station	4	Kareedouw	SAPS
Roads	Paving and upgrading of all roads	4	Mountain View New Rest Kagiso Heights	Technical Services
Develop a Timber Factory plant at Renselfier Manufacturing.	Production of Timber Products	4	Renselfier	LED

Recreational Facility	Establishment of recreational facility	4	Kareedouw	Community Services
Housing	Building of new RDP Houses and Middle Class Houses	4	Kareedouw	Dept. of Human Settlement
Sportfield	Upgrading of the Sportfield	4	Kareedouw	Community Services
Tourism Hub	Revitalization of Assegaaibos Station for Tourism attraction	4	Kareedouw	Department of Tourism
Business incubation Centre/ Hub	Development of a Skills Hub and Innovation Centre	4	Kareedouw	LED
Commissioning of Bore holes and raising of weir		4	Kareedouw	Technical
Drie Krone Dams	Repair of Dams at Drie krone	4	Kareedouw	Technical

Clinic	Building of Clinic at New Rest and Mountainview	4	Kareedouw	Department of Health
Construction of Speed Bumps	Construction of Speed Bumps and Guard rails at Uitkyk Area	4	Uitkyk	Technical Services
Repair and Fencing of Community Halls	Repair of all Community Halls in Kareedouw	4	New Rest Kagiso Mountain view and Uitkyk	Community Services
Water Harvesting Tanks	Water Harvesting Tanks for Kareedouw (JoJo Tanks)	4	All Areas	Community Services
Charcoal Project	Reviving of Charcoal Project	4	Kareedouw (Two Streams)	Technical Services
Creche	Construction of a new Creche	4	Mountain view	Technical Services

CLARKSON - WARD 5

Project Name	Project Description	Ward	Settlement	Responsible
Water and Sanitation	Upgrading of water reticulation	5	Clarkson, Snyklip, Doriskraal	Technical Services
Water and Sanitation	Provision JOJO tanks phase 2	5	Clarkson, Snyklip, Doriskraal, Kwaaibrandt, Hermanuskraal and Witkleibos	Technical Services
Water and Sanitation	Upgrading of sewerage system to a full waterborne system	5	Clarkson	Technical Services
Water and Sanitation	Replacement of VIP toilet system with Flush toilets (Feasibility study)	5	Guava Juice, Wittekleibos, Snyklip, Hermanuskraal, Koomansbos	Technical Services
Upgrading of gravel Roads	Paving of gravel roads	5	Clarkson, Guava Juice, Wittekleibos, Snyklip, Eersterivier,	Technical Services
Electricity/Streetlights	Fixing and Maintenance of streetlights	5	Clarkson, Wittekleibos, Guava Juice	Technical Services
Police Station	Construction of a new Police Station	5	Clarkson	SAPS

Streetlights	Provision of Streetlights	5	Snyklip, Doriskraal, Eersterivier	Technical Services
Housing	Provision of new RDP houses	5	Clarkson, Snyklip, Eersterivier, Doriskraal/Palmitrivier	Technical Services
Provision of adequate medical centres	Extension of the clinic in Clarkson	5	Clarkson	Community services
Provision of sport facilities	Establishment of new sportsfields	5	Witkleibos, Guava juice, Snyklip, Clarkson, Eersterivier	Community services
Landfill Sites	Rehabilitation of Landfill site	5	Clarkson	Community services
Library Facility	Provision of Library Facility (Feasibility study)	5	Clarkson	Community Services
Burial site/Cemeteries	Extension, fencing, ablution block at existing Cemetery	5	Clarkson/Eersterivier, Witkleibos, Snyklip, Guava Juice	Community Services
Community Halls	Upgrading of the existing Community Hall.	5	Clarkson Guava Juice	Community services
	Construction of the New Community Hall at Guava Juice			
Recreational Facility	Establishment of recreational facility	5	Clarkson, Guava Juice, Witkleibos, Snyklip	Community Services
Pedestrian Bridge – N2 Road	Construction of a Pedestrian Bridge	5	Clarkson N2	SANRAL
Street Naming	Naming of all Streets	5	Guava Juice, Witkleibos	Community Services
Tree Cutting Project	Cutting of Trees between Guava Juice and Clarkson	5	Clarkson / Guava juice	Community Services

Clinic	Building of the Clinic	5	Guava Juice, Snyklip, Witkleibos	Dept. of Health
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WOODLANDS - WARD 5

Project Name	Project Description	Ward	Settlement	Responsible
Water and Sanitation	Upgrading of current water facilities and provision of alternative water sources – JOJO Tanks	5	Woodlands/Palmiet Rivier, Harmaneskraal, Koomansbos	Technical Services
Water and Sanitation	Upgrading of sewerage system to a full Water Borne System	5	Woodlands	Technical Services
Upgrading of gravel Roads	Paving of gravel roads	5	Woodlands/Harmanuskraal/Kwaaibrand, Koomansbos	Technical Services
Electricity/Streetlights	Repair and maintenance of streetlights	5	Woodlands/Harmanuskraal/Kwaaibrand	Technical Services
Electricity/Streetlights	Construction of a new High Mast and repair of the existing High Mast Lights	5	Woodlands	Technical Services
Electrification	Maintenance of Sport field lights	5	Woodlands/Kwaaibrand	Technical Services
Housing	Provision of new RDP houses	5	Woodlands	Technical Services

Provision of adequate medical centres	Establishment of a new clinic	5	Woodlands	Dept. of Health
Provision of sport facilities	Construction of a netball court	5	Woodlands	Community services
Landfill Sites	Upgrading of dumping site (Fencing, Access Road, Ablution Block)	5	Woodlands	Community services
Community Halls	Construction of the new MPCC	5	Woodlands	Community services
Burial sites/ Cemetery	Extension and upgrading (Fencing and Ablution block) of existing Cemetery	5	Woodlands	Community Services
Recreational Facility	Establishment of recreational Facility	5	Woodlands/Palmiet Rivier	Community Services
Library Facilities	Provision of Library Facilities	5	Woodlands	Community Services
Destitute Houses	Building of Destitute Houses	5	Harmanuskraal, Koomansbos	Dept. of Human Settlements
Transfer of Houses	Transfer of SAFCOL Houses to Koukamma Municipality	5	Kwaaibrand	Koukamma

NOMPUMELELO VILLAGE - WARD 6

Project Name	Project Description	Ward	Settlement	Responsible
Water and Sanitation	Upgrading of sewerage system to a full Water Borne System	6	Nompumelelo Village, Blikkiesdorp, Thornham	Technical Services

Electricity/Streetlights	Repair and maintenance of streetlights	6	Nompumelelo Village, Blikkiesdorp, Thornham	Technical Services
Electrification	Electrification of Informal houses at Riemvasmaak	6	Nompumelelo Village	Technical Services / ESKOM
	Maintenance of Sport field lights	6	Nompumelelo Village	Technical Services / ESKOM
Provision of adequate medical facilities	Establishment of an operational day hospital / Clinic	6	Nompumelelo Village, Blikkiesdorp, Thornham	Dept. of Health
Provision of adequate cemetery services	Extension and provision of ablution blocks , fencing and shelters for Cemeteries	6	Nompumelelo Village, Thornham	Community services
Security House	Building of Security House between Graveyard and Sportfield	6	Nompumelelo Village	Technical Services
Education	Provision of a High School	6	Nompumelelo Village	Dept. Of Education
Library Facilities	Provision of Library facilities and equipment	6	Nompumelelo Village, Thornham	Community services

Sports Facilities	Construction of a Netball Court and fencing and upgrading of existing one	6	Nompumelelo Village	Community Services
Recreational Facility	Establishment of Recreational Facility	6	Nompumelelo Village, Blikkiesdorp, Thornham	Community Services
New Housing	Building of new Houses	6	Nompumelelo Village, Blikkiesdorp, Thornham	Technical Services
JOJO Tanks	Provision of JOJO Tanks	6	Nompumelelo Village, Blikkiesdorp, Thornham	Technical Services
Highmas Lights	Installation of Highmas Lights	6	Nompumelelo Village, Thornham	Technical Services
Indoor Sport Centre	Provision of Indoor Sport Center	6	Nompumelelo Village	Community Services
Grazing land	Communal land for Grazing	6	Nompumelelo Village	Community Services

N2 Warning signs	N2 Animal warning signs Board	6	Nompumelelo Village	Community services
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STORMSRIVER - WARD 6

Project Name	Project Description	Ward	Settlement	Responsible
Water Storage	Supply of Jojo tanks	6	Stormsriver	Technical Services
Water and Sanitation	Upgrading of Stormsriver Low Pressure Water Mains / Water Meters / Installation of Chemical Dosing Pumps	6	Stormsriver	Technical Services
Border Fence	Construction of Border Fence dividing community and Dam	6	Stormsriver	Technical Services
Roads Infrastructure	Upgrading of Stormsriver Gravel Road to Paved Road	6	Stormsriver	Technical Services
Water and Sanitation	Upgrading of sewerage system to a full Water Borne System	6	Stormsriver	Technical Services
Electricity/Streetlights	Fixing and Maintenance of streetlights	6	Stormsriver	Technical Services

Skills and Training Centre	Skills and Training Centre needed	6	Stormsriver	Community Services
Electrification	Installation of Sport field Lights	6	Stormsriver	Technical Services
Clinic	Construction of the Clinic closer to the community	6	Stormsriver	Dept. of Health
Water Reservoir	Construction of water Reservoir	6	Stormsriver	Technical Department
Land fill site	Establishment of the Landfill site	6	Stormsriver	Technical Services
Provision of adequate cemetery services	Ablution blocks and Shelters , Paving for Cemeteries	6	Stormsriver	Community services
Library Facilities	Provision of Library facilities and equipment	6	Stormsriver	Community services / DSRAC
Old Community Hall	Reconstruction of old community hall	6	Stormsriver	Community Services
Sports Facilities	Construction of a Netball Court and Change Rooms	6	Stormsriver	Community Services
ousing	Building of new RDP Houses, Land for new Housing development	6	Stormsriver	Dept. of Human Settlements
Recreational Facility	Establishment of Recreational Facility	6	Stormsriver	Community Services
Naming of Streets	Street naming in all streets	6	Stormsriver	Technical Services
Grazing Land	Communal land for Grazing	6	Stormsriver	Community Services

Shopping Centre	Need of Shopping Centre to avoid travelling far	6	Stormsriver	Community Services
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COLDSTREAM - WARD 6

Project Name	Project Description	Ward	Settlement	Responsible
Catchment Dam	Construction of a catchment dam to service an area of Koukamma	6	Coldstream	Technical Services
Water and Sanitation	Upgrading of sewerage system to a full Water Borne System	6	Coldstream	Technical Services
Water Storage	Supply of Jojo Tanks	6	Coldstream / Robololo	Technical Services
Electricity/Streetlights	Provision of adequate streetlights	6	Coldstream / Robololo	Technical Services

Upgrading of gravel Roads	Paving of gravel roads(Laurel ridge & Die Rye). Also roads at Plankiesdorp and Puntjiesbos	6	Coldstream / Robololo	Technical Services
Upgrading of roads	Upgrading of short cut road between N2 and community	6	Coldstream	Technical Services
Post Office	Establishment of a new Post Office	6	Coldstream	Community Services
Street Names	Naming of Streets	6	Coldstream	Community Services
Library Equipment	Provision of Library facilities and equipment	6	Coldstream	Community Services
Health care facilities	Improve clinic services	6	Coldstream	Community Services
Sports Facilities	Maintenance of existing sport field	6	Coldstream	Community Services
Landfill Sites	Upgrading of dumping site	6	Coldstream	Community Services

Housing	Provision of new RDP Houses	6	Coldstream / Robololo	Dept. of Human Settlement
Upgrading of cemetery	Extension, fencing and Ablution Facility at existing cemetery	6	Coldstream	Community Services
Recreational Facility	Establishment of recreational facility	6	Coldstream	Community Services

CHAPTER SIX

INTEGRATION OF SECTOR PLANS

6.1 SPATIAL DEVELOPMENT FRAMEWORK

6.1.1 Legislative Framework

To provide a framework for spatial planning and land use management in the Republic; to specify the relationship between the spatial planning and the land use management system and other kinds of planning; to provide for the inclusive, developmental, equitable and efficient spatial planning at the different spheres of government; to provide a framework for the monitoring, coordination and review of the spatial planning and land use management system; to provide a framework for policies, principles, norms and standards for spatial development planning and land use management; to address past spatial and regulatory imbalances; to promote greater consistency and uniformity in the application procedures and decision-making by authorities responsible for land use decisions and development applications; to provide for the establishment, functions and operations of Municipal Planning Tribunals; to provide for the facilitation and enforcement of land use and development measures; and to provide for matters connected therewith.

6.1.2 Objects of Act

The objects of this Act are to—

- provide for a uniform, effective and comprehensive system of spatial planning and land use management for the Republic;
- ensure that the system of spatial planning and land use management promotes social and economic inclusion;
- provide for development principles and norms and standards
- provide for the sustainable and efficient use of land;
- provide for cooperative government and intergovernmental relations amongst the national, provincial and local spheres of government; and
- redress the imbalances of the past and to ensure that there is equity in the application of spatial development planning and land use management systems.

6.1.3 Spatial planning system

The spatial planning system in the Republic consists of the following components:

- Spatial development frameworks to be prepared and adopted by national, provincial and municipal spheres of government;
- development principles, norms and standards that must guide spatial planning, land use management and land development;
- the management and facilitation of land use contemplated in Chapter 5 through the mechanism of land use schemes; and
- Procedures and processes for the preparation, submission and consideration of land development applications and related processes as provided for in Chapter 6 and provincial legislation.

6.1.4 Categories of spatial planning

Municipal planning, for the purposes of this Act, consists of the following elements:

- The compilation, approval and review of integrated development plans;
- the compilation, approval and review of the components of an integrated development plan prescribed by legislation and falling within the competence of a municipality, including a spatial development framework and a land use scheme; and
- the control and regulation of the use of land within the municipal area where the nature, scale and intensity of the land use do not affect the provincial planning mandate of provincial government or the national interest.

Provincial planning, for the purposes of this Act, consists of the following elements:

- The compilation, approval and review of a provincial spatial development framework;
- monitoring compliance by municipalities with this Act and provincial legislation in relation to the preparation, approval, review and implementation of land use management systems.
- the planning by a province for the efficient and sustainable execution of its legislative and executive powers insofar as they relate to the development of land and the change of land use; and
- the making and review of policies and laws necessary to implement provincial planning.

National planning, for the purposes of this Act, consists of the following elements:

- The compilation, approval and review of spatial development plans and policies or similar instruments, including a national spatial development framework;
- the planning by the national sphere for the efficient and sustainable execution of its legislative and executive powers insofar as they relate to the development of land and the change of land use; and
- the making and review of policies and laws necessary to implement national planning, including the measures designed to monitor and support other spheres in the performance of their spatial planning, land use management and land development functions.
- the making and review of policies and laws necessary to implement national planning, including the measures designed to monitor and support other spheres in the performance of their spatial planning, land use management and land development functions.

6.1.5 Application of development principles

The general principles set out in this Chapter apply to all organs of state and other authorities responsible for the implementation of legislation regulating the use and

development of land, and guide—

- the preparation, adoption and implementation of any spatial
- development framework, policy or by-law concerning spatial planning and the development or use of land;
- the compilation, implementation and administration of any land use scheme or other regulatory mechanism for the management of the use of land;
- the sustainable use and development of land;
- the consideration by a competent authority of any application that impacts or may impact upon the use and development of land; and
- the performance of any function in terms of this Act or any other law regulating spatial planning and land use management.

Notwithstanding the categorisation of principles in this section, all principles contained in this Act apply to all aspects of spatial development planning, land development and land use management.

6.1.6 Development principles

The following principles apply to spatial planning, land development and land use management:

- The principle of spatial justice, whereby—
- past spatial and other development imbalances must be redressed through improved access to and use of land;
- spatial development frameworks and policies at all spheres of government must address the inclusion of persons and areas that were previously excluded, with an emphasis on informal settlements, former homeland areas and areas characterised by widespread poverty and deprivation;
- spatial planning mechanisms, including land use schemes, must incorporate provisions that enable redress in access to land by disadvantaged communities and persons;
- land use management systems must include all areas of a municipality and specifically include provisions that are flexible and appropriate for the management of disadvantaged areas, informal settlements and former homeland areas;
- land development procedures must include provisions that accommodate access to secure tenure and the incremental upgrading of informal areas; and
- a Municipal Planning Tribunal considering an application before it, may not be impeded or restricted in the exercise of its discretion solely on the ground that the value of land or property is affected by the outcome of the application;
- the principle of spatial sustainability, whereby spatial planning and land use management systems must—
- promote land development that is within the fiscal, institutional and administrative means of the Republic;
- ensure that special consideration is given to the protection of prime and unique agricultural land;
- uphold consistency of land use measures in accordance with environmental management instruments;

- promote and stimulate the effective and equitable functioning of land markets;
- consider all current and future costs to all parties for the provision of infrastructure and social services in land developments;
- promote land development in locations that are sustainable and limit urban sprawl; and result in communities that are viable;
- the principle of efficiency, whereby— land development optimises the use of existing resources and infrastructure; decision-making procedures are designed to minimise negative financial, social, economic or environmental impacts; and
- development application procedures are efficient and streamlined and timeframes are adhered to by all parties;
- the principle of spatial resilience, whereby flexibility in spatial plans, policies and land use management systems are accommodated to ensure sustainable livelihoods in communities most likely to suffer the impacts of economic and environmental shocks; and
- the principle of good administration, whereby— all spheres of government ensure an integrated approach to land use and land development that is guided by the spatial planning and land use management systems as embodied in this Act;
- all government departments must provide their sector inputs and comply with any other prescribed requirements during the preparation or amendment of spatial development frameworks;
- the requirements of any law relating to land development and land use are met timeously;
- the preparation and amendment of spatial plans, policies, land use schemes as well as procedures for development applications, include transparent processes of public participation that afford all parties the opportunity to provide inputs on matters affecting them; and
- policies, legislation and procedures must be clearly set in order to inform and empower members of the public.

6.1.7 Norms and standards

The Minister must, after consultation with organs of state in the provincial and local spheres of government, prescribe norms and standards for land use management and land development that are consistent with this Act, the Promotion of Administrative Justice Act, 2000 (Act No. 3 of 2000), and the Intergovernmental Relations Framework Act.

The norms and standards must—

- reflect the national policy, national policy priorities and programmes relating to land use management and land development;
- promote social inclusion, spatial equity, desirable settlement patterns, rural revitalisation, urban regeneration and sustainable development;
- ensure that land development and land use management processes, including applications, procedures and timeframes are efficient and effective;

- include—a report on and an analysis of existing land use patterns;
- a framework for desired land use patterns;
- existing and future land use plans, programmes and projects relative to key sectors of the economy; and
- mechanisms for identifying strategically located vacant or under-utilised land and for providing access to and the use of such land;
- standardise the symbology of all maps and diagrams at an appropriate scale;
- differentiate between geographic areas, types of land use and development needs; and
- provide for the effective monitoring and evaluation of compliance with and enforcement of this Act.

The Minister may, in consultation with or at the request of another Minister responsible for a related land development or land use function and after public consultation, prescribe norms and standards to guide the related sectorial land development or land use.

6.1.8 Preparation of spatial development frameworks

The national and provincial spheres of government and each municipality must prepare spatial development frameworks that—

- interpret and represent the spatial development vision of the responsible sphere of government and competent authority;
- are informed by a long-term spatial development vision statement and plan;
- represent the integration and trade-off of all relevant sector policies and plans.
- guide planning and development decisions across all sectors of government.
- guide a provincial department or municipality in taking any decision or exercising any discretion in terms of this Act or any other law relating to spatial planning and land use management systems.
- contribute to a coherent, planned approach to spatial development in the national, provincial and municipal spheres.
- provide clear and accessible information to the public and private sector and provide direction for investment purposes.
- include previously disadvantaged areas, areas under traditional leadership, rural areas, informal settlements, slums and land holdings of state-owned enterprises and government agencies and address their inclusion and integration into the spatial, economic, social and environmental objectives of the relevant sphere.
- address historical spatial imbalances in development.
- identify the long-term risks of spatial patterns of growth and development and the policies and strategies necessary to mitigate those risks;
- provide direction for strategic developments, infrastructure investment, promote

efficient, sustainable and planned investments by all sectors and indicate priority areas for investment in land development;

- promote a rational and predictable land development environment to create trust and stimulate investment;
- take cognisance of any environmental management instrument adopted by the relevant environmental management authority;
- give effect to national legislation and policies on mineral resources and sustainable utilisation and protection of agricultural resources; and
- consider and, where necessary, incorporate the outcomes of substantial public engagement, including direct participation in the process through public meetings, public exhibitions, public debates and discourses in the media and any other forum or mechanisms that promote such direct involvement.

The national government, a provincial government and a municipality must participate in the spatial planning and land use management processes that impact on each other to ensure that the plans and programmes are coordinated, consistent and in harmony with each other. A spatial development framework adopted in terms of this Act must guide and inform the exercise of any discretion or of any other law relating to land use and development of land by that sphere of government. The national spatial development framework must contribute to and give spatial expression to national development policy and plans as well as integrate and give spatial expression to policies and plans emanating from the various sectors of national government, and may include any regional spatial development framework. A provincial spatial development framework must contribute to and express provincial development policy as well as integrate and spatially express policies and plans emanating from the various sectors of the provincial and national spheres of government as they apply at the geographic scale of the province. A municipal spatial development framework must assist in integrating, coordinating, aligning and expressing development policies and plans emanating from the various sectors of the spheres of government as they apply within the municipal area. Spatial development frameworks must outline specific arrangements for prioritising, mobilising, sequencing and implementing public and private infrastructural and land development investment in the priority spatial structuring areas identified in spatial development frameworks.

6.1.9 Municipal land use planning

Except as provided in this Act, all land development applications must be submitted to a municipality as the authority of first instance. Despite subsection (1), where an application or authorisation is required in terms of any other legislation for a related land use, such application must also be made or such authorisation must also be requested in terms of that legislation. A land Audit was conducted by the Department of Public works in order to obtain land availability statistics and to direct the Municipality in land acquisition applications for future land development planning purposes.

6.1.10 Municipal cooperation

The councils of two or more municipalities may, in writing, agree to establish a joint Municipal Planning Tribunal to exercise the powers and perform the functions of a Municipal Planning Tribunal in terms of this Act in respect of all the municipalities concerned. A district municipality may, with the agreement of the local municipalities within the area of such district municipality, establish a Municipal Planning Tribunal to receive and dispose of land development applications and land use applications within the district municipal area. The agreement entered into in terms of this section must be published in the Provincial Gazette and a local newspaper in each of the affected municipalities.

6.1.11 Benefits of Spatial Development Framework

The benefits of the Spatial Development Framework are outlined below: -

- It facilitates effective use of scarce land resources.
- It facilitates decision making regarding the location of service delivery projects.
- It guides public and private sector investment.
- It strengthens democracy and spatial transformation.
- It promotes intergovernmental coordination on spatial issues.
- It serves as a framework for the development of a detailed scheme and the basis for various Land use management systems.
- It guides and informs municipal infrastructure investment
- It guides public investment, namely the provision of community facilities or any other spending of public fund and
- Provides visual representation of the desired spatial form of the municipality.
- Ultimately, the SDF defines and facilitates a progressive move towards the attainment of an agreed upon desired spatial structure within the municipality's area of jurisdiction.

6.1.12 SDF alignment with National, District, Regional and Neighbouring Municipalities SDF

a) Draft National Spatial Framework

NSF Priority & National Action relevant to KKM:

Rural Service Centre:

- Rural development must be supported through a hierarchical network of prioritised service centres where people in rural areas and settlements can optimally be provided with core municipal services, social and government services, and where rural logistics and support can be provided to optimally support rural development.
- The NSDP identifies Joubertina as a Rural Service Centre.
- The primary linkages ID'd in the NSDF indicate economic linkages to the Knysna/Plettenberg Bay economic areas rather than to the Kouga or NMBM region.

National Coastal Corridor:

- The Coastal Growth and Development Corridor along the eastern and south coasts (N2) is supported as an area of strong interconnection between high-value rural resource production, ecological resource regions, popular tourist destinations, comfortable climatic zones and urban nodes.
- This requires that small harbour development in support of the fishing, tourism and maritime economy at identified coastal regional development anchor and rural service centres be maintained, expanded and accelerated

Key National Development Corridor and Regional Roads

- The N2 Coastal Corridor.

Agri-enterprise and Small-Scale Farming Resource Region

- Productive use of high value agricultural land to support national food security.
- Rehabilitation of degraded land and effective land-use management.
- Improvement of rural-to-rural connections, market accessibility and key agricultural production infrastructure.
- Enhancement of connectivity through well-planned infrastructure investment and settlement consolidation in well-connected regional development anchors

Eco-resource Production Region and Ocean and Aqua-culture Production Region

- Enhance (1) the productive capacity, (2) environmental and livelihood quality, (3) cultural heritage, and (4) natural resource-access of these regions through effective agrarian practices and enterprise development programmes that are focussed on natural resource restoration and custodianship.
- Discourage further land and settlement development, and carefully manage existing settlements and land uses in productive agricultural regions that play a crucial role in national strategic water production, national food security and rural livelihoods.
- Pursue effective management and custodianship of national strategic water source regions. Ensure efficient rural-to-rural connectivity in rural regions, to enhance the prospects of making a life in these areas.
- Rehabilitate degraded land and ensure effective land use management, settlement consolidation, improved rural connectivity and an eco-resource related enterprise focus, to provide opportunities for livelihoods and industry development, and (2) support national water availability.
- Enhance and further expand the value and contribution of the Oceans' and Aqua Economy Areas to (1) local livelihoods and regional, and (2) national economic development.

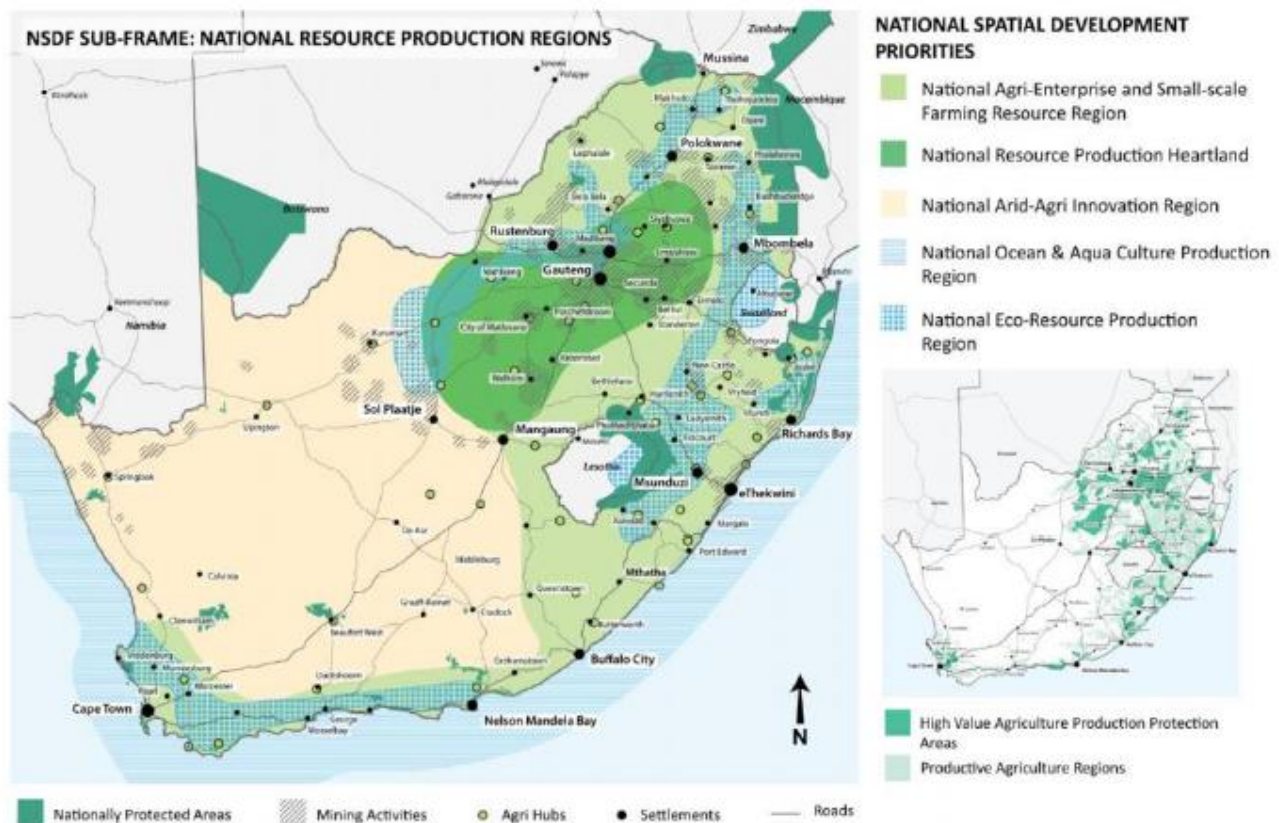


Figure 4: NSDF National Resource Production Areas

b) Provincial Spatial Development Framework (PSDF)

The single most important guideline for Municipal land use management and Municipal land use planning is the Provincial Spatial Development Plan (PSDP) for the Eastern Cape. The Plan provides a development vision for the Eastern Cape Province. The PSDP proposes a future spatial development outcome for the western region of the province.

EC PSDF	Alignment Factors
Environment	- ECBCP – Categorisation and Guidelines - Strategic Dams and Water Resources - Forestry Industry - Spatial depiction of climate change vulnerability and programme responses.
Social Development And Human Settlements	- Kareedouw and Joubertina Identified as Sub district centres - Misgund Louterwater and Stormsriver identified as sub local centres - No settlements highlighted for small town regeneration
Agricultural Regions and Rural Development	- Agri Park Alignment? - Dairy along the coast and Fruit Industry Inland, Grazing and Browsing capacity area. - Arable potential areas
Infrastructure	Not highlighted as one of the ten infrastructure priority area
Economic	- The N2 national route (Transport and Tourism Route) - The Linkage from Kouga into the Baviaans MegaReserve and the section of the R62 are highlighted as tourism routes. - Stormsriver and Willowmore are economic gateways - Areas are identified for biomass production

Table 4 : PSDP Priorities and Objectives

c) District Rural Development Plan

The objective of the DRDP is to formulate a plan that will guide investment and development in the rural areas of the Sarah Baartman District (SBD). One of the key thrusts is to address the needs of people who live in extreme poverty and who are subjected to underdevelopment in rural areas of the District. The RDP promotes the need for integrated and intensified government and private investment, and intervention leading to change in the livelihoods of rural communities. It is intended that outcomes of the DRDP be incorporated into the Municipal SDF's and IDPs. THE DRDP gives effect to -Outcomes identified by Cabinet in 2012 with the purpose of framing public-service delivery projects. Outcome 7: Vibrant, equitable and sustainable rural communities and food security, emphasises the importance of sustainable rural development.

The SBDM Functional Region - The DRDP approached rural development from the perspective of functional economic regions that transcend administrative boundaries. The demarcation of the Function Regions was based on the economic sectors with the highest potential for growth and expansion, their relevant linkages and influence on the total environment; being social, economic and physical. Functional Region 2: Southern Coastal Region - The key elements of this functional region relevant to Koukamma are:

DRDP Element	Key factors
Economic Activity and Thrusts	- Well-established citrus, deciduous fruit, maize and crop farming industries. - Dairy farming is well established along the coastal belt from Humansdorp - Limited forestry is located in the Tsitsikamma area. - Humansdorp and Joubertina are the economic and service delivery hubs in the FR. - The Langkloof area is an exporter of deciduous fruit. - Pockets of land in Kareedouw and Joubertina, acquired through the land reform program. - Abattoirs are located at Kareedouw and Joubertina. - Several renewable energy (wind farm projects) have been developed in the region.. - Expansion opportunities in this sector are anticipated.
Tourism	- The internationally recognised Tsitsikamma National Park is located in the FR. - The Baviaans Wilderness Area is located in the FR. - The area is a well-established recreational and adventure tourism (- The area forms part of the Garden Route corridor (The R62 tourist route)
Land Reform and Poverty Pockets	- Poverty wards are contained in the urban settlements in the FR. - The largest number of land reform farms in the District are located in the FR. - Acquire land in the areas of highest poverty and where insufficient agriculture land is available
Infrastructure	- All urban areas have appropriate infrastructure, however urgent maintenance is needed. - A well planned and functional electricity network is provided by Eskom throughout the region. - HV upgrading is planned for the Tsitsikamma, Melkhout, and Dieprivier network. - The Thyspunt potential nuclear power site has been identified in the FR. - Well established water scheme areas are located in the Humansdorp. - Abattoirs are located at Kareedouw and Joubertina. - Several renewable energy (wind farm projects) have been developed in the region,
Linkages and Networks	- The N2, R62 provide access to the area. - Regional distribution network are in need of maintenance and upgrade. - The R335 is in urgent need of upgrade.

Table 6 : DRDP - Functional Region Key Elements

6.1.13 Municipal Wide Projects

Id	Settlement	Proj_Description	Project	Category	Label	Located	Budget	Funding
201	Louterwater	Sanitation: Flush Existing System And Map Sewer Network	Water and Sanitation	Technical Services	Water and Sanitation	No	R6670000	OTP
202	Louterwater	Upgrading of Louterwater WTW	Water and Sanitation	Technical Services	Water and Sanitation	No	R2950000	OTP
203	Krakeel	Construction of new WWTW	Water and Sanitation	Technical Services	Water and Sanitation	No	R2500000	OTP
204	Joubertina	Refurbishment of Traffic Testing Route		Technical Services		No	R26930000	OTP
205	Joubertina	Replacement of existing AC Pipes with PVC		Technical Services		No	R4467859.48	OTP
206	New Rest	Pilot Project: Design and installation of 40m High Mast Light		Technical Services			R667859.48	OTP
207	Mountain View, Kagiso, Uitkyk	Kareedouw: Refurbishment of Oxidation Ponds		Technical Services			R2250000	OTP
208	Clarkson	Refurbish Pump Station		Technical Services		No	R2950000	OTP
211	Woodlands	Upgrading of WWTW		Technical Services		No	R4060000	OTP
212	Langkloof and Tsitsikamma	Electricity: Installation of Streetlights / High Mast Lighting		Technical Services		No	R10000000	OTP
301	Misgund	Procurement of Two Potato Planters	FPSU	FPSU		No	R600000	
302	Misgund	Procurement of Two Potato Harvesters	FPSU	FPSU		No	R600000	
303	Misgund	Procurement of Chemicals	FPSU	FPSU		No	R600000	

Table 55: Municipal Wide Projects

6.1.14 SPLUMA IMPLEMENTATION

- Planning Tribunal for Koukamma Municipality:

The Municipality has through a Council Resolution approved joining Sarah Baartman District Municipality Planning Tribunal (Resolution No. 5.1.1.2). All the Category 1 Land Use Applications and the Category 2 Land Use Applications with objection will be considered by the SBDM District MPT. COGTA & other sector departments were given this development and Council approvals. A list of Categories was submitted to Council for approval.

- Koukamma SPLUMA by-law (2016) & Authorised Official

The Municipality adopted the Koukamma Spatial Planning and Land Use Management By-Law in 2016 with Gazette Notice No. 3634 and subsequently taken a resolution on 31 August 2023 which resolved that the Director Technical Services be the Authorised Official (AO) of the Municipality.

- The Appointment of the Town Planner

A Town Planner was appointed and commenced on the 01 July 2023 working as a Manager Planning and Development, as a registered Professional Planner.

6.1.15 GEOGRAPHIC INFORMATION SYSTEM (GIS)

Koukamma Municipality have an agreement with Sarah Baartman District Municipality for a centralised and integrated approach to store and manage GIS Data at the District Municipality. The role of Koukamma Municipality is to provide locality information for general information and assistance for the operation of the Municipality

6.1.16 HOUSING DEMAND AND LAND BUDGET

The land budget required to address the housing and resulting settlement development demand is reflected in Table below.

Notes and assumptions made re the housing demand calculations reflected on

- Household size = 4 persons/hh (The average across the municipality is 3.63)
- It is accepted the backlog numbers are included in the growth figures
- The development density assigned to new housing development is 40 units per hectare (Nett), which equates to an erf size of 250m².
- The population growth figures were sourced from the NSDF.
- The total land needed refers to all land needed to service the development. It would include streets, social facilities etc. This has been calculated by increasing the nett figure needed for housing by a factor of 1.4.

6.2 WATER SERVICES DEVELOPMENT SECTOR PLAN

6.2.1 Legislative Framework

The Koukamma Municipality, is authorized in terms of the Municipal Structures Act (Act No. 117 of 1998) and the Municipal Structures Amendment Act (Act No. 33 of 2000) as the Water Services Authority for its area of jurisdiction and therefore has a duty, as assigned to it in terms of the Water Services Act (Act No. 108 of 1997), to all consumers or potential consumers to progressively ensure efficient, affordable, economical and sustainable access to water services. The Water Services Act, 1997 (Act No. 108 of 1997) places a duty on Water Services Authorities to prepare a Water Services Development Plan as part of the process of preparing any integrated development plan. Section 15 (5) of the Water Services Act, 1997 states that:- a water services development plan must form part of any integrated development plan contemplated in the Local Government Transition Act, 1993 (Act No. 209 of 1993).

6.2.2 Status Quo Overview

Koukamma Municipality comprises of 12 formal settlements and a number of informal settlements that mostly close to the formal area. Kareedouw and Joubertina serves as the major towns with other small settlements such as Louterwater, Clarkson, woodlands, Blikkiesdorp, Stormsriver, Coldstream, Misgund and Krakeel that are remotely established across the municipal area. The Municipality is a Water Services Authority in terms of the

Water Services Act, Act 108 of 1997 and it is legally mandated to ensure provision of water services to all settlements within its area of jurisdiction. In its current stature, the municipality provides water services to all areas within its mandated area with exception of privately owned areas such as Thornham, Sanparks, Tweerivier, Boskor and Witelsbos. The municipality is characterized by extensive agricultural activities and thus has numerous farm properties that are also not serviced by the municipality. Most of these areas have water and sanitation infrastructure that are privately established and meet the minimum standards. In some cases the municipality provides reasonable support when due to ensure efficiency of referred privately owned water and sanitation infrastructures. The latter statistical report of 2011 (census 2011) indicate the total population of 40663 with annual growth rate of 1.66% within municipal area. The report informs the recent estimations for 2016 population within Koukamma which is in the range of 43669 persons. The municipality spans about 35 575 km2 area with estimation of 11053 households (based on census 2011).

(a) Business Element 1: Demographics

Table A.1 and A2 Water services and Sanitation Overview

Settlement Type	2011*		*2015/16		Water category										Sanitation category									
	Households	Population	Households	Population	Adequate: Formal	Adequate: Informal	Adequate: Sahrred Services	Water resources needs only	O&M needs only	Infrastructure needs only	Infrastructure & O&M needs	Infrastructure, O&M & Resource need	No Services: Informal	No Services: Formal	Adequate: Formal	Adequate: Informal	Adequate: Sahrred Services	Water resources needs only	O&M needs only	Infrastructure needs only	Infrastructure & O&M needs	Infrastructure, O&M & Resource need	No Services: Informal	No Services: Formal
URBAN																								
Formal Town					Adequate		Below RDP					None		Adequate		Below RDP					None			
Joubertina	1 514	5 752	1 514	6 143																				
Kareedouw	1 460	4 985	1 460	5 321																				
Sub-Total	2 974	10 737	2 974	11 464	0	0	0	0	0	1	1	0	0	0	0	0	0	0	2	0	0	0	0	0
Formal settlements					Adequate		Below RDP					None		Adequate		Below RDP					None			
Krakeel	526	1 931	526	2 061																				
Louterwater	1 449	4 829	1 449	5 157																				
Nompumelo	664	2 449	644	2 573																				
Sandrift/blikkiesdorp	86	280	86	298																				
Stormsriver	574	1 670	574	1 753																				
Coldstream	502	1 657	502	1 769																				
Clarkson	566	1 824	575	1 947																				
Woodlands	480	1 882	480	1 850																				
Milsgund	135	415	536	1 618																				
Sub-Total	4 982	16 937	5 372	19 026	1	0	0	0	1	2	3	4	0	0	0	0	0	0	2	0	7	0	4	0
Sub-Total: (Urban)	7 956	27 674	8 346	30 490	1	0	0	0	1	3	3	4	0	0	0	0	0	0	4	0	7	0	4	0
RURAL																								
Rural Small Village					Adequate		Below RDP					None		Adequate		Below RDP					None			
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rural Scattered					Adequate		Below RDP					None		Adequate		Below RDP					None			
Thornham	177	664	177	708																				
Sub-Total	177	664	177	708	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	0	0	0
Working towns & service centres					Adequate		Below RDP					None		Adequate		Below RDP					None			
Tsitsikamma Nat Park	13	35	13	35																				
Sub-Total	13	35	13	35	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
Farming					Adequate		Below RDP					None		Adequate		Below RDP					None			
Boskor	28	90	28	95																				
Koukamma NU	2 860	12 201	2 489	11 393																				
Sub-Total	2 888	12 291	2 517	11 746	1	0	0	0	0	0	0	1	1	0	1	0	0	0	0	0	0	1	1	0
Sub-Total (Rural)	3 078	12 990	2 707	12 360	2	0	0	0	0	0	2	1	0	2	0	0	0	0	0	0	2	1	0	0
TOTAL	11 034	40 664	11 053	42 850	3	0	0	0	1	3	3	5	5	0	2	0	0	0	4	0	7	2	5	0

Note: * aligned with Census 2011

(b) Business Element 2: Service Levels

Table A.3: Residential water services delivery access profile: Water

Census Category	Description	Year 0		Year -1		Year -2	
		FY2015		FY2014		FY2013	
		Nr	%	Nr	%	Nr	%
	WATER (ABOVE MIN LEVEL)						

Piped (tap) water inside dwelling/institution	House connections	7 526	68%			7 501	68%
Piped (tap) water inside yard	Yard connections	2 361	21%			2 361	21%
Piped (tap) water on community stand: distance less than 200m from dwelling/institution	Standpipe connection < 200 m	505	5%			505	5%
	Sub-Total: Minimum Service Level and Above	10 392	94%			10 367	94%
	WATER (BELOW MIN LEVEL)						
Piped (tap) water on community stand: distance between 200m and 500m from dwelling/institution	Standpipe connection: > 200 m < 500 m	137	1%			137	1%
Piped (tap) water on community stand: distance between 500m and 1000m (1km) from dwelling /institution	Standpipe connection: > 500 m < 1 000 m						
Piped (tap) water on community stand: distance greater than 1000m (1km) from dwelling/institution							
No access to piped (tap) water	No services	504	5%			521	5%
	Sub-Total: Below Minimum Service Level	641	6%			658	6%
	Total number of households	11 033	100%			11 025	100%

	Year 0		Year -1		Year -2	
Graph inputs:						
HH's with access to piped water		90%		0%		89%

HH's with access to communal water points*		5%		0%		5%
HH's below minimum service level		6%		0%		6%

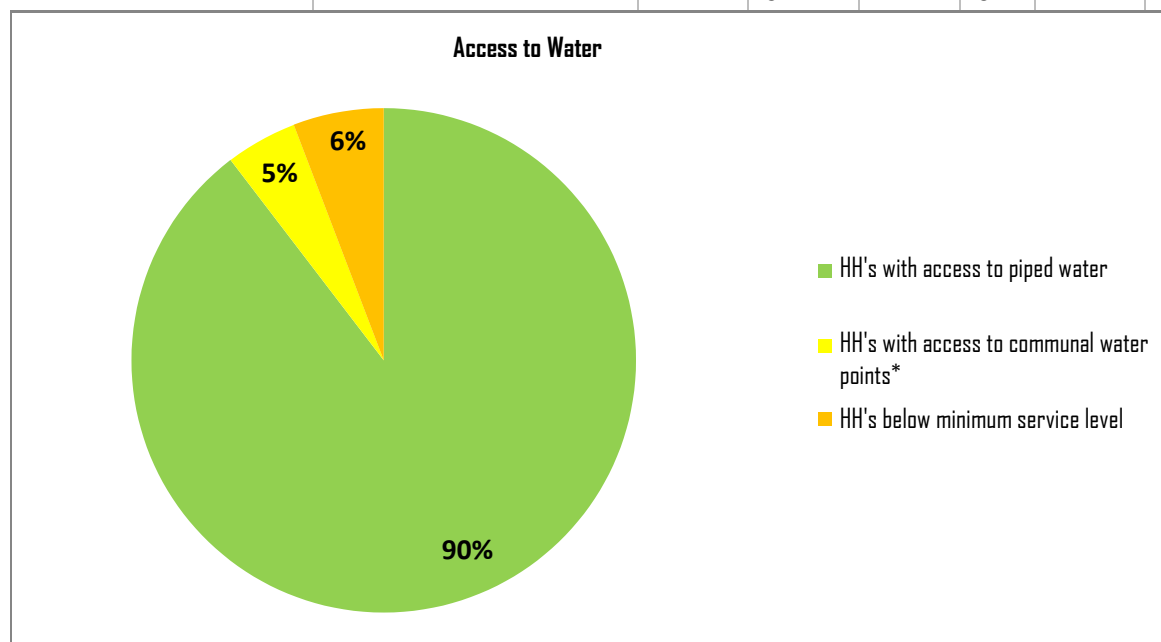


Figure A.1: Household water access profile

*Means access to 25 litres of potable water per day supplied within 200m of a household wand with a minimum flow of 10 litres per minute

Table A.4: Residential water services delivery access profile: Wastewater

Census Category	Description	Year 0		Year -1		Year -2	
		FY2015		FY2014		FY2013	
		Nr	%	Nr	%	Nr	%
	SANITATION (ABOVE MIN LEVEL)						
Flush toilet (connected to sewerage system)	Waterborne	7 505	68%			7 453	68%
	Waterborne: Low Flush	0	0%			0	0%
Flush toilet (with septic tank)	Septic tanks / Conservancy	813	7%			865	8%
Chemical toilet	Non-waterborne (above min. service level)	94	1%			94	1%
Pit toilet with ventilation (VIP)		416	4%			416	4%
Other		0	0%			0	0%
	Sub-Total: Minimum Service Level and Above	8 828	80%			8 828	80%
	SANITATION (BELOW MIN LEVEL)						
Pit toilet without ventilation	Pit toilet	1 228	11%			1 228	11%

Bucket toilet	Bucket toilet	339	3%			339	3%
Other toilet provision (below min. service level)	Other	0	0%			0	0%
No toilet provisions	No services	638	6%			630	6%
	Sub-Total: Below Minimum Service Level	2 205	20%			2 197	20%
	Total number of households	11 033	100%			11 025	100%

	Year 0		Year -1		Year -2	
Graph inputs:						
HH's with access to flush toilets		75%		0%		75%
HH's with access to on-site toilets (above min. service level)		5%		0%		5%
HH's below minimum service level		20%		0%		20%

Figure A.2: Household wastewater access profile

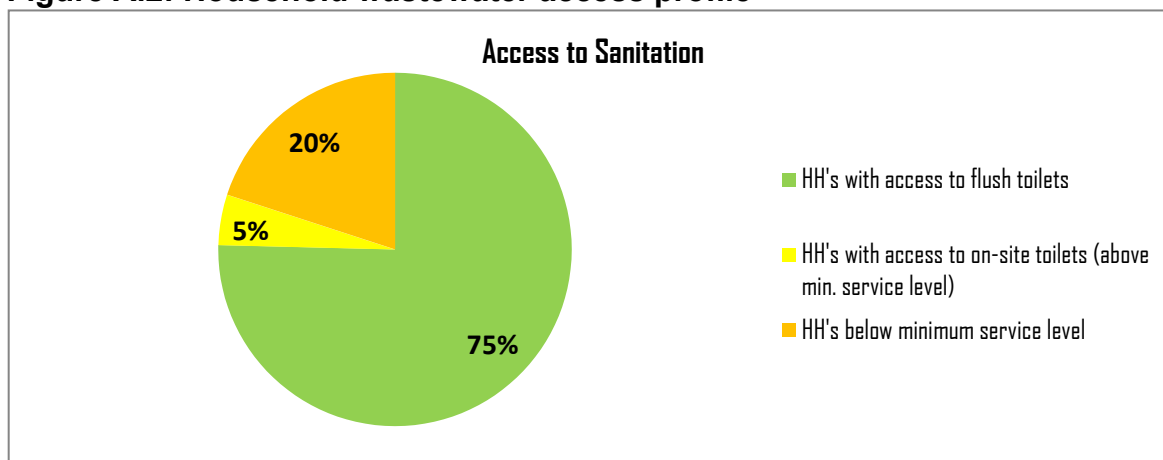
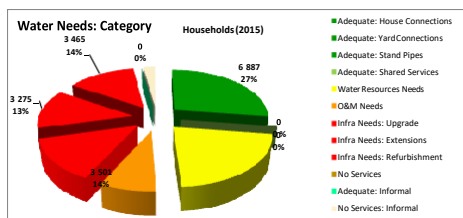
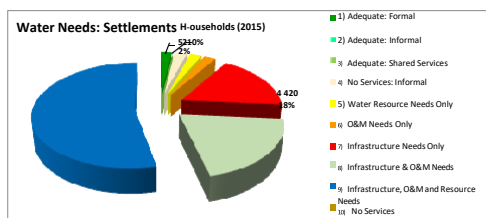


Table A.5 (a): Residential water services delivery adequacy profile (Water)

Water Categorisation	Number of settlements	FORMAL																		INFORMAL											
		Adequate								Water Resource needs		O & M Needs		Infrastructure Needs						No services		Adequate		No services							
		House Connections		Yard Connections		Stand Pipes		Shared Services		HH	%	HH	%	HH	%	Upgrades		HH	%	HH	%	HH	%	HH	%	HH	%				
		HH	%	HH	%	HH	%	HH	%							HH	%											HH	%	HH	%
1	3	521	8%	-	#####	-	0%																								
2	0																														
3	0																														
4	0																														
5	1										566	10%																			
6	4												575	28%																	
7	2	2 176	32%	-	#####	-	#####								644	18%		86	3%	1 514	44%										
8	5	2 536	37%										1 460	72%		574	16%			502	14%										
9	0	1 654	24%								5 022	90%			2 283	55% 3	1 899	97%	1 449	42%											
10	0																														
Total Household Interventions required		6 887		0		0		0		5 588		2 035		3 501		3 275		3 465		0		0			600						

521 1) Adequate: Formal
- 2) Adequate: Informal
- 3) Adequate: Shared Services
600 4) No Services: Informal
566 5) Water Resource Needs Only
575 6) O&M Needs Only
4 420 7) Infrastructure Needs Only
5 072 8) Infrastructure & O&M Needs
13 597 9) Infrastructure, O&M and Resource Needs
- 10) No Services

54%



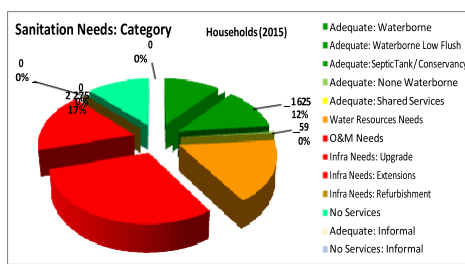
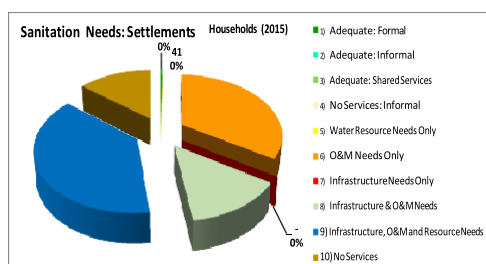
1	Adequate	3	Adequate: Shared services	5	Water Resources Needs Only	7	Infrastructure Needs Only	9	Infrastructure, O&M & Resource Needs
2	Adequate: Informal	4	No Services: Formal	6	O & M Needs Only	8	Infrastructure & O&M needs	10	No Services

Adequate: Ho Adequate: Yar Adequate: Sta Adequate: Sh Water Resour O&M Needs Infra Needs: U Infra Needs: E Infra Needs: R No Services Adequate: Inf No Services: Informal

6 887 0 0 0 5 588 2 035 3 501 3 275 3 465 0 0 600

Table A.5 (b): Residential water services delivery adequacy profile (Wastewater)

Water Categorisation	Number of settlements	FORMAL																INFORMAL								
		Adequate										Water Resource needs	O&MNeeds	Infrastructure Needs						No services	Adequate	No services				
		Waterborne		Waterborne Low flush		Septic Tank/ Conservancy		None Waterborne		Shared Services				Upgrades	Extensions	Rehaburishment										
		HH	%	HH	%	HH	%	HH	%	HH	%															
1	2					41	3%		0%																	
2	0																									
3	0																									
4	0																									
5	0																									
6	4																									
7	0																									
8	7	1 520	100%			1 584	100%	59	100%																	
9	2																									
10	5																									
Total Household Interventions required		1520		0		1625		59		0		2275		4036		2275		0		0		1682		0		0



1	Adequate	3	Adequate: Shared services	5	Water Resources Needs Only	7	Infrastructure Needs Only	9	Infrastructure, O&M & Resource Needs
2	Adequate: Informal	4	No Services: Formal	6	O & M Needs Only	8	Infrastructure & O&M needs	10	No Services

41 1) Adequate: Formal
- 2) Adequate: Informal
- 3) Adequate: Shared Services
- 4) No Services: Informal
- 5) Water Resource Needs Only
4 036 6) O&M Needs Only
- 7) Infrastructure Needs Only
1 643 8) Infrastructure & O&M Needs
4 550 9) Infrastructure, O&M and Resource Needs
1 682 10) No Services

(c) Business Element 3: Water Services Infrastructure Management (Infrastructure)

Technical measures include all interventions into possible water losses as well as efficiency from where the water is purchased from a Water Services Provider until it reaches the water meter of a consumer. This would include the bulk water pipe line supply network, reservoirs/towers, pipe distribution network, water metering and associated infrastructure. One of the most important responsibilities of a water service authority is to ensure that water services are provided at appropriate levels of services to its consumer in the most economical manner. This clearly indicates a balance between costs and levels of service. The key is therefore to balance the total cost of ownership over the life time of the asset. Decisions therefore need to be made in balancing operational, repair and maintenance, as well as rehabilitation costs.

(i) The extent of the water infrastructure is as follows:

Concrete Dams	1
Earth Dams	7
Water Treatment Works	10
Water Pump Stations	4
Reservoirs and Tanks	8
Bulk Water Supply Mains	11 km
Internal Water Reticulation Pipelines	71 km
Number of metered connections (2014)	5 000
Number of boreholes (operational)	13

(ii) The extent of the sanitation infrastructure is as follows:

Waste Water Treatment Works	11
Sewerage Pump Stations	6
Sewerage Reticulation	60 km
Number of sewer connections	5 000

Table 12: Reservoirs and Tanks

Scheme	Type	Year construct.	TWL	Capacity (kl)	Latitude	Longitude
Kareedouw	Concrete, circular, at WTW	1995	363	635	33.95753	24.29303932
Kareedouw	Concrete rectangular, tin roof, WTW	1970	363	455	33.95738	24.29328918
Kareedouw	Steel tank, Mountainview	1995	384	126	33.96032	24.29743958
Kareedouw	Steel tank, Town	2002	388	70	33.95763	24.28949928
Drie Krone	Earth dam 1		349		33.94849	24.26191667
Drie Krone	Earth dam 2		332		33.94518	24.26192500
Drie Krone	Earth dam 3		332		33.94446	24.26013611
Joubertina	Circular at WTW	1970	560	25	33.83016	23.86493333
Joubertina	Concrete, circular		627	500	33.82349	23.86717222
Joubertina	Concrete dam wall	1988	604	185 000	33.96137	23.69786072

Scheme	Type	Year construct.	TWL	Capacity (kl)	Latitude	Longitude
Krakeel	Concrete, circular	1970	634	550	33.81382	23.72480011
Misgund	Concrete, circular	2000		290	33.75188	23.50509071
Nompumelelo	Steel, circular	2004	269	350	33.96961	23.97495079
Clarkson	Concrete, circular	2008		1 000	34.00335	24.34280968
Coldstream	Concrete, circular	1970		380	33.96135	23.69799042
Coldstream	O/H steel	2001		190	33.82352	23.86720085
Coldstream	Steel at WTW	2001		190	33.96366	23.74230003
Coldstream	O/H steel at WTW	2002		190	33.96349	23.74216080
Sanddrif	Steel			100	33.969602	23.97500000
Sanddrif	Steel			100	33.969578	23.96957778
Woodlands	Steel	1990		110	33.99326	24.16875076
Woodlands	Precast concrete			150	33.99323	24.16835000
Woodlands	O/H steel	1995		24	33.99318	24.16802025
Louterwater	Concrete circular	1995		381	33.793369	23.62670278
Louterwater	Brick & concrete	2000		456	33.793558	23.62656389
Louterwater	Earth dam 1			800	33.79352	23.62655067
Louterwater	Earth dam 2			500	33.79333	23.62668037
Louterwater	Earth dam 3			500	33.790407	23.6334480
Stormsrivier	Steel reservoir	2002		254	33.96852	23.8743000
Stormsrivier	O/H steel	2002		254	33.96855	23.87418938
Blikkiesdorp	O/H steel	1995		23	33.981636	23.99478333

Almost all the water treatment works and the waste water treatment works have been upgraded over the last 12 years to meet the Blue Drop and Green Drop requirements. However, staffing needs which are regulatory, documentation and operations and maintenance have not kept up to date.

(d) Business Element 4: Water services Infrastructure Management (O&M)

Koukamma Municipality is a WSA and a WSP for its area of jurisdiction. The technical department of the municipality renders the Bulk water services as well as the operation and maintenance of the distribution networks. Resource challenges and the lack of a O&M plan has been disabling factors in the past. A comprehensive drinking water quality monitoring program is in place. Koukamma Municipality ranks the third last in the province as far as blue drop status is concerned, being at 22% compliance. Though there are improvements from the last reports of 2011, there are still issues of concern that the municipality must dedicate resources to ensure further improvement.

(i) Existing Waste Water Treatment Plants (WWTP) and Pump Stations

Most of the WWTP and pump stations are in a state of disrepair. Little or no maintenance has been done for many years and equipment has become non-functional and outdated. They have been used far beyond their designed life cycle. Business plans for the refurbishment of the WWTP's and pump stations have been compiled but the actual funding source being MIG is very limited and cannot accommodate the refurbishment project adequately. The lack of a proper operations and maintenance plan does not help either. Maintenance is being done on an adhoc basis and is more of a crisis management nature. A comprehensive O&M plan must be developed to ensure that all plant and equipment is appropriately maintained

(e) Business Element 5: Associated Services

Koukamma Municipality renders water services to schools and clinics as part of its water provision services to urban and rural consumers. The Municipality does not presently monitor or record the level of services rendered within schools and/or clinics.

(f) Business Element 6: Water Resources

Koukamma municipality have about 12 water supply systems that abstract water from both surface and ground water resources. The abstractions are outlined in the table below:

Town/ community	Source	Design abstraction (kℓ/d)
Kareedouw	Driekrone Waterfall to dam and Assegai River (only in peak periods) and 5 boreholes (one in operation)	2 400
Joubertina	Wabooms River Dam (Joubertina Dam) in mountain river	860
Krakeel	2 boreholes, raw water supply from Louterwater Irrigation Board from Krakeel River (2 hrs/10 days)	200
Louterwater	Same as Krakeel, plus 2 boreholes & Louterwater Irrigation Board	490
Sanddrif	Natural springs in mountains	360
Stormsrivier	Witklip River	290
Coldstream	Lottering River plus 2 boreholes that are not equipped	370
Clarkson	From mountain springs and streams (inclusive of two boreholes of which one is equipped)	250
Woodlands	Natural mountain spring plus 1 borehole	360
Misgund	3 boreholes, all equipped. Pumps 1.2 l/s for 24 hrs	100
Blikkiesdorp	Borehole next to the works	80
Koomansbos	Borehole system, 1 borehole with solar system as power source	80
	**TOTAL	5 820

The yield of the available surface water resources proved to be insufficient to meet both domestic and agricultural needs. The perennial streams and small rivers that recharge the

two major rivers (Kouga and Kromme) are based with the Koukamma region. The two major rivers ensure constant supply to the Churchill dam and Gamtoos dam that supplies the major cities in the Eastern Cape. Koukamma municipality only have access to the perennial streams and small rivers that have seasonal yield variation. In response to that, the municipality developed numerous groundwater sources to supplement the limited surface water supply. The table below outlines numerous production boreholes in Koukamma Municipality;

Description	Borehole No	Latitude	Longitude
Woodlands	BH1	33.989419	24.169846
Louterwater	BH1	33.790467	23.633559
Louterwater	BH2	33.793758	23.63573
Louterwater	BH3	33.791697	23.61922
Misgund	BH1	33.760575	23.50591
Misgund	BH2	33.749402	23.48803
Misgund	BH3	33.747592	23.48675
Misgund	BH4	33.733333	23.483333
Clarkson	BH1	34.015353	24.360813
Clarkson	BH2		
Kareedouw	BH1	33.95865848	24.3018057
Kareedouw	BH	33.95479167	24.29173444
Sanddrif	BH1	33.8656	23.89166
Krakeel	KR2	117269.044	3746636.173
Krakeel	BH1	33.81576944	23.73155278
Krakeel	EC-L82-003	117294.377	3746667.304
Blikkiesdorp	BH	33.98168611	23.99412500

(g) Business Element 7: Conservation and Demand Management

Legislation requires that water services authorities report on their levels of leakage and the measures in place to reduce them. It is imperative that all water services authorities have a WC/WDM strategy in place. The purpose of the WC/WDM model strategies is to enhance the management of water services in order to achieve sustainable, efficient and 100% of affordable services to all consumers. Koukamma Municipality developed a draft water conservation and water demand management (WC/WDM) strategy during FY 2014/15 with support from the DWS. The department made available R 2 000 000.00 for development and implementation of the WC/WDM strategy for the municipality. The draft strategy highlights the current status of the municipal water services provision and outline different activities necessary to ensure efficient water use. As part of the project, Water loss management programme/water meter audits was done to determine the level of non-revenue water (NRW) and contributing factors toward high NRW. The study revealed numerous factors that contributed to NRW that the municipality must address. The contributing factors includes; 25% of the assessed fire hydrants leaking (which the municipality replaced some lately); high level of illegal connections; high number of unmetered connections; incorrect meter reading/billing; leaking taps and sanitation facilities; leaking valves, meters and water connection. The embarked on various water loss reducing activities including water awareness and retrofitting programme which yielded positive results in reducing NWR. Eight bulk meters were installed at institutional facilities (schools) and 401 domestic meters were installed in Misgund to ensure accountability of water use. The municipality is determined to enhance the water management approach by introducing the high end water metering and data management system.

(h) Business Element 8: Water Services Institutional Arrangements

Koukamma Municipality remains the sole water service authority and water services provider with its municipal jurisdiction. The municipality is guided by various legislative requirements in ensuring efficient, affordable and sustainable water provision. The legislative requirements includes Water Services Act, 108 of 1997 and the promulgated municipal water services and sanitation by-laws that details the service levels and appropriate procedures that guides the municipality in water services provision. A combined Performance, Risk and Financial Audit Committee have been established. The overall responsibility of the committee is to assist Council members of Koukamma Municipality in discharging their responsibilities relating to the safeguarding of assets, the operation of adequate and effective systems and control processes, the preparation of fairly presented financial statements in compliance with all applicable legal and regulatory requirements and accounting standards, and the oversight of the external and internal audit functions, as well as Performance- and Risk Management. The IDP is the Municipality's single most strategic document that drives and directs all implementation and related processes. The Municipality's budget is developed based on the priorities, programmes and projects of the IDP, after which a Service Delivery Budget Implementation Plan (SDBIP) is developed, to ensure that the organisation actually delivers on the IDP targets. The SDBIP is the process plan and performance indicator / evaluation for the execution of the budget. The SDBIP is being used as a management, implementation and monitoring tool that assists and guide the Executive Mayor, Councillors, Municipal Manager, Senior Managers and the community. The plan serves as an input to the performance agreements of the Municipal Manager and Directors. It also forms the basis for the monthly, quarterly, mid- year and the annual assessment report and performance assessments of the Municipal Manager and Directors. At a technical, operations and management level, municipal staff is continuously exposed to training opportunities, skills development and capacity building in an effort to create a more efficient overall service to the users. There are currently 6 process controllers on NQF level 4 of process control training with support of department of water and sanitation. The aim is to ensure that all process controllers at the treatment works as sufficiently qualified and classified as appropriate controller for the specific works in accordance with legislative requirements. A skills audit is conducted during each year, which leads to various training programmes in order to wipe out skills shortages and to provide employees with the necessary capacity

(i) Business Element 9: Customer Service Requirements

Customer education, communication and liaison are accepted as key strategic issues and are being afforded a high priority in the new structure of Water and Sanitation Services. Water conservation, water pollution, water ingress and payment habits, among others, are all being addressed in a comprehensive and sustainable fashion. There are also water wise campaigns programmes which are being implemented and the objective is to target schools with the municipality in order to educate the children to save water. The programme aimed at informing and educating communities on the basic services provided. The campaign promoted and encouraged community cooperation to better manage valuable resources such as water, to help keep the environment and themselves clean and to prevent the spread of diseases associated with an unhealthy environment. The goal is to ensure that the percentage of customers satisfied with the service continues to increase and reaches 95% within the next five years. The Batho Pele Principles and Customer Charter direct all operations of the Koukamma Municipality with respect to their clientele. The municipality have numerous satellite offices in each settlement to ensure accessible municipal services and easier complains registration. The complains are registered at the satellite offices,

reported to the main offices where there are recorded and assigned to relevant personnel. There is an existing 24hr service call centre to handle customers complains after hours as well.

6.2.3 State of Water Services Planning

The Water Services Act, 1997 (Act 108 of 1997) places a duty on Water Services Authorities to draft, invites comments and adopts a Water Services Development Plan. As promulgated in terms of section 16 of the Water Services Act, a WSA must prepare and adopt a new development plan every five years, unless substantial deviations require an earlier interval.

The municipality's water planning is informed by its Water Services Development Plan (WSDP), which outlines current and future water requirements for housing, agriculture, tourism, and small-scale industry. The plan prioritises equitable access, groundwater preservation, and alignment with the regional bulk water strategy.

Koukamma Municipality as the Water Services Authority for its area of jurisdiction developed its Water Services Development Plan in 2023. The Municipality is currently having an approved Water Services Development Plan (WSDP) since May 2023.

The Municipality also has a draft 5-Year Reliability Plan to be approved by council in June 2025 as an annexure to the IDP. A water conservation and demand management strategy is ready for submission to council for approval in June 2025. A draft water services policy and by-law is ready for approval by council in June 2025.

6.2.4 Water Services Existing Needs Perspective

The existing needs perspective as presented below was developed through a systematic and comprehensive review of the water services function in terms of the WSDP Guide Framework.

The output from this process is presented below and includes compliance assessment in terms of:-

- (i) quality (assessment of current status against compliancy requirements)
- (ii) quantity (an indication of the representation of the total area to address the issue)
- (iii) future plan assessment (degree in which future demand has been established)
- (iv) strategy assessment (whether a strategy is in place to address the need).

The water services situation analysis prompted the development of problem statements which formed the input for the development of the water services objectives and strategies which follows hereunder.

6.2.5 Water Infrastructure Maintenance Plan

A Water Infrastructure Maintenance Plan exists and is being implemented to support the functionality of reservoirs, pump stations, and pipelines. Preventative maintenance schedules and system monitoring are used to minimise breakdowns and ensure service reliability. The plan also supports drought mitigation efforts.

A dedicated Water Services Infrastructure Maintenance Plan is in place, covering:

- Scheduled preventative maintenance for reservoirs, boreholes, and pipelines
- Emergency repairs and rapid response systems
- Drought response interventions including tankering and borehole rehabilitation

Koukamma will be developing a comprehensive Infrastructure Asset Management Plan for infrastructure categories after conducting infrastructure assessments and process audits within the 2025/26 FY. Professional service provider to be appointed in July 2025.

**Table C.1: Existing Needs Perspective and Problem Statements
Water Services Development Planning**

Administration (Topic 1)						
Overview of Topic		Status Quo and Know ledge Interpretation Statistics				
T his topic provides knowledge on the status of the WSA's 5-year water services development plan as well as with the contact particulars of the key role-players which have contributed to the development of the WSDP.		Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
		n/a	n/a	n/a	n/a	n/a
		T OTAL for Topic	n/a	n/a	n/a	n/a
Problem Definition Statements						
Nr	Statements					
1						
etc						

**Table C.2: Existing Needs Perspective and Problem Statements
Demographics**

Overview of Topic		Status Quo and Knowledge Interpretation Statistics				
This topic provides an overview of demographics of the WSA as sourced from the National Geo-Referenced Database, aligned to Census figures as well as the number of public amenities and private facilities within the jurisdictional area of the WSA.		Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
		Farming	80,00	80,00	80	80
		Rural	80,00	80,00	80	80
		Urban	80,00	80,00	80	80
		Public Amenities Consumer types	58,67	58,67	58,67	58,67
		TOTAL for Topic	74,67	74,67	74,67	74,67
Problem Definition Statements						
Nr	Statements					
1						
etc						

**Table C.3: Existing Needs Perspective and Problem Statements
Service Levels**

Topic 5.1 provides an overview of the extent-, functionality- and asset status of the municipality's water services infrastructure. It also provides an overview of the municipality's compliance in terms of legislation- and regulations concerning asset management, disaster management, water quality management, water resource licensing, etc. It should be emphasized that the topic does not provide the detail per infrastructure element, but provides an overview per each main water services infrastructure component.		Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
		General Information				
		Operation				
		Monitoring and sample failure				
		Functionality				
		Institutional status				
		Asset assessment spectrum				
		Type and capacity				
		TOTAL for Topic	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Problem Definition Statements						
Nr	Statements					
1						
etc						

Business Element 5: Water Services Infrastructure Management (Topic 5.2)			
Overview of Topic	Status Quo and Knowledge Interpretatio	n	

Table C.4: Existing Needs Perspective and Problem Statements Socioeconomics

The volumes and sources of raw water supply to the WSA are presented in this topic, which also presents the status of the WSA's abstraction licenses and future needs. An overview of the WSA's monitoring programme for its raw water sources is presented. The topic also outlines the degree of industrial and 'raw' water use and effluent discharge within the WSA.	Item	Quality (%) assessment of current status against compliance requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	Monitoring				
	Water Quality				
	Wet Industries				
	Raw Water consumers				
	Industrial Consumer Units				
	Permitted effluent releases				
	TOTAL for Topic	#DIV /0!	#DIV /0!	#DIV /0!	#DIV /0!
Problem Definition Statements					
Nr	Statements				
1					
etc					

Business Element 8: Conservation and Demand Management - Water Resource (Topic 7.1)

Overview of Topic	Status Quo and Knowledge Interpretation Statistics	
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Table C.5: Existing Needs Perspective and Problem Statements Infrastructure Management (1) WS

Business Element 4: Water Services Infrastructure Management (Topic 5.1)					
Overview of Topic		Status Quo and Knowledge Interpretation Statistics			
Topic 5.1 provides an overview of the extent-, functionality- and asset status of the municipality's water services infrastructure. It also provides an overview of the municipality's compliance in terms of legislation- and regulations concerning asset management, disaster management, water quality management, water resource licensing, etc. It should be emphasized that the topic does not provide the detail per infrastructure element, but provides an overview per each main water services infrastructure component.	Item	Quality (%) assessment of current status against compliance requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	General Information	65,00	65,00	98,00	98,00
	Operation	75,00	75,00	98,00	98,00
	Monitoring and sample failure	75,00	50,00	98,00	98,00
	Functionality	75,00	75,00	98,00	98,00
	Institutional status	65,00	65,00	98,00	98,00
	Asset assessment spectrum	65,00	65,00	98,00	98,00
	Type and capacity	65,00	65,00	98,00	98,00
	TOTAL for Topic	69,29	65,71	98,00	98,00
Problem Definition Statements					
Nr	Statements				
1	insufficient information on the current infrastructure. Infrastructure inherited from district				
etc					

**Table C.6: Existing Needs Perspective and Problem Statements
Infrastructure Management (2)**

WS

Business Element 5: Water Services Infrastructure Management (Topic 5.2)					
Overview of Topic	Status Quo and Know ledge Interpretation Statistics				
This topic provides an overview of the sufficiency of resources and processes in place to effectively operate and maintain the water services. It reflects whether the municipality has an Operation and Maintenance Plan in place. The topic also illustrates whether the WSA has implemented good practice as directed in the Blue- and Green Drop certification processes	Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	Operation & Maintenance Plan	20,00	20,00	60,00	60,00
	Resources	20,00	20,00	60,00	65,00
	Information	20,00	20,00	60,00	65,00
	Activity Control & Management	26,25	26,25	60,00	65,00
	Water Supply & Quality	27,50	27,50	60,00	65,00
	Waste Water Supply & Quality	40,00	40,00	60,00	60,00
	TOTAL for Topic	25,63	25,63	60,00	63,33
Problem Definition Statements					
Nr	Statements				

Table C.7: Existing Needs Perspective and Problem Statements

Business Element 6: Associated Services (Topic 6)					
Overview of Topic	Status Quo and Know ledge Interpretation Statistics				
This topic has been established to ensure adequate focus on the water services levels and needs of educational and health facilities. The water services planner will use this information to establish short-term solutions and to prioritize water services infrastructure projects to educational- and health facilities.	Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	Water services – Education	68,00	68,00	56,00	56,00
	Water services - Hospitals	60,00	60,00	20,00	20,00
	Water services – Health Centers	60,00	60,00	20,00	20,00
	Water services - Clinics	60,00	20,00	20,00	20,00
	Sanitation - Education	60,00	68,00	56,00	56,00
	Sanitation - Hospitals	60,00	60,00	20,00	20,00
	Sanitation – Health Centers	60,00	60,00	20,00	20,00
	Sanitation - Clinics	60,00	20,00	20,00	20,00
	TOTAL for Topic	61,00	52,00	29,00	29,00
Problem Definition Statements					
Nr	Statements				
1					
etc					

Associated Services

**Table C.8: Existing Needs Perspective and Problem Statements
Water Resources**

Business Element 7: Water Resources (Topic 8)					
Overview of Topic	Status Quo and Knowledge Interpretation Statistics				
The volumes and sources of raw water supply to the WSA are presented in this topic, which also presents the status of the WSA's abstraction licenses and future needs. An overview of the WSA's monitoring programme for its raw water sources is presented. The topic also outlines the degree of industrial and 'raw' water use and effluent discharge within the WSA.	Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	Monitoring	30,00	98,00	98,00	98,00
	Water Quality	30,00	65,00	98,00	98,00
	Wet Industries	30,00	30,00	30,00	30,00
	Raw Water consumers	30,00	30,00	30,00	30,00
	Industrial Consumer Units	20,00	20,00	20,00	20,00
	Permitted effluent releases	20,00	20,00	20,00	20,00
	TOTAL for Topic	26,67	43,83	49,33	49,33
Problem Definition Statements					
Nr	Statements				
1	No proper monitoring of industrial effluent				
etc					

**Table C.9: Existing Needs Perspective and Problem Statements
WCDM (Water Resources)**

Overview of Topic	Status Quo and Knowledge Interpretation Statistics				
The volumes and sources of raw water supply to the WSA are presented in this topic, which also presents the status of the WSA's abstraction licenses and future needs. An overview of the WSA's monitoring programme for its raw water sources is presented. The topic also outlines the degree of industrial and 'raw' water use and effluent discharge within the WSA.	Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	Monitoring				
	Water Quality				
	Wet Industries				
	Raw Water consumers				
	Industrial Consumer Units				
	Permitted effluent releases				
	TOTAL for Topic	#DIV /0!	#DIV /0!	#DIV /0!	#DIV /0!
Problem Definition Statements					
Nr	Statements				
1					
etc					

Business Element 8: Conservation and Demand Management - Water Resource (Topic 7.1)

**Table C.10: Existing Needs Perspective and Problem Statements
WCDM (Water Balance)**

Business Element 8: Conservation and Demand Management - Water Balance (Topic 7.2)					
Overview of Topic	Status Quo and Know ledge Interpretation Statistics				
The topic provides an overview of the activities pursued by the WSA in the past financial year towards water conservation and demand management. It also contains an overview of the water sources of the WSA.	Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	Surface water purchased	40,00	60,00	20,00	20,00
	Surface water abstraction	40,00	60,00	20,00	20,00
	Ground water abstraction	40,00	60,00	20,00	20,00
	Raw water supplied	80,00	80,00	80,00	80,00
	T otal Influent	40,00	60,00	20,00	20,00
	T otal treated TW	20,00	40,00	20,00	20,00
	Potable water to other Neighbours	80,00	80,00	80,00	80,00
	Purchased T reated water	80,00	80,00	80,00	80,00
	Ground water not treated	80,00	80,00	80,00	80,00
	Authorised consumption	60,00	70,00	50,00	50,00
	T otal losses	40,00	60,00	20,00	20,00
	Billed unmetered	40,00	40,00	40,00	40,00
	Apparent losses	40,00	60,00	20,00	20,00
	Waste water treatment works	35,00	35,00	35,00	35,00
	Recycled	80,00	80,00	80,00	80,00
	T OTAL for Topic	53,00	63,00	44,33	44,33
Problem Definition Statements					
Nr	Statements				
1					
etc					

**Table C.11: Existing Needs Perspective and Problem Statements
Financials**

Financial Profile (Topic 9)					
Overview of Topic	Status Quo and Know ledge Interpretation Statistics				
The financial profile is aligned with the Water Services Standard Chart of Accounts (SCOA) which addresses the expenditure, revenue & capex for the water services function.	Item	Quality (%) assessment of current status against compliancy requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	n/a	n/a	n/a	n/a	n/a
	T OTAL for Topic	n/a	n/a	n/a	n/a
Problem Definition Statements					
Nr	Statements				
1					
etc					

**Table C.12: Existing Needs Perspective and Problem Statements
WS Institutional Arrangements**

Business Element 10: Water Services Institutional Arrangements (Topic 10)					
Overview of Topic	Status Quo and Knowledge Interpretation Statistics				
The institutional arrangements profiles presents an overview of the WSA's compliance with respect to water services regulations and policy and as aligned also with the Regulatory Performance Monitoring System. It also provides an overview of the water services provider arrangements which are in place, including the WSA's perception of the sufficiency of WSP staffing levels.	Item	Quality (%) assessment of current status against compliance requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	Policy development	60,00	60,00	20,00	20,00
	Regulation and tariffs	30,00	40,00	10,00	10,00
	Infrastructure development (projects)	12,00	24,00	4,00	4,00
	Performance management and monitoring	10,00	10,00	0,00	0,00
	WSDP	20,00	20,00	6,67	6,67
	Bulk and Retail functions	40,00	40,00	20,00	20,00
	TOTAL for Topic	28,67	32,33	10,11	10,11
Problem Definition Statements					
Nr	Statements				
1					
etc					

**Table C.13: Existing Needs Perspective and Problem Statements
Customer Service Requirements**

Problem Definition Statements					
Nr	Statements				
1					
etc					

Business Element 11: Customer Service Requirements (Topic 11)					
Overview of Topic	Status Quo and Knowledge Interpretation Statistics				
This topic provides an overview of the quality of the water services provision function when considered from a customer perspective including the summary of the WSA's responsiveness to customer complaints and queries.	Item	Quality (%) assessment of current status against compliance requirements	Quantity (%) an indication of the representation of the total area to address the issue	Future Plan Assessment	Strategy Assessment
	Resources available to perform this function	60.00	60.00	20.00	20.00
	Attending to complaints for water	20.00	20.00	5.71	5.71
	Attending to complaints for Sanitation: Discharge to treatment works	17.14	17.14	5.71	5.71
	Attending to complaints for Sanitation: Pit/ tank pumping	16.00	20.00	8.00	8.00
	TOTAL for Topic	28.29	29.29	9.86	9.86

5.2.5 Water Services Objectives and Strategies

Table D1: WSDP FY2015: Water Services Objectives and Strategies sheet 1 of 2

Nr	Objective Strategy	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
					FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 2: Demographics									
1	Demographic statistics on urban and rural, including rural farming communities	Known population and households in the WSA - all residential and non-residential areas			Known population and households in the WSA - all residential and non-residential areas - urban	Known population and households in the WSA - all residential and non-residential areas - urban and rural, including farming communities	Up-to-date population and households in the WSA - all residential and non-residential areas - urban and rural, including farming	Up-to-date population and households in the WSA - all residential and non-residential areas - urban and rural, including farming	Up-to-date population and households in the WSA - all residential and non-residential areas - urban and rural, including farming
2	Income consumer profile - to plan for service provision and cost recovery	Consumer profile in different income levels - specifically linked to the indigent			Updated indigent register and income profile of consumers	Updated indigent register and income profile of consumers	Updated indigent register and income profile of consumers	Updated indigent register and income profile of consumers	Updated indigent register and income profile of consumers
WSDP Topic 3: Service levels									
1	All consumers to receive water & sanitation at or above RDP service level standards	All consumers receiving water & sanitation services at or above RDP		N/EC109/020/W; Krakeelrivier Water Supply	Maintain water level of service. Identify projects to provide all consumers with at or above RDP levels of service.	Maintain water level of service. Implement projects to provide all consumers with at or above RDP levels of service.	Maintain water level of service. Implement projects to provide all consumers with at or above RDP levels of service.	Maintain water level of service. Maintain sanitation level of service. Identify consumers that can be provided with waterborne	Maintain water level of service. Maintain sanitation level of service. Identify projects to provide all consumers with waterborne

Nr	Objective Strategy	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
					FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 4: Socio economic									
1	Improve employment profile figures (farmers, industry and professional workers), migration and holiday populations, water and sanitation affordability figures as well as economic sector contributions to the WSA	Reflect latest StatsSA release figures	WSA to continue to update figures		Improve and confirm employment profile figures, migration and holiday populations, water and sanitation affordability figures and economic	Update and incorporate regular updates if and when required	Update and incorporate regular updates if and when required	Update and incorporate regular updates if and when required	Update and incorporate regular updates if and when required
Nr	Objective Strategy	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
					FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 5:1: Water Services Infrastructure Management									
1a	Improve water services infrastructure information.	Basic information plans in place for all infrastructure components.	General Asset register available. No safety plans, water quality monitoring plans. As-built for most water supply infrastructure. No O & M at most WWTW and WTW	refurbishment of Louerwater WWTW & Laurel ridge WWTW; refurbishment of coldstream bulk water infrastructure	develop water safety plans and wastewater risk abatement plans;	Develop asset register for each water supply system and Wastewater treatment system	acquire as-builts for the reticulation networks and update; develop and update O & M manuals for all the systems	Regular updates of basic information plans to account for new infrastructure added.	Regular updates of basic information plans to account for new infrastructure added.
2a	Ensure adequate operation of infrastructure components.	Abstractions registered and recorded regularly.	Surface water abstraction points are not registered and recorded. No safety inspections are undertaken at WTW, WWTW, pumpstations and	N/EC109/041/W; Kou-Kamma: Register surface water abstractions & undertake regular safety inspections	Register and record surface water abstractions.	Undertake regular safety inspections at WTW, WWTW, pumpstations and reservoirs.	Ensure regular abstraction recording and accurate record-keeping.	Ensure regular abstraction recording and accurate record-keeping.	Ensure regular abstraction recording and accurate record-keeping.
3	Improve water and wastewater quality management	Higher Blue and Green Drop scores.	No information available regarding authorisation compliance, solid	development of water conservation and water demand management	Implement Blue and Green Drop Improvement Programmes.	Improve scores to achieve Blue and Green Drop status.	Improve scores to achieve Blue and Green Drop status.	Improve scores to achieve Blue and Green Drop status.	Improve scores to achieve Blue and Green Drop status.
4a	Improve functionality of infrastructure.	Minimised water supply interruptions and sewer spillages	Twereviere WWTW dysfunctional; Louerwater WWTW not operating efficiently; Clarkson ponds overgrown; Coldstream WTW not functioning properly	refurbishment of Louerwater WWTW & Laurel ridge WWTW; refurbishment of coldstream bulk water infrastructure; Refurbishment of coldstream bulk water supply	initiate projects for refurbishment of dysfunctional water supply and wastewater treatment systems	initiate projects for refurbishment of dysfunctional water supply and wastewater treatment systems	initiate projects for refurbishment of dysfunctional water supply and wastewater treatment systems	initiate projects for refurbishment of dysfunctional water supply and wastewater treatment systems	Monitor refurbishment, replacement and new development needs.
5a	Improve operating capacities.	All infrastructure components have sufficient capacity to cater for future development.	Limited capacity is available for WTW, water pumpstations, reservoirs and WWTW. No information is available regarding hydraulic load and	Rehabilitation of water and sanitation infrastructure	Upgrade capacities of WTWs and water pumpstations. Provide information regarding hydraulic load and organic load at WWTWs.	Upgrade capacities of reservoirs and WWTWs.	Monitor available capacities.	Monitor available capacities.	Monitor available capacities.

Nr	Objective Strategy	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
					FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 5.2: Water Services Infrastructure Management									
2	Improve Infrastructure Resources.	Resources available to implement adequate operation and maintenance.	Spare parts, tools & equipment and staff are below minimum requirements for most infrastructure except spare parts and tools &	N/EC109/002/W; Kou-Kamma: Additional resources & budget for reservoirs, groundw ater & surface w ater	Acquire additional resources and request budget for reservoirs, groundw ater and surface w ater.	Acquire additional resources and request budget for reservoirs, groundw ater and surface w ater.	Monitor resource requirements and acquire as necessary. Staff training and recruitment plan to be put in place.	Monitor resource requirements and acquire as necessary.	Monitor resource requirements and acquire as necessary.
3	Improve Infrastructure Inf ormation.	Inf ormation is sufficient to ensure adequate operation & maintenance.	Manuals, as-built inf ormation, tools & equipment and contingency & saf ety plans are below minimum requirements for most infrastructure. Asset registers meet basic requirements except for bulk	N/EC109/021/W; Kou-Kamma: Improve infrastructure inf ormation	Prepare Contingency & Saf ety Plans for groundw ater, WWTWs, pump stations, bulk pipelines and reservoirs.	Acquire manuals, as-built inf ormation and tools & equipment. Update plans regularly. Ensure adequate and accurate record-keeping.	Acquire manuals, as-built inf ormation and tools & equipment. Update plans regularly. Ensure adequate and accurate record-keeping.	Update plans regularly. Ensure adequate and accurate record-keeping.	Update plans regularly. Ensure adequate and accurate record-keeping.
4	Improve Infrastructure Activity Control & Management.	Activity Control & Management procedures are adequate for all infrastructure.	Procedures for reservoirs, bulk pipelines, surface w ater and groundw ater abstractions are below minimum requirements. Reco rd-keeping, quality control procedures, risk management and reporting are below minimum requirements for	N/EC109/006/W; Kou-Kamma: Improve Activity Control & Management Procedures for abstractions	Improve procedures for reservoirs, bulk pipelines, and surface w ater groundw ater abstractions.	Improve procedures for reservoirs, bulk pipelines, and surface w ater groundw ater abstractions.	Improve record-keeping, quality control procedures, risk management and reporting.	Improve record-keeping, quality control procedures, risk management and reporting.	Monitor implementation and amend procedures as necessary.
5a	Improve Water and Waste Water Quality.	Improved Blue and Green Drop scores.	Water Process Control and Failure Response Management not in place for tw o WTWs. Blue Drop Status not achieved for all WTWs.Incident Management Protocol, Process Control, Monitoring Programme, Sample Analysis and Failure Response Management not in	N/EC109/045/W; Kou-Kamma: WTW Process Control & Failure Response Management Plans	Implement Process Control and Failure Response Management plans at tw o WTWs. Implement a Blue Drop Improvement Plan.	Implement Incident Management Protocol, Process Control, Monitoring Programme, Sample Analysis, Failure Response Management and Green Drop Improvement Plan.	Monitor implementation of plans and Green and Blue Drop improvement.	Monitor implementation of plans and Green and Blue Drop improvement.	Monitor implementation of plans and Green and Blue Drop improvement.
1	Optimise operation and maintenance of infrastructure.	Adequate operation of Infrastructure and regular maintenance take place according to schedules.	No operation and maintenance plan in place.	N/EC109/028/W; Kou-Kamma: Implement a comprehensive O&M plan	Establish and monitor implementation of a comprehensive O&M plan to improve the functional life of	Monitor O&M compliance and update plans as necessary.	Monitor O&M compliance and update plans as necessary.	Monitor O&M compliance and update plans as necessary.	Monitor O&M compliance and update plans as necessary.

Nr	Objective Strategy	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
					FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 6: Associated services									
1a	Provide basic w ater services for all education and health facilities.	Adequate w ater services provided.	Three primary schools have inadequate w ater services w hile onehasnowater services. No information is available regarding w ater services at four mobile clinics.		Provide basic waterservices to Stormsriver and Krakeelrivier Primary Schools.	Provide outstanding information regarding w ater services at Joubertina, Tsitsikamma, Low er Tsitsikamma and Tw ee Riviere Mobile Clinics and	Monitor refurbishment needs as w ell as infrastructure required for new facilities.	Monitor refurbishment needs as w ell as infrastructure required for new facilities.	Monitor refurbishment needs as w ell as infrastructure required for new facilities.
1b									
2a	Provide basic sanitation services for all education and health facilities.	Adequate sanitation services provided.	Five primary schools have inadequate sanitation servicesand one has no sanitation services.		Assess and rrovide adequate sanitation services to Stormsriver primary; coldstream primary; woodlandsprimary	Provide outstanding information regarding sanitation services inLangkloof, Tsitsikamma, Low er Tsitsikamma and Tw ee Riviere Mobile Clinics and	Monitor refurbishment needs as w ell as infrastructure required for new facilities.	Monitor refurbishment needs as w ell as infrastructure required for new facilities.	Monitor refurbishment needs as w ell as infrastructure required for new facilities.
Nr	Objective Strategy	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
					FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 7.1: Conservation and Demand management - Water Resource Management									
1a	Reduceunaccounted water and w ater inefficiencies.	Bulk and internal losses are accurately recorded and reduce.	No night flow metering is undertaken. A high number of reticulation leaks and unmetered connectionswere	N/EC109/037/W; Kou-Kamma: Night flow metering	Implement night flow metering and conduct a Water Audit on connections and meters.	Accurately record losses and monitor reduction of water inefficiencies.	Accurately record losses and monitor reduction of water inefficiencies.	Accurately record losses and monitor reduction of water inefficiencies.	Accurately record losses and monitor reduction of water inefficiencies.
2a	Improve leak and meter repair programmes.	Water losses are reduced and resources are available to attend to leaks.	Partial resources are available for retro-fitting w ater inefficient toilets and programme does not address allhouseholds.No resources are available to implement a meter	N/EC109/034/W; Kou-Kamma: Leak & Meter Repair programme	Acquire additional resources and extend retro-fitting of inefficienttoilets to all households.	Implement a leak and meter repair programme.	Monitor new meter requirements and illegal connections.	Monitor new meter requirements and illegal connections.	Monitor new meter requirements and illegal connections.
3a	Improvepublicawareness regarding w ater conservation.	Water losses are further reduced and water is used sparingly.	School education programmes do not address all households and no public information	N/EC109/029/W; Kou-Kamma: Marketing & Publicity	Implement an Aw areness and Education Programme at schools. Increase publicity and	Implement a WASH programme. Conduct aw areness programmes regularly.	Conduct aw areness programmes regularly.	Conduct aw areness programmes regularly.	Conduct aw areness programmes regularly.

Nr	Objective Strategy	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
					FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 7.2: Conservation and Demand management - Water Balance									
1	Improve maintenance of accurate water balance data.	Accurate water balance is available to facilitate identification of water supply requirements.	Data partially available. Recycling of wastewater not performed. Accurate billed, metered, unbilled and unmetered consumption data not available.		Investigate recycling of wastewater. Verify Surface Water Purchased, Total Influent, Authorized Consumption, Total Losses, Billed Unmetered &	Regular updating of water balance data is required.	Regular updating of water balance data is required.	Regular updating of water balance data is required.	Regular updating of water balance data is required.
2a	Increase Surface Water Abstractions.	Adequate surface water is abstracted to meet current demand. Future demand plans in place.	Surface water supply to Louerwater and Joubertina are inadequate.		Augmentation of Louerwater's bulk water supply is required through expansion of the Louerwater Dam. Increase the licensed abstraction from waboomspruit	Undertake a feasibility study to investigate raising the Waboomspruit (Joubertina) Dam wall.	Monitor licensing and demand requirements and implement additional sources as necessary.	Monitor licensing and demand requirements and implement additional sources as necessary.	Monitor licensing and demand requirements and implement additional sources as necessary.
3a	Increase Ground Water Abstractions.	Adequate groundwater is abstracted to meet current demand. Future	Inadequate groundwater supply to Krakeelrivier, Kareedouw and		Augment groundwater supply to Krakeelrivier, Kareedouw and	Monitor licensing and demand requirements and implement additional sources	Monitor licensing and demand requirements and implement additional sources	Monitor licensing and demand requirements and implement additional sources	Monitor licensing and demand requirements and implement additional sources
4	Increase Total Volume of Water Treated at WTWs.	WTWs have sufficient capacity to treat total input volume.	All WTWs except Joubertina are operating at capacity.		Upgrade Kareedouw WTW and investigate capacity upgrades required at all WTWs except Joubertina to meet	Monitor WTWs capacities available for development and implement upgrades as required.	Monitor WTWs capacities available for development and implement upgrades as required.	Monitor WTWs capacities available for development and implement upgrades as required.	Monitor WTWs capacities available for development and implement upgrades as required.
5a	Reduce Total Losses.	Total losses are reduced to 10% of input volume.	Total losses are approximately 22% of input volume.		Implement WC&WDM projects to reduce losses - target 20% losses. Verification of data	Monitor water losses, repair leaks & remove illegal connections as necessary.	Monitor water losses, repair leaks & remove illegal connections as necessary.	Monitor water losses, repair leaks & remove illegal connections as necessary.	Monitor water losses, repair leaks & remove illegal connections as necessary.
6a	Increase Waste Water Treatment Works Capacities.	WWTWs have sufficient capacity to treat total effluent received.	Insufficient capacity at Krakeelrivier, Misgund and Coldstream WWTWs.		Construct additional sludge ponds at Coldstream and Krakeelrivier. Upgrade Misgund	Monitor WWTWs capacities available for development and implement upgrades as	Monitor WWTWs capacities available for development and implement upgrades as	Monitor WWTWs capacities available for development and implement upgrades as	Monitor WWTWs capacities available for development and implement upgrades as

Nr	Objective Strategy	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
					FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 10: Institutional Arrangements profile									
1	Establish and fully implement regulation and tariff structures.	Improved compliance w ith w ater and tariff structures.	Water Services bylaw s not in place and no budget or personnel to implement. Mechanisms to ensure		Implement Water Services bylaw s & acquire budget and personnel to implement. Implement mechanisms to ensure compliance	Monitor implementation and identify shortcomings including budget & personnel.	Monitor implementation and identify shortcomings including budget & personnel.	Monitor implementation and identify shortcomings including budget & personnel.	Monitor implementation and identify shortcomings including budget & personnel.
2	Improve infrastructure development procedures for new and existing projects.	Policies are fully implemented and budget and personnel are available and sufficient.	Criteria for prioritising projects; Mechanisms for selecting, contracting, managing and monitoring implementing agents; Mechanisms to assess and approve project business plans and Mechanisms		Establish Criteria for prioritising projects and Mechanisms for selecting, contracting, managing and monitoring implementing agents. Acquire budget and personnel to implement.	Establish Mechanisms to assess and approve project business plans and Mechanisms to monitor project implementation. Acquire budget and personnel to implement.	Monitor implementation and identify shortcomings including budget & personnel.	Monitor implementation and identify shortcomings including budget & personnel.	Monitor implementation and identify shortcomings including budget & personnel.
3	Improve performance management and monitoring.	Policies are fully implemented and budget and personnel are available and sufficient. Improved Green and Blue Drop	Performance management systems and Water service monitoring and evaluation (M&E) systems are not in place.		Develop performance management systems. Acquire budget and personnel to implement.	Develop w ater service monitoring and evaluation (M&E) systems. Acquire budget and personnel to implement.	Monitor implementation and identify shortcomings including budget & personnel.	Monitor implementation and identify shortcomings including budget & personnel.	Monitor implementation and identify shortcomings including budget & personnel.
4	Improve WSDP inf ormation availability and accuracy.	Accurate WSDP inf ormation is readily available in electronic format.	An inf ormation system to support the WSDP and mechanisms to monitor and report on WSDP implementation are		Develop and implement an inf ormation system to support the WSDP.	Develop and implement mechanisms to monitor and report on WSDP implementation.	Monitor adequacy of inf ormation system and WSDP mechanisms.	Monitor adequacy of inf ormation system and WSDP mechanisms.	Monitor adequacy of inf ormation system and WSDP mechanisms.
5	Improve Bulk & Retail Functions inf ormation and % consumers served by the WSP.	Maintain updated electronic records of each staff per function.	The number of staff performing each function is not available. A WSP Training Programme is not in place.		Implement a WSP Training Programme and provide outstanding data regarding the number of staff	Monitor % consumers served by the WSP and adequacy of staff resources available.	Monitor % consumers served by the WSP and adequacy of staff resources available.	Monitor % consumers served by the WSP and adequacy of staff resources available.	Monitor % consumers served by the WSP and adequacy of staff resources available.

Nr	Objective	Key Performance Indicator	Baseline (2014 status quo)	Linked Project	WSDP	WSDP	WSDP	WSDP	WSDP
	Strategy				FY2015	FY2016	FY2017	FY2018	FY2019
					Target	Target	Target	Target	Target
WSDP Topic 11: Customer service requirements									
1	Improve performance in attending to water complaints.	Updated information is readily available. Flow rates, leaks and complaint response rates are acceptable. No interruptions in services exceed 7 days.	A high number of major or visible leaks are reported within the year.No information available for: Number of annual queries; % leaks repaired within 48 hours; Number of consumers experiencing greater than 7 days interruption in supply; Number of consumers		Implement a leak & meter repair programme. Provide outstanding data.	Implement registers to record data regularly in electronic format.	Monitor performance and identify remedial measures.	Monitor performance and identify remedial measures.	Monitor performance and identify remedial measures.
2	Improve performance in Attending to Complaints for Sanitation.	Updated information is readily available. Number of queries received, repair and repairs are undertaken within 48h of being reported.	No information available for: Number of queries received, number of blockages reported, % Blockages repaired within 48 hours, number of consumers experiencing greater than 7 days interruption. Sanitation promotion and		Provide outstanding information and implement a WASH programme and target 20% of households.	Implement registers to record data regularly in electronic format. Target WASH implementation at 40% of households.	Monitor performance and identify remedial measures. Target WASH implementation at 60% of households.	Monitor performance and identify remedial measures. Target WASH implementation at 80% of households.	Monitor performance and identify remedial measures. Target WASH implementation at 100% of households.
3	Improve performance in Attending to Complaints for Sanitation: Pit/Tank Pumping	Updated information is readily available in electronic format. Pits/tanks are pumped within 48h of being reported.	No information available for: Number of calls received within the year for emptying; Number of calls received within the year for emergency maintenance to pits/tanks; % Pits/tanks pumped		Provide outstanding data in electronic format and develop registers which are regularly updated.	Investigate conversion from septic tanks/VIPs to full waterborne sanitation.	Monitor performance and identify remedial measures.	Monitor performance and identify remedial measures.	Monitor performance and identify remedial measures.

6.2.6 Water Services MTEF Projects

The Water Services Medium-Term Expenditure Framework (MTEF) projects are presented below and outline the water services projects which are funded for implementation within the next three years. Table E.2a provides the projects identified for implementation in FY2015, Table E.2b provides the projects identified for implementation in FY2016+1 and Table E.2c provides the projects identified for implementation in FY2017+2. It should be highlighted that the projects included herein, represents only projects for which funding has already been secured, and therefore does not comprise the comprehensive water services project requirements of the WSA. The summary of the MTEF water services projects may be presented as follows:

Table E.1: Summary of MTEF Projects

Project Category	Main	FY2015		FY2016		FY2017		MTEF Total	
		Nr	Value (R'000)	Nr	Value (R'000)	Nr	Value (R'000)	Nr	Value (R'000)
Water Projects		1	R4 300	7	R33 509		R31 087		R68 896
Sanitation Projects		1	R2 930	2	R4 655	1	R4 500		R12 085
Combined Water & Sanitation Projects									R0
TOTAL		2	R7 230	9	R38 154	1	R35 587	0	R80 981

Table E.2a: Water Services MTEF Projects

N r	Project Refere nce Numbe r	Project Name	Descriptio n	Proj ect Driv er	Main Categ ory "W" or "S"	Sub Categ ory	Compon ent type	Project Budget / Funding Sources										MTEF Proje ct Sourc e	
								prev spen t FY20 14	Bud get	Own	MIG	RBIG	ACIP	DR	MWIG	Other	Tot al Co st		
1. Infrastructure Projects																			
1		Misgund Bulk Water Supply	Feasibility of abstraction from the Misgund River and augmentation of groundwater supply are to be undertaken.	water demand	Water	Regional Bulk	bulk pipeline; WTW; source development; pump station	0	R 1 300			X						R 1 300	
2		Refurbishment of Louerwater WWTW (phase 1)	design and construction of inlet works; wave protection of ponds; re-establishment of irrigation system;	Basic	Sanitation	Sanitation bulk	WWTW	0	R2 930				X					R 2 930	

			re-establishment of reeds bed															
3		Krakeel Rainwater harvesting tanks project	Installation of rainwater harvesting system	Water Demand	Water	Basic supply	Water demand Management	0	R 3 000							X	R 3 000	
		Total						0	R 723 0								R 7 230	

Table E.2b: Water Services MTEF Projects

N r	Project Refer ence Numbe r	Project Name	Description	Proje ct Drive r	Main Categ ory "W" or "S"	Sub Categor y	Compon ent type	Project Budget / Funding Sources									MTEF Project Source
								prev spent FY20 15	FY2016							Total Cost	
								Budg et	Own	MIG	RBIG	ACIP	DR	MWIG	Other		
1. Infrastructure Projects								R63 241								R80 388	
1		Misgund Bulk Water Supply	abstraction from the Misgund River and augmentation of groundwater supply are to be undertaken.	water demand	Water	Regional Bulk	bulk pipeline; WTW; source development; pump station	R 1 300	R 2 500		X						R23 204

2		Refurbishment of Louterwater WWTW (phase 2)	design and construction of inlet works; wave protection of ponds; re-establishment of irrigation system; re-establishment of reeds bed	basic	Sanitation	Sanitation bulk	WWTW	R2 930	R2 500				X				R5 430	
3		Refurbishment of Laurel ridge	Demolish existing WWTW; construction of new RBC; construction of gravel road access; new fencing; conditional assessment/ minor repairs for Die Rye Consevancy tanks	basic	Sanitation	Sanitation bulk	WWTW	R0	R2 145				X				R2 145	

5		Smart Water Meter installation in Koukamma	installation of smart water metering system in Koukamma municipality	water demand	Water	Planning	Water conservation water demand management	R0	R16 000							X	R32 000	
6		Refurbishment of Coldstream bulk water infrastructure	Fitment of a new bulk water meters; Replacement of defective filter pumps; installation of new filtration system; construction of additional sludge drying bed; roofing of concrete reservoir	basic	Water	Regional Bulk	Reservoir; Reticulation pipeline; WTW; pump station	R0	R1 245		X						R1 245	
7		Replacement of low pressure water mains in Stormsriver	Replacement of water mains; single and double erf connections; construction of new elevated	Higher	Water	Reticulation	Reservoir; Reticulation pipeline; Bulk pipeline WTW;	R0	R6 017		X						R6 017	

			tank; upgrade of pump station				pump station											
8		Refurbish ment of Louterwat er WTW	Remove silt from the dam; fencing around raw water dam; install new delivery pumps; new electrical panels; telemetry; extension to the building; new 2 MI reservoir and rising main	High er	Water	Basic supply	Reservoi r; Reticulati on pipeline; Bulk pipeline; WTW; pump station	R0	R7 747		X						R10 347	
		Total							R40 757								R80 388	

Table E.2c: Water Services MTEF Projects

Table E-20: Water Services Inter-Projects																		
N r	Project Refer ence Numbe r	Project Name	Descriptio n	Projec t Driver	Main Catego ry "W" or "S"	Sub Catego ry	Compone nt type	Project Budget / Funding Sources									MTE F Proje ct Sour ce	
								prev spent FY20 16	FY2017 Budg et									Tot al Co st
										Own	MIG	RBIG	ACIP	DR	MWIG	Other		
1. Infrastructure Projects								R32 968	R49 587								R9 2 981	
1		Misgund Bulk Water Supply	Abstrac tion from the Misgund River and augmentat ion of groundwat er supply are to be undertake n	water dema nd	Water	Region al Bulk	bulk pipeline; WTW; source developm ent; pump station	R3 800	R8 987			X					R2 3 204	
2		Refurbishmen t of Tweereviere WWTW	Modificati on of the inlet works; deslugging of primary	Flags hip	Sanitati on	Sanitati on bulk	WWTW	R0	R3 000				X				R3 000	

			settling tank; replacing of missing pumps; refurbishment of two biofilters; replacement of chlorination system; fencing of the treatment works; minor repairs on the pump house building; installation of water supply system														
3		Replacement of leaking reservoir in Sandrift	dismantle of the old reservoir; construction of new 0.25ML reservoir	Flagship	Water	Regional Bulk	Reservoir	R0	R3 500				X				R3 500

4		Refurbishment of Louterwater WWTW (phase 3)	design and construction of inlet works; wave protection of ponds; re-establishment of irrigation system; re-establishment of reeds bed	basic	Sanitation	Sanitation bulk	WWTW	R5 430	R1 500								X			R6 930	
5		Smart Water Meter installation in Koukamma (Phase 2)	installation of smart water metering system in Koukamma municipality	water demand	Water	Planning	Water conservation water demand management	R16 000	R16 000								X			R3 2 000	
6		Installation of a full waterborne system in Tsitsikamma	replacement of small bore sanitation system with full waterborne system	Higher	Sanitation	Sanitation internal	Reservoir; Reticulation pipeline; Bulk pipeline WTW;	R0	R14 000		X									R1 4 000	

							pump station											
7		Refurbishment of Louterwater WTW (Phase 2)	Remove silt from the dam; fencing around raw water dam; install new delivery pumps; new electrical panels; telemetry; extension to the building; new 2 MI reservoir and rising main	Higher	Water	Basic supply	Reservoir; Reticulation pipeline; Bulk pipeline; WTW; pump station	R7 738	R2 600		X						R1 0 347	
		Total						R32 968	R49 587								R9 2 981	

6.2.7 WSDP Projects

Table F.1: WSDP project list

Table 1: WSDP project list										
N r	Situati on Assess ment (Proble m Definiti on)	Solutio n descript ion as defined by topic situatio n assess ment (Strateg y)	Concep tual project	Is there an existi ng projec t addre ssing this probl em?	Existing Projects Information			Doe s this curr ent liste d proj ect addr ess the pro ble m total ly?	Appr oved by Coun cil, in proj ect data base and part of 5 year IDP cycle proj ects?	Pro jec t list ed in 3yr MT EF - cyc le?
					Proj ect Nu mbe r	Project Title	Pro ject Cos t R'0 00			
CURRENT NEEDS										
Water Services Development Planning										
W 1	WSPD was develop ed in 2012. Review s done in 2014/15 but not approve d	Review WSDP and compile WSDP audit report for compli ance with Water Services Act and regulatio ns	Koukam ma WSDP review	Yes	n/a	Revise WSDP	R0	Yes	no	No
W 2	Insuffici ent informat ion for complet eness of WSDP. Financi al informat ion still pending	integrate WSDP project with IDP	Koukam ma WSDP review	Yes	n/a	Revise WSDP	R0	Yes	no	No
Business Element 1: Demographics (Topic 2)										

2.1	Different data sets used for planning	Annual review of demographics and service level profile of the municipality	Review of demographics and service level profile	no	n/a	n/a	R0	n/a	no	No
2.2										
Business Element 2: Service Levels (Topic 3)										
3.1	uncontrolled increase in number of informal settlements	plan for provision of basic services (water and sanitation)	provision of basic level of service to informal settlements	no	n/a	n/a	R0	n/a	no	No
3.2	challenges and slow pace in housing development and no integrated planning for water provision	Align housing plan with WSDP	Alignment of housing plans with WSDP	no	n/a	n/a	R0	n/a	no	No
Business Element 3: Socio-Economic Background (Topic 4)										
4.1	Inadequate and imbalance sharing of water resources	investment on source development	Increase dam capacities, develop and maintain	Yes	n/a	Misgund bulk water supply	R23 204	No	no	Yes

	e for domestic and agricultural demands	(ground and surface) to meet growing demand	groundwater sources							
4.2	degrade of agricultural produce due to excessive water resource pollution	effluent management and water resource monitoring and management	upgrading and refurbishment of WWTWs to avoid resource pollution	yes	n/a	Refurbishment of Laurel ridge WWTW	R2 145	Yes	no	Yes
4.3	degrade of agricultural produce due to excessive water resource pollution	effluent management and water resource monitoring and management	upgrading and refurbishment of WWTWs to avoid resource pollution	Yes	n/a	Refurbishment of Louerwater WWTW	R5 430	Yes	no	Yes
Business Element 4: Water Services Infrastructure Management (Topic 5 - Part 1)										
5.1	Insufficient bulk water to meet the current demand	upgrade bulk water infrastructure	construction and upgrade of bulk water storage	yes	n/a	Krakeel water supply	R14 000	Yes	no	Yes
5.2										
Business Element 5: Water Services Infrastructure Management (Topic 5 - Part 2)										
5.3	Insufficient maintenance of existing	Develop a comprehensive	Development of Comprehensive	no	n/a	n/a	R0	n/a	n/a	n/a

	infrastructure	O&M plan	O&M plan							
5.4	Inadequate budget allocation for proper maintenance of existing infrastructure	Adjust budget allocations for O&M of Water and Sanitation infrastructure	Assets based budget planning	no	n/a	n/a	R0	n/a	n/a	n/a
Business Element 6: Associated Services (Topic 6)										
6.1	insufficient information on water and sanitation levels at institutional level	Liaise with relevant sector departments and other institutions to evaluate their demand	water demand management (institutional level)	no	n/a	n/a	R0	n/a	n/a	n/a
6.2										
Business Element 7: Water Resources (Topic 8)										
7.1	Insufficient information on water abstraction licences	Liaise with Department of Water and Sanitation for registration of water use	review of water use licences	yes	n/a	review of water use licences	R0	Yes	no	No
7.2	Lack of groundwater	develop and implement groundwater	development of groundwater management	no	n/a	n/a	R0	n/a	n/a	n/a

	mana gemen t	ater manage ment plan	ment plan							
Business Element 8: Conservation and Demand Management - Water Resource (Topic 7.1)										
8. 1	insuffici ent meterin g of water service s	install smart metering system for all water supply systems (from source to tap)	installati on of smart metering system in Koukam ma	yes	n/a	installat ion of smart meters in Koukam ma	R32 000	Yes	no	Ye s
8. 2	inadeq uate awaren ess campai gns	develop WC/WD M awarene ss program	WC/WD M awarene ss campai gns	yes	n/a	National Water Week awarene ss campai gn	R0	Yes	no	No
Business Element 8: Conservation and Demand Management - Water Balance (Topic 7.2)										
8. 3	insuffici ent informa tion require d for proper water balanc e	install smart metering system for all water supply systems (from source to tap) and manage data	installati on of smart metering system and data manage ment systems in Koukam ma	Yes	n/a	installat ion of smart meters in Koukam ma	R32 000	Yes	no	No
8. 4										
Business Element 9: Financial Profile										
9. 1	Poor cost recover y and collecti on	cost based tariff structure and enhance d debt recovery	Tariff review	no	n/a	n/a	R0	n/a	n/a	n/a

9. 2										
Business Element 10: Water Services Institutional Arrangements (Topic 10)										
10. 1	insufficient enforcement of bylaws	capacitate law enforcement section for enforcement of water services bylaws	Employ/Deploy law enforcement staff	no	n/a	n/a	R0	n/a	n/a	n/a
10. 2										
Business Element 11: Social and Customer Service Requirements (Topic 11)										
11. 1	improper customer care services/consumer complaints management	institute designated call centre for centralised customer care and complaints management	development of call centre for Koukam Municipality	yes	n/a	complaints management system-UCT	R0	n/a	n/a	n/a

6.3. Integrated Human Settlement Sector Plan

6.3.1 Objectives of the HSSP

The Guidelines for Municipal HSSPs confirm that the HSSP should clearly define the following objectives:

- To ensure that human settlements and housing planning reflects a broad range of community level needs and concerns and is based on credible data;
- To align the municipality's plans with national and provincial human settlements plans and priorities and to inform
- provincial multi-year and annual performance plans and budgets;
- To undertake human settlements and housing planning as part of a broader, integrated and proactive urban management strategy of the municipality;
- To provide detailed housing project plans within a clear implementation and funding strategy;
- To develop an institutional structure and unpack clear roles and responsibilities of relevant stakeholders critical to achieving integrated human settlements planning;
- To provide a clear monitoring and evaluation framework for the human settlements function;

- To present a proactive risk management strategy; and
- To develop a clear communications plan.

Amongst others, the HSSP should address:

- Contextualizing Human Settlements Delivery within the Municipality
- Strategic Response, Vision and Objectives
- Projects, Programmes and Project Planning
- Include Communication Plan, Performance Monitoring, Institutional Framework and Capital

Expenditure Framework

6.3.2 HSSP Legislative & Policy Informants:

National	Provincial	District and Local
• National Housing Act & Housing Code • Breaking New Ground Policy • National Development Plan (NDP) • National Spatial Development Perspective (NSDP) • National Spatial Development Framework (NSDF)	• Eastern Cape Department of Human Settlements Strategic Development Plan (2025-2030) • Provincial Growth Development Plan (PGDP) • Provincial Spatial Development Framework (PSDF)	• Sarah Baartman District Municipality IDP & SDF • Sarah Baartman District Municipality DDM One Plan • Local Municipal IDP • Local Municipal SDF & SPLUMA • Local Municipal HSSP • Local Municipal Sector Plans

6.3.3 Human Settlement Demand

Urban Area	Informal Structures
Kareedouw	11
Joubertina/Ravinia	340
Misgund	2
KrakeelRivier	117
Coldstream	41
Louterwater	501
Woodlands	153
Thornham	243
Nomphumelelo	196
Sandrif	77
Stormsrivier	44
Eersterivier (Inland)	147
Clarkson	8
Mfengu Farms	343

Hermanuskraal/Kwaaibrand	50
Boskor	54
Goesa	10
Koomansbos	53
Witelsbos	20
Wittekleibos	151
TOTAL	2 561

**Dwelling
Types
(Source:
Census 2022)**

Dwelling Type	2022	% 2022
Formal Dwelling	9 031	94.14%
Traditional Dwelling	47	0.49%
Informal Dwelling	460	4.80%
Other	55	0.57%
Total	9 593	100.00%

Informal Structures (*Dot Count 2025*)

Estimated Housing Demand

Urban Area	Informal Structures	Estimated Demand 2031
Kareedouw	11	1931
Joubertina/Ravinia	340	2602
Misgund	2	162
KrakeelRivier	117	870
Coldstream	41	745
Louterwater	501	2421
Woodlands	153	889
Thornham	243	500
Nomphumelelo	196	1156
Sandrif	77	866
Stormsrivier	44	700
Eersterivier (Inland)	147	200
Clarkson	8	728
Mfengu Farms	343	500
Hermanuskraal/Kwaaibrand	50	100
Boskor	54	200
Goesa	10	20
Koomansbos	53	120
Witelsbos	20	50

Wittekleibos	151	300
TOTAL	2 561	15 060

6.3.4 Infrastructure & Service Strategy - Current & Future Water Demands

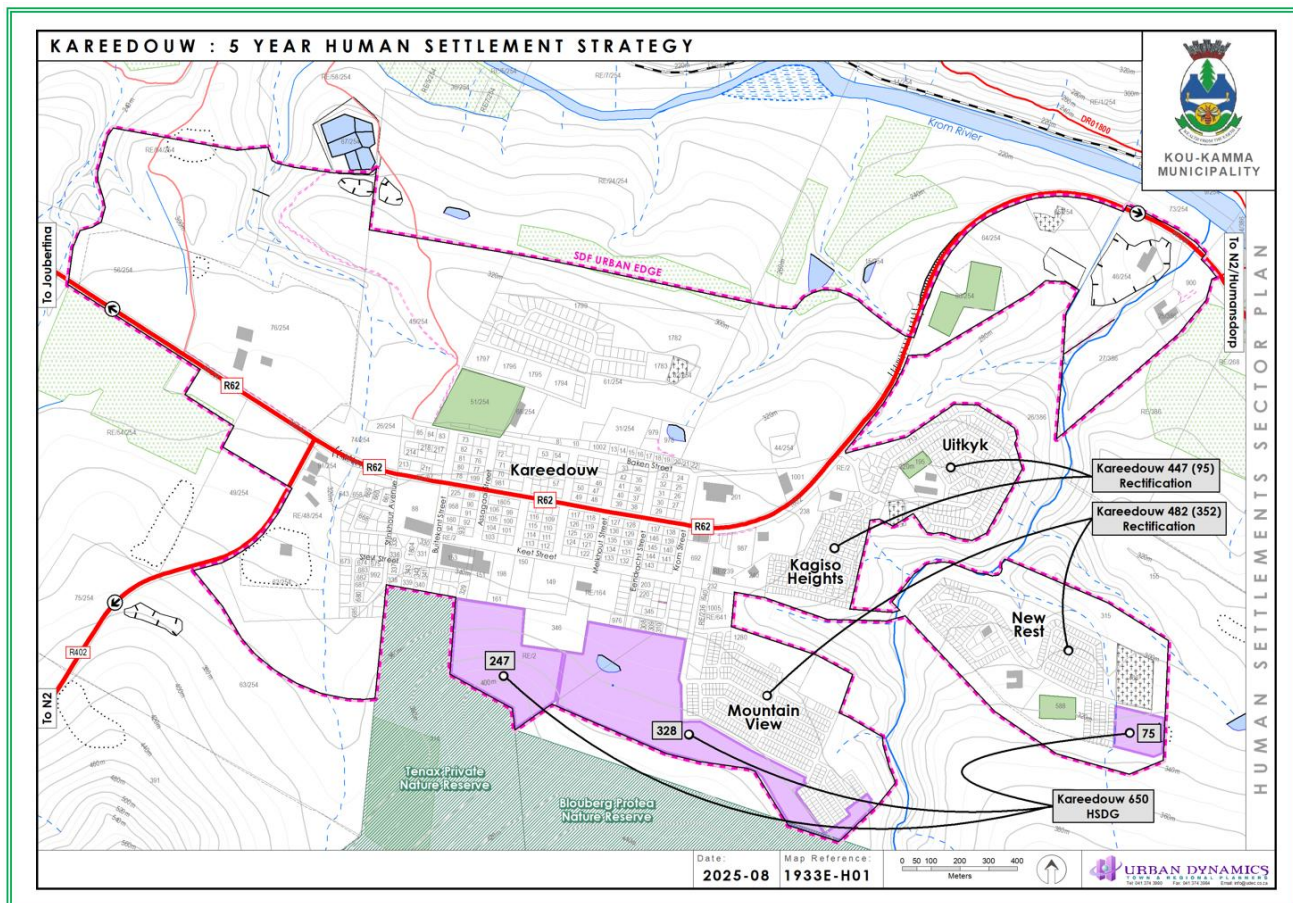
Town	Current Demand	Estimated Demand 2031	ECDHS Housing Projects Beneficiaries 2025 to beyond 2031
Kareedouw			
Estimated Housing Backlog	11 (Informal Structures)	1931 (Housing Demand)	1300 (Beneficiaries)
Annual average daily demand (AADD)	2.4ML/d	3.25ML/d	2.972ML/d
Total WTW Capacity	2.4ML/d	2.4ML/d	2.4ML/d
Total reservoir storage	1.286ML	1.286ML	1.286ML
Joubertina, Ravinia and Tweerivier			
Estimated Housing Backlog	340 (Informal Structures)	2602 (Housing Demand)	600 (Beneficiaries)
Annual average daily demand (AADD)	0.864ML/d	2ML/d	1.128ML/d
Total WTW Capacity	0.69ML/d	0.69ML/d	0.69ML/d
Total reservoir storage	0.525ML	0.525ML	0.525ML
Krakeel			
Estimated Housing Backlog	117 (Informal Structures)	870 (Housing Demand)	100 (Beneficiaries)
Annual average daily demand (AADD)	0.404ML/d	0.79ML/d	0.448ML/d
Total WTW Capacity	0.404ML/d	0.404ML/d	0.404ML/d
Total reservoir storage	0.55ML	0.55ML	0.55ML
Louterwater			
Estimated Housing Backlog	501 (Informal Structures)	2421 (Housing Demand)	400 (Beneficiaries)

Annual average daily demand (AADD)	0.72ML/d	1.785ML/d	0.896ML/d
Total WTW Capacity	0.72ML/d	0.72ML/d	0.72ML/d
Total reservoir storage	0.837ML	3.337ML	3.337ML
Misgund			
Estimated Housing Backlog	2 (Informal Structures)	162 (Housing Demand)	0 (Beneficiaries)
Annual average daily demand (AADD)	0.287ML/d	0.36ML/d	0.287ML/d
Total WTW Capacity	0.287ML/d	0.287ML/d	0.287ML/d
Total reservoir storage	0.29ML	0.29ML	0.29ML
Clarkson & Ekuphumleni			
Estimated Housing Backlog	8 (Informal Structures)	728 (Housing Demand)	0 (Beneficiaries)
Annual average daily demand (AADD)	0.36ML/d	0.68ML/d	0.36ML/d
Total WTW Capacity	0.345ML/d	0.345ML/d	0.345ML/d
Total reservoir storage	1ML	1ML	1ML
Louterwater			
Estimated Housing Backlog	501 (Informal Structures)	2421 (Housing Demand)	400 (Beneficiaries)
Annual average daily demand (AADD)	0.72ML/d	1.785ML/d	0.896ML/d
Total WTW Capacity	0.72ML/d	0.72ML/d	0.72ML/d
Total reservoir storage	0.837ML	3.337ML	3.337ML
Misgund			
Estimated Housing Backlog	2 (Informal Structures)	162 (Housing Demand)	0 (Beneficiaries)
Annual average daily demand (AADD)	0.287ML/d	0.36ML/d	0.287ML/d
Total WTW Capacity	0.287ML/d	0.287ML/d	0.287ML/d
Total reservoir storage	0.29ML	0.29ML	0.29ML
Clarkson & Ekuphumleni			

Estimated Housing Backlog	8 (Informal Structures)	728 (Housing Demand)	0 (Beneficiaries)
Annual average daily demand (AADD)	0.36ML/d	0.68ML/d	0.36ML/d
Total Capacity WTW	0.345ML/d	0.345ML/d	0.345ML/d
Total reservoir storage	1ML	1ML	1ML

6.3.5 Human Settlement Projects Identified on the HSSP:

- Greenfields
- Informal Settlement Upgrade
- Destitute Projects
- Rectification Projects
- Pilot & Special Projects



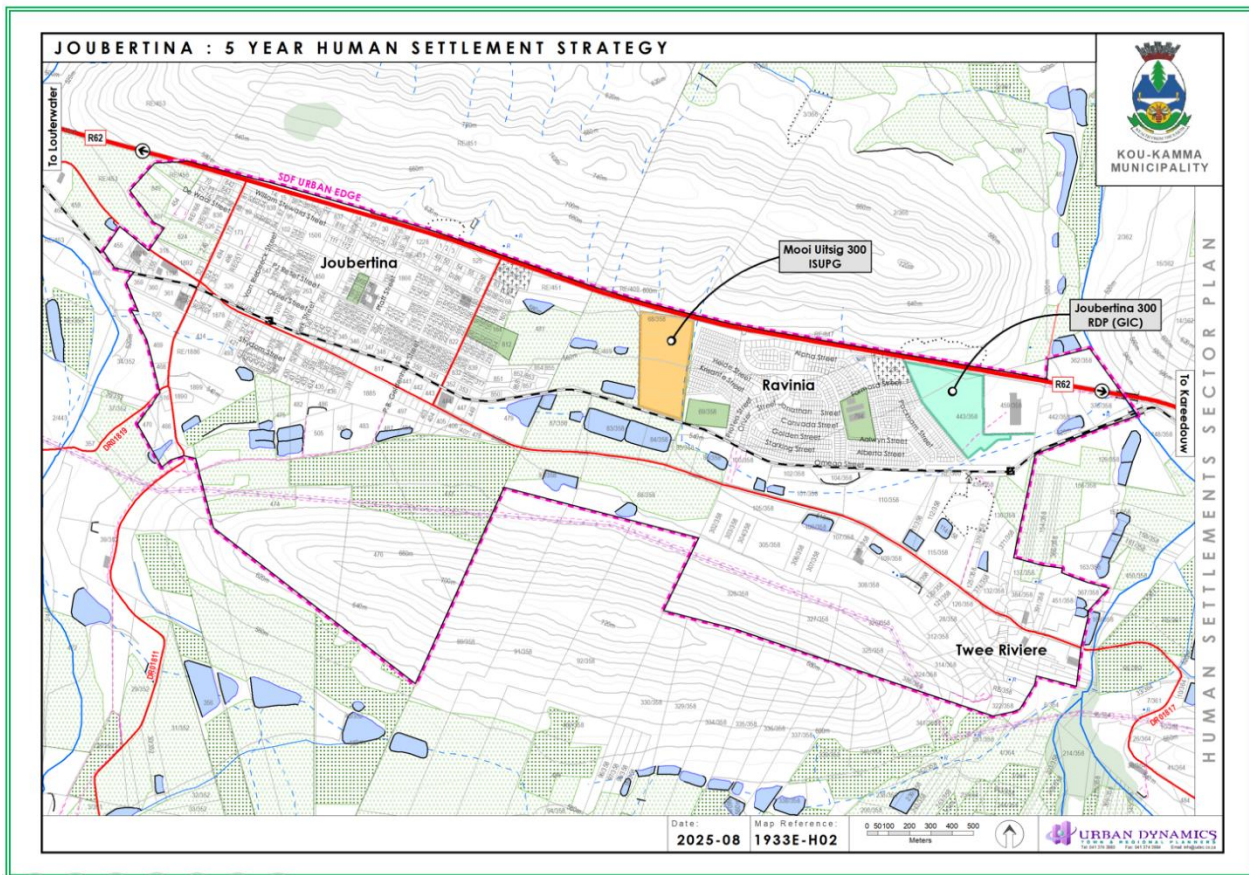
- Pipeline / New Projects
- Military Veterans

- Asbestos Projects

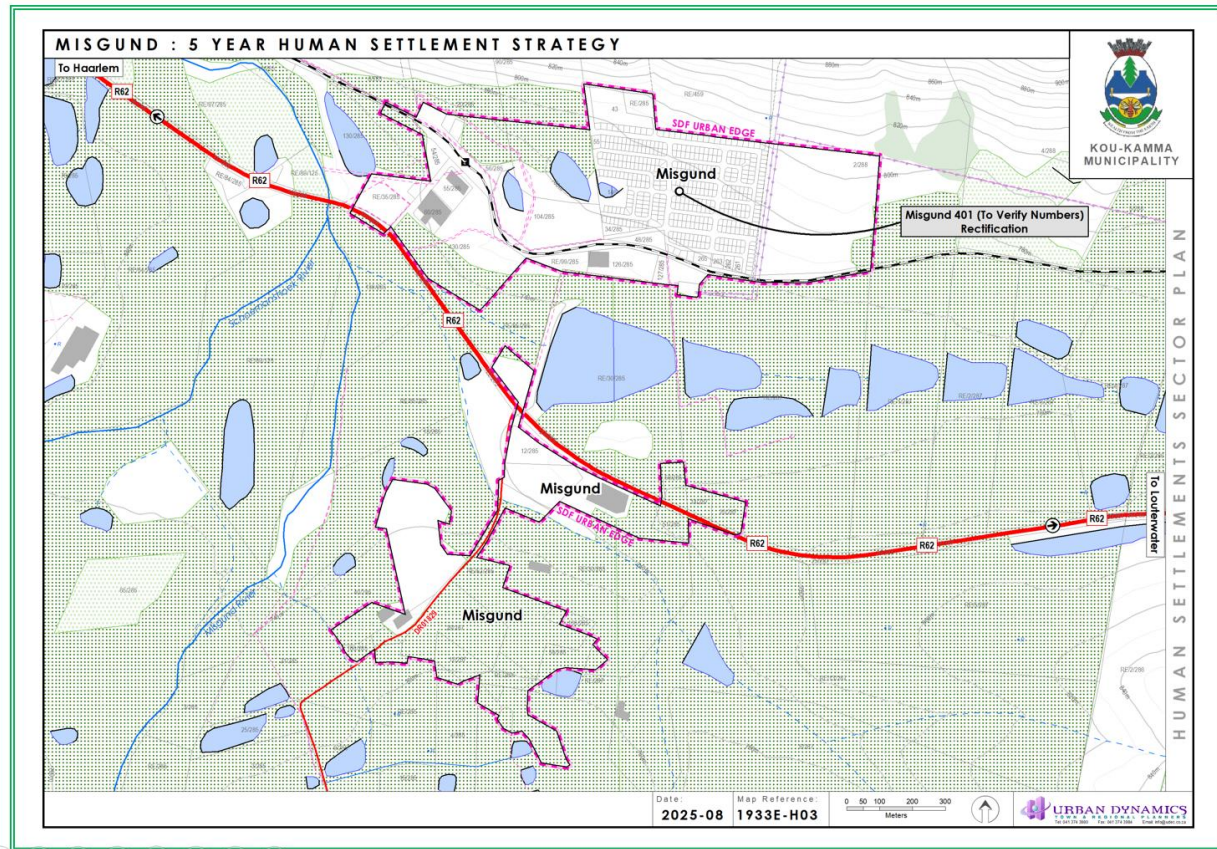
The Municipal Projects Maps are found below:

Kareedouw:

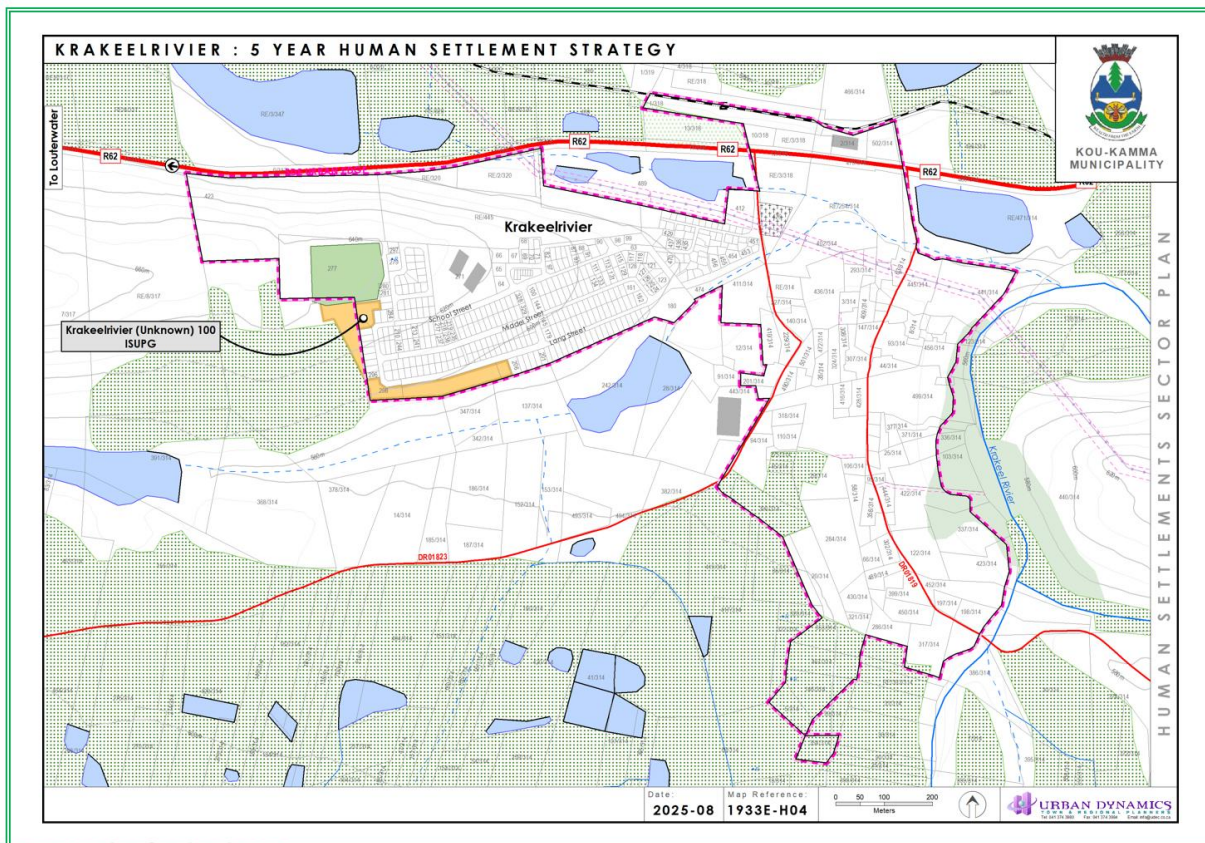
Joubertina



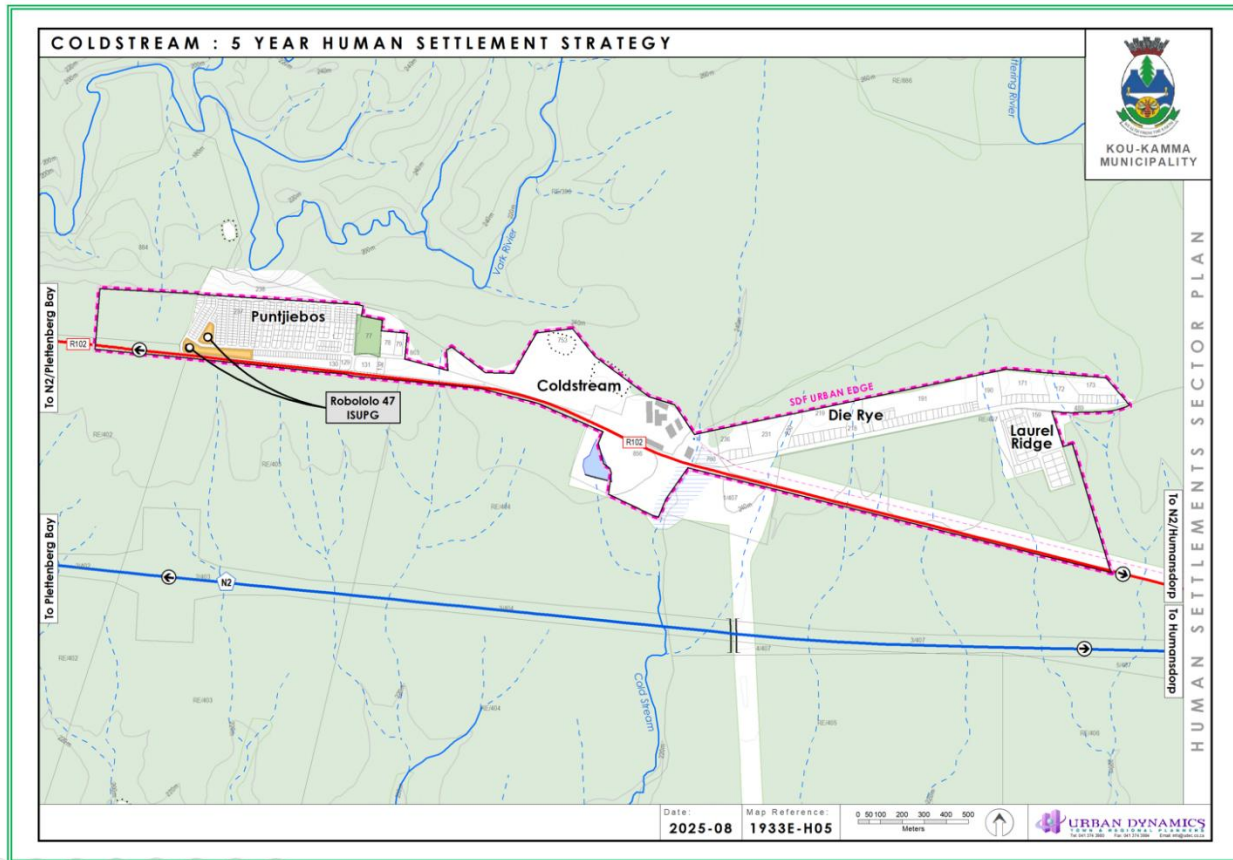
Misgund



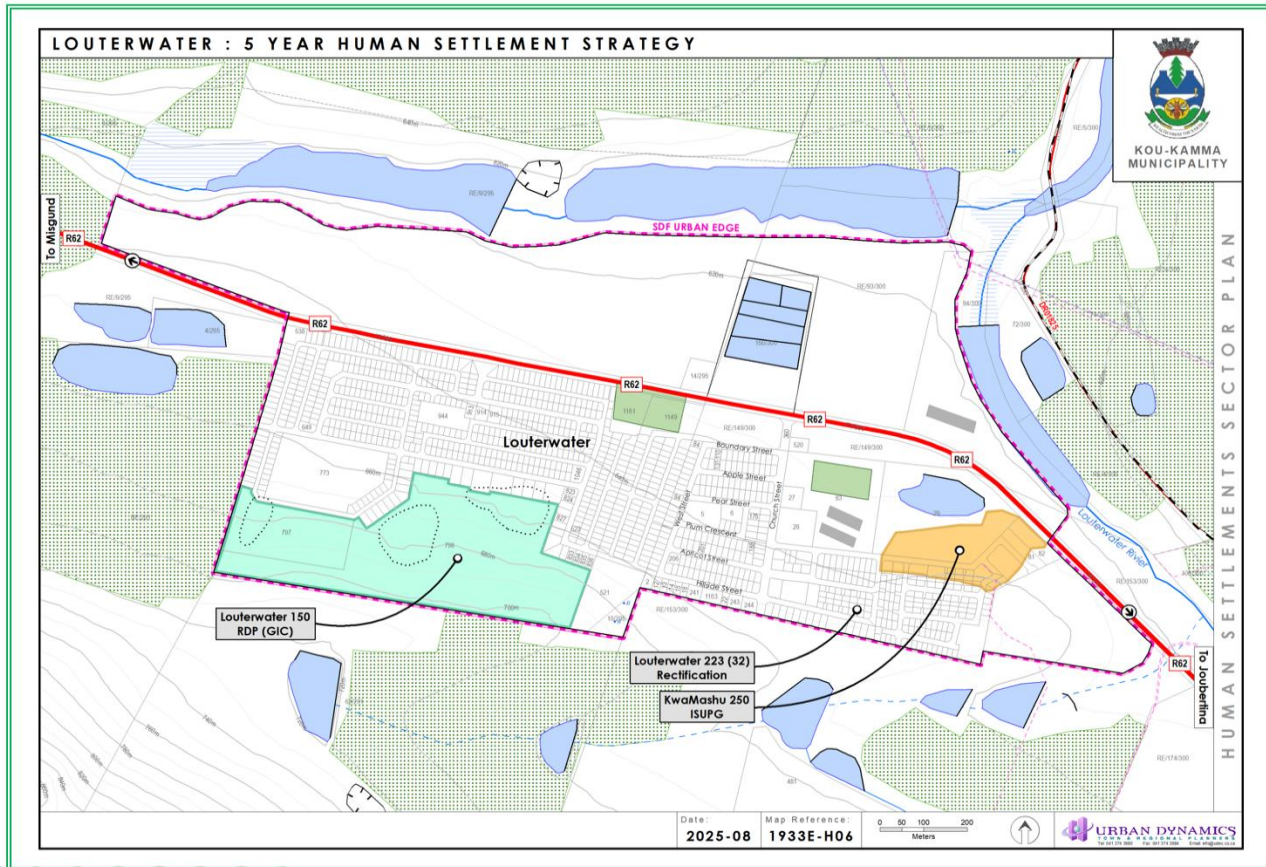
Krakeel Rivier



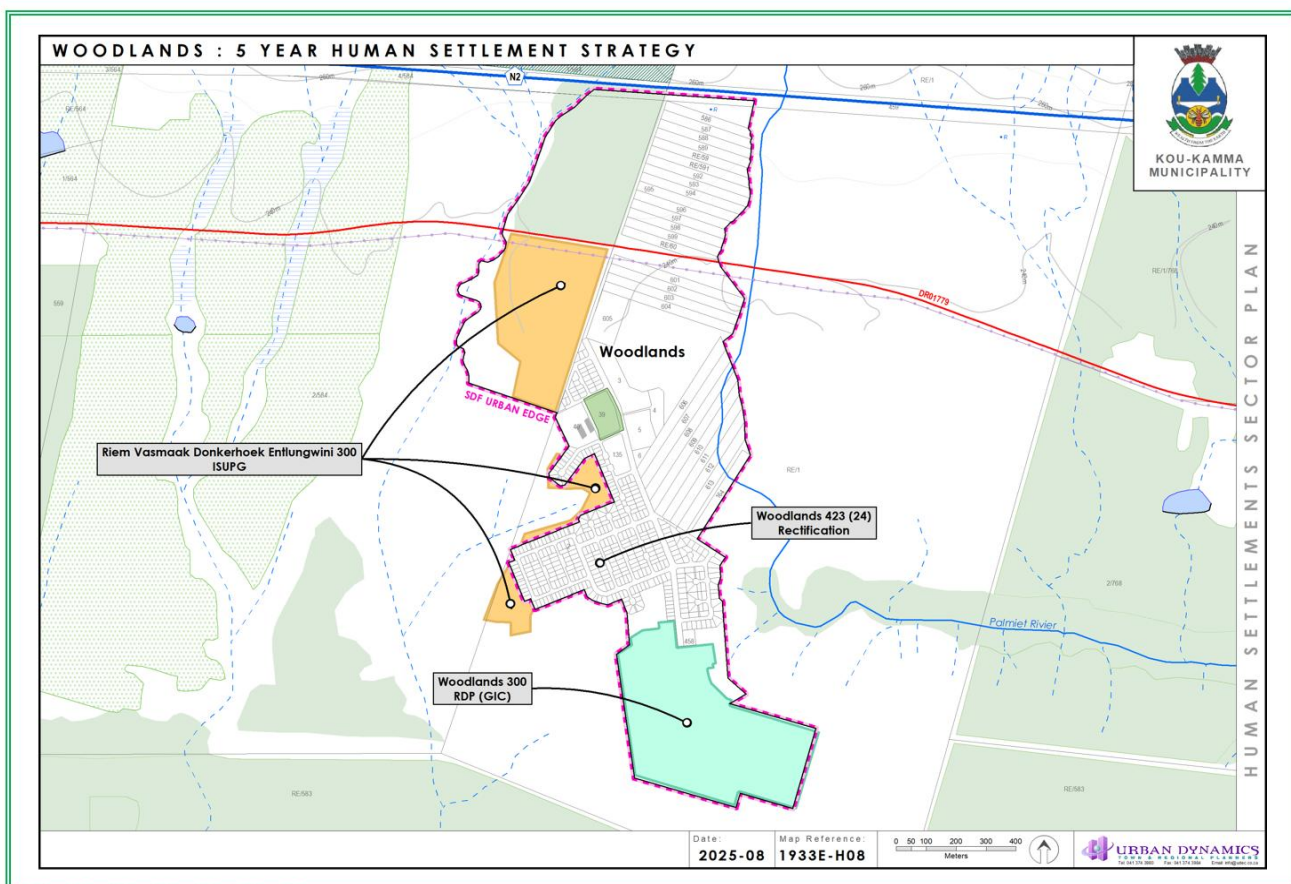
Coldstream



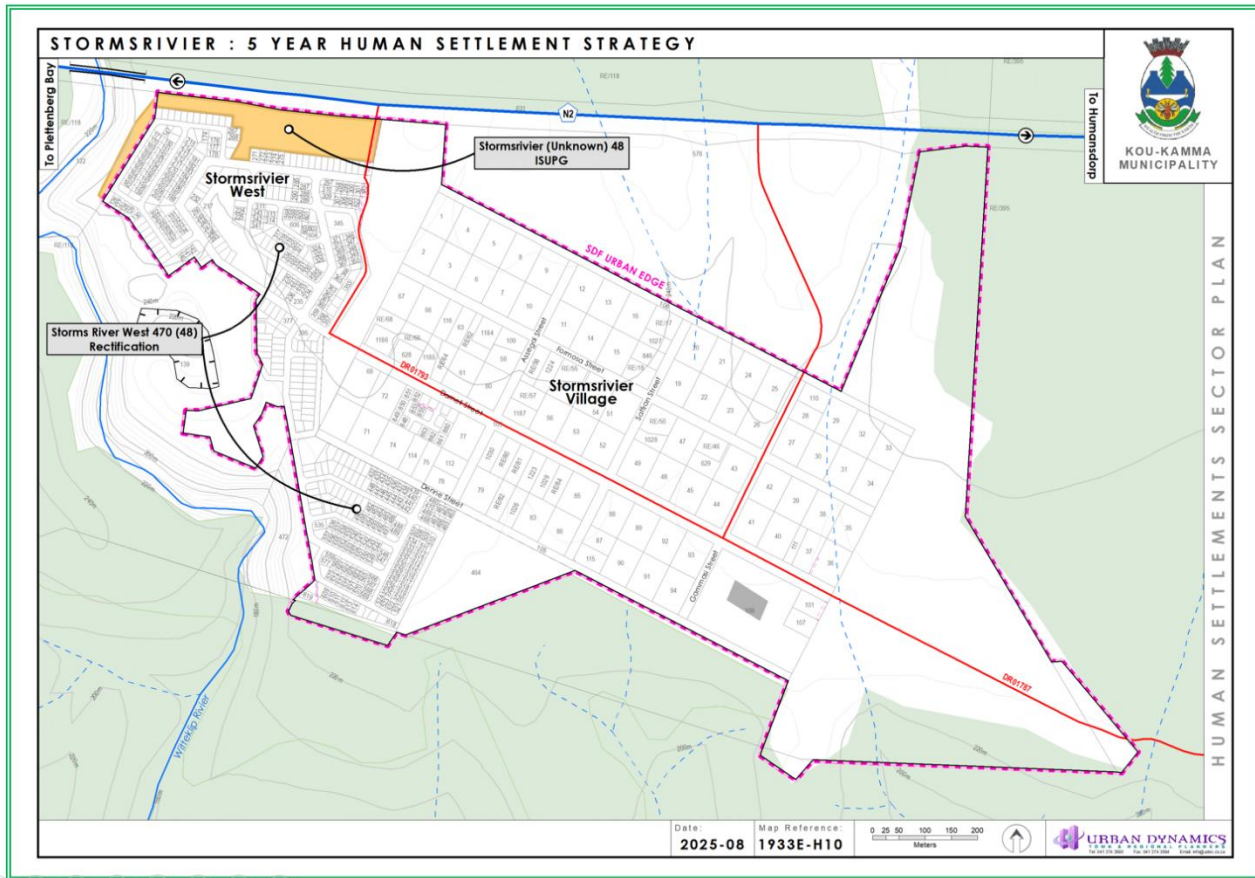
Louterwater



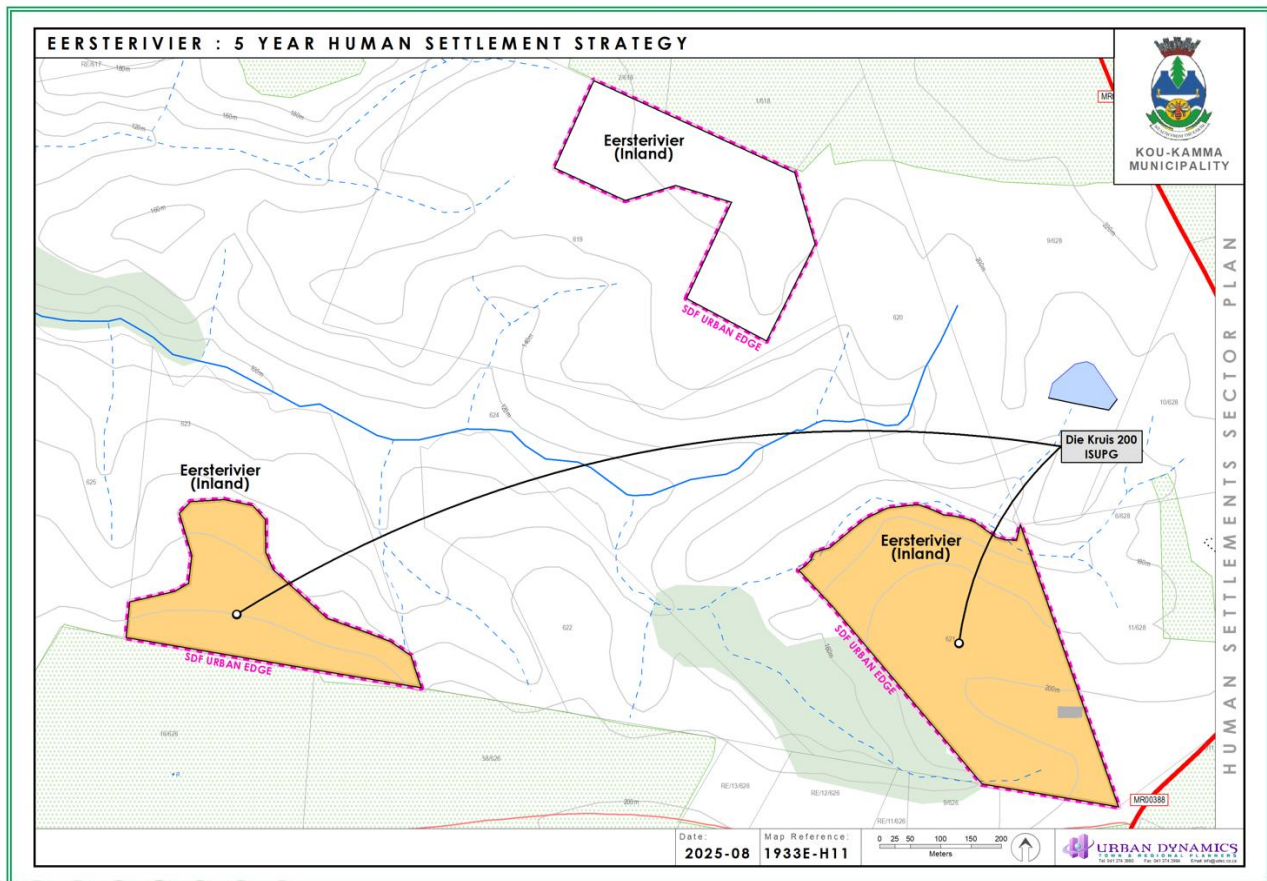
Woodlands



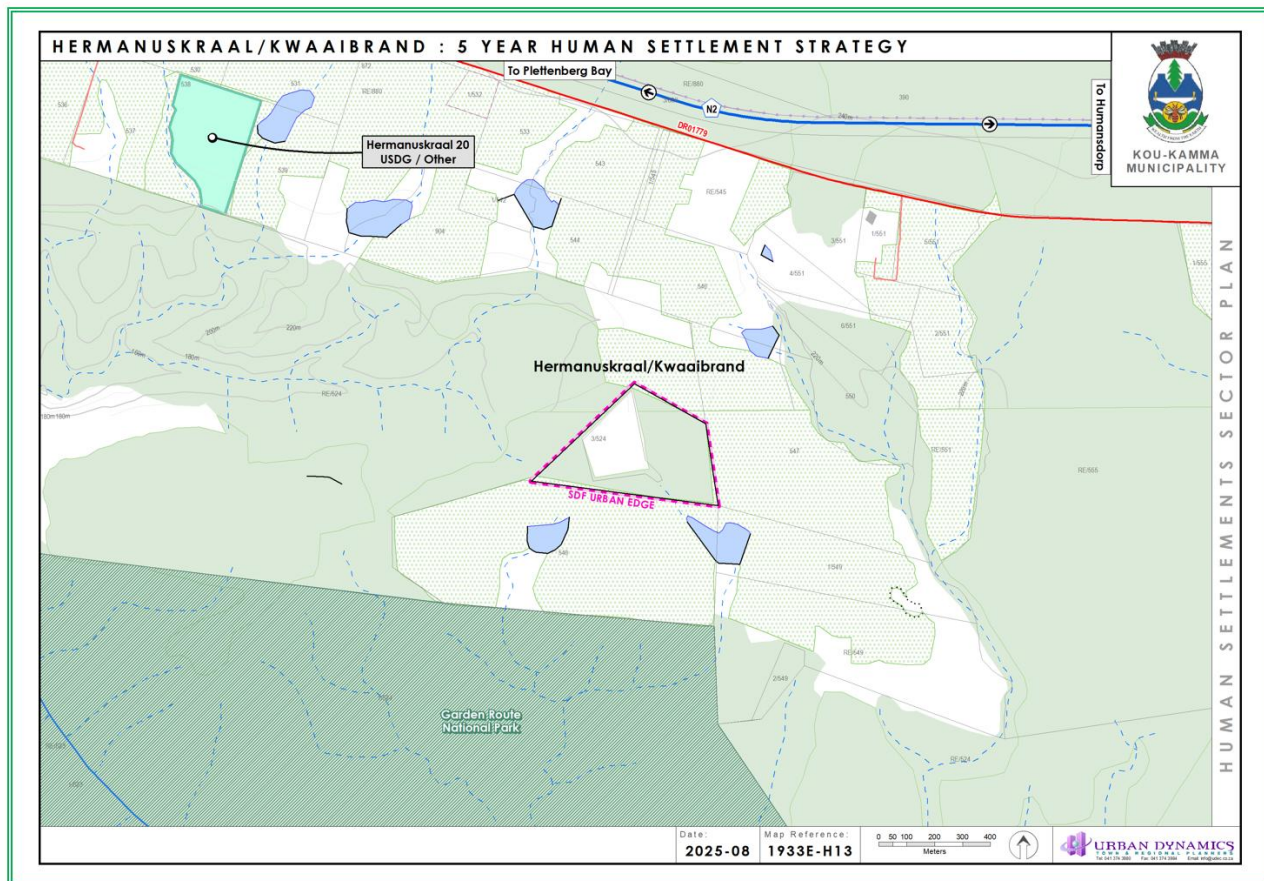
Stormsrivier



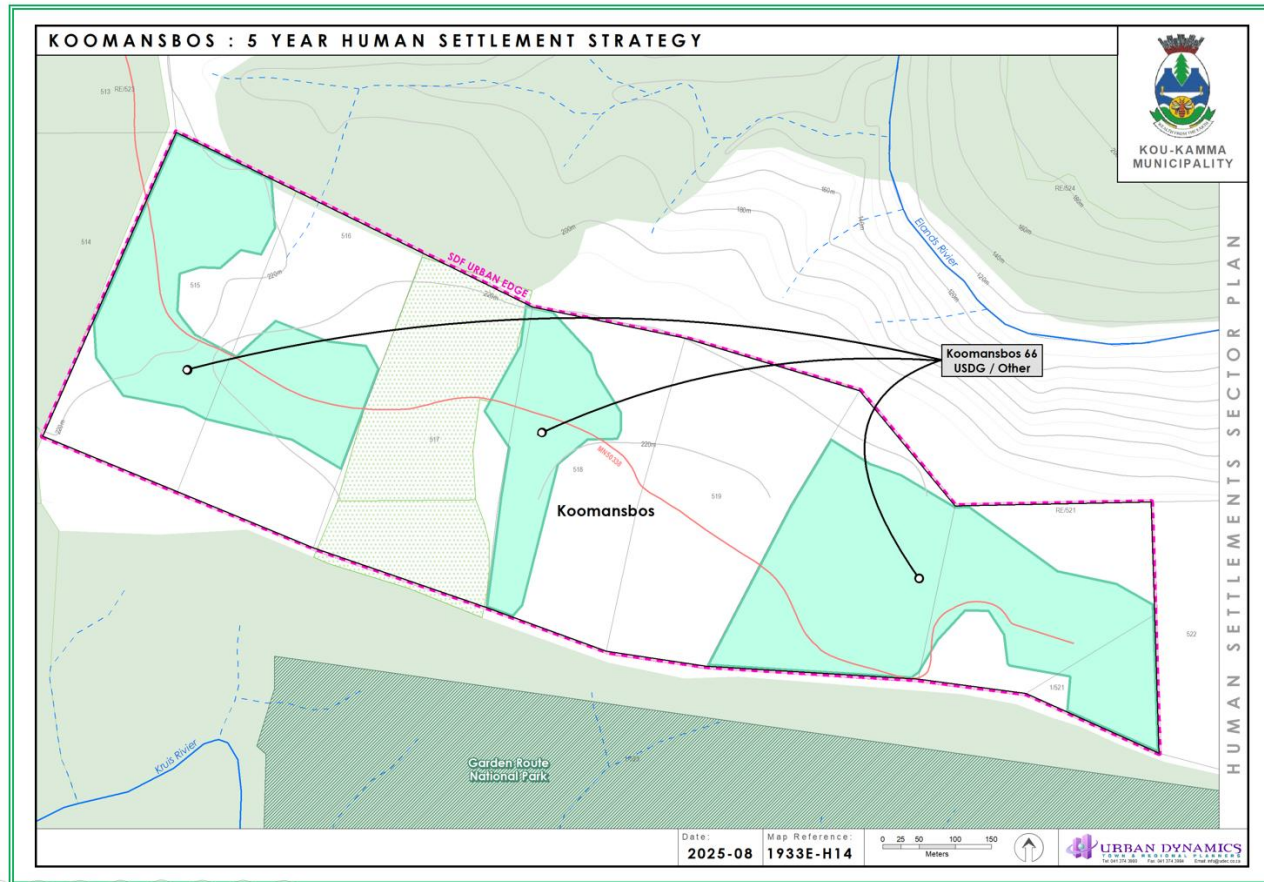
Eesterivier



Hermanskraal / Kwaaibrand



Koomansbos



6.4 INTEGRATED LOCAL TRANSPORT SECTOR PLAN

6.4.1 Background

The transport operating environment is undergoing a profound change to the extent that it becomes necessary to constantly test its compliance with various pieces of legislation such as the National Land Transport Transition Act, Act No. 22 of 2000 as amended. It is a requirement that every Municipality prepares a set of transport plans and such plans need to be updated and give guidance to the contemporary transport operating environment. It is worth to note that the recommendations of this Local Integrated Transport Sector Plan are applicable for a period of at most five years from the date that they will be first published in the Provincial Government Gazette. The development of Local Integrated Transport Plan (LITP) is the responsibility of Koukamma Municipality in consultation with different stakeholders such as the Department of Transport, Department of Roads and Public Works, South African National Roads Agency Limited, Sarah Baartman District Municipality and other role players.

6.4.2 Purpose

Section 27(2) of the (National Land Transport Transition Act) NLTTA indicates that the ITP must formulate the planning authority's official vision, policy and objectives, consistent with

the national and provincial policies, due regard being given to any relevant integrated development planning or land development objectives, and must at least:

- (a) Specify the changes to the planning authority's land transport policies and strategies since the previous year's five-year plan;
- (b) Include a list that must –
 - Show, in order of precedence, the projects and project segments to be carried out in that five-year period, and the cost of each project; and
 - Be prepared with due regard to relevant integrated development plans, and land development objectives set in terms of Section 27 of the Development Facilitation Act, 1995 (Act 67 of 1995), or, where applicable, in terms of a law of the province;
 - Include all modes and infrastructure, including new or amended roads
- (c) Including the planning authority's public transport plan;
- (d) Set out a general strategy for travel demand management;
- (e) Set out a road and transport infrastructure provision, improvement and maintenance strategy. The ECDOT provides overall policy guidance on transport

6.4.3 Transport Register

This chapter describes the existing state and quality of transport provision in Koukamma Local Municipality. The sections in this chapter provide an integrated overview of passenger transport as it occurs.

6.4.3.1 Spatial Development Framework

The Local Integrated Transport Sector Plan has to derive its basis from the Spatial Development Framework of Koukamma Municipality which outlines the key nodal development areas which must inform any strategic planning in terms of infrastructure development, major economic initiatives and other related programmes or interventions

- **Development Nodes in Koukamma Municipality**

ode	Location
Administrative/primary urban node	Kareedouw
Secondary urban node	Joubertina
Agriculture Orchards	Langkloof
Agriculture Dairy farms	Woodlands and Ekuphumleni
Tourism	Tsitsikamma

Table 5.4.3.1 summarises the key towns in Koukamma Municipality and the type of nodes they are.

Kareedouw and Joubertina serves as the main administrative nodes and urban centres of municipality. The surrounding smaller towns or rural settlements require public transport services issues such as safety, affordability, accessibility, and reliability especially on public and non-motorised transport services. Economic activity is driven primarily by the agriculture and tourism and recently shaped by the growing energy sector. The local economic development of Koukamma Municipality identifies poverty and the lack of income as major issues that affect the economic performance of the Local Municipality. The existing important

local economic development activities within the Municipality such as agriculture and tourism can however respond to lack of income and poverty by providing employment opportunities.

6.4.3.2 Vision

The vision for SA transport is of a system, which will provide safe, reliable, effective, efficient, and fully integrated transport operations and infrastructure which will best meet the needs of freight and passenger customers at improving levels of service and cost in a fashion which supports government strategies for economic and social development whilst being environmentally and economically sustainable. The SA transportation system is inadequate to meet the basic accessibility needs to work, health care, schools, shops, and many developing rural and urban areas. In order to meet basic accessibility needs the transport services offered must be affordable to the user. The transport system will aim to minimise the constraints to the mobility of passengers and goods, maximising speed and service, while allowing customers a choice of transport mode or combination of transport modes where it is economically and financially viable to offer a choice of modes. This demands a flexible transport system and transport planning process that can respond to customer requirements, while providing on-line information to the user to allow choices to be made. It also requires infrastructure to be tailored to the needs of the transport operators and end customers. Government will seek a reduction in the cost to the state of the subsidisation of transport operations, predicted on a more effective and efficient public transport system being developed.

6.4.3.3 Strategic Objectives

The primary objective is to implement the Local Integrated Transport Plan with the view of developing home grown models that can address the need of communities in Koukamma on a staggering basis.

- To enable the Municipality to develop the capacity to execute their own transport functions in terms of the various applicable statutes.

6.4.3.4 Customer-Based

It is premised to ensure that passenger transport services address user needs, including those of commuters, pensioners, the elderly, scholars, the disabled, tourists, and long distance passengers.

- Walking distance to be less than 1km in urban areas
- Commuters should be spending less than 10% of disposal income on transport.
- To replace operator permits with permissions issued in terms of approved transport plans.

6.4.3.5 Infrastructure

The N2 route has been identified as a strategic transportation corridor within the Eastern Cape and Western Cape provinces. The section of the N2 from Stormsrivier to the intersection with the R102 has recently been realigned.

The R62 connects Humansdorp in Kouga municipality with George through the Langkloof. It provides the agricultural industries in the Langkloof with access to markets and distribution. The R102 which runs parallel and adjacent to the N2 and this route provides direct vehicular access to some of the Tsitsikamma settlements and to Plettenberg Bay. The Tsitsikamma mountain range creates a barrier to north-south vehicular movement, the only linkage between the Langkloof and the Tsitsikamma is the R404 which connects the N2/R102 to the R62 from Witelsbos to Kareedouw.

6.4.3.6 Rail Network

The railway line through the Langkloof is currently not functional and if the infrastructure of this railway line can be improved, it can be used for the transportation of agricultural producers and the use of the line for tourism should be invested with the introduction of a steam train.

6.4.3.7 Airports

There are no airports within the municipality and the closest being George and Port Elizabeth Airports and there are number of airfields which can provide emergency and light aircraft access.

6.4.3.8 Ports and Harbours

There are no ports and harbours, in Koukamma Municipality, however ski boat access to the sea is possible from Stormsrivier Mouth and from Eersterivier.

6.4.3.9 Public Transport

Public transport is a huge challenge in Koukamma, currently there are no taxi associations existing and the community makes use of transport of private owners. Long distance buses are however available and operate in a Total Garage in Stormsrivier next to the Stormsrivier Bridge and the facilities are in a good condition.

6.4.3.10 Non-Motorised Transport

As part of the broader Three-Year Capital Plan, the municipality has included investment needs for non-motorised infrastructure (e.g., sidewalks, pedestrian crossings).

These developments aim to improve accessibility, safety, and sustainability of transport modes across all communities.

(i) Bicycle Transport

In Koukamma cycling is not a prevalent form of transport, but is predominantly a recreational sport activity in the Stormsrivier area.

(ii) Scholar Transport

Koukamma has approximately 4348 scholars (Survey 2010), with 41.7 % receiving subsidy for transport.

Travel distance to school:

<500m	500m – 1km	1km -2km	2km – 5km	>5km
31.7%	6.1%	8.6%	26.8%	26.7%

Condition of roads going to school

Good	Fair	Poor
41.7%	33.3%	25%

6.4.3.11 Road Infrastructure

The Koukamma Local Municipality consists mostly of rural areas, hence the bulk of the road infrastructure are gravel roads. Through the Flood Relief Programme, funding to the tune of R177 million was made to upgrade the road infrastructure and storm water management system and is implemented in phases. Ultimately, backlogs in terms of roads and storm water management systems have been reduced but not fully addressed owing to budget constraints. The municipality has an inadequate operations and maintenance team that can carry out maintenance on the municipal streets and storm water management system. This results in maintenance backlogs and road network deterioration. SANRAL has funded the maintenance of the R62 and currently on the way worth an amount of R160m.

National Roads	90km
Trunk Roads	133.9km
Main Roads	26.05km
District Roads	383.43km
Minor	230.27km
Total	863.75km

6.4.3.12 Condition of Roads in Koukamma Municipality

(i) Municipal Roads

Condition	Surfaced (length)	Gravel(length)
Good	14.54	
Fair	19.55	
Poor	22.3	
Very poor	2.6	7.19
Total	59	7.19

(ii) Provincial Roads

Condition	Surfaced	Gravel
Good	12.6	0
Fair	28.48	42.9
Poor	50.85	194.57
Very poor	16.71	210.61
Total	108.85	448.08

(iii) Sidewalk and Pedestrian Crossing

There is an ominous need for sidewalks and pedestrian crossings and bridges , this is evident on the number of fatal accident that have occurred on the R62 and N2 scholars of the Clarkson community have to cross the N2 to get to school which is very dangerous.

(iv) Rural Roads

The Rural Road Assessment Management System (RRAMS) programme includes an assessment of road conditions on all surfaced and gravel provincial and municipal roads as well as an audit of maintenance ,rehabilitation and upgrading requirements for each assessed road in the district, and the assessment of municipal roads has been completed and the draft maintenance plan for internal road has been prepared

6.4.3.13 Road Infrastructure Asset Management Plan

The Municipality is in the process of developing a comprehensive infrastructure asset management plan which inclusive of all the road infrastructure by December 2025. This plan will guide the lifecycle management of municipal infrastructure assets and will promote sustainable service delivery by prioritizing critical upgrades, maintenance, and replacement. The plan once approved will inform the funding strategy prior implementation.

The municipality participates in a coordinated forum for roads and transport planning, convened by the Sarah Baartman District or through intergovernmental structures. This forum serves as a platform for strategic alignment, project prioritisation, and funding coordination across spheres of government.

As part of the ongoing Road Asset Management Systems (RAMS) programme, Sarah Baartman District is responsible for preparing the 2025/26 Road Asset Management Plan (RAMP) on behalf of the local municipalities. This process is funded through the Rural Roads Asset Management Systems (RRAMS) Grant, which requires active participation and input from the local municipalities.

To ensure that the RAMP reflects the true needs and priorities of Koukamma's municipal road network and in accordance with the grant framework, the following information was submitted to the district:

Financial Information

1. Forecasted Expenditure for 2025/26, broken down as far as possible by:
 - Routine Maintenance
 - Condition Responsive Maintenance
 - Functional Responsive Needs
 - Demand for New Roads
 - Event Driven Maintenance
2. CAPEX/OPEX Split, broken down by surface type (paved/unpaved).
3. Totals by Budget Category:
 - SA34a: New Assets
 - SA34b: Renewal of Existing Assets
 - SA34c: Repairs and Maintenance

- SA34e: Upgrading of Existing Assets
4. Funding Sources: Please indicate the total anticipated funding and its sources (e.g. own revenue, MIG, other grants).

Organisational Information

1. Organisational Structure: A current organogram reflecting the roads unit or department responsible for implementing the RAMP.

6.4.3.14 Integrated Transport Planning (ITP)

The municipality relies on the District Integrated Transport Plan (ITP), which covers regional transport infrastructure, mobility needs, and non-motorised transport development. While the municipality does not have a standalone ITP, participation in the district's planning structures ensures alignment with broader mobility objectives.

6.4.3.15 Roads and Transport Forum (RTF)

The municipality participates in a coordinated forum for roads and transport planning, convened by the Sarah Baartman District or through intergovernmental structures. This forum serves as a platform for strategic alignment, project prioritisation, and funding coordination across spheres of government.

6.4.4 Funding Strategy and Summary of Proposals

The municipality depends on the following sources of funding for transport projects, MIG Funding from Department of Provincial and Local government, National Treasury and SANRAL. The funding available for 2026/2027 financial year is R34m from SANRAL, R3m from Department of Roads and Public Works and R17m from MIG.

6.4.4.1 Three - Year Capital Investment Plan for Roads & Stormwater Projects

The municipality has developed a Three-Year Capital Plan that incorporates key infrastructure priorities, including roads and stormwater projects. This capital plan is aligned with the municipality's long-term strategic infrastructure vision and is reviewed annually to ensure responsiveness to changing developmental needs.

The municipality has allocated a dedicated budget towards roads and stormwater infrastructure capital projects. These allocations are reflected in the Medium-Term Revenue and Expenditure Framework (MTREF) and are prioritized based on community needs, asset condition assessments, and growth trends.

During the 2025-2026 financial year, the municipality would be spending R10 million in disaster recovery grant funding for the upgrading of Derdebos gravel access road and stormwater. **2025-2026 - To spend R600 000 on maintenance from Koukamma's own funding.*

Table E.1: Summary of MTEF Roads and Stormwater Projects

	Project Main Category	2025/26 FY	2026/27 FY	2026/28 FY	MTEF Total
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Roads Three year planned projects		Nr	Value (R'000)	Nr	Value (R'000)	Nr	Value (R'000)	Ward	Value (R'000)
	Derdebos access road	1	R8 000	-	-	-	-	4	R8 000
	Community development (all settlements)	13	R30 000	13	R40 000	13	R30 000	All	R100 000
	SANRAL – Kareedouw to Joubertina (R62)	1	R80 000	1	R150 000	1	R150 000	4;3	R380 000
	SANRAL – Joubertina to Louterwater (R62)	1	R30 000	1	R77 000	1	R70 000	3;2	R177 000
	SANRAL – Louterwater to Misgund (R62)	1	R60 000	1	R80 000	1	R60 000	2;1	R200 000
	SANRAL – Nature's Valley to Bloukrans (N2)	1	R45 000	-	R80 000	-	R50 000	All	R175 000
	SANRAL – Bloukrans to Stormsriver (N2)	1	R23 000	-	R40 000	-	R30 000	All	R93 000
	SANRAL – Stormsriver to Witelsbos (N2)	1	-	-	R40 000	-	R40 000	All	R80 000
	SANRAL – Tsitsikamma (N2)	1	R36 000	-	-	-	-	All	R36 000
	Infrastructure Asset Management Plan	1	R3 500	-	-	-	-	All	R3 500
	TOTAL	18	R315 500	16	R507 000	16	R430 000		R1 252 500

6.5 INTEGRATED DISASTER MANAGEMENT SECTOR PLAN

6.5.2 Background to Integrated Disaster Management Plan

South Africa is prone to a variety of natural and human-induced hazards, which occasionally lead to loss of property and lives. In the past decade, these hazard occurrences have become more frequent and severe. The National Government recognised a need to establish an institutional framework that allows for risk prevention and rapid action during an occurrence and has taken certain steps towards this end, such as:

6.5.3 Constitution of South Africa

The Constitution of the Republic of South Africa (Act 108 of 1996) places a legal obligation on the government of South Africa to ensure the health (personal and environment) and safety of its citizens. In terms of section 41(1)(B) of the constitution, all spheres of government are required “to secure the well-being of the people of the republic”. Section 152(1)(D) also requires that local government “ensure a safe and healthy environment”. In the light of the above, and the established understanding of disaster management, the primary responsibility for disaster risk management in South Africa rests with government.

6.5.4 White Paper on Disaster Management

The White Paper introduced a new paradigm in the management of disasters, by placing an

emphasis on risk reduction and preparedness. The White Paper led to the promulgation of the Disaster Management Act, Act 57 of 2002, which is the regulatory framework for disaster management in South Africa. The Department of Provincial and Local Government (DPLG), through the National Disaster Management Centre (NDMC), administers the Act. The Disaster Management Act, Act 57 of 2002, requires that, inter alia, the three spheres of government prepare Disaster Management Plans. Section 53 of the Disaster Management Act addresses the disaster management planning requirements for Municipal Entities, namely:

- (1) Each municipality must, within the applicable municipal disaster management framework-
 - (a) prepare a disaster management plan for its area according to the circumstances prevailing in the area;
 - (b) co-ordinate and align the implementation of its plan with those of other organs of state and institutional role-players;
 - (c) regularly review and update its plan; and
 - (d) through appropriate mechanisms, processes and procedures established in terms of Chapter 4 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), consult the local community on the preparation or amendment of its plan.
- (2) A disaster management plan for a municipal area must-
 - (a) form an integral part of the municipality's integrated development plan;
 - (b) anticipate the types of disaster that are likely to occur in the municipal area and their possible effects;
 - (c) place emphasis on measures that reduce the vulnerability of disaster-prone areas, communities and households;
 - (d) seek to develop a system of incentives that will promote disaster management in the municipality.
 - (e) identify the areas, communities or households at risk;
 - (f) take into account indigenous knowledge relating to disaster management;
 - (g) promote disaster management research;
 - (h) identify and address weaknesses in capacity to deal with possible disasters;
 - (i) provide for appropriate prevention and mitigation strategies;
 - (j) facilitate maximum emergency preparedness; and
 - (k) contain contingency plans and emergency procedures in the event of a disaster, providing for
 - (i) the allocation of responsibilities to the various role-players and co-ordination in the carrying out of those responsibilities;
 - (ii) prompt disaster response and relief;
 - (iii) the procurement of essential goods and services;
 - (iv) the establishment of strategic communication links;
 - (v) the dissemination of information; and
 - (vi) other matters that may be prescribed.
- (3) A district municipality and the local municipalities within the area of the district municipality must prepare their disaster management plans after consulting each other.
- (4) A municipality must submit a copy of its disaster management plan, and of any amendment to the plan, to the National Centre, the disaster management centre of the

relevant province, and, if it is a district municipality or a local municipality, to every municipal disaster management centre within the area of the district municipality concerned.”

6.5.5 National Disaster Management Framework

The NDMC is currently in the process of preparing a National Disaster Management Framework, which will aim to guide the development and implementation of disaster management in the country.

6.5.6 National Disaster Management Centre Guidelines

The NDMC has developed guidelines for the establishment of disaster management centres (DMC's).

6.5.7 National Disaster Management Planning Guidelines

The current understanding of the Act as it relates to Disaster Management Plans is that Municipalities must plan for the following:

6.5.6.1 The Status of Disaster Management in Koukamma Local Municipality

The Kou-Kamma Local Municipality has the following in place:

- A Disaster Management Plan
- Various Hazard-specific contingency plans
- Veld fire season plan
- 24 Hour emergency call centre
- An established Disaster Management Volunteer Unit
- A Database of volunteers, private sector stakeholders, CBOs and NGO
- An (District Based) integrated Disaster Management information system procured and implemented
- Emergency Incident Reporting System Rural Municipality

Currently there is only one disaster management project implemented by the Municipality through the disaster response grant (*Derdebos road valued at R 18mil*). The Municipality is mainly dependent on the district as there are no funds allocated for disaster management.

6.5.6.2 Integrated institutional capacity

6.5.6.2.1 An overview of the arrangements for integrated institutional capacity for disaster management in the municipality

The disaster management function and Kou-Kamma Local Disaster Management Office in the municipality resort under the Community and Emergency Management Services Cluster. Key Disaster.

6.5.6.2.2 Disaster Management Institutional Arrangements and Local Implementation

In alignment with the Disaster Management Act (No. 57 of 2002), Kou-Kamma Local

Municipality works in close coordination with the Sarah Baartman District Municipality to implement integrated and decentralised disaster management arrangements. These efforts aim to strengthen resilience, reduce risk, and improve preparedness and response capabilities across the region.

The focus, as required by the Act and within the legislated disaster management framework, is on minimizing the effects of hazards on local communities by ensuring a co-ordinated effort in risk management within the Kou-Kamma Municipality utilizing partnerships of Provincial Government, District and non- governmental bodies with a responsibility or capacity in disaster risk management and emergency response.

This plan has been designed around the identified risks, identified during Risk Assessment process. The Plan outlines the Sarah Baartman District Municipality disaster management framework. The plan further identifies the risk environment for Kou-Kamma municipality and outlines the key institutional and programming components relative to effective risk management and emergency response.

Koukamma is committed to the 6 key performance areas as set out by the National Disaster management framework which is:

- Institutional capacity for Disaster management
- Risk assessment and monitoring
- Disaster management planning and implementation
- Disaster response; recovery and rehabilitation
- Public awareness, education, training and research
- Monitoring, evaluation and improvement.

Koukamma's disaster management plan should be read in conjunction with the Sarah Baartman District Disaster Management Framework and Sarah Baartman Disaster Risk Assessment. The plan contains the following chapters as contemplated in the National Disaster Management Centre Guidelines:

- Chapter 1: Introduction and background
- Chapter 2: Constitutional, Legislative and Policy Mandates
- Chapter 3: integrated institutional capacity
- Chapter 4: Risk Assessment
- Chapter 5: Disaster Risk Reduction
- Chapter 6: Preparedness planning
- Chapter 7: Response
- Chapter 8: Recovery
- Chapter 9: Testing and review of the plan
- Chapter 10: Contact details and reference documents

Careful consideration should be given to the required responsibilities of all local municipal departments and entities towards Disaster Management.

6.5623 The District Municipal Disaster Management Centre

The District Municipal Disaster Management Centre (MDMC) is located at Govan Mbeki Street in Port Elizabeth.

The Disaster Management Unit / Centre falls under Department of Infrastructure Development and Community Services. The purpose of the Centre is to promote integrated, coordinated and multi-disciplinary Disaster Management and Fire Services. The Disaster Management Centre for the District Municipality has a 24-hour control room and an Information System.

The function of firefighting is administered within the Disaster Management Centre and includes:

- Planning, co-ordination and regulation of fire services throughout the Sarah Baartman District.;
- Provision of specialized firefighting services such as mountain, veld and chemical services;
- Coordinating of the standardization of infrastructure, vehicles, equipment and procedure; and
- Training of fire officers.

The District Municipality enters into a Performance Partnership Service Level Agreement with its seven Local Municipalities annually to perform firefighting services on an agency basis.

The District Municipality is implementing specific projects such as (amongst others) construction of fire stations, emergency response centres, purchase of firefighting response vehicles, standardization of fire hydrants. The funds are budgeted annually for Disaster Management and Fire Services for projects and operational related costs.

To optimally perform all statutory responsibilities and to execute all directives of the Districts Disaster Management Framework, Sarah Baartman District Municipal Disaster Management Unit / Centre must be adequately resourced in terms of personnel and infrastructure. The NDMC (National Disaster Management Centre) provides guidance In this regard, by setting out the minimum standards required for setting up a Disaster Management Centre (The National Disaster Management Centre, 2008).

6.5.6.3 Disaster Risk Assessment

A Disaster Risk Assessment was conducted for the municipal area in collaboration with the district municipality. The assessment identifies key hazards including flooding, fires, and droughts, with risk levels varying across wards. Risk-prone areas are prioritised for intervention, and contingency plans are in place for emergency response.

6.5.6.4 Disaster Risk Reduction (Disaster Mitigation) Planning

Key Disaster Risk Reduction (DRR) initiatives include community awareness campaigns, firebreak maintenance, early warning systems, and support for volunteer emergency responders. The municipality is working with the district to strengthen capacity and resource mobilisation.

6.5.6.5 Integrated Disaster Management Governance

A coordinated approach to disaster risk management is facilitated through the Sarah Baartman District Disaster Management Advisory Forum, which includes representation

from Kou-Kamma and all local municipalities in the district. The Forum ensures integration, joint standards, and cooperative governance in disaster-related policy and planning, meeting quarterly under the leadership of the District Disaster Management Centre.

6.5.6.3 Integrated institutional capacity

6.5.6.6 Volunteer Disaster Management Unit

The municipality benefits from a formally established Disaster Management Volunteer Unit, coordinated by the District Centre. In Kou-Kamma, 33 community volunteers have been trained in Coldstream (15) and Storms River (18) using the Africa Aid Material (AFAM) curriculum. These trained individuals provide critical local-level support in early warning, response, and recovery operations.

6.5.6.7 Technical Task Teams and Advisory Committees

Technical Task Teams are established for events or projects that require a multidisciplinary disaster management response, even when an incident has not been formally declared a disaster. These teams provide scientific and technical input and are guided by terms of reference approved by the Kou-Kamma Advisory Forum. Relevant departments are encouraged to align all disaster-related projects and initiatives with this process to ensure coherence and sustainable outcomes.

6.5.6.8 Ward-Based Risk Reduction (Ward structures)

Disaster risk reduction efforts are cascaded to grassroots level through ward committees, where disaster management is included as a standing agenda item. This ensures that communities participate directly in identifying vulnerabilities and responding to local risks.

6.5.6.9 Assignment of Responsibilities

The Disaster Management Plan includes clearly defined roles and responsibilities across municipal structures. These responsibilities ensure that disaster risk management functions are mainstreamed across all sectors, departments, and community-based structures. Disaster response and recovery is executed by all relevant stakeholders through coordination. The relevant stakeholders relating to the occurrence form part of the Joint Operations Committee (JOC). The JOC is responsible for the coordination of all operations. Decisions are taken through joint consultation.

6.5.6.10 Disaster Risk Management and Climate Resilience

A comprehensive Disaster Risk Assessment was completed in partnership with the Sarah Baartman District Municipality. The risk profile identifies flooding, wildfires, drought, and road accidents as high-impact hazards. Risk zones have been mapped and are used to guide development decisions and emergency preparedness.

6.5.6.11 Incorporation of Disaster Risk Profile

The Disaster Risk Profile is fully incorporated into the IDP and aligned with the municipality's

Spatial Development Framework (SDF) and capital projects. The profile supports proactive planning in disaster-prone wards, especially in low-lying settlements and fire-prone vegetation zones.

6.5.6.12 Disaster Management Plan with Climate Change Strategies & Adaptation

Kou-Kamma has adopted a Disaster Management Plan (DMP), which includes a section on climate change risks and corresponding adaptation measures. The municipality has adopted a Disaster Management Plan (2021–2026), which includes a dedicated section on climate change adaptation strategies. Key interventions include:

- Development of early warning systems for droughts and fires
- Expansion of firebreaks and community-based firefighting training
- Promotion of climate-smart agriculture and sustainable land use
- Water conservation campaigns and drought awareness programmes
- Climate-resilient infrastructure (e.g., culverts, stormwater channels),
- and flood management infrastructure in affected areas.

6.5.6.13 Disaster Risk Reduction (DRR) Programmes and Initiatives

Ongoing DRR programmes are implemented at ward level through municipal and volunteer coordination. These include:

- Fire and flood awareness campaigns
- School-based safety training
- Distribution of community emergency kits
- Training of disaster management volunteers in Coldstream and Storms River
- Maintenance of firebreaks in high-risk veldfire zones
- School-based awareness campaigns,
- Community emergency drills,
- Firebreak creation, and disaster volunteer training.

The municipality also coordinates with ward committees to strengthen local-level risk reduction efforts.

6.5.6.14 Sustainable Water Supply and Drought Planning

Given Kou-Kamma's vulnerability to drought and water scarcity, a focused programme on sustainable water supply has been developed. Interventions include:

- Borehole development and monitoring
- Rainwater harvesting systems for municipal buildings
- Use of groundwater recharge techniques is being investigated
- Community education on water conservation and greywater reuse is ongoing
- Drought response interventions including water carting and tankering.
-

6.5.6.15 Municipal Disaster Management Inter-Departmental Committee

The Koukamma Municipality is in the process of establishing a municipal Disaster Management Inter-Departmental Committee. That will include the following departments:

- Disaster Management Unit – SBDM, Fire Department, Disaster
- Fire Services Unit – KKLM, Fire Department, Traffic Section
- Municipal Managers Office – Agriculture, Public Participation, SPU, Communication

- Mayor's Office – Ward councillors and Ward Committees
- Technical Services Department – SBDM & KKLM (Town Planning, Housing, Water, Roads, electricity & sanitation)
- Social and Community Services – Community services (Halls)
- Finance Department – SCM & BTO

6.5.6.16 Plan to address Veld and Forest Fires, Oil Spillages, Floods etc

A veld and forest fire readiness plan is in place to combat mountain & veld fires. The Koukamma municipal fire service has a service level agreement in place with Sarah Baartman District Municipality and in addition to that we also have agreements with our partners in the Koukamma area: Sarah Baartman west fire protection association (sbwfpfa) ; southern cape fire protection association (scfpa) ; Sanparks; MTO forestry; Eastern Cape Province Tourism Association (ecpta) and working on fire.

Our high risk fire season is during the summer months from 1st December until end of April every year, during this time we make provision for aerial fire fighting resources as well as ground crews through our FPA organisations and the Sarah Baartman District Municipality in case of disastrous mountain & veld fires.

Oil spills - we have the capacity to contain small to medium hazardous substance incidents, but in case of major oil spills or hazardous substances we will depend on our neighbouring fire services to assist.

Floods are included in our disaster management plan which is co-ordinated by the disaster manager from the Sarah Baartman District Municipality.

6.6 INTEGRATED WASTE MANAGEMENT SECTOR PLAN

6.6.1 Introduction

The primary objective of the Integrated Waste Management Plan (IWMP) is to consolidate existing waste-related information in order to promote the integration and optimization of waste management practices within Koukamma Municipality.

In accordance with Section 11 of the National Environmental Management: Waste Act (Act No. 59 of 2008):

(a) Each municipality is required to:

- (i) Submit its Integrated Waste Management Plan to the Member of the Executive Council (MEC) for approval; and
- (ii) Incorporate the approved IWMP into its Integrated Development Plan (IDP), as contemplated in Chapter 5 of the Municipal Systems Act.

(b) Upon receipt of an IWMP or its amendment, the MEC may, within 30 days:

- (i) Request Koukamma Municipality to revise the plan or amendment in terms of Section 25

if it—

- Does not comply with the provisions of the Waste Act; or
 - Conflicts with, is not aligned to, or undermines any other relevant integrated waste management plan or the National Waste Management Strategy; or
- (ii) Instruct the municipality to comply with specific provisions of the Act regarding the drafting or amendment process, should there be any non-compliance; or
- (iii) Approve the submitted plan or amendment

6.6.2 Purpose

The primary objective of the Integrated Waste Management Plan (IWMP) is to integrate and optimize waste management services in order to maximize operational efficiency, minimize environmental impact, and reduce unnecessary financial costs. This objective is aligned with the principles enshrined in the Constitution, which mandate the sustainable provision of services to communities and the promotion of a safe and healthy environment, ultimately aimed at improving the quality of life for residents within the Koukamma Municipal area of jurisdiction.

In terms of statutory requirements, the following objectives must be met:

(a) To protect health, well-being, and the environment by providing reasonable measures for:

- (i) Minimising the consumption of natural resources;
- (ii) Avoiding and minimising the generation of waste;
- (iii) Reducing, re-using, recycling, and recovering waste;
- (iv) Treating and safely disposing of waste as a last resort;
- (v) Preventing pollution and ecological degradation;
- (vi) Securing ecologically sustainable development while promoting justifiable economic and social development;
- (vii) Promoting and ensuring the effective delivery of waste services;
- (viii) Remediating land where contamination presents, or may present, a significant risk of harm to health or the environment; and
- (ix) Achieving integrated waste management planning and reporting.

(b) To ensure that people are made aware of the impact of waste on their health, well-being, and the environment;

(c) To provide for compliance with the measures outlined in paragraph (a); and

(d) To give effect to Section 24 of the Constitution, thereby securing an environment that is not harmful to health or well-being.

6.6.3 Waste Management Conditions

The Waste Management Services are currently provided at Misgund, Louterwater, Krakeel, Joubertina, Ravinia, Kareedouw, Clarkson, Woodlands, Nompumelelo Village, Storms River, Coldstream, Kwaai brand, Hermanuskraal, Koomansbos, Eerste Rivier Kruis, Wittekleibos, and Ekshupumeleni areas, but there are no services rendered at Goesa, Thornham, Boskor and coastal areas (Eerste Rivier, Konkiebaai, Skuitbaai and Fynbos Golf Estate). The Koukamma Municipality Waste Management consists of the collection, transportation and disposal of waste. Reclaim which takes place on a bigger scale in Woodlands and Joubertina whilst reclaiming takes place at smaller scales in other areas

where there are land fill sites. All removals are done by municipal employees.

6.6.4 Strategic objectives of the function

- (a) To adhere to licensing conditions attached to the licensing of Woodlands- and Twee Riviere land fill sites as well as the closure, and establishment of transfer stations at Louterwater-, Kareedouw-, Clarkson- and Coldstream sites.
- (b) Relocation of the Kareedouw landfill site from Uitkyk.
- (c) Improvement of the service by acquiring Compactor trucks, tractor, skip bins, skip trailers, Tipper truck, TLB more bakkies for supervisors.
- (d) Recycling activities at landfill sites to be formalized.
- (e) Maintenance and management of landfill sites by acquiring the necessary plant and equipment.

6.6.5 Constitutional and Legislative Requirements

The South African Constitution (Act 108 of 1996) is the supreme law of the country. All laws, including National Environmental: Waste Act must comply with the Constitution. Section 152, of Chapter 7 of the Constitution of the Republic of South Africa, states that the objectives of Local Government, mentioned below, (b), (d), (e) are relevant to the establishment of Integrated Waste Management Plan, b) to ensure that the provision of services to communities is rendered in a sustainable manner; d) to promote a safe and healthy environment, and e) to encourage the involvement of communities and community organisations in the matters of local government.

6.6.6 National Environment Management: Air Quality Act 39 of 2004

The purpose of this act is to reform the law regulating air quality in order to protect the environment and to provide measures for the prevention of pollution and ecological degradation and for securing ecologically sustainable development while promoting justifiable economic social development, to provide for national norms and standards and regulating air quality monitoring, management and control by all spheres of government, to provide for specific air quality measures. Consistent with the pre-amble of the Act, the Koukamma Integrated Waste Management Plan seeks to achieve the following:

- everyone has the constitutional right to have the environment protected, for the benefit of present and future generations that—
- (a) prevent pollution and ecological degradation;
- (b) promote conservation; and
- (c) secure ecologically sustainable development and use of natural resources while promoting justifiable economic and social development;
- And whereas minimisation of pollution through vigorous control, cleaner technologies and cleaner production practices is key to ensuring that air quality is improved.

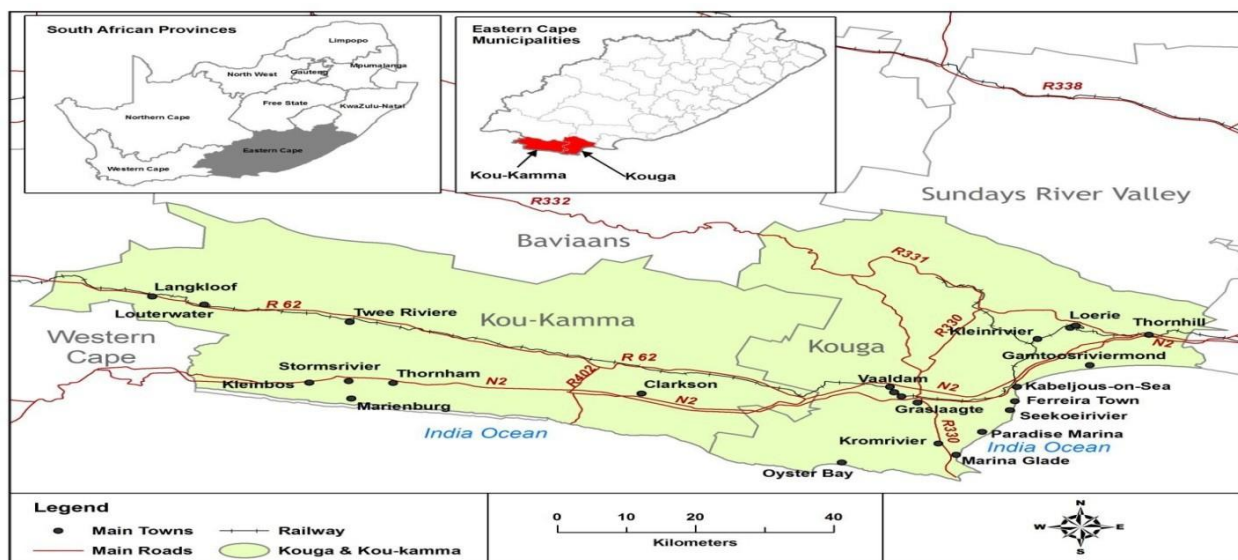
6.6.7 National Environmental Management: Waste Act 59 of 2008

The purpose of this act is to reform the law regulating waste management in order to protect health and the environment by providing reasonable measures for the prevention of pollution and ecological degradation and for securing ecologically sustainable development to provide for institutional arrangements and planning matters, to provide national norms and

standards for regulating the management of waste by all spheres of government, to provide for specific waste management measures, to provide for the licensing and control of waste management activities, to provide for the remediation of contaminated land, to provide for the national waste system, to provide for compliance and enforcement and to provide for matters connected therewith. Consistent with the pre-amble of the Act, the Koukamma Integrated Waste Management Plan seeks to achieve the following in order to ensure that everyone has the constitutional right to have an environment that is not harmful to his or her health and to have the environment protected for the benefit of present and future generations:

- (a) Prevent pollution and ecological degradation;
- (b) Promote conservation; and
- (c) Secure ecologically sustainable development and use of natural resources while promoting justifiable economic and social development

6.6.8 Geographical Outlook



The Koukamma Municipality is a local municipality in South Africa. It is situated in the southwest corner of the Cacadu District Municipality along the Indian Ocean coastline, in the southwestern sector of South Africa's Eastern Cape Province. To the west lies the Western Cape Province. Koukamma also borders the Baviaans Local Municipality in the north and the Kouga Local Municipality to the east. The geographical area of the Municipality is 12,540 square kilometres. Its name is a blend of the names of the Kouga (Kou-) and Tsitsikamma (-Kamma) mountains, which in turn were named after the rivers Kouga and Tsitsikamma.^[4] The municipality is a relatively poor area with high unemployment and low levels of literacy. Settlements tend to be scattered, which has posed challenges to the provision of infrastructure and basic services such as water, sanitation, and electricity. The Koukamma Municipality is composed of two distinct regions: the coastal belt (referred to as the Tsitsikamma or the Western Coastal Zone, which includes settlements such as Coldstream, Storms River and Clarkson), and the inland area of the Langkloof (including settlements such as Kareedouw, Joubertina and Louterwater). The two areas are separated by the Tsitsikamma Mountains. The nature of the two areas differs vastly. The Coastal Zone is characterised by a diverse and fast-growing economy driven by tourism and agriculture, a fast-growing population linked to the economic opportunities, a good water supply, and a

wealth of holiday destinations and indigenous forests. In contrast, employment in the Langkloof is characterised by seasonal agriculture with high labour requirements. The area has greater challenges in terms of sufficient water supply, with additional pressure due to a high population growth related to migrant labour.^[5]

The 2001 census divided the municipality into the following main places:^[6]

Place	Code	Area (km ²)	Population	Most spoken language
<u>Boskop</u>	<u>20901</u>	1.03	531	<u>Xhosa</u>
<u>Coldstream</u>	<u>20902</u>	3.26	954	<u>Afrikaans</u>
<u>Joubertina</u>	<u>20903</u>	2.68	845	Afrikaans
<u>Kagiso Height</u>	<u>20904</u>	0.09	854	Xhosa
<u>Kareedouw</u>	<u>20905</u>	1.67	743	Afrikaans
<u>Krakeel Rivier</u>	<u>20907</u>	1.23	1,667	Afrikaans
<u>Louterwater</u>	<u>20908</u>	1.03	2,535	Afrikaans

Place	Code	Area (km ²)	Population	Most spoken language
<u>Sanddrif</u>	<u>20909</u>	1.63	1,872	Afrikaans
<u>Stormsrivier</u>	<u>20910</u>	1.67	598	Afrikaans
<u>Thornham</u>	<u>20911</u>	3.85	1,026	Afrikaans
<u>Tsitsikamabos National Park</u>	<u>20912</u>	11.05	284	Afrikaans
<u>Tweeriviere</u>	<u>20913</u>	0.64	3,995	Afrikaans
<u>Uitkyk</u>	<u>20914</u>	1.21	2,303	Afrikaans
<u>Witelsbos</u>	<u>20915</u>	2.47	42	Afrikaans
<u>Woodlands</u>	<u>20916</u>	0.35	1,304	Afrikaans
Remainder of the municipality	<u>20906</u>	3,541.35	14,729	Afrikaans

6.6.9 National Norms and Standards

The Integrated Waste Management Plan of the Koukamma Municipality shall uphold the norms and standards for waste services as depicted in the National Environmental Management: Waste Act, Part 2, the Minister must, by notice in the Gazette, set national norms and standards for

- (a) classification of waste;
- (b) planning for and provision of waste management services; and
- (c) storage, treatment and disposal of waste, including the planning and operation of waste treatment and waste disposal facilities.

(2) The Minister may, by notice in the *Gazette*, set national norms and standards for-

- (a) the minimisation, re-use, recycling and recovery of waste, including the separation of waste at the point of generation;
- (b) extended producer responsibility;
- (c) the regionalisation of waste management services; and
- (d) the remediation of contaminated land and soil quality.

(3) The Minister with the concurrence of the Minister of Finance may, by notice in the *Gazette*, set national standards in respect of tariffs for waste services provided by municipalities.

(4) The norms and standards contemplated in subsection (1) may-

- (a) differentiate between different geographical areas;
- (b) differentiate between different classes or categories of waste;
- (c) provide for the phasing in of its provisions; and
- (d) be amended.

(5) The norms or standards contemplated in subsection (1)(b) may-

- (a) differentiate on an equitable basis between-
 - (i) different users of waste management services; and
 - (ii) different types of waste management services;
- (b) ensure that funds obtained from waste services are used for waste management services; and
- (c) provide for tariffs to be imposed to provide for waste management infrastructure or facilities.

(6) (a) Before publishing a notice in terms of subsection (1), (2), or (3), or any amendment to the notice, the Minister must follow a consultative process in accordance with sections 72 and 73.

(b) Paragraph (a) need not be complied with if the notice is amended in a non-substantive manner.

6.6.10 Provincial Norms and Standards

(1) The relevant MEC, within his or her jurisdiction, must ensure the implementation of the national waste management strategy and national norms and standards contemplated in sections 6 and 7, respectively.

(2) The relevant MEC, within his or her jurisdiction, may be notice in the *Gazette* set provincial norms and standards that are not in conflict with national norms and standards contemplated in section 7.

(3) The norms and standards contemplated in subsection (2) must amongst other things facilitate and advance-

(a) planning and provisions of waste management services;

(b) regionalisation of waste management services within the province;

(c) minimisation, re-use, recycling and recovery of waste, with the exception of standards that may have national implications or that may have significant impact on the national economy; and

(d) treatment and disposal of waste, including the planning and operation of waste treatment and waste disposal facilities, licenced by provincial authorities.

(4) The norms and standards contemplated in subsection (2) may-

(a) differentiate between different geographical areas in the province;

(b) differentiate between different classes or categories of waste;

(c) provide for the phasing in of its provisions; and

(d) be amended.

(5) (a) Before publishing a notice in terms of subsection (2), or any amendments to the notice, the MEC must follow a consultative process in accordance with sections 72 and 73.

(b) Paragraph (a) need not be complied with if the notice is amended in a non-substantive manner.

Koukamma Municipality does not have an Integrated Waste Management Plan, however the National DFFE has appointed a services provider to assist Koukamma Municipality with the IWMP. On the 29-30 January 2024 the consulting company visited the Municipality with the National and Provincial personnel visited the municipality for waste classification on our land fill sites as part of the process. **The process is projected to be concluded by November 2024.**

THE MUNICIPALITY HAS WASTE MANAGEMENT BY LAWS

6.6.11 Municipal Waste Service Standards

(1) A municipality must exercise its executive authority to deliver waste management services, including waste removal, waste storage and waste disposal services, in a manner that does not conflict with section 7 or 8 of this Act.

(2) Each municipality must exercise its executive authority and perform its duty in relation to waste services, including waste collection, waste storage and waste disposal services, by-

(a) adhering to all national and provincial norms and standards;

(b) integrating its waste management plans with its integrated development plans;

(c) ensuring access for all to such services;

(d) providing such services at an affordable price, in line with its tariff policy referred to in Chapter 8 of the Municipal Systems Act;

(e) ensuring sustainable services through effective and efficient management;

(f) keeping separate financial statements, including a balance sheet of the services provided.

(3) In exercising its executive authority contemplated in subsection (1), a municipality may furthermore, amongst other things, set-

- (a) local standards for the separation, compacting and storage of solid waste that is collected as part of the municipal service or that is disposed of at a municipal waste disposal facility;
- (b) local standards for the management of solid waste that is disposed of by the municipality or at a waste disposal facility owned by the municipality, including requirements in respect of the avoidance and minimisation of the generation of waste and the re-use, recycling and recovery of solid waste;
- (c) local standards in respect of the directing of solid waste that is collected as part of the municipal services or that is disposed of by the municipality or at a municipal waste disposal facility to specific waste treatment and disposal facilities; and
- (d) local standards in respect of the control of litter.

(4) Whenever the Minister or MEC acts in terms of this Act in relation to a municipality, the Minister or MEC must seek to support and strengthen the municipality's ability or right to perform its functions in relation to waste management activities.

(5) (a) Whenever a municipality intends passing a by-law so as to give effect to subsection (1), it must follow a consultative process provided for in Chapter 4 of the Municipal Systems Act.

(b) Paragraph (a) need not be complied with if the by-law is amended in a non-substantive manner.

There is no adequate fleet for refuse collection to service all areas within the Municipality. The condition and type currently used in not serving the purpose. There following will ensure adequate waste management:

DESCRIPTION OF VEHICLES	AMOUNT REQUIRED
Front end loader for waste management	R2 050 000,00
Bulldozer for waste management	R3 000 000,00
Compactor truck X3	R2 700 000,00

Access Road to land fill sites

The access roads to the 3 used landfill sites are poor and contributes to constant breakdowns.

DESCRIPTION	AMOUNT REQUIRED
Fencing of the existing landfill site, construction of a shelter and gravelling of the access road at Coldstream	R 3 000 000,00
Fencing of the existing landfill site, construction of a shelter and gravelling of the access road at Woodlands	R 3 000 000,00

Fencing of the existing landfill site, construction of a shelter and gravelling of the access road at Twee Revier	R3 000 000,00
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6.6.12 Institutional Arrangements

(a) Designation of Waste Manager

Each municipality authorised to carry out waste management services by the Municipal Structures Act, 1998 (Act No. 117 of 1998), must designate in writing a waste management officer from its administration to be responsible for co-ordinating matters pertaining to waste management in that municipality. A power delegated or a duty assigned to a waste management officer, may be sub-delegated or further assigned by the officer to another official in the service of the same administration, subject to such limitations or conditions as may be determined by the municipality.

(b) Assigned duties of Waste Management Officer

The duties of a waste management officer include the following, inter alia:

- Preparing, planning and implementing safe waste disposal strategies, managing budgets and ensuring that all waste disposal activities in his/her jurisdiction comply with environmental laws and regulations.
- Collaborating with environmental enforcement officers to investigate cases of illegal dumping and other eco-crimes relating to waste disposal.
- Managing refuse collectors directly.
- Monitoring the efficacy of various schemes and
- Liaising with members of the community in order to understand their needs, so that vital improvements and adjustments can be made to local waste management processes and procedures.

There is no designated Waste Management Officer for Koukamma Municipality.

(a) Relations with other Government Institutions

In terms section 154 of the Constitution of the Republic of South Africa, Act no. 108 of 1996, states that (1) the National Government and Provincial Governments, by legislative and other measures, must support and strengthen the capacity of municipalities to manage their own affairs, to exercise their powers and to perform their functions. The Department of Cooperative Governance and Traditional Affairs is responsible for facilitating cooperative governance, to support all spheres of government and to assist the institution of traditional leadership with transforming itself into a strategic partner of government in the development of communities. The best mechanism to build confidence between the people and municipalities is to address the following priority issues:

- accelerating service delivery
- promoting good governance
- enhancing sound financial management
- rolling out infrastructure development and effective maintenance
- intensifying the fight against corruption.

The waste management officer must co-ordinate his/her activities with other waste management activities, including liaison with the Sarah Baartman District Municipality, provincial Department of Environmental Affairs as well as the National Department of Economic Development and Environmental Affairs in the manner set out in the national waste management strategy established in terms of section 6 or determined by the Minister by notice in the Gazette.

6.6.13 Monitoring and Standard Setting

In terms of section 105 of Chapter 10 of the Municipal Systems Act, no 32 of 2000, part 1: Provincial Monitoring it states that (1) The MEC for Local Government in a province must establish mechanisms processes and procedures in terms of section 155 (6) of the Constitution to:

- (a) Monitor Municipalities in the Province in managing their own affairs, exercising their powers and performing their functions ;
- (b) Monitor the development of Local Government capacity in the Province; and
- (c) Assess the support needed by the Municipality to strengthen their capacity to manage their own affairs, exercise their powers and perform their functions.

In terms of section 84 of Chapter 5 of the Local Government Municipal Structures Act, no 117 of 1998 state that: (1) A District Municipality has the following functions and powers: (e) solid waste disposal sites in so far as it relates to (i) the determination of a waste disposal strategy; (ii) the regulation of waste disposal; (iii) the establishment, operations and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for more than one municipality in the District.

Municipality to reflect on mechanisms to capacitate local communities on waste management issues within communities. Continuous waste awarenesses to be part of the targets set on the SDBIP.

6.7 SPECIAL PROGRAMME SECTOR PLANS

6.7.1 PEOPLE LIVING WITH DISABILITIES SECTOR PLAN

The Preamble to our Constitution indicates our commitment to the attainment of social justice and the improvement of the quality of life for everyone. The Constitution of the Republic of South Africa, 1996, adopted in 1996, outlaws discrimination on the basis of disability and guarantees the right to equality for persons with disabilities. The Promotion of Equality and Prevention of Unfair Discrimination Act (PEPUDA), passed in 2000, gives effect to the equality clause in the Bill of Rights, and defines 'discrimination' as "any act or omission, including a policy, law, rule, practice, condition or situation which directly or indirectly (a) poses burdens, obligations or disadvantage on; or (b) withholds benefits, opportunities or advantages from any person on one or more of the prohibited grounds." 'Equality' according to the definition of the Act includes equality in terms of outcomes. Despite legislative imperatives, barriers such as widespread ignorance, fear and stereotypes have resulted in people with disabilities being unfairly discriminated against in society and in employment. The implementation of policies has had a marginal impact on the lives of the majority of people with disabilities in South Africa.

The Disability Framework for Local Government was developed with the aim of supporting and enabling local government to implement the Integrated National Disability Plan) 2012 and other government policies on disability as an integral part of the local government mandate.

The primary objective of this Plan is to support and facilitate the mainstreaming of disability issues into all policies, plans, programmes and activities of local government, thus significantly helping to enhance the quality of life and foster the full participation and empowerment of men, women, youth, the elderly and children with disabilities in all spheres of life.

The purpose of the framework is:

This WPRPD updates the 1997 INDS, integrates obligations in the UNCRPD and responds to the Continental Plan of Action for the African Decade of Persons with Disabilities. (White Paper on the rights of persons with disabilities; approved by government 9 December 2015)

More specifically, the purpose of this WPRPD is to:

- Provide a mainstreaming trajectory for realising the rights of persons with disabilities through the development of targeted interventions that remove barriers and apply the principles of universal design;
- Provide clarity on and guide the development of standard operating procedures;
- Guide the review of all existing and development of new sectoral legislation and policies, programmes, budgets and reporting systems to bring these in line with both Constitutional and international treaty obligations;
- Stipulate norms and standards for the removal of discriminatory barriers that perpetuate the exclusion and segregation of persons with disabilities;
- Broadly outline the responsibilities and accountabilities of the various stakeholders involved in providing barrier-free, appropriate, effective, efficient and coordinated service delivery to persons with disabilities;
- Guide self-representation by persons with disabilities;
- Provide the framework for a uniform and coordinated approach by all government departments and institutions in the mainstreaming of disability across all planning, design, budgeting, implementation and monitoring of services and development programmes;
- Provide a framework against which the delivery of services to persons with disabilities can be monitored and evaluated; and
- Guide gender mainstreaming to ensure that women with disabilities enjoy equitable access to all women empowerment and gender equality legislation, policies and programmes.

The key performance areas are:

- Municipal transformation and organizational development
- Basic service delivery and infrastructure
- Local economic development
- Municipal financial viability; and
- Public Participation and good governance

Gives guidance on what should be done, when and by whom. It clearly highlights some of the measurable objectives, activities, indicators, and timeframes per key performance area of local government. It provides examples of how the disability Framework can be translated into practice.

Address Monitoring and Evaluation and includes checklist linked to implementation tables in the framework. It further presents key activities and targets/indicators that should be assessed in order to determine progress (or lack of it) in the implementation of policies and strategies that are informed by this Disability Framework.

6.7.2 YOUTH DEVELOPMENT STRATEGY

This framework sets out to provide guidance and programme areas for the design and implementation of youth development programmes at the Local Government level. The NYP 2020 is part of a rich legislative and policy framework that is defined by the South African Constitution (1996) and

guided by an internationally informed rights-based approach to growth and development. The policy is informed by, and interacts with, various pieces of legislation and policies in an integrated manner. The Constitution of the Republic of South Africa entrenches specific rights, responsibilities and principles that all South Africans must uphold. It lays the foundation for youth economic empowerment and, in the Bill of Rights, enshrines the rights of people (including the youth) and affirms the values of human dignity, equality and freedom. This has implications for the dplg as it is tasked with the function of supporting, monitoring and evaluation of youth development programmes in all the municipalities in the country.

Process of developing the Youth Development Framework for Koukamma Local Municipality

This process of developing the Frameworks was built on the National Youth Commission's 3rd National Conference on Youth Development at Local Level, 9 – 11 May 2012, which adopted the following resolutions on youth development at Local Government level:

Resolution 1: Institutionalization of youth development at municipal level, should not only be essential, but should be a critical compulsory duty of all municipalities in South Africa which should not be negotiated.

Resolution 2: The current platforms for engagement between youth and local government should be strengthened and fully utilized.

Resolution 3: Youth initiatives and programmes, including National Youth Service as a flagship programme, should be implemented and supported by all municipalities in South Africa.

Resolution 4: Findings and recommendations emanating from the youth sector research should be continuously monitored and evaluated for implementation.

As a follow-up, in December 2014 the dplg convened the 1st consultative workshop with representatives from provincial and municipalities and youth sector stakeholders. Delegates endorsed the process of development of the Youth Development Framework for Local Government (The Framework). A 2nd consultative workshop took place on the 26-27 February 2015 in which delegates further discussed the draft framework and made submissions to be included in the framework. These recommendations and resolutions have served to inform the finalization of this Framework.

Objectives of the Youth Development Framework for Koukamma Local Municipality

The objectives of the Framework are as follows:

- To provide a policy framework on which youth development programmes are based to inform Local Government youth development planning, implementation and monitoring;
- To provide guidelines to municipalities on the design, implementation and monitoring of youth development programmes in their respective municipalities; and
- To provide guidelines to support municipalities and the Local Government role-players in mainstreaming youth development into their plans and programmes in line with the NPS

6.7.3 HIV AND AIDS SECTOR PLAN

Effective response to the impact of the HIV and AIDS pandemic in our widespread, sparsely

populated district requires a well-co-ordinated and coherent approach that is informed by the practical experiences of the various stakeholder and role-players in the District and elsewhere in our Province. According to the Framework for an Integrated Local Government response to HIV and AIDS; Local Municipalities are expected to:

- Ensure that HIV and AIDS is effectively mainstreamed in the Local Municipality's IDP Support and capacitate the Local Aids Council; HIV and AIDS community level engagement and
- Co-ordinate the processes of engagement between partners in the response to HIV and AIDS in the Koukamma area jurisdiction, in order to achieve the specific objectives.

The strategic role of the Koukamma Municipality is clearly that of co-ordination and facilitation of the defined community responses. The purpose of the Koukamma Plan document is to guide, inform and co-ordinate the plans and implementation of the Koukamma Local Aids Council and all the local stakeholders in their reduction of the spread and socio-economic impact of the HIV and AIDS pandemic. The Koukamma HIV and AIDS Plan 2017 – 2022 seeks to:

- Ensure that sectors within the jurisdiction of the Koukamma Local Municipality share a common vision and strategic approach, in response to the spread and the impact of the pandemic;
- Develop practical, cost effective and realistic implementation approaches that will assist in ensuring the reduction of new infections;
- Ensure the mobilisation and identification of roles and responsibilities of various sectors and role-players in the shared fight against HIV and AIDS;
- Systematically identify challenges and areas with priority needs;
- Collaboratively work towards the successful integration of programmes;
- Engage and empower communities for prevention, care and support of infected and effected people , especially those on the farms; and
- Ensure commitment of all stakeholders to achieve the defined HIV and AIDS programme objectives.

Alignment with the Goals of the National Strategic Plan

Goal 1. Accelerate prevention to reduce new HIV and Aids infections and STI's
'Breaking the cycle of transmission'

Goal 2. Reduce morbidity and mortality by providing HIV, TB and STI treatment, care and adherence support for all 'Reaching 90-90-90 in every district'

Goal 3. Reach all key and vulnerable populations with customised and targeted interventions
'Nobody left behind'

Goal 4. Address the social and structural drivers of HIV, TB and STI's and link these efforts to the NDP
'Multi-department, multi-sector approach'

Goal 5. Ground the response to HIV, TB and STI's in human rights principles and approaches
'Equal treatment and social justice'

Goal 6. Promote leadership and shared accountability for a sustainable response to HIV, TB and STI's
Mutual accountability

Goal 7. Mobilise resources and maximise efficiencies to support the achievement of NSP goals and ensure a sustainable response. 'Spend now, to save later'

Goal 8. Strengthen strategic information to drive progress towards achievement of NSP goals
Data –driven action

The principles guiding the implementation of the Koukamma Municipality HIV and AIDS Plan 2017 - 2022 are in keeping with the imperatives of the Constitution, the principles outlined in the National Strategic Plan, the Framework Integrated Local Government to HIV and AIDS; and Batho Pele/ Abantu Kuqala. These Guiding Principles are:

- **Supportive Leadership:** The Koukamma Local Municipality Plan will be driven by the Koukamma Municipality elected leadership, with the support of leaders from sectors.
- **Leadership Role of Government:** The effective implementation of the Koukamma Local Municipality Plan and the attainment of its goals depend on effective government leadership in resource allocation, development capacity building and effective co-ordination of all programmes and interventions.
- **Greater Involvement of People Living with HIV:** There must be meaningful involvement of people living with HIV in all aspects of the national response.
- **Young People (aged 15-24) as a Priority Group for HIV prevention:** the trend of the HIV epidemic can be reversed if young people are informed inspired and empowered to change their behaviour and reduce their risk. In all interventions there must be a special plan for reaching young people and actively involving them in planning and implementing activities.
- **Effective Communication:** Clear and on-going communication with partners and stakeholders of civil essential tool for the attainment of the aims of plan.
- **Effective Partnership:** All spheres of government and stakeholders of civil society shall be effectively involved in the Koukamma AIDS programme.
- **Promoting Social Values and Cohesion:** The national movement on moral regeneration and values promotion shall be enhanced to support sustainable behavioural change in Koukamma Local Municipality.
- **Tackling Inequality and Poverty:** The Koukamma IDP affirm government's programmes and measures to ensure progressive realisation of rights to education, health care services and social security for all people of our area. HIV and AIDS interventions will be implemented in a way that complements and strengthens other developmental programmes.
- **Promoting Equality for Women and Girls:** The Koukamma Local Municipality Plan recognises the particularly vulnerable position of women and girls to HIV/AIDS and its social impact. It commits to prioritising interventions focussing on the causes of gender inequality, and the horrific impact that HIV has on many women and girls.
- **Protecting and Respecting Children:** The impact of HIV on the rights of children is enormous. Respect for the best interests of the child dictates that children's rights and needs must be at the forefront of all interventions for HIV prevention, treatment and support.
- **Recognising Disability:** The Koukamma Local Municipality Plan recognises the special needs and diversity of disability rights as human rights and recognises disability as a social and developmental issue.
- **Challenging Stigma:** The stigma against people with HIV undermines dignity and hinders an effective response to HIV and AIDS. We are committed to ending all stigmas by creating knowledge and competence about HIV especially within our communities.
- **Ensuring Equality and Non-discrimination against marginalised groups:** The Koukamma Local Municipality Plan committed to challenge discrimination against groups of people who are marginalised including people with disabilities, orphans, refugees, asylum seekers, foreign migrants, sex workers, men who have sex with men, intravenous, drug users, and older persons. All these groups have a right to equal access to intervention for HIV prevention treatment and support.

- **Personal Responsibility:** Every person in Koukamma Local Municipality has a responsibility to protect themselves and others from HIV infection, to know their status and to seek appropriate care and support.
- **Community Building Leadership:** Local programmes shall be informed and owned by local communities and their leaders.
- **Using Scientific evidence:** The interventions outlined in the Koukamma Local Municipality plans shall be evidence informed based on effective research and credible information.
- **Strengthening Care Systems:** Strengthening of Health and social systems and organisational capacity of NGO's, FBO's and CBO's is central to effective implementation.
- **Accessibility:** All essential commodities including prevention technologies, medicines, diagnostics tools, nutritional and food supplements shall be made affordable and accessible to people by the District in our area.
- **Monitoring Progress:** All interventions shall be subject to effective monitoring and evaluation.
- **Financial Sustainability:** No credible, evidence- based costed HIV and AIDS and STI sector plan should go unfunded. There should be predictable and sustainable financial resources for the implementation of all interventions. Additional resources from development partners shall be harmonised to align with policies, priorities and fund programme and financial gaps.

6.7.3.2 Guiding Principles

The principles guiding the implementation of the Koukamma Municipality HIV& AIDS Plan 2012 - 2016 are in keeping with the imperatives of the Constitution, the principles outlined in the National Strategic Plan, the Framework Integrated Local Government to HIV& AIDS; and Batho Pele/ Abantu Kuqala. These Guiding Principles are:

- **Supportive Leadership:** The Koukamma Local Municipality Plan will be driven by the Koukamma Municipality elected leadership, with the support of leaders from sectors.
- **Leadership Role of Government:** The effective implementation of the Koukamma Local Municipality Plan and the attainment of its goals depend on effective government leadership in resource allocation, development capacity building and effective co-ordination of all programmes and interventions.
- **Greater Involvement of People Living with HIV:** There must be meaningful involvement of people living with HIV in all aspects of the national response.
- **Young People (aged 15-24) as a Priority Group for HIV prevention:** the trend of the HIV epidemic can be reversed if young people are informed inspired and empowered to change their behaviour and reduce their risk. In all interventions there must be a special plan for reaching young people and actively involving them in planning and implementing activities.
- **Effective Communication:** Clear and on-going communication with partners and stakeholders of civil essential tool for the attainment of the aims of plan.
- **Effective Partnership:** All spheres of government and stakeholders of civil society shall be effectively involved in the Koukamma AIDS programme.

- **Promoting Social Values and Cohesion:** The national movement on moral regeneration and values promotion shall be enhanced to support sustainable behavioural change in Koukamma Local Municipality.
- **Tackling Inequality and Poverty:** The Koukamma IDP affirm government's programmes and measures to ensure progressive realisation of rights to education, health care services and social security for all people of our area. HIV and AIDS interventions will be implemented in a way that complements and strengthens other developmental programmes.
- **Promoting Equality for Women and Girls:** The Koukamma Local Municipality Plan recognises the particularly vulnerable position of women and girls to HIV/AIDS and its social impact. It commits to prioritising interventions focussing on the causes of gender inequality, and the horrific impact that HIV has on many women and girls.
- **Protecting and Respecting Children:** The impact of HIV on the rights of children is enormous. Respect for the best interests of the child dictates that children's rights and needs must be at the forefront of all interventions for HIV prevention, treatment and support.
- **Recognising Disability:** The Koukamma Local Municipality Plan recognises the special needs and diversity of disability rights as human rights and recognises disability as a social and developmental issue.
- **Challenging Stigma:** The stigma against people with HIV undermines dignity and hinders an effective response to HIV and AIDS. We are committed to ending all stigmas by creating knowledge and competence about HIV especially within our communities.
- **Ensuring Equality and Non-discrimination against marginalised groups:** The Koukamma Local Municipality Plan committed to challenge discrimination against groups of people who are marginalised including people with disabilities, orphans, refugees, asylum seekers, foreign migrants, sex workers, men who have sex with men, intravenous, drug users, and older persons. All these groups have a right to equal access to intervention for HIV prevention treatment and support.
- **Personal Responsibility:** Every person in Koukamma Local Municipality has a responsibility to protect themselves and others from HIV infection, to know their status and to seek appropriate care and support.
- **Community Building Leadership:** Local programmes shall be informed and owned by local communities and their leaders.
- **Using Scientific evidence:** The interventions outlined in the Koukamma Local Municipality plans shall be evidence informed based on effective research and credible information.
- **Strengthening Care Systems:** Strengthening of Health and social systems and organisational capacity of NGO's, FBO's and CBO's is central to effective implementation.
- **Accessibility:** All essential commodities including prevention technologies, medicines, diagnostics tools, nutritional and food supplements shall be made affordable and accessible to people by the District in our area.
- **Monitoring Progress:** All interventions shall be subject to effective monitoring and evaluation.
- **Financial Sustainability:** No credible, evidence- based costed HIV and AIDS and STI sector plan should go unfunded. There should be predictable and sustainable financial resources for the implementation of all interventions. Additional resources from development partners shall be harmonised to align with policies, priorities and fund programme and financial gaps

6.8 ENERGY INFRASTRUCTURE AND ELECTRIFICATION

6.8.1 Electricity Backlogs

As of 2024, the municipality has an estimated electricity backlog of ±1,540 households, predominantly in informal settlements and remote rural areas. These backlogs are being addressed through INEP funding applications and a multi-year electrification rollout plan. Koukamma is not only focusing on the supply side, instead the Municipality is actively reducing the demand side through retrofitting of the existing infrastructure with energy saving devices and/or technology.

6.8.2 Three-Year Capital Plan – Electricity

Electricity-related projects are included in the Three-Year Capital Investment Plan, which outlines grid extension projects, infrastructure upgrades, and informal area connections. Priority has been given to areas with high population growth and infrastructure strain.

The municipality has allocated a dedicated budget towards electrification of informal settlements (*315 connections*). This allocation is reflected in the Medium-Term Revenue and Expenditure Framework (MTREF) and is prioritized based on community needs, asset condition assessments, and growth trends.

During the 2025-2026 financial year, the municipality will be spending R9.8 million in INEP grant funding (see table E.2 below):-

Table E.2: Summary of MTEF Electrification and Energy Demand Side Management Projects

Roads Three year planned projects	Project Main Category	2025/26 FY		2026/27 FY		2026/28 FY		MTEF Total	
		Nr	Value (R'000)	Nr	Value (R'000)	Nr	Value (R'000)	Ward	Value (R'000)
	Electrification of Louterwater and Krakeel	1	R8 900	1	-	-	-	1;2	R8 900
	Energy Demand Side Management	1	R3 000	1	-	-	-	All	R3 000
	TOTAL	2	R11 900	1	-	-	-		R11 900

**The outer years are subject to business plan approvals*

6.8.3 Electrification Plan (Bulk and Reticulation)

The municipality is in the process of applying for funding to develop a draft Electrification Master Plan, which will be developed in consultation with Eskom and the Department of Minerals and Energy. This plan will cover bulk infrastructure capacity, reticulation networks, and future development scenarios.

6.8.4 Renewable Energy Initiatives

Kou-Kamma has initiated a feasibility assessment for solar PV mini-grids in off-grid rural areas. The municipality is exploring partnerships with private sector stakeholders and government agencies to pilot renewable energy solutions, with an emphasis on sustainability and affordability. Koukamma has installed a PV solar system in the Municipal building and has installed (retrofitted) 566 streetlights in the 2024/25 FY and the programme will continue in the 2025/26 FY with the inclusion of high-mast lights, municipal buildings and pump stations.

6.8.5 NERSA Licensing

The municipality holds a valid NERSA license for electricity distribution. The license is compliant with national regulations and subject to regular performance reporting and audits.

6.8.6 Electricity By-laws

Electricity supply and usage within the municipality is governed by Electricity Supply By-laws, which outline provisions for safe connections, tariffs, and disconnection procedures. These by-laws are reviewed periodically to align with national standards and evolving energy needs. Electricity by-laws are currently being reviewed and developed (*in line with the current standards and legislation*) for approval by council in the 2025/26 FY.

6.8.7 Electricity Disruption Contingency Plan

A Major Electricity Disruption Contingency Plan will be developed and finalised for approval by council in the 2025/26 FY. The plan will include measures for emergency power supply, community alert systems, and inter-agency response coordination. It also integrates climate-related risks such as storm damage and prolonged drought impacts on supply. Funding source is currently being sort, a panel of professional engineers to be finalised in June 2025,

CHAPTER 7 – FINANCIAL PLANNING

7 EXECUTIVE SUMMARY

7.1 Introduction

The Municipality’s business and service delivery priorities were reviewed as part of this year’s planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A review was also undertaken of expenditure with regards to cost containment measures and non-core items. The South African economy continues its downward path. The South Africa has had persistent weak economic growth. The South African economy faces many challenges such as the Eskom power cuts, the inflationary pressures, low global growth, disruptions to global and local supply chains and widespread criminal activity.

National Treasury is estimating that inflation for the 2026/27 financial year will be 3.4%. National Government’s new lower trajectory of expenditure growth aligned with inflation and coupled with the low nominal GDP growth effectively reduces the spending power of the State. The persistent interest rate hikes have a negative impact on private household with high debt levels. National Government’s new lower trajectory of expenditure growth aligned with inflation and coupled with the low nominal GDP growth effectively reduces the size of the State.

Environmental factors such as rising temperatures, vegetation fires, and floods present various challenges and potential threats to the area, impacting ecosystems, livelihoods, and infrastructure. These issues require attention and planning for long term resilience coordinated efforts from various stakeholders to ensure the well-being and sustainability of the Koukamma municipal area.

The 2026/27 municipal operating cost is materially affected by the continuing rise in fuel costs and an expected electricity increase of 9.01%. Revenue enhancement strategies will be implemented to improve the below average revenue collection rate of the municipality. It is within this constrained fiscal environment that Koukamma municipality prepared its 2026/27 budget.

7.2.1 National Budget

The national budget impacts on the budget of Koukamma Municipality. Set out below is an extract from our national budget for the 2026/27 fiscal year.

On the domestic front, our growth outlook is steadily improving. We project real economic growth of 1.6 per cent in 2026, an improvement from the 1.4 per cent estimated in 2025. This improvement reflects the continued strengthening of economic performance from the second half of 2025. Over the medium term, growth is expected to average 1.8 per cent, reaching 2 per cent by 2028. Persistent logistics bottlenecks, weak public infrastructure and the recent outbreak of foot and-mouth disease continue to weigh on economic activity and pose risks to the

1.1 Eastern Cape Provincial budget

Below are some highlights from the Eastern Cape provincial budget.

Looking ahead and beyond, current consensus points to a gradual domestic recovery, averaging around 1.8 per cent nationally, with the Eastern Cape expected to achieve average growth of 2.2 per cent over the medium term to 2027.

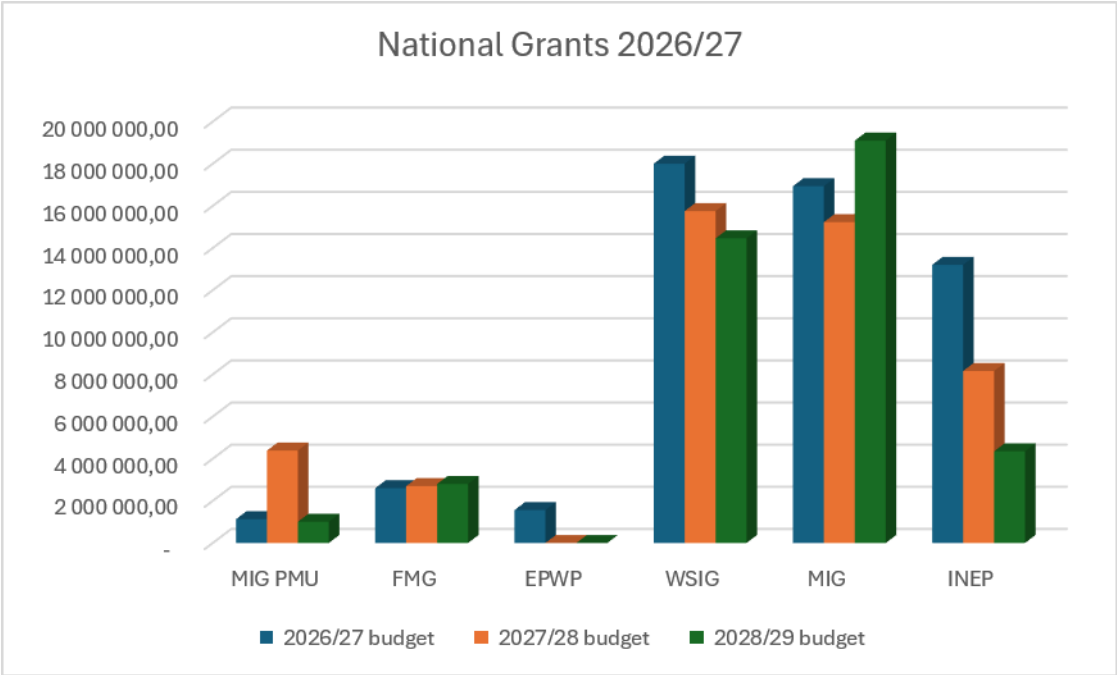
This near-term recovery will be supported by steady improvements in electricity supply and port operations, increased public investment in infrastructure, greater policy certainty, market diversification and development of new markets through focused and effective trade diplomacy all of which are critical to bolstering business confidence and stimulating private sector investment.

More importantly, stronger provincial growth will depend on the effective delivery of strategic infrastructure, efficient budget execution, and targeted support to priority sectors such as agriculture, tourism, the oceans economy and automotive manufacturing.

As we anticipate this gradual economic recovery, it is imperative that our fiscal framework remains disciplined and strategically aligned, ensuring that every rand is directed to priority.

7.2.2 Government allocations to Koukamma Municipality

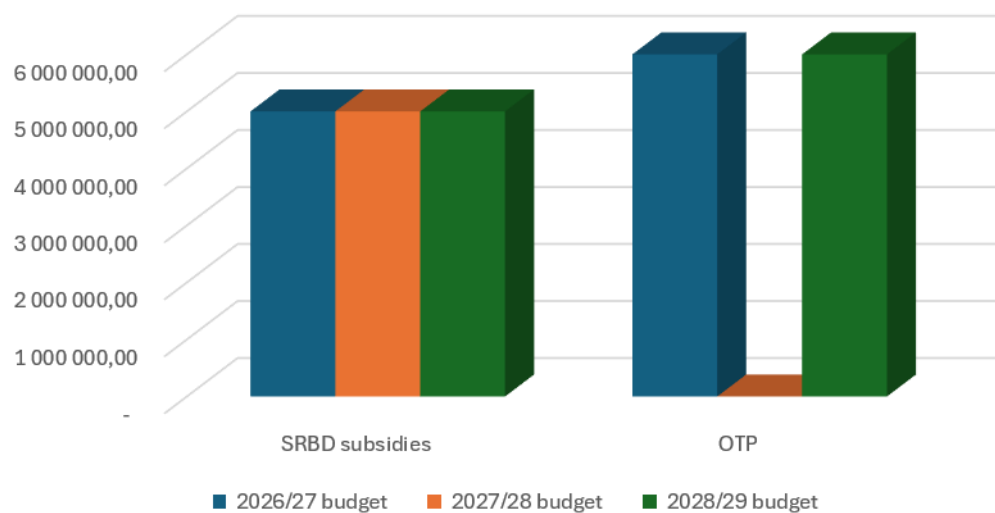
Figure 1: National Government



Abbreviation	Grant name
MIG PMU	Municipal Infrastructure Grant
FMG	Local Government Financial Management Grant
EPWP	Expanded Public Works Programme Integrated Grant
WSIG	Water Services Infrastructure Grant
MIG	Municipal Infrastructure Grant
INEP	Integrated National Electrification Programme Grant

Figure 2: Eastern Cape Provincial Departments

Provincial Grants 2026/27



Abbreviation	Full name
OTP	Small Town retaliasation grant
DSRAC	Library Grant

7.3.1 2026/27 Koukamma Municipal budget

EC109 Kou-Kamma - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	(5 730)	30 183	32 864	35 443	32 784	32 784	32 776	49 924	51 572	53 222
Service charges	32 861	51 875	54 475	63 779	56 375	56 375	45 374	63 723	72 033	81 429
Investment revenue	424	475	692	1 006	700	700	404	714	728	743
Transfer and subsidies - Operational	67 403	71 052	78 210	86 752	87 469	87 469	69 050	86 271	90 709	90 196
Other own revenue	45 794	42 534	30 917	67 060	69 115	69 115	51 781	76 805	81 053	85 578
Total Revenue (excluding capital transfers and contributions)	140 753	196 119	197 156	254 041	246 443	246 443	199 385	277 437	296 095	311 167
Employee costs	62 411	76 204	85 734	84 546	85 810	85 810	67 267	93 576	94 757	99 690
Remuneration of councillors	4 777	5 961	5 415	5 623	5 623	5 623	4 259	5 545	5 727	5 911
Depreciation, amortisation and impairment	21 654	(330)	23 684	25 819	25 819	25 819	19 364	25 998	26 065	26 065
Interest, Dividends and Rent on Land	563	979	1 102	952	945	945	563	942	942	942
Inventory consumed and bulk purchases	11 096	13 177	9 438	13 521	11 114	11 214	5 663	11 197	11 869	12 564
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	98 702	(8 749)	109 530	118 889	126 696	126 596	92 022	125 948	138 975	145 974
Total Expenditure	199 203	87 241	234 903	249 350	256 007	256 007	189 138	263 205	278 335	291 145
Surplus/(Deficit)	(58 450)	108 878	(37 746)	4 691	(9 564)	(9 564)	10 247	14 232	17 760	20 023
Transfers and subsidies - capital (monetary allocations)	34 894	36 079	32 945	55 076	46 859	46 859	26 222	54 135	39 137	43 903
Transfers and subsidies - capital (in-kind)	-	44	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Capital expenditure & funds sources										
Capital expenditure	36 388	76 336	33 495	50 609	50 540	50 540	37 379	48 215	33 266	37 317
Transfers recognised - capital	33 168	75 338	33 174	46 809	46 630	46 630	36 576	46 015	33 266	37 317
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 640	998	321	3 800	3 910	3 910	802	2 200	-	-
Total sources of capital funds	35 808	76 336	33 495	50 609	50 540	50 540	37 379	48 215	33 266	37 317
Financial position										
Total current assets	158 234	271 797	263 126	267 725	264 499	264 499	320 987	119 333	121 461	154 049
Total non current assets	383 184	400 483	424 814	494 882	426 328	426 328	456 597	448 840	433 891	437 943
Total current liabilities	32 021	55 137	92 031	43 986	40 426	40 426	98 130	55 719	57 018	58 480
Total non current liabilities	3 594	3 791	4 034	3 791	3 791	3 791	4 034	14 122	14 122	14 122
Community wealth/Equity	406 024	416 978	427 696	576 555	514 559	514 559	424 301	498 331	484 213	519 390
Cash flows										
Net cash from (used) operating	5 774	(6 565)	89 310	44 002	36 489	36 489	71 208	93 990	81 737	89 267
Net cash from (used) investing	(1 438)	-	-	(224 360)	(210 933)	(210 933)	(34 375)	18 000	15 750	14 457
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	118 160	215 647	319 372
Cash backing/surplus reconciliation										
Cash and investments available	4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	118 160	215 647	319 372
Application of cash and investments	11 559	17 854	44 534	(8 951)	(699)	(699)	75 738	(8 437)	(5 346)	(20 021)
Balance - surplus (shortfall)	(7 223)	(24 419)	44 777	(171 406)	(173 745)	(173 745)	(38 906)	126 598	220 993	339 393
Asset management										
Asset register summary (WDV)	383 184	400 483	424 814	385 438	360 533	360 533	-	383 044	368 096	372 147
Depreciation	21 679	(330)	23 684	25 819	25 819	25 819	-	25 998	26 065	26 065
Renewal and Upgrading of Existing Assets	10 203	31 092	19 095	34 447	34 997	34 997	-	25 649	24 300	33 621
Repairs and Maintenance	2 884	3 690	6 910	9 794	8 663	8 513	-	5 386	8 307	5 505
Free services										
Cost of Free Basic Services provided	(17 610)	(2 051)	(4 926)	(649)	(649)	(649)	-	-	(731)	(823)
Revenue cost of free services provided	(5 730)	(2 515)	(1 345)	(1 446)	(2 159)	(2 159)	-	(2 791)	805	831
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

The total operating revenue is amounted to R 277 437 million (R 296 095 million and R 311 167 million for 2027/28 and 2028/29 respectively).

The total operating expenditure is amounted to R 263 205 million (R 278 335 million and R 291 145 million for 2027/28 and 2028/29 respectively).

The operating surplus is amounted to R 14 232 million (R 17 760 million and R 20 023 millions for 2027/28 and 2028/29 respectively)

The Capital Budget is amounted to R 48 215 million (R 33 266 million and R 37 317 million for 2027/28 and 2028/29 respectively)

The amount of internally funded capital is R 2 200 million for 2026/27, the Municipality has sufficient operating surplus to fund own funded capital over the 2026/27 MTREF.

7.3.2 Operating Budget

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2 760	3 033	4 420	5 180	4 240	4 240	3 181	4 770	5 366	6 037
Service charges - Water	2	17 791	25 534	26 419	31 118	28 153	28 153	22 161	31 905	36 158	40 978
Service charges - Waste Water Management	2	7 737	15 717	15 509	18 290	15 790	15 790	13 137	17 695	19 831	22 225
Service charges - Waste Management	2	4 574	7 591	8 126	9 192	8 192	8 192	6 894	9 352	10 677	12 189
Sale of Goods and Rendering of Services	2	357	475	1 126	458	587	587	476	5 740	5 929	6 119
Agency services	2	1 744	2 299	2 023	4 394	2 399	2 399	2 616	2 562	2 647	2 732
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	7 176	6 676	13 214	14 312	15 191	15 191	11 898	17 155	19 375	21 884
Interest earned from Current and Non Current Assets	2	424	475	692	1 006	700	700	404	714	728	743
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	233	390	541	448	600	600	349	648	700	756
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1 305	384	564	398	328	328	31	339	350	361
Non-Exchange Revenue											
Property rates	2	(5 730)	30 183	32 864	35 443	32 784	32 784	32 776	49 924	51 572	53 222
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	30 461	26 091	6 824	39 916	43 000	43 000	31 812	43 000	44 419	45 840
Licences or permits	2	-	-	41	250	10	10	4	10	11	11
Transfer and subsidies - Operational	2	67 403	71 052	78 210	86 752	87 469	87 469	69 050	86 271	90 709	90 196
Interest	2	4 518	6 220	6 594	6 883	7 000	7 000	4 596	7 350	7 622	7 873
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	(11)	-	-	-	-	-	-	-
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		140 753	196 119	197 156	254 041	246 443	246 443	199 385	277 437	296 095	311 167
Expenditure											
Employee related costs	2	62 411	76 204	85 734	84 546	85 810	85 810	67 267	93 576	94 757	99 690
Remuneration of councillors	2	4 777	5 961	5 415	5 623	5 623	5 623	4 259	5 545	5 727	5 911
Bulk purchases - electricity	2	5 433	6 158	4 046	4 827	4 827	4 827	2 135	5 262	5 736	6 253
Inventory consumed	2	5 663	7 019	5 392	8 694	6 287	6 387	3 528	5 935	6 133	6 311
Debt impairment	2,3	65 708	(43 792)	48 413	48 495	56 886	56 886	58 188	61 044	65 651	70 711
Depreciation, amortisation and impairment	2	21 654	(330)	23 684	25 819	25 819	25 819	19 364	25 998	26 065	26 065
Interest, Dividends and Rent on Land	2	563	979	1 102	952	945	945	563	942	942	942
Contracted services	2	8 500	9 787	12 364	17 252	16 952	16 852	8 482	12 214	16 559	13 967
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	20 279	20 373	20 373	20 373	3 656	20 373	23 002	25 974
Operational costs	2	24 495	25 257	28 469	32 769	32 484	32 484	21 696	32 316	33 763	35 322
Disposal of Fixed and Intangible Assets	2	-	-	5	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		199 203	87 241	234 903	249 350	256 007	256 007	189 138	263 205	278 335	291 145
Surplus/(Deficit)		(58 450)	108 878	(37 746)	4 691	(9 564)	(9 564)	10 247	14 232	17 760	20 023
Transfers and subsidies - capital (monetary allocations)	6	34 894	36 079	32 945	55 076	46 859	46 859	26 222	54 135	39 137	43 903
Transfers and subsidies - capital (in-kind)	6	-	44	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925

The main contributors to the operating revenue and operating expenditure of the 2026/27 financial year are indicated in the two graphs below.

Figure 2: Operating Revenue Budget

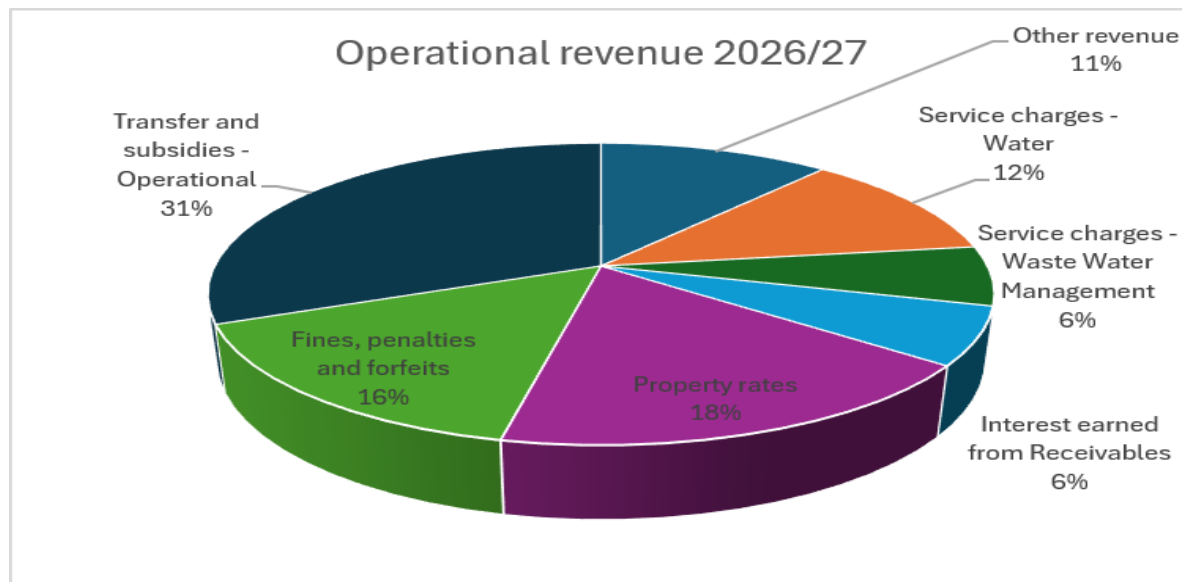
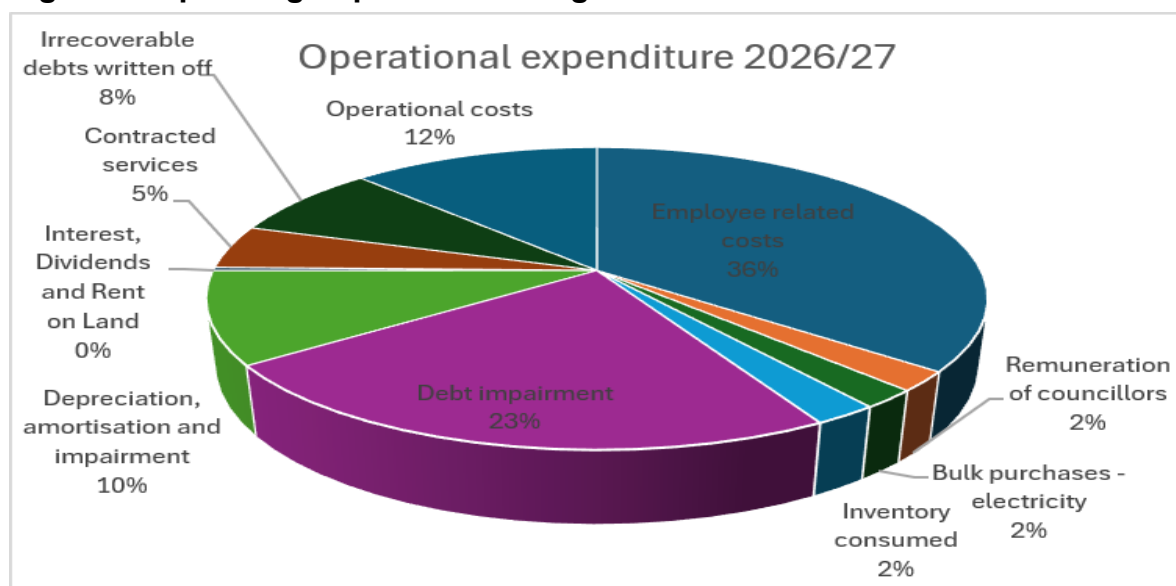


Figure 3: Operating Expenditure Budget

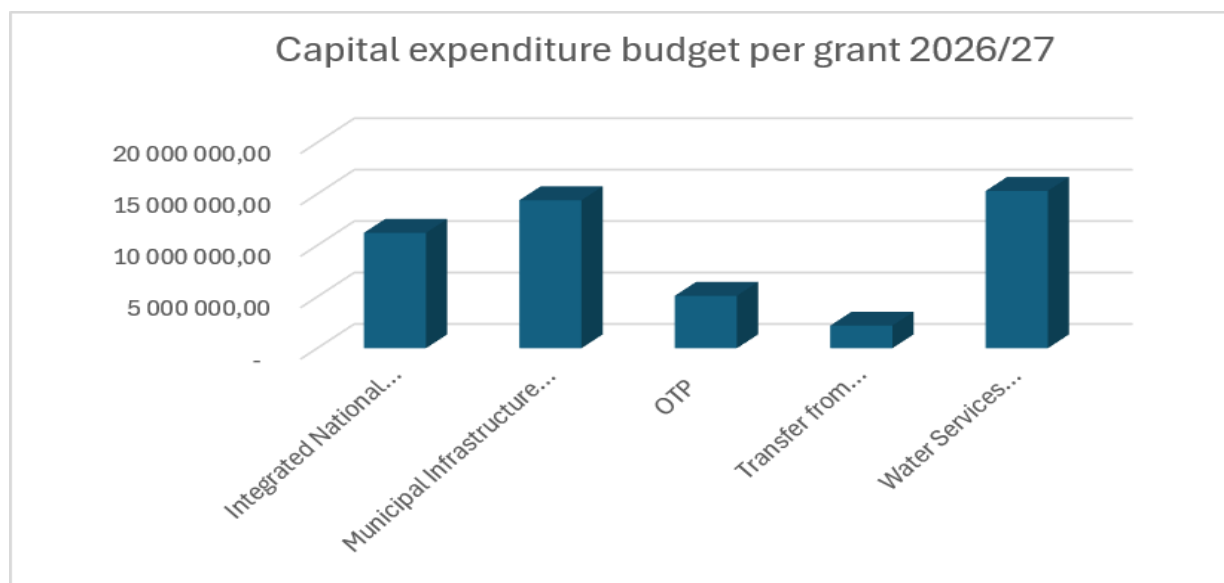


7.4 Capital Budget

Infrastructure projects comprise on average 95.44% of the total capital budget over the 2026/27 MTREF period.

LEDGER DESCRIPTION	ALLOCATION	FUND DESCRIPTION	2026/27 BUDGET	2027/28 BUDGET	2028/29 BUDGET
Kareedouw substation (2*20MVA)	9/424-513-2543	Integrated National Electrification Programme Grant	8 500 000,00	6 936 850,00	3 696 650,00
Electrification of Louterwater	9/424-566-2909	Integrated National Electrification Programme Grant	736 950,00	-	-
Electrification of Koomasbos	9/424-581-2909	Integrated National Electrification Programme Grant	1 620 950,00	-	-
Electrification of Mountain View pre-engineering	9/424-582-2544	Integrated National Electrification Programme Grant	362 950,00	-	-
Upgrading of bulk sewers, replacing of small-bo	9/419-563-2906	Municipal Infrastructure Grant	3 248 657,50	10 912 111,93	16 232 365,00
Woodlands Multi purpose Community Centre	9/412-507-2547	Municipal Infrastructure Grant	11 145 174,50	2 029 825,50	-
New DLTC buildings	9/421-388-2829	OTP	5 100 000,00	-	5 100 000,00
Water pumps	9/419-525-5024	Transfer from Operational Revenue	500 000,00	-	-
Furniture	9/407-505-2083	Transfer from Operational Revenue	50 000,00	-	-
Computer Equipment	9/406-503-2810	Transfer from Operational Revenue	150 000,00	-	-
Water meters	9/423-502-2549	Transfer from Operational Revenue	1 500 000,00	-	-
Kareedouw water conservation demand management: Acquisition	9/419-523-2742	Water Services Infrastructure Grant	3 279 081,98	-	-
Joubertina water treatment works refurbishment	9/423-512-2457	Water Services Infrastructure Grant	12 020 918,03	13 387 500,00	12 288 450,00
			48 214 682,00	33 266 287,43	37 317 465,00

Figure 4: 2026/27 Capital Budget



7.5 Rates and tariffs

7.6 The proposed 2026/27 rates and services tariff increase percentages are listed in the table below.

Description	% Increase
Property rates	3.40
Electricity	12.50
Water	13.33
Sanitation	12.07
Waste removal	14.16

7.7 Explanation for increases above 3.4% inflation targets

MFMA Circular 134, attached as Annexure, requires that all increases more than the 2026/27 inflation target of 3.4% must be explained and justified. The cost of delivering services must be recovered from realistic anticipated revenue.

a) The service charges – water revenue will increase by 13.33%

The tariff for water is not-cost reflective, the tariff will be increase by more than inflation target due to the Municipality phasing-in to achieve cos-reflective tariffs.

b) The service charges – waste water management revenue will increase by 12.07%

The tariff for sewerage is not-cost reflective, the tariff will be increase by more than inflation target due to the Municipality phasing-in to achieve cos-reflective tariffs.

c) The service charges – waste management revenue will increase by 14.16%

The tariff for refuse removal is not-cost reflective, the tariff will be increase by more than inflation target due to the Municipality phasing-in to achieve cos-reflective tariffs.

d) The service charge-electricity tariff will increase by 12.50% all the categories and blocks

The municipality's electricity tariff increase must be based on its own costs structure as motivated in a Cost of Supply (COS) study.

Based on the outcomes of the Cost of Supply (COS) study, the above increases were recommended to apply for to NERSA for approval.

The municipality has a large under recovery on electricity segment.

NERSA has approved increase of 12.50% for 2026/27.

e) The Property rates revenue will increase by 52.28%

The Municipality has revised the processes of granting rebates for farmers on Property rates, prior 2026/27 financial year all the farmers were granted 75% rebates annually.

Effective from 2026/27 financial year each farmer has to apply and provide proof of bona fide farming before the rebates can be granted, farmers that fail to provide proof of bona fide farming will not receive the rebates.

Therefore for the farmers that didn't apply or provide proof of bona fide farming, the rebates will be waived away and the property rates increased due to lot of farmers that the rebates was waived away for not complying with the process.

f) The interest earn from overdue exchange receivable will increase by 12.93%

The tariffs for exchange services will be increase by more than inflation target due to the Municipality phasing-in to achieve cos-reflective tariffs. This will have direct effect on increase of overdue debt and interest thereof will increase more.

g) The interest earn from overdue rates receivables will increase by 5%

The Property rates will increase more due to effected processes on property rates rebates. This will have direct effect on increase of overdue debt and interest thereof will increase more.

h) The Agency services will increase by 6.80%

The renovations at DLTC are almost complete and the capacity of driving license and motor vehicles registration will increase, including road worthy certificates that operations will resume for 2026/27.

h) The sale of goods and rendering of services will increase by 854.04%

This is due to introduction of fixed fire levy, before 2026/27 financial year the Municipality is invoicing per service for fire. That has been waived away and replaced with fixed levy, as result municipality is expected to generate more revenue from fire services.

i) The rental revenue will increase by 8%

The existing rental agreements has 8% escalation fee rentals.

7.8 Financial support to indigent consumers and pensioners

KKM provides free basic services to poor households as a means of poverty alleviation. This support is to households who are unable to pay, or struggle to pay for their basic services.

Households with an income base below a determined threshold (old age pension amount x2) will receive a subsidy. These consumers should apply to be registered as an indigent household as defined in the Indigent policy of Council and will be included in the indigent register to obtain this benefit. Indigent households will in 2026/27 receive free electricity (50 electricity units per month, plus the service charge, water (6 kilolitres per month), free refuse removal and free sanitation. Property rates rebates are also afforded to our indigent households.

a) The Debt impairment (Gains and losses) will increase by 7.31%

This is due to low collection rate for billable rates and services

The Municipality will embark on debt collection measures to improve collection, once the collection is improved the Municipality will have less provisions for bad debt.

b) The employee related costs will increase by 9.05%

The annual increase for other staff is above CPI and notch increases.

The following vacant positions included positions have effect on the increase of employee

related costs :

- Municipal manager
- Director community service
- Project management unit manager
- Technical services manager
- Community services manager
- Accountant asset manager
- Accountant budget & reporting
- By law officers x2

c) The inventory consumed will reduce by 5.58%

The budget for water chemicals and fuel has been increased, due to base year budget was underbudgeted.

d) The contracted services will reduce by 27.95%

The allocated MIG operational for repairs & maintenance has been drastically reduced and other contracted services budget has been reduce due to tight cost containment measures the Municipality is implementing.

e) The operating leases will increase by 18.04%

The Municipality's inability to buy required fleet to perform service delivery, give the Municipality no option but to hire fleet for performing service delivery.

f) The bulk purchases electricity will increase by 9.01%

NERSA approved increase of 9.01 to Eskom for supply to the Municipality, the Municipality is passing that increase to consumers.

7.9 ANNUAL BUDGET TABLES

The following budget tables have been completed and are attached as Annexure A:

Table A1 – Budget Summary;

Table A2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification);

Table A3 – Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote);

Table A4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);

Table A5 – Budgeted Capital Expenditure by Vote, standard classification and funding;

Table A6 – Budgeted Financial Position;

Table A7 – Budgeted Cash Flows;

Table A8 – Cash Backed reserves / accumulated surplus reconciliation;

Table A9 – Asset Management; and

Table A10 - Basic service delivery measurement.

The supporting schedules SA1 to SA 38 is also included in Annexure A.

PART 2: SUPPORTING DOCUMENTATION

7.10 OVERVIEW OF THE ALIGNMENT OF THE ANNUAL BUDGET WITH THE IDP

7.10.1 Fifth generation Integrated Development Plan

Also, the draft Second Review and Amendment of the Fifth Generation Integrated Development Plan (IDP).

7.10.2 Capital expenditure framework and spatial planning

The Spatial Planning and Land Use Management Act, Act 16 of 2013 (SPLUMA) requires that a Municipal Spatial Development Framework (MSDF) “determine a Capital Expenditure Framework for the Municipality’s development programmes, depicted spatially”. This regulation intends to more effectively link the Municipality’s development strategies spatially with the Municipality’s budget, grounded in the existing and future infrastructure backlogs and demands. A Capital Expenditure Framework is therefore a mandated spatial planning instrument under SPLUMA, aiming to align municipal development programs with budgetary considerations.

7.10.3 IDP alignment with the annual budget

The IDP serves as a guideline to municipalities for the correct budget and resource allocations in ensuring that it meets the needs of its residents. It is also an integrated inter-governmental system of planning which requires the involvement of all three spheres of government. Contributions are made by provincial and national government to assist municipal planning and therefore government has created a range of policies and strategies to support and guide development and to ensure alignment between all spheres of government as stated by the section 24 of the Municipal Systems Act, No 32 of 2000. The budget has been compiled in accordance with KKM’s IDP document. Refer to tables SA4, SA5 and SA6 where the Revenue, Operating Expenditure and Capital Expenditure is aligned to the goals and action plans of the IDP.

7.10.4 Strategic focus areas

KKM has as its vision to strive to be a dynamic and responsibly governed area, which has an integrated, competitive and sustainable economy to better the urban and rural livelihoods of its communities. Our mission is to be a municipality in which delivery and access to quality services creates an environment in which all citizens can prosper through socio-economic upliftment and accountable governance. It further depicts the purpose of existence of the KKM and how it seeks to create its relationship with the customers, local community and other related stakeholders in delivering its mandate of a developmental Local Government.

The municipality’s long-term vision over the next fifteen years, the strategic objectives and priorities will be anchored and aligned to Sustainable Development Goals, the National Development Plan, Spatial Land Use and Management Act, Provincial Growth and Development Plan, IDP Framework of Sarah Baartman District Municipality and Local Government Strategic Agenda in line with Back to Basic Philosophy. The municipality’s strategic objectives and the municipality’s core and support functions as follows:

- Provision of basic services and infrastructure development.
- Provision of community services.
- Management of financial services.
- Render corporate support services; and
- Provision of local economic development and tourism.

The Operating Budget and Capital Budget allocation against each of these 6 Strategic Focus Areas and Strategic Objectives are provided in SA4, SA5 and SA6.

7.10.5 Alignment with national priorities

The National Development Plan (NDP) sets out to reduce poverty, inequality and unemployment by 2030. The Medium-Term Strategic Framework (MTSF) priorities which are

regarded as Government's five-year implementation phase of the NDP are informed by the NDP. The NDP intervention areas are:

- Economy and Employment
- Economic Infrastructure
- Environmental Sustainability and Resilience
- Improving Education Training and Innovation
- Health Promotion
- Inclusive Rural Economy
- Human Settlements and Spatial Transformation
- Social Protection.

7.10.6 Alignment with national priorities

The Eastern Cape Province, guided by the NDP has developed its own long-term vision, a Provincial Development Plan (PDP). The PDP is aligned to the seven Provincial Strategic Priorities which are:

- Transforming the economy to create jobs
- Rural development and food security
- Quality education
- Better healthcare for all
- Fighting crime and corruption
- Integrated human settlements and building cohesive communities
- Strengthening the developmental state and good governance.

7.10.6 Alignment with the District Development Model

The DDM calls for all levels of government to collaborate on district and metropolitan planning, based on a detailed, technically driven consultative process within government and with communities and stakeholders, to produce a single strategically focused One Plan for each of the country's 44 districts and 8 metropolitan geographic spaces. The Sarah Baartman One Plan strives to realise the vision of "One District, One Plan, One Budget" through which all spheres of government have committed to make a difference in the growth and development of our region.

7.10.7 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

This budget is indicative of our commitment to achieving the objectives of local government set out in the Constitution of the Republic of South Africa and to do so in an efficient, effective and sustainable manner. These commitments are entrenched in our mission, vision and value statements and as such are reflected so in our budget and services delivery processes.

MTREF has been compiled in such a manner to ensure sustainable service delivery and to invest in infrastructure that will ensure growth over the medium term to long term.

The measurable performance objectives are indicators included in the budget table SA7. Included in the budget tables SA2, SA26 and SA28 are the Operating Revenue for each source, the Operating Revenue & Operating Expenditure for each vote and the Capital expenditure for each vote.

7.10.8 OVERVIEW OF BUDGET RELATED POLICIES

The proposed budget-related policies for adoption are attached.

7.11 OVERVIEW OF BUDGET ASSUMPTIONS

7.11.1 External factors

Due to the slowdown of the economy, compounded by the geographical area of the municipality; financial resources are limited as a result of slow/no economic growth, this therefore reduces payment levels by consumers. The high levels of unemployment, resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the Municipality's finances.

7.11.2 Inflation outlook and its impact on the municipal activities

The key factors that have been taken into consideration in the compilation of the 2026/27 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses.
- The impact of municipal cost drivers; and
- The increase in prices for bulk electricity.

7.11.3 Collection rate for revenue services

The current collection rate of the municipality is 46.98%, this necessitates aggressive revenue enhancement strategies. Therefore, the base assumption is that tariffs and rating increases will increase above the CPI with the efforts of trying to achieve cost reflective tariffs. The cost of supply study revealed that the Municipality must increase tariffs by more than the CPI recommendation to be cost reflective. The municipality is anticipating to improve collection rate for the 2026/27 financial year.

Assumed collection rate on the budget is as follows :

- Property rates & interest thereof at 93.88%
- Traffic fines at 28%
- Water management & interest thereof at 37.67%
- Waste water management & interest thereof at 27.10%
- Waste management & interest thereof at 41.05%
- Electricity conventional & interest thereof at 23.92%
- Other services are at 100% due to cash exchange transactions

The assumed collection rates are based on historical debt collections levels and consider possible improvements due to debt collection strategies in place.

7.11.4 Cost containment

Due to cash flow constraints within the municipality, operational costs are kept at a minimum. The following cost containment measures have been implemented and the effects of these have been realised throughout the current financial year:

- The other workshops, trainings and events are not attended, unless special permission is granted by the Municipal Manager.
- All Travel and subsistence claims, must be accompanied by a pre-approval (trip authority) as well as a memo directed to the CFO as to why an official attended a specific event.
- A maximum of two officials per departments is allowed to attend meeting/trainings/workshops.

- No catering expenses are allowed for internal meetings that is less than 5 hours
- Restriction on the use of consultants unless critical.
- Overtime is limited to 40 hours and must be pre-approved plan
- Overtime is limited to essential use staff.

7.11.5 Impact of national, provincial and local policies

In compilation of the budget for 2026/27, cognisance was taken of Provincial and National strategies and priorities.

7.11.6 Salary increments

In accordance with the guidance of MFMA circular 132 and 134 Salary and Wage Collection Agreement for the period 01 July 2026 to 30 June 2027. The municipality has budgeted for salary increases as follows:

- Employees: CPI – 3,75%, plus 2.5% notch increase as per the existing collective agreement
- Councillors: as per the Government gazette on remuneration of public office bearers act: determination of upper limits of salaries, allowances and benefits of different members of municipal councils, and
- Senior management: as per the Government gazette on upper limits of total remuneration packages payable to municipal manager, and managers directly accountable to Municipal manager

7.12 OVERVIEW OF BUDGET FUNDING

The budget must be funded from actual revenue to be collected during the financial year and must be cost reflective. The Operating budget is funded from Revenue as indicated in the relevant A schedules attached. The 3-year MTREF capital budget is R 118 798 million is almost 100% funded from grant funding.

7.12.1 GRANT ALLOCATIONS MADE BY KKM

No grants allocations are made by KKM.

7.12.2 COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Refer to supporting schedule table SA22 and SA23 for detailed information about the remuneration of councillors, municipal manager, senior managers and all other employees of KKM, which includes the headcount of councillors and municipal employees.

7.12.3 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOWS

This is contained in supporting schedule table SA25 and SA30.

7.13 ANNUAL BUDGETS AND SDBIP

The final service delivery and budget implementation plans (SDBIP) will be dealt with after the budget is finally approved to be submitted to the Mayor within 14 days after the approval of the budget and approved by the Mayor within 28 days after the approval of the budget.

7.13.1 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

It is required to disclose in the budget documentation any contracts that will impose financial obligations on KKM beyond the three years covered by the 2026/27 MTREF. The detail of these type of contracts are if applicable included in supporting tables SA32 and SA33.

7.13.2 CAPITAL EXPENDITURE

Detailed capital budget information is included in Annexure . More information on the Capital Budget is also included in Supporting tables SA34a; SA34b, SA34c; SA35; SA36.

7.14 COMPLIANCE WITH LEGISLATION AND NATIONAL TREASURY GUIDANCE

All relevant legislations and regulations have been implemented. The applicable legislation and circulars considered are:

- Sections 15 – 33 of the MFMA;
- MFMA circulars 10, 12, 13, 14, 19, 28, 31, 45, 48, 51, 54, 58, 59, 64, 66, 67, 70, 72, 74, 75, 78, 79, 82, 85, 86, 89, 91, 93 and 94, 98, 99, 107, 108, 111, 112, 115, 123, 128, 128, 129, 132 and 134.
- Municipal Budget and Reporting Regulations, 2009.
- Municipal Regulations on Standard Chart of Accounts as per gazette notice no. 37577, 22 April 2014.
- The most recent MFMA Budget Circular no 134 is included in the budget documentation as Annexure.

7.15 OTHER SUPPORTING DOCUMENTATION

In terms of MFMA circulars 72, 75, 78 and 79, KKM must adopt service standards as it provides transparency in understanding performance indicators. Local government is mostly service delivery orientated and as such need to be clear on what the public can expect from KKM as a service delivery standard. The service delivery standards set are attached as Annexure and must to be approved by council.

7.16 OTHER IMPORTANT INFORMATION

7.16.1 Procurement plan

The 2026/27 procurement plan is included as Annexure.

7.16.2 Municipal Regulations on a Standard Chart of Accounts (mSCOA)

KKM has prepared its budget and A schedules in version 7.1 of the mSCOA classification framework.

7.16.3 Cost containment measures

KKM has implemented a cost containment policy which is based on the Cost Containment Regulations, 2019.

7.16.4 Audit outcome

Whilst the audit outcome of a municipality is not necessarily a reflection on the service delivery performance of the municipality, or its financial performance, it does have a positive effect on the sentiment of the public, creditors and banks in terms of the commitment of the municipality to clean administration. KKM received an qualified audit outcome for the 2024/25 financial year. Measures were put in place to address the deficiencies in internal controls regarding the preparation of financial statements that are free from material misstatements.

7.17 A_Schedule6.9

A1 Budget summary

EC109 Kou-Kamma - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	(5 730)	30 183	32 864	35 443	32 784	32 784	32 776	49 924	51 572	53 222
Service charges	32 861	51 875	54 475	63 779	56 375	56 375	45 374	63 723	72 033	81 429
Investment revenue	424	475	692	1 006	700	700	404	714	728	743
Transfer and subsidies - Operational	67 403	71 052	78 210	86 752	87 469	87 469	69 050	86 271	90 709	90 196
Other own revenue	45 794	42 534	30 917	67 060	69 115	69 115	51 781	76 805	81 053	85 578
Total Revenue (excluding capital transfers and contributions)	140 753	196 119	197 156	254 041	246 443	246 443	199 385	277 437	296 095	311 167
Employee costs	62 411	76 204	85 734	84 546	85 810	85 810	67 267	93 576	94 757	99 690
Remuneration of councillors	4 777	5 961	5 415	5 623	5 623	5 623	4 259	5 545	5 727	5 911
Depreciation, amortisation and impairment	21 654	(330)	23 684	25 819	25 819	25 819	19 364	25 998	26 065	26 065
Interest, Dividends and Rent on Land	563	979	1 102	952	945	945	563	942	942	942
Inventory consumed and bulk purchases	11 096	13 177	9 438	13 521	11 114	11 214	5 663	11 197	11 869	12 564
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	98 702	(8 749)	109 530	118 889	126 696	126 596	92 022	125 948	138 975	145 974
Total Expenditure	199 203	87 241	234 903	249 350	256 007	256 007	189 138	263 205	278 335	291 145
Surplus/(Deficit)	(58 450)	108 878	(37 746)	4 691	(9 564)	(9 564)	10 247	14 232	17 760	20 023
Transfers and subsidies - capital (monetary allocations)	34 894	36 079	32 945	55 076	46 859	46 859	26 222	54 135	39 137	43 903
Transfers and subsidies - capital (in-kind)	-	44	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Capital expenditure & funds sources										
Capital expenditure	36 388	76 336	33 495	50 609	50 540	50 540	37 379	48 215	33 266	37 317
Transfers recognised - capital	33 168	75 338	33 174	46 809	46 630	46 630	36 576	46 015	33 266	37 317
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 640	998	321	3 800	3 910	3 910	802	2 200	-	-
Total sources of capital funds	35 808	76 336	33 495	50 609	50 540	50 540	37 379	48 215	33 266	37 317
Financial position										
Total current assets	158 234	271 797	263 126	267 725	264 499	264 499	320 987	119 333	121 461	154 049
Total non current assets	383 184	400 483	424 814	494 882	426 328	426 328	456 597	448 840	433 891	437 943
Total current liabilities	32 021	55 137	92 031	43 986	40 426	40 426	98 130	55 719	57 018	58 480
Total non current liabilities	3 594	3 791	4 034	3 791	3 791	3 791	4 034	14 122	14 122	14 122
Community wealth/Equity	406 024	416 978	427 696	576 555	514 559	514 559	424 301	498 331	484 213	519 390
Cash flows										
Net cash from (used) operating	5 774	(6 565)	89 310	44 002	36 489	36 489	71 208	93 990	81 737	89 267
Net cash from (used) investing	(1 438)	-	-	(224 360)	(210 933)	(210 933)	(34 375)	18 000	15 750	14 457
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	118 160	215 647	319 372
Cash backing/surplus reconciliation										
Cash and investments available	4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	118 160	215 647	319 372
Application of cash and investments	11 559	17 854	44 534	(8 951)	(699)	(699)	75 738	(8 437)	(5 346)	(20 021)
Balance - surplus (shortfall)	(7 223)	(24 419)	44 777	(171 406)	(173 745)	(173 745)	(38 906)	126 598	220 993	339 393
Asset management										
Asset register summary (WDV)	383 184	400 483	424 814	385 438	360 533	360 533	-	383 044	368 096	372 147
Depreciation	21 679	(330)	23 684	25 819	25 819	25 819	-	25 998	26 065	26 065
Renewal and Upgrading of Existing Assets	10 203	31 092	19 095	34 447	34 997	34 997	-	25 649	24 300	33 621
Repairs and Maintenance	2 884	3 690	6 910	9 794	8 663	8 513	-	5 386	8 307	5 505
Free services										
Cost of Free Basic Services provided	(17 610)	(2 051)	(4 926)	(649)	(649)	(649)	-	-	(731)	(823)
Revenue cost of free services provided	(5 730)	(2 515)	(1 345)	(1 446)	(2 159)	(2 159)	-	(2 791)	805	831
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

A2 Financial performance per standard classification (functions)

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		76 142	104 884	116 600	128 650	120 540	120 540	137 544	141 922	146 297
Executive and council		41 069	64 447	69 003	68 670	68 670	68 670	68 612	70 821	73 040
Finance and administration		35 073	40 437	47 597	59 980	51 870	51 870	68 932	71 101	73 257
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		31 861	28 476	7 938	43 569	46 607	46 607	50 044	51 646	53 326
Community and social services		1 389	996	1 025	1 873	1 813	1 813	1 839	1 850	1 936
Sport and recreation		-	-	3	4	8	8	9	9	10
Public safety		30 472	27 405	6 910	41 692	44 786	44 786	48 196	49 787	51 380
Housing		-	74	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		41 913	40 315	23 865	34 296	32 179	32 179	28 598	22 684	29 275
Planning and development		2 864	2 230	3 005	6 279	6 404	6 404	3 091	4 801	1 435
Road transport		39 049	38 085	20 860	28 017	25 775	25 775	25 507	17 883	27 840
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		57 032	58 567	81 698	102 601	93 976	93 976	115 386	118 979	126 173
Energy sources		4 348	3 036	13 618	17 666	16 727	16 727	21 350	17 254	14 499
Water management		28 558	28 674	37 603	49 162	46 197	46 197	59 022	62 241	67 145
Waste water management		14 292	17 366	19 589	22 535	20 814	20 814	23 327	26 142	29 298
Waste management		9 834	9 491	10 888	13 237	10 237	10 237	11 687	13 342	15 231
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	206 948	232 242	230 102	309 116	293 302	293 302	331 572	335 232	355 070
Expenditure - Functional										
<i>Governance and administration</i>		111 380	103 260	71 557	72 975	75 094	75 094	76 553	81 085	84 326
Executive and council		14 336	19 542	32 743	20 914	23 400	23 400	26 816	27 773	28 735
Finance and administration		97 043	83 718	38 814	52 061	51 695	51 695	49 737	53 311	55 591
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 064	(7 728)	42 082	53 600	58 976	58 966	56 545	57 400	59 438
Community and social services		5 917	(15 542)	8 516	9 059	8 954	8 954	9 084	8 486	8 770
Sport and recreation		285	300	374	306	290	290	393	393	393
Public safety		34 145	6 690	32 391	43 679	49 176	49 166	46 434	47 856	49 576
Housing		598	652	616	505	506	506	584	613	649
Health		118	172	185	50	50	50	50	50	50
<i>Economic and environmental services</i>		18 024	22 870	26 092	21 670	22 242	22 252	23 627	22 211	22 856
Planning and development		3 777	4 884	5 436	4 798	5 910	5 910	5 755	3 857	4 071
Road transport		14 247	17 986	20 656	16 872	16 333	16 343	17 873	18 353	18 785
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28 761	(31 076)	95 172	101 106	99 757	99 757	106 480	117 640	124 525
Energy sources		11 081	12 139	11 946	12 163	13 277	13 277	13 522	14 513	15 586
Water management		11 060	(14 289)	42 486	47 040	45 040	45 040	50 555	54 253	58 916
Waste water management		858	(12 712)	25 672	26 597	27 623	27 623	27 803	33 004	32 739
Waste management		5 762	(16 213)	15 068	15 305	13 818	13 818	14 599	15 871	17 284
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	199 228	87 326	234 903	249 350	256 070	256 070	263 205	278 335	291 145
Surplus/(Deficit) for the year		7 720	144 916	(4 801)	59 766	37 231	37 231	68 367	56 896	63 925

A3 financial performance per municipal votes

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

Vote Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote		1									
Vote 1 - EXECUTIVE AND COUNCIL (1: IE)			41 302	64 755	70 367	76 959	69 167	69 167	69 149	71 401	73 666
Vote 2 - FINANCE AND ADMIN (2: IE)			34 840	40 174	46 234	51 691	51 372	51 372	68 395	70 521	72 631
Vote 3 - PLANNING AND DEVELOPMENT (3: IE)			1 614	1 410	2 144	1 762	1 880	1 880	1 962	417	430
Vote 4 - HEALTH (4: IE)			—	—	—	—	—	—	—	—	—
Vote 5 - COMMUNITY AND SOCIAL SERVICES (5: IE)			1 389	996	1 028	1 877	1 821	1 821	1 848	1 859	1 946
Vote 6 - HOUSING (6: IE)			—	74	—	—	—	—	—	—	—
Vote 7 - PUBLIC SAFETY (7: IE)			30 472	27 405	6 910	41 692	44 786	44 786	48 196	49 787	51 380
Vote 8 - SPORT AND RECREATION (8: IE)			—	—	—	—	—	—	—	—	—
Vote 9 - WASTE MANAGEMENT (10: IE)			9 834	9 491	10 888	13 237	10 237	10 237	11 687	13 342	15 231
Vote 10 - WASTE WATER MANAGEMENT (11: IE)			14 292	17 321	19 589	22 535	20 814	20 814	23 327	26 142	29 298
Vote 11 - ROAD TRANSPORT (12: IE)			36 639	35 865	20 860	28 017	25 775	25 775	25 507	17 883	27 840
Vote 12 - WATER (13: IE)			32 218	31 714	38 464	53 680	50 721	50 721	60 151	66 625	68 150
Vote 13 - ELECTRICITY (14: IE)			4 348	3 036	13 618	17 666	16 727	16 727	21 350	17 254	14 499
Total Revenue by Vote		2	206 948	232 242	230 102	309 116	293 302	293 302	331 572	335 232	355 070
Expenditure by Vote to be appropriated		1									
Vote 1 - EXECUTIVE AND COUNCIL (1: IE)			14 095	15 052	22 370	21 691	24 120	24 120	27 429	28 474	29 523
Vote 2 - FINANCE AND ADMIN (2: IE)			97 293	88 234	50 419	54 383	54 060	54 060	49 320	55 570	54 803
Vote 3 - PLANNING AND DEVELOPMENT (3: IE)			2 862	3 801	4 251	3 405	4 602	4 602	4 887	3 524	3 716
Vote 4 - HEALTH (4: IE)			149	(22 955)	186	173	173	173	94	94	94
Vote 5 - COMMUNITY AND SOCIAL SERVICES (5: IE)			5 733	7 410	8 376	8 886	8 781	8 781	8 990	8 394	8 676
Vote 6 - HOUSING (6: IE)			704	773	722	510	511	511	590	618	654
Vote 7 - PUBLIC SAFETY (7: IE)			34 253	6 869	32 655	43 959	49 456	49 446	46 816	48 239	49 958
Vote 8 - SPORT AND RECREATION (8: IE)			464	520	564	475	459	459	459	459	459
Vote 9 - WASTE MANAGEMENT (10: IE)			7 852	(13 833)	17 658	17 076	15 588	15 588	16 370	17 641	19 054
Vote 10 - WASTE WATER MANAGEMENT (11: IE)			(1 665)	(15 616)	21 305	21 684	22 710	22 710	25 582	28 026	30 727
Vote 11 - ROAD TRANSPORT (12: IE)			18 043	22 539	28 776	24 245	23 728	23 738	25 196	25 676	26 107
Vote 12 - WATER (13: IE)			8 365	(17 606)	35 668	40 646	38 576	38 576	43 935	47 091	51 771
Vote 13 - ELECTRICITY (14: IE)			11 081	12 139	11 952	12 215	13 307	13 307	13 537	14 528	15 602
Total Expenditure by Vote		2	199 228	87 326	234 903	249 350	256 070	256 070	263 205	278 335	291 145
Surplus/(Deficit) for the year		2	7 720	144 916	(4 801)	59 766	37 231	37 231	68 367	56 896	63 925

A4 Financial performance, revenue by source and expenditure by type

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2 760	3 033	4 420	5 180	4 240	4 240	3 181	4 770	5 366	6 037
Service charges - Water	2	17 791	25 534	26 419	31 118	28 153	28 153	22 161	31 905	36 158	40 978
Service charges - Waste Water Management	2	7 737	15 717	15 509	18 290	15 790	15 790	13 137	17 695	19 831	22 225
Service charges - Waste Management	2	4 574	7 591	8 126	9 192	8 192	8 192	6 894	9 352	10 677	12 189
Sale of Goods and Rendering of Services	2	357	475	1 126	458	587	587	476	5 740	5 929	6 119
Agency services	2	1 744	2 299	2 023	4 394	2 399	2 399	2 616	2 562	2 647	2 732
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	7 176	6 676	13 214	14 312	15 191	15 191	11 898	17 155	19 375	21 884
Interest earned from Current and Non Current Assets	2	424	475	692	1 006	700	700	404	714	729	743
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	233	390	541	448	600	600	349	648	700	756
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1 305	384	564	398	328	328	31	339	350	361
Non-Exchange Revenue											
Property rates	2	(5 730)	30 183	32 864	35 443	32 784	32 784	32 776	49 924	51 572	53 222
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	30 461	26 091	6 824	39 916	43 000	43 000	31 812	43 000	44 419	45 840
Licences or permits	2	-	-	41	250	10	10	4	10	11	11
Transfer and subsidies - Operational	2	67 403	71 052	78 210	86 752	87 469	87 469	69 050	86 271	90 709	90 196
Interest	2	4 518	6 220	6 594	6 883	7 000	7 000	4 596	7 350	7 622	7 873
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	(11)	-	-	-	-	-	-	-
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		140 753	196 119	197 156	254 041	246 443	246 443	199 385	277 437	296 095	311 167
Expenditure											
Employee related costs	2	62 411	76 204	85 734	84 546	85 810	85 810	67 267	93 576	94 757	99 690
Remuneration of councillors	2	4 777	5 961	5 415	5 623	5 623	5 623	4 259	5 545	5 727	5 911
Bulk purchases - electricity	2	5 433	6 158	4 046	4 827	4 827	4 827	2 135	5 262	5 736	6 253
Inventory consumed	2,8	5 663	7 019	5 392	8 694	6 287	6 387	3 528	5 935	6 133	6 311
Debt impairment	2,3	65 708	(43 792)	48 413	48 495	56 886	56 886	58 188	61 044	65 651	70 711
Depreciation, amortisation and impairment	2	21 654	(330)	23 684	25 819	25 819	25 819	19 364	25 998	26 065	26 065
Interest, Dividends and Rent on Land	2	563	979	1 102	952	945	945	563	942	942	942
Contracted services	2	8 500	9 787	12 364	17 252	16 952	16 952	8 482	12 214	16 559	13 967
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	20 279	20 373	20 373	20 373	3 656	20 373	23 002	25 974
Operational costs	2	24 495	25 257	28 469	32 769	32 484	32 484	21 696	32 316	33 763	35 322
Disposal of Fixed and Intangible Assets	2	-	-	5	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		199 203	87 241	234 903	249 350	256 007	256 007	189 138	263 205	278 335	291 145
Surplus/(Deficit)		(58 450)	108 878	(37 746)	4 691	(9 564)	(9 564)	10 247	14 232	17 760	20 023
Transfers and subsidies - capital (monetary allocations)	6	34 894	36 079	32 945	55 076	46 859	46 859	26 222	54 135	39 137	43 903
Transfers and subsidies - capital (in-kind)	6	-	44	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925

A5 Capital expenditure per function and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Single-year expenditure to be appropriated	2										
Vote 14 - (5: CAPEX)		–	–	13	–	–	–	–	–	–	–
Vote 15 - ROAD TRANSPORT (12: CAPEX)		–	–	–	–	–	–	–	–	–	–
Vote 16 - (21: CAPEX)		–	–	–	–	–	–	–	–	–	–
Vote 17 - Unknown (22: CAPEX)		–	–	(7 519)	1 396	1 396	1 396	1 097	3 249	10 912	16 232
Vote 18 - (23: CAPEX)		–	–	–	–	–	–	–	–	–	–
Vote 19 - (25: CAPEX)		–	–	–	–	–	–	–	–	–	–
Vote 20 - EXECUTIVE AND COUNCIL (31: CAPEX)		18	19 224	(8 483)	50	30	30	30	5 150	–	5 100
Vote 21 - FINANCE AND ADMIN (32: CAPEX)		348	117	6 629	2 050	2 030	2 030	257	150	–	–
Vote 22 - COMMUNITY AND SOCIAL SERVICES (35: CAPEX)		6 361	2 341	36	714	714	714	–	11 145	2 030	–
Vote 23 - PUBLIC SAFETY (37: CAPEX)		914	90	–	1 466	1 466	1 466	–	–	–	–
Vote 24 - SPORT AND RECREATION (38: CAPEX)		–	–	–	–	–	–	–	–	–	–
Vote 25 - WASTE MANAGEMENT (40: CAPEX)		797	256	–	–	–	–	–	–	–	–
Vote 26 - WASTE WATER MANAGEMENT (41: CAPEX)		1 360	9 460	12 333	20 910	12 668	12 668	9 822	3 279	–	–
Vote 27 - ROAD TRANSPORT (42: CAPEX)		25 266	6 004	1 321	5 341	6 205	6 205	7 630	–	–	–
Vote 28 - WATER (43: CAPEX)		524	1 186	3 066	–	7 528	7 528	440	14 021	13 388	12 288
Vote 29 - ELECTRICITY (44: CAPEX)		186	–	8 932	10 181	10 003	10 003	2 961	11 221	6 937	3 697
Vote 30 - OTHER (45: CAPEX)		–	–	–	–	–	–	–	–	–	–
Vote 31 - RATES AND GENERAL SERVICES (61: CAPEX)		614	37 658	17 167	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		36 388	76 336	33 495	42 109	42 040	42 040	22 236	48 215	33 266	37 317
Total Capital Expenditure - Vote		36 388	76 336	33 495	42 109	42 040	42 040	22 236	48 215	33 266	37 317
Capital Expenditure - Functional											
Governance and administration		795	39 605	109	2 100	2 060	2 060	286	200	–	–
Executive and council		26	39 155	–	–	–	–	–	–	–	–
Finance and administration		770	449	109	2 100	2 060	2 060	286	200	–	–
Community and public safety		24 585	5 090	49	2 180	2 180	2 180	–	11 145	2 030	–
Community and social services		6 361	5 090	49	714	714	714	–	11 145	2 030	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		18 224	–	–	1 466	1 466	1 466	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		7 617	11 818	9 005	13 841	14 705	14 705	22 773	5 100	–	5 100
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		7 617	11 818	9 005	13 841	14 705	14 705	22 773	5 100	–	5 100
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		3 390	19 823	24 332	32 487	31 595	31 595	14 319	31 770	31 236	32 217
Energy sources		186	–	8 932	10 181	10 003	10 003	2 961	11 221	6 937	3 697
Water management		–	36	–	–	–	–	–	1 500	–	–
Waste water management		2 408	19 274	15 399	22 306	21 592	21 592	11 359	19 049	24 300	28 521
Waste management		797	513	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	36 388	76 336	33 495	50 609	50 540	50 540	37 379	48 215	33 266	37 317
Funded by:											
National Government		14 943	34 230	25 476	36 842	36 664	36 664	21 434	40 915	33 266	32 217
Provincial Government		17 649	39 155	7 697	8 500	8 500	8 500	15 143	5 100	–	5 100
District Municipality		576	1 953	–	1 466	1 466	1 466	–	–	–	–
Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	33 168	75 338	33 174	46 809	46 630	46 630	36 576	46 015	33 266	37 317
Borrowing	6	2 640	998	321	3 800	3 910	3 910	802	2 200	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–	–
Total Capital Funding	7	35 808	76 336	33 495	50 609	50 540	50 540	37 379	48 215	33 266	37 317

A6 statement of financial position

EC109 Kou-Kamma - Table A6 Budgeted Financial Position

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
ASSETS													
Current assets													
Cash and cash equivalents	1		4 405	15 799	6 252	1 508	5 662	5 662	5 986	(10 743)	(8 399)	(9 255)	
Short term investments	2		—	—	—	—	—	—	—	—	—	—	
Trade and other receivables from exchange transactions	3		136 733	181 942	239 147	216 164	208 788	208 788	292 581	58 670	57 107	89 878	
Receivables from non-exchange transactions	3		16 548	72 599	17 472	48 581	48 581	48 581	21 891	48 581	48 581	48 882	
Current portion of non-current receivables	4		30	29	24	29	24	24	24	24	24	24	
Inventory	5		517	1 427	230	1 444	1 444	1 444	506	1 444	1 444	1 444	
VAT Receivable	6		—	—	—	—	—	—	—	21 357	22 704	23 076	
Other current assets	7		—	—	—	—	—	—	—	—	—	—	
Total current assets			158 234	271 797	263 126	267 725	264 499	264 499	320 987	119 333	121 461	154 049	
Non current assets													
Investments	8		—	—	—	—	—	—	—	—	—	—	
Investment property	9		24 989	62 238	62 233	24 957	24 957	24 957	62 233	24 957	24 957	24 957	
Property, plant and equipment	10		358 230	338 303	362 650	469 905	401 352	401 352	394 433	423 863	408 915	412 966	
Biological assets	11		—	—	—	—	—	—	—	—	—	—	
Living resources	12		—	—	—	—	—	—	—	—	—	—	
Heritage assets	13		—	—	—	—	—	—	—	—	—	—	
Intangible assets	14		(35)	(58)	(68)	20	20	20	(68)	20	20	20	
Trade and other receivables from exchange transactions	15		—	—	—	—	—	—	—	—	—	—	
Non-current receivables from non-exchange transactions	15		—	—	—	—	—	—	—	—	—	—	
Other non-current assets	16		—	—	—	—	—	—	—	—	—	—	
Total non current assets			383 184	400 483	424 814	494 882	426 328	426 328	456 597	448 840	433 891	437 943	
TOTAL ASSETS			541 418	672 280	687 940	762 607	690 827	690 827	777 585	568 172	555 352	591 992	
LIABILITIES													
Current liabilities													
Bank overdraft	17		—	—	—	—	—	—	—	—	—	—	
Financial liabilities	18		—	—	—	—	—	—	—	—	—	—	
Consumer deposits	19		153	189	249	232	232	232	239	232	232	232	
Trade and other payables from exchange transactions	20		27 138	38 530	51 901	41 484	41 484	41 484	31 861	47 251	48 002	48 850	
Trade and other payables from non-exchange transactions	21		9 133	15 223	37 032	—	(1 644)	(1 644)	49 122	—	—	—	
Provision	22		2 241	5 828	6 564	353	353	353	6 564	353	353	353	
VAT Payable	23		(6 644)	(4 632)	(3 715)	1 916	—	—	10 344	5 202	5 750	6 364	
Other current liabilities	24		—	—	—	—	—	—	—	2 681	2 681	2 681	
Total current liabilities			32 021	55 137	92 031	43 986	40 426	40 426	98 130	55 719	57 018	58 480	
Non current liabilities													
Financial liabilities	25		—	—	—	—	—	—	—	—	—	—	
Provision	26		3 594	3 791	4 034	3 791	3 791	3 791	4 034	3 791	3 791	3 791	
Long term portion of trade payables	27		—	—	—	—	—	—	—	—	—	—	
Other non-current liabilities	28		—	—	—	—	—	—	—	10 330	10 330	10 330	
Total non current liabilities			3 594	3 791	4 034	3 791	3 791	3 791	4 034	14 122	14 122	14 122	
TOTAL LIABILITIES			35 615	58 929	96 066	47 778	44 217	44 217	102 164	69 841	71 139	72 601	
NET ASSETS			505 803	613 351	591 875	714 829	646 610	646 610	675 421	498 331	484 213	519 390	
COMMUNITY WEALTH/EQUITY													
Accumulated surplus/(deficit)	29		345 784	356 737	367 455	576 555	514 559	514 559	364 060	498 331	484 213	519 390	
Reserves and funds	30		60 241	60 241	60 241	—	—	—	60 241	—	—	—	
Other	31		—	—	—	—	—	—	—	—	—	—	
TOTAL COMMUNITY WEALTH/EQUITY			32	406 024	416 978	427 696	576 555	514 559	514 559	424 301	498 331	484 213	519 390

A7 Cash flow statement

EC109 Kou-Kamma - Table A7 Budgeted Cash Flows

2015 Red Name Table A: Budgeted Cash Flows											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		16 519	20 754	23 756	27 291	30 778	30 778	27 067	46 869	48 416	49 965
Service charges		8 856	12 209	12 310	30 012	22 489	22 489	8 754	29 187	32 999	37 312
Other revenue		517	1 267	2 476	18 017	12 622	12 622	1 135	10 693	11 081	11 474
Transfers and Subsidies - Operational	1	88 885	72 579	86 342	86 752	85 825	85 825	74 147	86 271	90 709	90 196
Transfers and Subsidies - Capital	1	27 994	53 517	57 914	47 076	46 859	46 859	78 161	54 135	39 137	43 903
Interest		-	-	-	-	-	-	264	13 499	14 543	15 669
Dividends											
Payments											
Suppliers and employees		(136 997)	(166 792)	(93 488)	(164 194)	(161 140)	(161 140)	(117 748)	(145 723)	(154 207)	(158 310)
Finance charges		-	-	-	(952)	(945)	(945)	-	(942)	(942)	(942)
Transfers and Subsidies	1	-	(99)	-	-	-	-	(573)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		5 774	(6 565)	89 310	44 002	36 489	36 489	71 208	93 990	81 737	89 267
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	
Decrease (increase) in non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Insurance Refund - Capital									-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments									-	-	-
Payments											
Capital assets		-	-	-	(224 360)	(210 933)	(210 933)	(34 375)	(38 723)	(23 387)	(29 446)
Retention (Capital)		(1 438)	-	-	-	-	-	-	56 723	39 137	43 903
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 438)	-	-	(224 360)	(210 933)	(210 933)	(34 375)	18 000	15 750	14 457
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	111 990	97 487	103 724
Cash/cash equivalents at the year begin:	2								6 171	118 160	215 647
Cash/cash equivalents at the year end:	2	4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	118 160	215 647	319 372

A8 Cash backed reserves

EC109 Kou-Kamma - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	118 160	215 647	319 372
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	118 160	215 647	319 372
Application of cash and investments											
Unspent conditional transfers		9 269	14 505	36 315	-	(1 644)	(1 644)	48 977	-	-	-
Unspent borrowing											
Statutory requirements	2	(8 393)	(21 931)	(23 173)	(15 459)	(10 712)	(10 712)	9 015	256	1 555	3 017
Other working capital requirements	3	6 375	16 446	18 861	3 474	8 623	8 623	5 216	(9 047)	(7 253)	(23 391)
Other provisions		3 611	8 136	11 833	3 034	3 034	3 034	11 833	353	353	353
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	698	698	698	-	-	-	698	-	-	-
Total Application of cash and investments:		11 559	17 854	44 534	(8 951)	(699)	(699)	75 738	(8 437)	(5 346)	(20 021)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(7 223)	(24 419)	44 777	(171 406)	(173 745)	(173 745)	(38 906)	126 598	220 993	339 393
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(7 223)	(24 419)	44 777	(171 406)	(173 745)	(173 745)	(38 906)	126 598	220 993	339 393

A9 Asset management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	26 184	45 244	14 399	16 162	15 543	15 543	22 566	8 967	3 697
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	7 376	10 181	10 003	10 003	11 221	6 937	3 697
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	6 666	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		17 649	39 155	-	1 900	1 900	1 900	-	-	-
Infrastructure		17 649	39 155	14 042	12 081	11 903	11 903	11 221	6 937	3 697
Community Facilities		6 361	5 090	36	714	714	714	11 145	2 030	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		6 361	5 090	36	714	714	714	11 145	2 030	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	36	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	36	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		248	161	81	150	130	130	150	-	-
Furniture and Office Equipment		216	108	2	50	30	30	50	-	-
Machinery and Equipment		-	693	26	-	-	-	-	-	-
Transport Assets		1 711	-	212	3 166	2 766	2 766	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	1 821	19 274	14 364	17 000	17 550	17 550	22 400	13 388	17 388
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 048	-	-	-	550	550	2 000	-	-
Sanitation Infrastructure		780	19 274	6 679	8 500	8 500	8 500	15 300	13 388	12 288
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	7 685	8 500	8 500	8 500	5 100	-	5 100
Infrastructure		1 828	19 274	14 364	17 000	17 550	17 550	22 400	13 388	17 388
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		(7)	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		(7)	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	8 382	11 818	4 732	17 447	17 447	17 447	3 249	10 912	16 232
Roads Infrastructure		7 617	11 818	1 321	5 341	6 205	6 205	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		186	-	1 556	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		580	-	1 842	12 106	11 242	11 242	3 249	10 912	16 232
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		8 382	11 818	4 719	17 447	17 447	17 447	3 249	10 912	16 232
Community Facilities		-	-	13	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	13	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	36 388	76 336	33 495	50 609	50 540	50 540	48 215	33 266	37 317
Roads Infrastructure		7 617	11 818	1 321	5 341	6 205	6 205	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		186	-	8 932	10 181	10 003	10 003	11 221	6 937	3 697
Water Supply Infrastructure		1 048	-	-	-	550	550	2 000	-	-
Sanitation Infrastructure		1 360	19 274	15 187	20 606	19 742	19 742	18 549	24 300	28 521
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		17 649	39 155	7 685	10 400	10 400	10 400	5 100	-	5 100
Infrastructure		27 859	70 248	33 125	46 528	46 900	46 900	36 870	31 236	37 317
Community Facilities		6 361	5 090	49	714	714	714	11 145	2 030	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		6 361	5 090	49	714	714	714	11 145	2 030	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		(7)	36	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		(7)	36	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		248	161	81	150	130	130	150	-	-
Furniture and Office Equipment		216	108	2	50	30	30	50	-	-
Machinery and Equipment		-	693	26	-	-	-	-	-	-
Transport Assets		1 711	-	212	3 166	2 766	2 766	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

TOTAL CAPITAL EXPENDITURE - Asset class		36 388	76 336	33 495	50 609	50 540	50 540	48 215	33 266	37 317
ASSET REGISTER SUMMARY - PPE (WDV)	5	383 184	400 483	424 814	385 438	360 533	360 533	383 044	368 096	372 147
<i>Roads Infrastructure</i>		148 500	147 999	155 836	5 341	6 205	6 205	–	–	–
<i>Storm water Infrastructure</i>		20 512	29 437	27 641	–	–	–	–	–	–
<i>Electrical Infrastructure</i>		21 654	19 657	33 787	10 181	10 003	10 003	11 221	6 937	3 697
<i>Water Supply Infrastructure</i>		90 838	85 141	82 719	–	1 532	1 532	2 000	–	–
<i>Sanitation Infrastructure</i>		1 832	1 597	8 834	20 606	19 742	19 742	18 549	24 300	28 521
<i>Solid Waste Infrastructure</i>		1 360	1 355	1 350	–	–	–	–	–	–
<i>Rail Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Coastal Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Information and Communication Infrastructure</i>		37	11	7 150	8 500	8 500	8 500	5 100	–	5 100
Infrastructure		284 734	285 198	317 318	44 628	45 982	45 982	36 870	31 236	37 317
Community Assets		60 999	56 135	48 911	616 034	590 215	590 215	626 465	617 349	615 320
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		24 989	62 238	62 233	24 957	24 957	24 957	24 957	24 957	24 957
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		(35)	(58)	(68)	20	20	20	20	20	20
Computer Equipment		189	(14 105)	(14 166)	(305 316)	(305 336)	(305 336)	(305 316)	(305 466)	(305 466)
Furniture and Office Equipment		9 807	9 538	9 564	1 950	1 930	1 930	50	–	–
Machinery and Equipment		2 773	2 597	2 504	–	–	–	–	–	–
Transport Assets		(5 678)	(6 465)	(6 888)	3 166	2 766	2 766	–	–	–
Land		5 407	5 407	5 407	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	383 184	400 483	424 814	385 438	360 533	360 533	383 044	368 096	372 147
EXPENDITURE OTHER ITEMS		24 563	3 360	30 594	35 613	34 481	34 331	31 384	34 372	31 570
Depreciation	7	21 679	(330)	23 684	25 819	25 819	25 819	25 988	26 065	26 065
Repairs and Maintenance by Asset Class	3	2 884	3 690	6 910	9 794	8 663	8 513	5 386	8 307	5 505
<i>Roads Infrastructure</i>		332	570	217	1 127	520	520	500	517	534
<i>Storm water Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Electrical Infrastructure</i>		282	179	316	441	1 285	1 285	1 020	1 054	1 088
<i>Water Supply Infrastructure</i>		929	1 891	3 032	1 111	1 241	1 241	1 180	1 219	1 258
<i>Sanitation Infrastructure</i>		227	291	1 911	5 069	3 945	3 945	1 029	3 820	888
<i>Solid Waste Infrastructure</i>		28	14	–	–	–	–	–	–	–
<i>Rail Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Coastal Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Information and Communication Infrastructure</i>		–	–	–	–	–	–	–	–	–
Infrastructure		1 796	2 946	5 475	7 748	6 991	6 991	3 729	6 610	3 768
Community Facilities		98	73	221	560	355	355	390	403	416
Sport and Recreation Facilities		10	–	4	21	5	5	5	5	5
Community Assets		108	73	225	581	360	360	395	408	421
Heritage Assets		–	–	–	–	–	–	–	–	–
<i>Revenue Generating</i>		–	–	–	–	–	–	–	–	–
<i>Non-revenue Generating</i>		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
<i>Operational Buildings</i>		331	148	174	522	413	263	350	350	350
<i>Housing</i>		–	–	–	–	–	–	–	–	–
Other Assets		331	148	174	522	413	263	350	350	350
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
<i>Servitudes</i>		–	–	–	–	–	–	–	–	–
<i>Licences and Rights</i>		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		31	15	1	47	72	72	75	75	75
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		41	3	29	30	38	38	40	41	42
Transport Assets		576	506	1 006	865	790	790	797	823	850
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<i>Mature</i>		–	–	–	–	–	–	–	–	–
<i>Immature</i>		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		24 563	3 360	30 594	35 613	34 481	34 331	31 384	34 372	31 570
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		28.0%	40.7%	57.0%	68.1%	69.2%	69.2%	53.2%	73.0%	90.1%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		47.1%	-9408.0%	80.6%	133.4%	135.5%	135.5%	98.7%	93.2%	129.0%
<i>R&M as a % of PPE & Investment Property</i>		0.8%	0.9%	1.6%	2.5%	2.4%	2.4%	1.4%	2.3%	1.5%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		3.4%	8.7%	6.1%	11.5%	12.1%	12.1%	8.1%	8.9%	10.5%

A10 basic service delivery measurement

EC109 Kou-Kamma - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		(8 173)	(602)	(3 117)	(55)	(55)	(55)	-	(62)	(70)
Sanitation (free sanitation service to indigent households)		(6 555)	(1 007)	(1 245)	(25)	(25)	(25)	-	(28)	(31)
Electricity/other energy (50kwh per indigent household per month)		-	-	-	(558)	(558)	(558)	-	(628)	(706)
Refuse (removed once a week for indigent households)		(2 882)	(442)	(564)	(11)	(11)	(11)	-	(13)	(15)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	(17 610)	(2 051)	(4 926)	(649)	(649)	(649)	-	(731)	(823)
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		132	149	157	168	168	168	201	213	226
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		97	120	134	145	145	145	179	189	201
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		(5 730)	(2 515)	(1 345)	(1 446)	(2 159)	(2 159)	(2 791)	805	831
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	(5 730)	(2 515)	(1 345)	(1 446)	(2 159)	(2 159)	(2 791)	805	831

SA1 Details of budgeted financial performance

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity											
Appliance Maintenance											
Availability Charges											
Connection/Reconnection											
Electricity Distribution Revenue for Services											
Electricity Sales											
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
Total Service charges - Electricity											
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - Electricity											
Service charges - Water											
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection											
Industrial Water											
Meter Reading Fees											
Sale											
Urban Higher Level Service											
Total Service charges - Water											
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Net Service charges - Water											
Service charges - Waste Water Management											
Agricultural and Rural											
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges											
Treatment of Effluent											
Total Service charges - Waste Water Management											
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - Waste Water Management											
Service charges - Waste Management											
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags											
Refuse Removal											
Skip											
Waste Bins											
Total refuse removal revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - Waste Management											
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements											
Amendment Fees											
Application Fees for Land Usage											
Building Plan Approval											
Building Plan Clause Levy											
Buyers Card											
Cemetery and Burial											
Cleaning and Removal											
Clearance Certificates											
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											
Encroachment Fees											
Entrance Fees											
Escort Fees											
Exempted Parking											
Fire Services											
Health Services											
Housing (Boarding Services)											
Immunisation Fees											
Laboratory Services											
Legal Fees											
Library Fees											
Management Fees											
Meal and Refreshment											
Membership Fees											
Objections and Appeals											
Occupation Certificates											
Parking Fees											
Photo copies, Faxes and Telephone charges											
Removal of Restrictions											
Sale of Carbon Credits											
Sale of Goods											
Scrap, Waste & Other Goods											
Shared Services											
Squatter Re-allocation											
Stone and Gravel											
Streets/Street Markets (Informal Traders)											
Town Planning and Servitudes											
Traffic Control											
Transport Fees											
Valuation Services											
Water Meter Protectors											
Weighbridge Fees											
Total Sales of Goods and Rendering of Services											

Agency Services									
District Municipalities									
Eastern Cape									
Free State									
Gauteng									
KwazuluNatal									
Limpopo									
Mpumalanga									
Northern Cape									
Northwest									
Western Cape									
Total District Municipalities	-	-	-	-	-	-	-	-	-
National									
AARTO									
Department of Environmental Affairs									
Total National	-	-	-	-	-	-	-	-	-
Provincial									
Eastern Cape	1 744	2 299	2 023	4 394	2 399	2 399	2 616	2 562	2 647
Free State									
Gauteng									
KwazuluNatal									
Limpopo									
Mpumalanga									
Northern Cape									
Northwest									
Western Cape									
Total Provincial	1 744	2 299	2 023	4 394	2 399	2 399	2 616	2 562	2 647
Total Agency Services	1 744	2 299	2 023	4 394	2 399	2 399	2 616	2 562	2 647
Interest - Deemed Interest									
Interest earned from Receivables									

Affiliates/Related Parties/Associated Companies	21	4	(123)	8	8	8	1	10	12	15
Electricity										
Housing										
Housing Land Sales										
Housing Selling Schemes										
Merchandising, Jobbing and Contracts										
Property Rental Debtors										
SARS										
Service Charges	-	17	61	60	160	160	118	165	171	176
Sporting and Other Bodies										
Staff										
Waste Management	2 377	904	1 888	2 034	2 034	2 034	1 786	2 321	2 650	3 025
Waste Water Management	(1)	1 605	4 080	4 221	5 000	5 000	4 062	5 604	6 280	7 038
Water	4 779	4 147	7 308	7 990	7 990	7 990	5 931	9 055	10 262	11 630
Shared Services										
Total Interest earned from Receivables	7 176	6 676	13 214	14 312	15 191	15 191	11 898	17 155	19 375	21 884
Interest earned from Current and Non Current Assets										
Bank Accounts	424	475	692	1 006	700	700	404	714	728	743
Financial Assets										
Short Term Investments and Call Accounts										
Total Interest earned from Current and Non Current Assets	424	475	692	1 006	700	700	404	714	728	743
Dividends										
External Investment										
Municipal Entities										
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land										
Prospecting, Mining, Royalties										
Servitudes										
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment										
Total Market Related	-	-	-	-	-	-	-	-	-	-
Non-market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment	233	390	541	448	600	600	349	648	700	756
Total Non-market Related	233	390	541	448	600	600	349	648	700	756
Total Rental from Fixed Assets	233	390	541	448	600	600	349	648	700	756
Licences or Permits										
Angling/Fishing										
Atmospheric Emissions										
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										
Health Certificates										
Hiking Trails										
Hoarding (Collecting/Sbiring)										
Market Porters										
Road and Transport										
Threatened and Protected Species										
Trading										
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-

Special Rating Levies									
Agricultural Properties									
Business and Commercial Properties									
Industrial Properties									
Mining Properties									
Public Benefit Organisations									
Public Service Infrastructure Properties									
Public Service Purposes Properties									
Residential Properties									
Residential Sectional Title Garages									
Sport Clubs and Fields									
Vacant Land									
Total Special Rating Levies	-	-	-	-	-	-	-	-	-
Construction Contract Revenue									
Development Charges									
Operational Revenue									
Administrative Handling Fees									
Arbor City Awards Competition									
Bad Debts Recovered									
Bonte Ke Boito Cleaning and Greening Award									
Breakages and Losses Recovered									
Bursary Repayment									
Collection Charges									
Commission	-	-	177	-	-	-	-	-	-
Discounts and Early Settlements									
Incidental Cash Surpluses	1 216	229	273	240	240	240	0	249	265
Inspection Fees									
Insurance Refund	-	128	29	63	63	63	(3)	66	70
Merchandising, Jobbing and Contracts									
Recovery Maintenance									
Registration Fees									
Request for Information	89	27	86	94	24	24	34	25	27
Sale of Property									
Skills Development Levy Refund									
Staff and Councilors Recoveries									
Total Operational Revenue	1 305	384	564	398	328	328	31	339	361
Non-Exchange revenue									
Property Rates									
Agricultural Properties	-	16 643	17 526	18 850	18 573	18 573	18 603	8 698	9 272
Business and Commercial Properties									
Industrial Properties									
Mining Properties									
Public Benefit Organisations									
Public Service Infrastructure Properties									
Public Service Purposes Properties	-	7 776	7 775	8 359	8 078	8 078	8 078	8 731	9 019
Residential Properties	-	8 279	8 908	9 680	8 292	8 292	8 886	31 691	32 736
Residential Sectional Title Garages									
Sport Clubs and Fields									
Vacant Land									
Total Property Rates	-	32 697	34 209	36 889	34 943	34 943	35 567	49 119	50 740
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	(5 730)	(2 515)	(1 345)	(1 446)	(2 159)	(2 159)	(2 791)	805	831
Net Property Rates	(5 730)	30 183	32 864	35 443	32 784	32 784	32 776	49 924	51 572
Surcharges and Taxes									
Surcharges									
Taxes									
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits									
Fines	30 461	26 091	6 824	39 916	43 000	43 000	31 812	43 000	44 419
Forfeits									
Penalties									
Total Fines, Penalties and Forfeits	30 461	26 091	6 824	39 916	43 000	43 000	31 812	43 000	44 419
Licences or Permits									
Angling/Fishing									
Atmospheric Emission									
Boat									
Dog									
Fauna and Flora									
Filming Fees									
Game									
Health Certificates									
Hiking Trails									
Hoarding (Collecting/Storing)									
Market Porters									
Road and Transport									
Threatened and Protected Species									
Trading	-	-	41	250	10	10	4	10	11
Total Licences or Permits	-	-	41	250	10	10	4	10	11

Transfer and subsidies - Operational									
Allocations In-kind									
Departmental Agencies and Accounts									
District Municipalities									
Foreign Government and International Organisations									
Higher Educational Institutions									
Households									
National Government									
Non-Profit Institutions									
Parent Municipality									
Private Enterprises									
Provincial Government									
Public Corporations									
Total Allocations In-kind	-	-	-	-	-	-	-	-	-
Monetary Allocations									
Departmental Agencies and Accounts									
District Municipalities	345	1 715	2 805	2 500	5 000	5 000	3 126	5 000	5 000
Foreign Government and International Organisations									
Higher Educational Institutions									
Households									
National Governments	5 284	4 518	4 719	8 607	8 824	8 824	3 381	5 288	7 084
National Revenue Fund	60 474	62 943	69 003	72 001	72 001	72 001	62 001	74 323	76 965
Non-Profit Institutions									3 805
Parent Municipality									79 656
Private Enterprises									
Provincial Government									
Public Corporations	1 300	1 876	1 683	3 644	1 644	1 644	543	1 660	1 735
Total Monetary Allocations	67 403	71 052	78 210	86 752	87 469	87 469	69 050	86 271	90 709
Total Transfer and subsidies - Operational	67 403	71 052	78 210	86 752	87 469	87 469	69 050	86 271	90 709
Interest Receivables									
Property Rates	4 518	6 220	6 594	6 883	7 000	7 000	4 596	7 350	7 622
Service Charges									7 873
Electricity									
Waste Management									
Waste Water Management									
Water									
Total Service Charges	-	-	-	-	-	-	-	-	-
Total Interest Receivables	4 518	6 220	6 594	6 883	7 000	7 000	4 596	7 350	7 622
Fuel Levy (RSC Replacement Grant)									
Operational Revenue - Service Charges									
Electricity - Availability Charges									
Waste Management - Availability Charges									
Waste Water Management - Availability Charges									
Water - Availability Charges									
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets									
Biological Assets									
Heritage Assets									
Intangible Assets									
Investment Property									
Living resources	-	-	(11)	-	-	-	-	-	-
Property, Plant and Equipment	-	-	(11)	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	-	-	(11)	-	-	-	-	-	-
Other Gains									
Debt waived									
Discontinued Operations and Disposals of Non-current Assets									
Inventory									
Fair value assessment - Water stock									
Increase to net-realisable Value									
Total Inventory	-	-	-	-	-	-	-	-	-
Fair Value Adjustment									
Actuarial Assessments									
Leave Gratuity									
Long Service Awards									
Medical									
Pension Funds									
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-
Biological Assets									
Heritage Assets									
Interest rate Swaps									
Investment Property									
Investments									
Living resources									
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-
Total Revenue	140 753	196 119	197 156	254 041	246 443	246 443	199 385	277 437	296 095
EXPENDITURE ITEMS:									
Employee related costs									
Salaries and Allowances									
Basic Salary	39 452	51 379	56 904	57 989	59 276	59 276	46 136	64 443	68 856
Bonuses	(172)	258	(1 742)	-	-	-	-	-	-
Allowance									
Accommodation, Travel and Incidental									
Cellular and Telephone	149	83	88	106	106	106	111	110	91
Housing Benefits	520	790	793	651	672	672	748	950	986
Non-pensionable	476	534	591	538	570	570	372	635	658
Travel or Motor Vehicle	1 850	2 140	2 465	2 862	2 782	2 782	1 487	1 936	1 802
Voluntary Work									1 870
Total Allowance	2 995	3 547	3 937	4 157	4 130	4 130	2 718	3 632	3 538
Service Related Benefits									
Acting	687	870	764	727	727	727	394	577	596
Bonus	2 777	3 278	6 003	4 091	4 091	4 091	3 413	4 375	4 597
Danger Allowance									
Entertainment									
Fire Brigade									
In-kind Benefits									
Leave Pay	383	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads									
Long Service Award	-	-	-	-	-	-	58	318	339
Overtime	4 859	4 888	3 613	4 258	4 258	4 258	3 605	4 722	4 728
Scarcity									
Standby Allowance	711	755	853	1 073	1 073	1 073	678	1 098	1 134
Tools Allowance									
Uniform-Special-Protective Clothing									
Leave gratuity									
Long Term Service Award	514	480	810	-	-	-	-	-	-
Total Service Related Benefits	9 932	10 271	12 044	10 149	10 149	10 149	8 147	11 090	11 394
Total Salaries and Allowances									
52 207	65 455	71 143	72 294	73 554	73 554	73 554	57 000	79 165	79 883
Social Contributions									
Bargaining Council	35	29	25	26	26	26	24	28	29
Group Life Insurance									30
Medical	3 496	2 602	5 743	3 226	3 226	3 226	2 615	4 091	4 227
Pension	6 013	7 160	8 144	8 527	8 527	8 527	7 106	9 523	9 837
Unemployment Insurance	365	454	426	473	477	477	302	427	425
Total Social Contributions	9 909	10 245	14 338	12 252	12 256	12 256	10 048	14 069	14 518
Post-retirement Benefit									
Medical	-	-	-	-	-	-	219	342	355
Other Benefits	295	504	252	-	-	-	-	-	370
Pension									
Total Post-retirement Benefit	295	504	252	-	-	-	219	342	355
Sub-Total	62 411	76 204	85 734	84 546	85 810	85 810	67 267	93 576	94 757
Less: Employees costs capitalised to PPE									
Total Employee Related Cost	62 411	76 204	85 734	84 546	85 810	85 810	67 267	93 576	94 757

Remuneration of Councillors									
Allowances and Service Related Benefits									
Basic Salary	4 302	4 916	4 566	1 704	1 704	1 704	3 493	1 698	1 754
Cell phone Allowance	403	556	499	518	518	518	369	536	554
Housing Allowance									
In-kind Benefits									
Market Related Non-pensionable Allowance									
Motor Vehicle Allowance	16	-	-	-	-	-	-	-	-
Office-bearer Allowance	56	489	350	3 401	3 401	3 401	397	3 310	3 419
Out of pocket Expenses									
Travelling Allowance									
Use of Personal Facilities									
Total Allowances and Service Related Benefits	4 777	5 961	5 415	5 623	5 623	5 623	4 259	5 545	5 727
Social Contributions									
Medial Aid Benefits									
Pension Fund Contributions									
Total Social Contributions	-	-	-	-	-	-	-	-	-
Total Remuneration of Councillors	4 777	5 961	5 415	5 623	5 623	5 623	4 259	5 545	5 727
Bulk Purchases - Electricity									
ESKOM	5 433	6 158	4 046	4 827	4 827	4 827	2 135	5 262	5 736
Independent Power Producers									
Green Electricity									
Green Charges									
Green Rights and Certificates									
Total Green Electricity	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc									
Total Independent Power Producers									
Self Generation	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)									
Total Bulk Purchases - Electricity	5 433	6 158	4 046	4 827	4 827	4 827	2 135	5 262	5 736
Inventory Consumed									
Agricultural									
Consumables	5 092	6 221	4 879	7 107	5 462	5 462	3 026	5 055	5 225
Finished Goods	482	653	476	904	725	825	490	730	753
Housing Stock									
Land									
Materials and Supplies									
Water	88	144	37	683	100	100	12	150	155
Sub-total	5 663	7 019	5 392	8 694	6 287	6 387	3 528	5 935	6 133
Less: Capitalisation of inventory consumed									
Total Inventory Consumed	5 663	7 019	5 392	8 694	6 287	6 387	3 528	5 935	6 133
Debt Impairment									
Trade and Other Receivables from Exchange Transactions									
Electricity	(5)	(5)	-	1	59	59	6	75	86
Shared Services									
Waste Management	(2 255)	(24 548)	3 373	2 683	2 632	2 632	4 137	3 640	4 156
Waste Water Management	(7 752)	(22 154)	7 578	5 321	7 552	7 552	9 114	9 607	10 766
Water	(8 096)	(37 350)	9 033	9 585	9 624	9 624	15 200	13 405	15 192
Non Specific Accounts	-	-	244	29	458	458	57	134	138
Total Trade and Other Receivables from Exchange Transactions	(18 109)	(84 057)	20 228	17 619	20 325	20 325	28 515	26 862	30 339
Other Receivables from Non-exchange Revenue									
Property Rates									
Property Rates General	60 912	45 208	9 058	1 310	1 733	1 733	1 223	-	-
Agricultural Properties									
Business and Commercial Properties									
Industrial Properties									
Mining Properties									
Public Benefit Organisations									
Public Service Infrastructure Properties									
Public Service Purposes Properties									
Residential Properties	-	-	-	-	-	-	2 773	2 864	2 956
Residential Sectional Title Garages									
Sport Clubs and Fields									
Vacant Land									
Total Property Rates	60 912	45 208	9 058	1 310	1 733	1 733	1 223	2 773	2 864
Service Charges									
Service Charges General									
Electricity									
Waste Management									
Waste Water Management									
Water									
Total Service Charges	-	-	-	-	-	-	-	-	-
Non Specific Accounts									
Total Other Receivables from Non-exchange Revenue	22 904	(4 943)	19 127	29 566	34 828	34 828	28 450	31 410	32 448
Total Debt Impairment	83 816	40 264	28 185	30 876	36 561	36 561	29 673	34 182	35 312
Total Debt Impairment	65 708	(43 792)	48 413	48 495	56 886	56 886	58 188	61 044	65 651
Depreciation, Amortisation and Impairment									
Amortisation									
Intangible Assets	116	22	10	-	-	-	-	-	-
Total Amortisation	116	22	10	-	-	-	-	-	-
Depreciation									
Biological or Cultivated Assets									
Coastal Infrastructure									
Community Assets	3 175	3 852	4 682	3 783	3 783	3 783	2 838	3 973	3 973
Computer Equipment	211	(3 866)	(10 428)	202	202	202	152	202	202
Electrical Infrastructure	1 295	1 590	1 899	1 232	1 232	1 232	924	1 252	1 252
Furniture and Office Equipment	192	(22 790)	310	360	360	360	270	280	280
Heritage Assets									
Information and Communication Infrastructure	26	27	5	-	-	-	-	-	-
Investment Property	4	6	7	5	5	5	4	5	5
Land									
Libraries									
Living resources									
Machinery and Equipment	253	312	377	289	289	289	217	289	289
Other Assets	298	328	379	196	196	196	147	196	196
Rail Infrastructure									
Roads Infrastructure	8 972	10 935	12 531	8 657	8 657	8 657	6 493	8 707	8 774
Sanitation Infrastructure	1 976	2 830	4 173	5 416	5 416	5 416	4 062	5 416	5 416
Solid Waste Infrastructure	108	84	156	371	371	371	279	371	371
Storm water Infrastructure	1 280	1 827	2 286	1 199	1 199	1 199	899	1 199	1 199
Transport Assets	399	563	618	315	315	315	236	315	315
Water Supply Infrastructure	3 348	3 951	6 681	3 792	3 792	3 792	2 844	3 792	3 792
Zoo, Marine and Non-biological Animals									
Total Depreciation	21 538	(353)	23 674	25 819	25 819	25 819	19 364	25 998	26 065

Capital Impairment Losses and Reversals											
Biological or Cultivated Assets											
Construction Work-in-progress											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Contributions to Provisions for landfill sites											
Property, Plant and Equipment											
Coastal Infrastructure											
Community Assets											
Computer Equipment											
Electrical Infrastructure											
Furniture and Office Equipment											
Housing											
Information and Communication Infrastructure											
Land											
Machinery and Equipment											
Operational Buildings											
Other Assets											
Rails Infrastructure											
Roads Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Stormwater Infrastructure											
Transport Assets											
Water Supply Infrastructure											
Zoo, Marine and Non-biological Assets											
Total Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	1	21 654	(330)	23 684	25 819	25 819	25 819	19 364	25 998	26 065	26 065
Interest, Dividends and Rent on Land											
Dividends Paid											
Interest Paid		563	979	1 102	952	945	945	563	942	942	942
Rent on Land											
Total Interest, Dividends and Rent on Land	1	563	979	1 102	952	945	945	563	942	942	942
Contracted Services											
Consultants and Professional Services		3 006	4 344	6 041	5 924	7 063	7 063	4 577	4 794	6 398	6 597
Contractors		2 985	3 317	5 256	9 119	7 080	6 930	2 819	5 052	7 733	4 902
Outsourced Services		2 508	2 125	1 068	2 209	2 810	2 860	1 086	2 369	2 429	2 468
Total Contracted Services	1	8 500	9 787	12 364	17 252	16 952	16 852	8 482	12 214	16 559	13 967
Transfers and Subsidies											
Capital											
Allocations In-kind											
Monetary Allocations											
Total Capital		-	-	-	-	-	-	-	-	-	-
Operational											
Allocations In-kind											
Monetary Allocations											
Total Operational		-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
Irrecoverable Debts Written Off											
Bad debt written off											
Exchange											
Electricity											
Non Specific Accounts		-	-	-	-	-	-	463	-	-	-
Waste Management		-	-	2 306	2 839	2 839	2 839	80	2 839	3 241	3 700
Waste Water Management		-	-	4 978	6 584	6 584	6 584	45	6 584	7 378	8 269
Water		-	-	9 847	10 677	10 677	10 677	1 106	10 677	12 100	13 713
Total Exchange		-	-	17 131	20 100	20 100	20 100	1 695	20 100	22 720	25 682
Non-exchange											
Non Specific Accounts											
Property Rates		-	-	3 148	273	273	273	1 962	273	283	292
Service Charges											
Total Non-exchange		-	-	3 148	273	273	273	1 962	273	283	292
Total Irrecoverable Debts Written Off	1	-	-	20 279	20 373	20 373	20 373	3 656	20 373	23 002	25 974

Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards	149	962	374	2 414	4 400	4 400	2 386	4 428	4 448	4 448
Advertising, Publicity and Marketing	701	308	350	601	168	168	73	150	155	160
Assets less than the Capitalisation Threshold										
Atmospheric Emission Licence										
Bank Charges, Facility and Card Fees	313	362	330	438	320	320	215	300	310	320
Bargaining Council										
Bond Issue Amortisation Costs										
Brokers Fees										
Bursaries (Employees)										
Cash Discount										
Cleaning Services										
Commission	-	-	-	149	108	108	-	-	-	-
Communication	1 544	1 719	652	1 244	630	630	34	135	140	144
Contribution to Provisions	-	-	-	-	-	-	-	155	117	117
Copy Right Fees										
Cost relating to the Sale of Houses										
Courier and Delivery Services	-	-	-	5	2	2	-	1	2	2
Deeds										
Drivers Licences and Permits										
Dumping Fees (District Council)										
Electricity Compliance Certificate										
Entertainment										
Entrance Fees										
Environmental Levy										
Eskom Connection Fees										
External Audit Fees	4 185	5 223	6 119	5 742	5 742	5 742	5 144	6 200	6 411	6 629
External Computer Service	2 178	1 986	3 112	1 734	1 784	1 784	1 762	1 830	1 901	1 934
Fines and Penalties										
Firearm Handling Fees										
Freight Services										
Full Time Union Representative										
Hire Charges	14	-	45	21	132	132	122	113	117	120
Honoraria (Voluntary Workers)										
Indigent Relief	1 457	1 686	2 213	1 960	2 500	2 500	1 904	2 500	2 725	2 971
Insurance Underwriting	706	1 300	583	1 370	1 350	1 350	28	930	962	994
Capitalisation of Wet Fuel Costs (Credit Account)										
Land Alienation Costs										
Leaverships and Internships										
Levies Paid - Water Resource Management Charges	0	-	-	104	60	60	-	50	52	53
Licences	62	71	49	104	90	90	61	92	95	98
Management Fee										
Municipal Services	6 216	6 238	8 259	8 442	7 869	7 869	5 595	7 923	8 627	9 396
Office Decorations										
Parking Fees										
Permits										
Personnel Agency Fees (Personnel Recruitment Costs)										
Printing, Publications and Books										
Professional Bodies, Membership and Subscription	37	40	2	50	33	33	-	33	35	35
Registration Fees										
Remuneration to Section 79 Committee Members										
Repayment of Forfeited Deposits										
Resettlement Cost										
Rewards Incentives										
Road Worthy Test										
Samples and Specimens	219	332	676	867	697	697	116	520	537	554
Search Fees										
Seating Allowance for Traditional Leaders										
Servitudes and Land Surveys										
Signage										
Skills Development Fund Levy	510	684	832	759	762	762	613	777	762	792
Small Differences Tolerances										
Storage of Assets and Goods										
Storage of Files (Archiving)										
Supplier Development Programme										
System Access and Information Fees										
Taking over Contractual Obligations										
Toll Gate Fees										
Transport Provided as Part of Departmental Activities										
Travel Agency and Visas										
Travel and Subsistence	1 974	1 249	1 114	1 718	1 686	1 686	1 175	1 414	1 461	1 508
Uniform and Protective Clothing	447	118	459	852	645	645	177	398	411	424
Vehicle Tracking										
Ward Committees	524	464	467	564	564	564	316	540	540	540
Warrantees and Guarantees										
Wet Fuel										
Witness Fees										
Workmens Compensation Fund										
Total Operational Cost	21 235	22 743	25 635	29 140	29 543	29 543	19 720	28 489	29 807	31 240

Operating Leases									
Biological Assets									
Community Assets									
Computer Equipment									
Furniture and Office Equipment									
Heritage Assets									
Infrastructure									
Intangible Assets									
Investment Properties									
Land									
Libraries									
Machinery and Equipment	495	363	100	522	180	180	-	110	114
Other Assets									
Transport Assets	2 003	1 441	2 248	2 521	1 585	1 585	1 266	2 500	2 585
Zoo, Marine and Non-biological Animals									
Total Operational Leases	3 260	2 513	2 834	3 629	2 942	2 942	1 976	3 827	3 955
Discontinued Operations									
Statutory Payments other than Income Taxes									
Total Operational Cost and Other Cost	24 495	25 257	28 469	32 769	32 484	32 484	21 696	32 316	33 763
Disposal of Fixed and Intangible Assets									
Biological Assets									
Heritage Assets									
Intangible Assets									
Investment Property									
Living resources									
Property, Plant and Equipment	-	-	5	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	-	-	5	-	-	-	-	-	-
Other Losses									
Inventory									
Decrease in net-realizable Value									
Total Inventory	-	-	-	-	-	-	-	-	-
Water Losses									
Apparent Losses									
Customer Meter Inaccuracies									
Unauthorized Consumption									
Total Apparent Losses	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors									
Real Losses									
Leakage and Overflows at Storage Tanks/Reservoirs									
Leakage on Service Connections up to the point of Customer Meter									
Leakage on Transmission and Distribution Mains									
Total Real Losses	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses									
Total Water Losses	-	-	-	-	-	-	-	-	-
Fair Value Adjustment									
Actuarial Assessments									
Leave Gratuity									
Long Service Awards									
Medical									
Pension Funds									
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-
Biological Assets									
Heritage Assets									
Interest rate Swaps									
Investment Property									
Investments									
Living resources									
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-
Foreign Exchange									
Discontinued Operations and Disposals of Non-current Assets									
Contributions to Provisions for landfill sites									
Total Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	199 203	87 241	234 903	249 350	256 007	256 007	189 138	263 205	278 335
Surplus/(Deficit)	(58 450)	108 878	(37 746)	4 691	(9 564)	(9 564)	10 247	14 232	17 760
Transfers and subsidies - capital (monetary allocations)									
Departmental Agencies and Accounts									
District Municipalities	-	1 300	-	1 725	1 725	1 725	-	-	-
Foreign Government and International Organisations									
Higher Educational Institutions									
Households									
National Government	14 288	15 695	24 298	43 351	35 134	35 134	15 192	48 135	39 137
Non-Profit Institutions									
Parent Municipality									
Private Enterprises									
Provincial Governments	20 607	19 083	8 647	10 000	10 000	10 000	11 030	6 000	-
Public Corporations									
Total Transfers and subsidies - capital (monetary allocations)	34 894	36 079	32 945	55 076	46 859	46 859	26 222	54 135	39 137
Transfers and subsidies - capital (in-kind)									
Departmental Agencies and Accounts									
District Municipalities									
Foreign Government and International Organisations									
Higher Educational Institutions									
Households									
Local Municipalities									
National Government									
Non Profit Institutions									
Parent Municipality									
Private Enterprises	-	44	-	-	-	-	-	-	-
Provincial Governments									
Public Corporations									
Total Transfers and subsidies - capital (in-kind)	-	44	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896
Income Tax									
Continuing Operations									
Discontinued Operations									
Total Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities									
Surplus/(Deficit) attributable to municipality	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896
Share of Surplus/Deficit attributable to Associate									
Intercompany/Parent-subsidiary Transactions									
Surplus/(Deficit) for the year	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896
Repairs and Maintenance by Expenditure Item									
Employee related costs									
Inventory Consumed (Project Maintenance)	588	658	621	1 308	1 206	1 206	591	1 105	1 142
Contracted Services	2 296	3 033	6 260	8 455	7 436	7 286	1 434	4 261	7 145
Operational Costs									
Total Repairs and Maintenance Expenditure	2 884	3 690	6 881	9 763	8 643	8 493	2 025	5 366	8 287

SA2 matrix financial position

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

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL (1: IE)	Vote 2 - FINANCE AND ADMIN (2: IE)	Vote 3 - PLANNING AND DEVELOPMENT (3: IE)	Vote 4 - HEALTH (4: IE)	Vote 5 - COMMUNITY AND SOCIAL SERVICES (5: IE)	Vote 6 - HOUSING (6: IE)	Vote 7 - PUBLIC SAFETY (7: IE)	Vote 8 - SPORT AND RECREATION (8: IE)	Vote 9 - WASTE MANAGEMENT (10: IE)	Vote 10 - WASTE WATER MANAGEMENT (11: IE)	Vote 11 - ROAD TRANSPORT (12: IE)	Vote 12 - WATER (13: IE)	Vote 13 - ELECTRICITY (14: IE)	Total
R thousand	1														
Revenue															
Exchange Revenue															
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	4 770	4 770
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	31 905	-	31 905
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	17 695	-	-	-	-	17 695
Service charges - Waste Management		-	-	-	-	-	-	-	-	9 352	-	-	-	-	9 352
Sale of Goods and Rendering of Services		-	64	403	-	77	-	5 196	-	-	-	-	-	-	5 740
Agency services		-	-	-	-	-	-	-	-	-	-	2 562	-	-	2 562
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	165	-	-	-	-	-	-	2 321	5 604	-	9 055	10	17 155
Interest earned from Current and Non Current Assets		-	714	-	-	-	-	-	-	-	-	-	-	-	714
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		537	-	-	-	111	-	-	-	-	-	-	-	-	648
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	339	-	-	-	-	-	-	-	-	-	-	-	339
Non-Exchange Revenue															
Property rates		-	49 924	-	-	-	-	-	-	-	-	-	-	-	49 924
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	43 000	-	-	-	-	-	-	43 000
Licences or permits		-	-	-	-	-	-	-	-	-	-	10	-	-	10
Transfer and subsidies - Operational		68 612	9 638	1 559	-	1 660	-	-	-	13	28	-	1 191	3 370	86 271
Interest		-	7 320	-	-	-	-	-	-	-	-	-	-	-	7 320
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations															
Total Revenue (excluding capital transfers and contributions)		69 149	68 395	1 962	-	1 848	-	48 196	-	11 687	23 327	2 573	42 151	8 149	277 437
Expenditure															
Employee related costs		14 897	24 812	4 634	-	5 030	574	12 745	-	5 474	6 491	6 800	10 822	1 295	93 576
Remuneration of councillors		5 545	-	-	-	-	-	-	-	-	-	-	-	-	5 545
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	5 262	5 262
Inventory consumed		-	418	-	-	82	-	490	-	660	565	360	3 000	360	5 935
Debt impairment		-	3 356	-	-	-	-	30 960	-	3 640	9 607	-	13 405	75	61 044
Depreciation, amortisation and impairment		50	738	50	94	2 658	6	828	454	2 225	-	17 446	209	1 241	25 998
Interest, Dividends and Rent on Land		-	942	-	-	-	-	-	-	-	-	-	-	-	942
Contracted services		792	6 224	68	-	745	-	1 305	5	198	927	470	630	850	12 214
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	273	-	-	-	-	-	-	2 839	6 584	-	10 677	-	20 373
Operational costs		6 146	12 556	134	-	475	10	488	-	1 333	1 408	120	5 192	4 454	32 316
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		27 429	49 320	4 887	94	8 990	590	46 816	459	16 370	25 582	25 196	43 935	13 537	263 203
Surplus/(Deficit)		41 719	19 075	(2 925)	(94)	(7 142)	(590)	1 380	(459)	(4 683)	(2 255)	(22 623)	(1 784)	(5 388)	14 232
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	22 934	18 000	13 201	54 135
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		41 719	19 075	(2 925)	(94)	(7 142)	(590)	1 380	(459)	(4 683)	(2 255)	311	16 216	7 813	68 367

SA3 Supporting details for budgeted financial position

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

ECUOS KOU-Kamima - Supporting Table 0AS supporting detail to		Budgeted Financial Position			Current Year 2025/26			2026/27 Medium term Revenue & Expenditure			
Description		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments											
Cash at Bank		4 404	15 798	6 251	1 508	5 662	5 662	5 985	(10 743)	(8 399)	(9 255)
Cash on Hand		1	1	1	-	-	-	1	-	-	-
Total Cash and Cash Equivalents		4 405	15 799	6 252	1 508	5 662	5 662	5 986	(10 743)	(8 399)	(9 255)
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		379	161	35	162	1 646	1 646	275	246	258	271
Waste Management		18 286	24 201	40 141	27 940	22 130	22 130	49 888	26 291	26 855	32 356
Waste Water Management		39 997	55 584	61 007	58 619	66 597	66 597	76 488	59 159	60 418	72 486
Water		78 098	96 245	133 638	129 444	122 317	122 317	161 305	99 211	101 154	121 227
Other trade receivables from exchange transactions		(27)	5 751	4 326	-	(3 903)	(3 903)	4 625	-	-	-
VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	(10 645)	(11 992)	(12 363)
Gross: Trade and other receivables from exchange transactions		136 733	181 942	239 147	216 164	208 788	208 788	292 581	174 262	176 692	213 977
Less: Impairment for debt											
Impairment for Electricity		(64)	(64)	(64)	(66)	(131)	(131)	(6)	(151)	(163)	(176)
Impairment for Waste Management		(18 198)	(11 953)	(17 548)	(14 679)	(17 690)	(17 690)	(21 225)	(15 780)	(16 373)	(17 050)
Impairment for Waste Water Management		(4 988)	13 752	(37 550)	(34 324)	(40 101)	(40 101)	(47 124)	(35 477)	(36 810)	(38 305)
Impairment for Water		618	58 169	(64 204)	(93 570)	(71 319)	(71 319)	(79 403)	(64 184)	(66 239)	(68 568)
Impairment for other trade receivables from exchange transactions		(102 023)	(141 811)	(62 978)	-	(511)	(511)	(63 125)	-	-	-
Total Less: Impairment for debt									(115 592)	(119 585)	(124 099)
Total net Trade and other receivables from Exchange Transactions		136 733	181 942	239 147	216 164	208 788	208 788	292 581	58 670	57 107	89 878
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		-	5	18 371	-	-	-	22 269	(17 605)	(18 186)	(18 768)
Business and Commercial Properties		-	32 595	7 076	90 884	90 884	90 884	(268)	99 582	99 869	100 156
Industrial Properties		-	-	(4 084)	-	-	-	-	-	-	-
Mining Properties		-	-	(5 755)	-	-	-	-	-	-	-
Public Benefit Organisations		-	-	(5 755)	-	-	-	-	-	-	-
Public Service Infrastructure Properties		-	397	74	-	-	-	-	1 324	1 368	1 411
Public Service Purposes Properties		-	20 546	31 187	-	-	-	28 949	8 731	9 019	9 308
Residential Properties		-	23 470	(8 573)	9 462	2 435	2 435	(4 490)	2 075	2 146	2 516
Residential Sectional Title Garages		-	-	9 987	-	-	-	8 304	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	10 042	10 088	-	-	-	10 357	-	-	-
Property Rates General		-	87 055	58 371	100 345	93 319	93 319	65 121	94 107	94 215	94 623
Gross: Property rates		-	87 055	58 371	100 345	93 319	93 319	65 121	94 107	94 215	94 623
Less: Impairment of Property rates		-	(48 817)	(54 979)	(72 001)	(64 974)	(64 974)	(56 788)	(65 312)	(65 403)	(65 495)
Net Property rates		-	38 238	3 392	28 345	28 345	28 345	8 333	28 795	28 812	29 128
Other receivables from non-exchange transactions		16 548	33 569	52 041	84 055	89 716	89 716	115 083	86 276	87 297	88 321
Less: Impairment for other receivables from non-exchange transactions		-	792	(37 961)	(63 820)	(69 480)	(69 480)	(101 525)	(66 490)	(67 528)	(68 567)
Net other receivables from non-exchange transactions		16 548	34 361	14 080	20 236	20 236	20 236	13 558	19 786	19 769	19 754
Total net Receivables from non-exchange transactions		16 548	72 599	17 472	48 581	48 581	48 581	21 891	48 581	48 581	48 882
Current Portion of Non-current Receivables											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing											
Housing Land Sales											
Housing Selling Schemes											
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease		30	29	24	29	24	24	24	24	24	24
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Current Portion of Non-current Receivables		30	29	24	29	24	24	24	24	24	24
Inventory											
Agricultural											
Consumables		-	644	190	-	-	-	228	-	-	-
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		467	723	(20)	1 367	1 367	1 367	(20)	1 367	1 367	1 367
Water		50	60	60	76	76	76	298	76	76	76
Work-in-progress											
Total Inventory		517	1 427	230	1 444	1 444	1 444	506	1 444	1 444	1 444
VAT Receivable											
Input Tax Capital											
Input Tax General											
VAT Control (Receivable)		-	-	-	-	-	-	-	21 357	22 704	23 076
Total VAT Receivable		-	-	-	-	-	-	-	21 357	22 704	23 076
Other current assets											
Construction Contracts and Receivables											
Control, Clearing and Interface Accounts											
Deposits											
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining											
Intercompany/Parent-subsidiary Transactions											
Total Other current assets		-	-	-	-	-	-	-	-	-	-
Total Current Assets		158 234	271 797	263 126	267 725	264 499	264 499	320 987	119 333	121 461	154 049

Non-current Assets										
Investments										
Bank Repurchase Agreements										
Bankers Acceptance Certificate										
Deposit Taking Institutions										
Derivative Financial Assets										
Guaranteed Endowment Policies (Sinking)										
Interest Rate Swaps										
Listed/Unlisted Bonds and Stocks										
Municipal Bonds										
National Government Securities										
Negotiable Certificate of Deposits										
Unamortised Debt Expense										
Unamortised Preference Share Expense										
Total Investments		-	-	-	-	-	-	-	-	-
Investment Property										
Investment Property at Cost / Fair Value		25 523	25 523	25 523	25 643	25 643	25 643	25 523	25 643	25 643
Less: Accumulated Depreciation		(442)	36 806	36 802	(686)	(686)	(686)	36 802	(686)	(686)
Less: Accumulated Impairment		(92)	(92)	(92)	-	-	-	(92)	-	-
Total Investment Property		24 989	62 238	62 233	24 957	24 957	24 957	62 233	24 957	24 957
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		600 619	620 101	656 437	665 928	666 841	666 841	704 917	663 534	648 586
Leases recognised as Property, Plant and Equipment		35 459	34 859	50 385	-	-	-	53 345	-	-
Less: Accumulated Depreciation		(276 516)	(315 325)	(342 840)	(305 466)	(331 285)	(331 285)	(362 498)	(305 466)	(305 466)
Less: Accumulated Impairment		(1 332)	(1 332)	(1 332)	-	-	-	(1 332)	-	-
Total Property, Plant and Equipment		358 230	338 303	362 650	360 462	335 556	335 556	394 433	358 068	343 119
Construction Work-in-progress										
Acquisitions		-	-	-	43 648	-	-	-	-	-
Opening Balance		-	-	-	65 795	65 795	65 795	-	65 795	65 795
Prior period corrections										
Transfer to Heritage asset										
Transfer to Intangible Assets										
Transfer to Investment property										
Transfer to PPE										
Less: Accumulated Impairment										
Total Construction Work-in-progress		-	-	-	109 443	65 795	65 795	-	65 795	65 795
Biological Assets										
Biological Assets at Cost / Fair Value										
Less: Accumulated Depreciation										
Less: Accumulated Impairment										
Total Biological Assets		-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation										
Less: Accumulated Depreciation										
Less: Accumulated Impairment										
Total Living resources		-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation										
Less: Accumulated Impairment										
Total Heritage Assets		-	-	-	-	-	-	-	-	-
Intangible Assets										
Heritage Assets at Cost / Revaluation		544	544	544	544	544	544	544	544	544
Less: Accumulated Amortisation		(579)	(602)	(612)	(525)	(525)	(525)	(612)	(525)	(525)
Less: Accumulated Impairment										
Total Intangible Assets		(35)	(58)	(68)	20	20	20	(68)	20	20
Trade and other receivables from exchange transactions										
Electricity										
Property Rental Debtors										
Service Charges										
Waste Management										
Waste Water Management										
Water										
Total Trade and other Receivables from Exchange Transactions		-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates										
Bursary Obligations										
Car										
Computer and Electronic Equipment										
Employee Benefits										
Finance Lease Receivable										
Housing Land Sales										
Housing Loans										
Housing Selling Schemes										
Intercompany/Parent-subsidary Transactions										
Joint Ventures										
Operating Lease										
Property Rates										
Public Organisation										
Sporting and Other Bodies										
Staff Loans/Recoveries										
Subsidiaries										
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-	-	-
Other non-current assets										
Deferred Tax Assets										
Defined Benefit Asset										
Intercompany/Parent-subsidary Transactions										
Investment in Associate										
Investment in Joint Venture										
Investment in Subsidiary										
Operating Lease Receivable										
Deposits										
Total Other non-current assets		-	-	-	-	-	-	-	-	-
Total Non Current Assets		383 184	400 483	424 814	494 882	426 328	426 328	456 597	448 840	433 891
TOTAL ASSETS		541 418	672 280	687 940	762 607	690 827	690 827	777 585	568 172	555 352

Liabilities											
Current Liabilities											
Bank Overdraft											
ABSA											
First National Bank											
Nedbank											
Rand Merchant Bank											
Standard Bank											
Unspecified											
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-	
Financial Liabilities											
Concessionary Loan											
Short-term Borrowings											
Current portion of Finance Lease Liabilities											
Current portion of Non-current Borrowings											
Current portion of Operating Lease Liabilities											
Unamortised Premium on Long-term Debts											
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-	
Consumer Deposits											
Building Plans											
Buying Card											
Electricity	62	62	62	232	232	232	-	232	232	232	
Hiring of Decorative Items											
Library Books											
Posters											
Refuse											
Rental Properties	91	127	187	-	-	-	239	-	-	-	
Sewer											
Street Closure											
Valuation Appeal											
Water											
Wyleave											
Total Consumer Deposits	153	189	249	232	232	232	239	232	232	232	
Trade and Other Payable Exchange Transactions											
Accrued Interest											
Advance Payments											
Affiliates, Related Parties and Associated Companies											
Agency Fees Payable											
Auditor-General of South Africa											
Bonus											
Compensation Commission (COID)											
Control, Clearing and Interface Accounts	(2 966)	(2 972)	8 538	-	-	-	8 136	-	-	-	
Deferred Revenue											
Dividends Declared											
Electricity Bulk Purchase	-	-	-	-	-	-	(2 823)	-	-	-	
Fair Value Adjustment											
Intercompany/Parent-subsiidiary Transactions											
Leave Accrual											
Long Service Award											
Municipal Debt Relief											
Overtime											
Payables and Accruals	27 867	37 992	38 587	38 109	38 109	38 109	20 934	38 109	38 109	38 109	
PAYE Deductions											
Pension and Retirement Contributions											
Retentions	2 199	3 509	4 442	3 509	3 509	3 509	4 442	3 509	3 509	3 509	
Standby											
Tender documentation											
Unallocated Deposits	39	-	334	(134)	(134)	(134)	1 172	(134)	(134)	(134)	
Water Inventory Bulk Purchases											
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	5 767	6 517	7 365	
VAT Payables Output Tax Provision for Doubtful Debt Impairment											
Total Trade and Other Payable Exchange Transactions	2, 5	27 138	38 530	51 901	41 484	41 484	41 484	31 861	47 251	48 002	48 850

Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital										
Operational	(135)	718	718	-	-	-	145	-	-	-
Total Transfers and Subsidies Payable	(135)	718	718	-	-	-	145	-	-	-
Transfers and Subsidies Unspent										
Capital	9 721	15 760	35 195	-	-	-	45 777	-	-	-
Operational	(452)	(1 255)	1 119	-	(1 644)	(1 644)	3 199	-	-	-
Total Transfers and Subsidies Unspent	9 269	14 505	36 315	-	(1 644)	(1 644)	48 977	-	-	-
VAT Payables Output Tax Accrual										
VAT Payables Output Tax Provision for Doubtful Debt Impairment										
Total Trade and Other Payable Non-exchange Transactions	2	9 133	15 223	37 032	-	(1 644)	(1 644)	49 122	-	-
Provision										
Alien Vegetation										
Bonus	1 484	1 742	2 227	-	-	-	2 227	-	-	-
Decommissioning, Restoration and Similar Liabilities										
Ex-gratia Pension										
Insurance Claims										
Leave	757	4 065	4 338	353	353	353	4 338	353	353	353
Litigation										
Pension Fund Investment Return Shortfall										
Staff Party										
Impairment										
Total Provision	2 241	5 828	6 564	353	353	353	6 564	353	353	353
VAT Payable										
VAT Payable: Output Tax	-	-	-	-	-	-	-	5 202	5 750	6 364
VAT Payable: VAT Control	(6 644)	(4 632)	(3 715)	1 916	-	-	10 344	-	-	-
Total VAT Payable	(6 644)	(4 632)	(3 715)	1 916	-	-	10 344	5 202	5 750	6 364
Other current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	2 681	2 681	2 681
Other Long-Term Benefits										
Termination Benefits										
Total Employee Benefits	-	-	-	-	-	-	-	2 681	2 681	2 681
Deferred Tax Liabilities										
Income Tax Payable										
Intercompany/Parent-subsidary Transactions										
Total Other current liabilities	-	-	-	-	-	-	-	2 681	2 681	2 681
Total Current Liabilities	32 021	55 137	92 031	43 986	40 426	40 426	98 130	55 719	57 018	58 480
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans										
Bankers Acceptance Certificate										
Concessionary Loan										
Derivative Financial Liability										
Finance Lease Liability										
Government Loans										
Intercompany/Parent-subsidary Transactions										
Local Registered Stock										
Marketable Bonds										
Non-annuity Loans										
Non-marketable Bonds										
PPP Liabilities										
Securities										
Interest Rate Swaps										
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability										
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Provisions										
Alien Vegetation										
Bonus	3 594	3 791	4 034	3 791	3 791	3 791	4 034	3 791	3 791	3 791
Decommissioning, Restoration and Similar Liabilities										
Ex-gratia Pension										
Impairment										
Insurance Claims										
Leave										
Litigation										
Pension Fund Investment Return Shortfall										
Staff Party										
Total Provisions	3 594	3 791	4 034	3 791	3 791	3 791	4 034	3 791	3 791	3 791
Long term Trade and other Payables										
Bulk Water										
Electricity Bulk Purchase										
Municipal Debt Relief										
Payables and Accruals										
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	7 155	7 155	7 155
Other Long-Term Benefits	-	-	-	-	-	-	-	3 175	3 175	3 175
Termination Benefits										
Total Employee Benefits	-	-	-	-	-	-	-	10 330	10 330	10 330
Deferred Tax Liabilities										
Intercompany/Parent-subsidary Transactions										
Total Other non-current liabilities	-	-	-	-	-	-	-	10 330	10 330	10 330
Total non current liabilities	3 594	3 791	4 034	3 791	3 791	3 791	4 034	14 122	14 122	14 122

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

Strategic Objective				MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
							Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Financial Viability: Management and Sustainability				Financial Viability: Management and Sustainability	4		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	14		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	19		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	32		-	-	-	-	-	-	0	0	0
Good Governance and Public Participation				Good Governance and Public Participation	5		-	-	-	-	-	-	26 290	0	0
Municipal Transformation and Institutional Development				Municipal Transformation and Institutional Development	1		-	-	-	-	-	-	142	0	0
Promotion of Local Economic Development				Promotion of Local Economic Development	3		-	-	-	-	-	-	119	0	0
Provision of Basic Services				Provision of Basic Services	2		-	-	-	-	-	-	29 548	0	0
Allocations to other priorities															
Total Expenditure						1	-	-	-	-	-	-	56 100	0	

SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

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

Strategic Objective				MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
							Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Financial Viability: Management and Sustainability				Financial Viability: Management and Sustainability	4		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	10		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	11		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	12		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	13		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	14		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	15		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	16		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	17		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	18		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	19		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	20		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	21		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	22		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	23		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	24		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	25		-	-	-	-	-	-	0	0	0
Financial Viability: Management and Sustainability				Provision of Basic Services	26		-	-	-	-	-	-	0	0	0

SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

SA8 performance indicators and benchmarking

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

Description of financial indicator		2022/23		2023/24		2024/25		Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management														
Credit Rating	Interest & Principal Paid /Operating Expenditure Finance charges & Repayment of borrowing /Own Revenue Borrowing/Capital expenditure excl. transfers and grants and contributions	0,3%		1,1%		0,5%		0,4%	0,4%	0,4%	0,3%	0,4%	0,3%	0,3%
Capital Charges to Operating Expenditure														
Capital Charges to Own Revenue														
Borrowed funding of 'own' capital expenditure														
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	4,9		4,9		2,9		6,1	6,5	6,5	3,3	2,1	2,1	2,6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4,9		4,9		2,9		6,1	6,5	6,5	3,3	2,1	2,1	2,6
Liquidity Ratio	Monetary Assets/Current Liabilities	4,4		3,6		2,7		4,9	5,3	5,3	3,0	0,9	0,9	1,4
Revenue Management														
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%		76,4%		63,0%		64,9%	89,2%	93,5%	93,5%	78,1%	109,5%	104,4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			76,4%		63,0%		64,9%		89,2%	93,5%	93,5%	78,1%	109,5%	104,4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	29,9%		69,5%		40,5%		29,5%	30,4%	30,4%	42,4%	34,7%	33,0%	31,6%
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		625,9%		-586,9%		58,1%		-23,0%	-23,8%	-23,8%	86,5%	40,0%	22,3%	15,3%
Other Indicators														
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical													
	Total Volume Losses (kW) non technical	0		0		0		491071	491071	491071	491071	501000	511000	521200
	Total Cost of Losses (Rand '000)	0		0		0		0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-		-		-		1 129	1 129	1 129	1 129	1 264	1 416	1 586
Water Volumes -System input	Bulk Purchase	0		0		0		0	0	0	0	0	0	0
	Water treatment works	0		0		0		146540	146540	146540	146540	149000	152000	155060
	Natural sources	0		0		0		0	0	0	0	0	0	0
	Total Volume Losses (kL)	-		-		-		147	147	147	147	149	152	155
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0		0		0		797	797	797	797	893	1000	1120
	% Volume (units purchased and generated less units sold)/units purchased and generated													
Employee costs														
Employee costs	Employee costs/(Total Revenue - capital revenue)	44,3%		38,9%		43,5%		33,3%	34,8%	34,8%	33,7%	33,7%	32,0%	32,0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	47,2%		41,4%		45,7%		35,5%	37,1%	29,0%	49,7%	35,7%	33,9%	33,9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2,0%		1,9%		3,5%		3,9%	3,5%	3,5%	2,7%	1,9%	2,8%	1,8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15,8%		0,3%		12,6%		10,5%	10,9%	10,9%	10,0%	9,7%	9,1%	8,7%
IDP regulation financial viability indicators														
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-		-		-		-	-	934,8	14,8	19,1	18,9	19,9
ii.OS Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	48,8%		135,5%		30,7%		72,9%	84,3%	84,3%	46,2%	99,1%	90,2%	81,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,2		(0,3)		3,9		(7,9)	(9,5)	(7,5)	1,5	4,7	-	-

SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
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)	13											
< R2 060 per household per month												
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by provincials												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		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)	—	—	—	—	—	—	—	—	—
		Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
		Total number of households	—	—	—	—	—	—	—	—	—
		Sanitation/sewage:									
		Flush toilet (connected to sewerage system)	—	—	—	—	—	—	—	—	—
		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)	—	—	—	—	—	—	—	—	—
		Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
		Total number of households	—	—	—	—	—	—	—	—	—
		Energy:									
		Electricity (at least min. service level)	—	—	—	—	—	—	—	—	—
		Electricity - prepaid (min. service level)	—	—	—	—	—	—	—	—	—
		Minimum Service Level and Above sub-total	—	—	—	—	—	—	—	—	—
		Electricity (< min. service level)	—	—	—	—	—	—	—	—	—
		Electricity - prepaid (< min. service level)	—	—	—	—	—	—	—	—	—
		Other energy sources	—	—	—	—	—	—	—	—	—
		Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
		Total number of households	—	—	—	—	—	—	—	—	—
		Refuse:									
		Removed at least once a week	—	—	—	—	—	—	—	—	—
		Minimum Service Level and Above sub-total	—	—	—	—	—	—	—	—	—
		Removed less frequently than once a week	—	—	—	—	—	—	—	—	—
		Using communal refuse dump	—	—	—	—	—	—	—	—	—
		Using own refuse dump	—	—	—	—	—	—	—	—	—
		Other rubbish disposal	—	—	—	—	—	—	—	—	—
		No rubbish disposal	—	—	—	—	—	—	—	—	—
		Below Minimum Service Level sub-total	—	—	—	—	—	—	—	—	—
		Total number of households	—	—	—	—	—	—	—	—	—

Municipal in-house services	Ref		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)									
		Other water supply (at least min.service level)									
Minimum Service Level and Above sub-total	8		-	-	-	-	-	-	-	-	-
		Using public tap (< min.service level)									
		Other water supply (< min.service level)									
		No water supply									
Below Minimum Service Level sub-total	10		-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
Minimum Service Level and Above sub-total			-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
Minimum Service Level and Above sub-total			-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week									
Minimum Service Level and Above sub-total			-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

SA10 funding measurement

EC109 Kou-Kamma Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 336	(6 565)	89 310	(180 357)	(174 444)	(174 444)	36 833	118 160	215 647	319 372
Cash + investments at the yr end less applications - R'000	18(1)b	2	(7 223)	(24 419)	44 777	(171 406)	(173 745)	(173 745)	(38 906)	126 598	220 993	339 393
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	(0.3)	3.9	(7.9)	(9.5)	(7.5)	1.5	4.7	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(23 556)	145 001	(4 801)	59 766	37 295	37 295	36 469	68 367	56 896	63 925
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	N.A.	196.4%	0.4%	7.6%	(16.1%)	(6.0%)	(18.3%)	21.5%	2.8%	2.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	13.5%	8.7%	12.9%	14.4%	12.8%	12.8%	8.5%	52.5%	52.3%	52.1%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	242.2%	(53.4%)	55.4%	48.9%	63.8%	63.8%	74.5%	53.7%	53.1%	52.5%
Capital payments % of capital expenditure	18(1)c.19	8	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(117.6%)	(117.6%)	(117.6%)
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	66.0%	0.8%	3.2%	(2.8%)	0.0%	22.2%	(65.9%)	(1.5%)	31.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.8%	0.9%	1.6%	2.5%	2.4%	2.4%	1.4%	2.3%	1.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	5.0%	25.2%	42.9%	33.6%	34.7%	34.7%	0.0%	46.5%	40.2%	46.6%

Trend													
Change in consumer debtors (current and non-current)			N/A	101 259	2 073	8 130	(7 380)	–	57 103	(207 221)	(1 563)	33 072	
Total Operating Revenue				140 753	196 119	197 156	254 041	246 443	246 443	199 385	277 437	296 095	311 167
Total Operating Expenditure				199 203	87 241	234 903	249 350	256 007	256 007	189 138	263 205	278 335	291 145
Operating Performance Surplus/(Deficit)				(58 450)	108 878	(37 746)	4 691	(9 564)	(9 564)	10 247	14 232	17 760	20 023
Cash and Cash Equivalents (30 June 2012)											118 160		
Revenue													
% Increase in Total Operating Revenue					39,3%	0,5%	28,9%	(3,0%)	0,0%	(19,1%)	12,6%	6,7%	5,1%
% Increase in Property Rates Revenue					(626,8%)	8,9%	7,8%	(7,5%)	0,0%	(0,0%)	52,3%	3,3%	3,2%
% Increase in Electricity Revenue					9,9%	45,8%	17,2%	(18,1%)	0,0%	(25,0%)	12,5%	12,5%	12,5%
% Increase in Property Rates & Services Charges					202,4%	6,4%	13,6%	(10,1%)	0,0%	(12,3%)	27,5%	8,8%	8,9%
Expenditure													
% Increase in Total Operating Expenditure				0,0%	(56,2%)	169,3%	6,2%	2,7%	0,0%	(26,1%)	2,8%	5,7%	4,6%
% Increase in Employee Costs				0,0%	22,1%	12,5%	(1,4%)	1,5%	0,0%	(21,6%)	9,0%	1,3%	5,2%
% Increase in Electricity Bulk Purchases				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)				0	0	0	0	0	0	0	0	0	0
R&M % of PPE				0,8%	0,9%	1,6%	2,5%	2,4%	2,4%	1,4%	1,4%	2,3%	1,5%
Asset Renewal and R&M as a % of PPE				3,4%	8,7%	6,1%	11,5%	12,1%	12,1%	8,1%	8,1%	8,9%	10,5%
Debt Impairment % of Total Billable Revenue				242,2%	(53,4%)	55,4%	48,9%	63,8%	63,8%	74,5%	53,7%	53,1%	52,5%
Capital Revenue													
Internally Funded & Other (R'000)				2 640	998	321	3 800	3 910	3 910	802	2 200	–	–
Borrowing (R'000)				–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)				33 168	75 338	33 174	46 809	46 630	46 630	36 576	46 015	33 266	37 317
Internally Generated funds % of Non Grant Funding				100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	0,0%	0,0%
Borrowing % of Non Grant Funding				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grant Funding % of Total Funding				92,6%	98,7%	99,0%	92,5%	92,3%	92,3%	97,9%	95,4%	100,0%	100,0%
Capital Expenditure													
Total Capital Programme (R'000)				36 388	76 336	33 495	50 609	50 540	50 540	37 379	48 215	33 266	37 317
Asset Renewal				10 203	31 092	19 095	34 447	34 997	34 997	–	25 649	24 300	33 621
Asset Renewal % of Total Capital Expenditure				28,5%	40,7%	57,0%	68,1%	69,2%	69,2%	0,0%	53,2%	73,0%	90,1%
Cash													
Cash Receipts % of Rate Payer & Other				13,5%	8,7%	12,9%	14,4%	12,8%	12,8%	8,5%	52,5%	52,3%	52,1%
Cash Coverage Ratio				0	(0)	0	(0)	(0)	(0)	0	0	–	–
Borrowing													
Most recent Credit Rating											0		
Capital Charges to Operating				0,3%	1,1%	0,5%	0,4%	0,4%	0,4%	0,3%	0,4%	0,3%	0,3%
Borrowing Receipts % of Capital Expenditure				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Reserves													
Uncommitted reserves after application of cash and investments				(7 223)	(24 419)	44 777	(171 406)	(173 745)	(173 745)	(38 906)	126 598	220 993	339 393
Free Services													
Free Basic Services as a % of Equitable Share				0,0%	0,0%	0,0%	0,0%	(309,1%)	(309,1%)	0,0%	0,0%	0,0%	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)				(7,8%)	(2,0%)	(1,1%)	(0,9%)	(1,4%)	(1,4%)	(2,1%)	(1,5%)	0,4%	0,4%
High Level Outcome of Funding Compliance													
Total Operating Revenue				140 753	196 119	197 156	254 041	246 443	246 443	199 385	277 437	296 095	311 167
Total Operating Expenditure				199 203	87 241	234 903	249 350	256 007	256 007	189 138	263 205	278 335	291 145
Surplus/(Deficit) Budgeted Operating Statement				(58 450)	108 878	(37 746)	4 691	(9 564)	(9 564)	10 247	14 232	17 760	20 023
Surplus/(Deficit) Considering Reserves and Cash Backing				(7 223)	(24 419)	44 777	(171 406)	(173 745)	(173 745)	(38 906)	126 598	220 993	339 393
MTREF Funded (1) / Unfunded (0)			15	0	0	1	0	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗			15	✗	✗	✓	✗	✗	✗	✗	✓	✓	✓
Supporting indicators													
% inc in total service charges (incl prop rates)			18(1)a	0,0%	202,4%	6,4%	13,6%	(10,1%)	0,0%	(12,3%)	27,5%	8,8%	8,9%
% inc Property Tax			18(1)a	0,0%	(626,8%)	8,9%	7,8%	(7,5%)	0,0%	(0,0%)	52,3%	3,3%	3,2%
% inc Service charges - Electricity			18(1)a	0,0%	9,9%	45,8%	17,2%	(18,1%)	0,0%	(25,0%)	12,5%	12,5%	12,5%
% inc Service charges - Water			18(1)a	0,0%	43,5%	3,5%	17,8%	(9,5%)	0,0%	(21,3%)	13,3%	13,3%	13,3%
% inc Service charges - Waste Water Management			18(1)a	0,0%	103,1%	(1,3%)	17,9%	(13,7%)	0,0%	(16,8%)	12,1%	12,1%	12,1%
% inc Service charges - Waste Management			18(1)a	0,0%	66,0%	7,0%	13,1%	(10,9%)	0,0%	(15,9%)	14,2%	14,2%	14,2%
% inc in Sale of Goods and Rendering of Services			18(1)a	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue			18(1)a	27 132	82 057	87 338	99 222	89 159	89 159	78 150	113 648	123 604	134 651
Service charges				27 132	82 057	87 338	99 222	89 159	89 159	78 150	113 648	123 604	134 651
Property rates				(5 730)	30 183	32 864	35 443	32 784	32 784	32 776	49 924	51 572	53 222
Service charges - electricity revenue				2 760	3 033	4 420	5 180	4 240	4 240	3 181	4 770	5 366	6 037
Service charges - water revenue				17 791	25 534	26 419	31 118	28 153	28 153	22 161	31 905	36 158	40 978
Service charges - sanitation revenue				7 737	15 717	15 509	18 290	15 790	15 790	13 137	17 695	19 831	22 225
Service charges - refuse removal				4 574	7 591	8 126	9 192	8 192	8 192	6 894	9 352	10 677	12 189
Agency services				1 744	2 299	2 023	4 394	2 399	2 399	2 616	2 562	2 647	2 732
Capital expenditure excluding capital grant funding				3 220	998	321	3 800	3 910	3 910	802	2 200	–	–
Cash receipts from ratepayers			18(1)a	25 892	34 230	38 542	75 320	65 889	65 889	36 957	86 749	92 496	98 751
Ratepayer & Other revenue			18(1)a	191 179	394 593	299 383	524 673	516 092	516 092	436 201	165 299	176 961	189 715
Change in consumer debtors (current and non-current)				N/A	101 259	2 073	8 130	(7 380)	–	57 103	(207 221)	(1 563)	33 072
Operating and Capital Grant Revenue			18(1)a	102 298	107 131	111 155	141 828	134 328	134 328	95 273	140 406	129 846	134 099
Capital expenditure - total			20(1)(vi)	36 388	76 336	33 495	50 609	50 540	50 540	37 379	48 215	33 266	37 317
Capital expenditure - renewal			20(1)(vi)	1 821	19 274	14 364	17 000	17 550	17 550		22 400	13 388	17 388
Supporting benchmarks													
Growth guideline maximum				6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline				4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY													
DoRA capital grants total MFY													
Provincial operating grants													
Provincial capital grants													
District Municipality grants													
Total gazetted/advised national, provincial and district grants											–	–	–
Average annual collection rate (arrears inclusive)													

SA11 Property rates summary

EC109 Kou-Kamma - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Date of valuation:		0	0	0	0			0	0	0
Financial year valuation used		Yes	Yes	Yes	Yes			Yes	0	0
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes	0	0
Municipal/assistant valuer appointed? (Y/N)		No	No	No	No	No	No	No	No	No
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	3	3	3	3	3	3	3	3	3
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes	0	0
Implementation time of new valuation roll (mths)		24	36	48	60			60	-	-
No. of properties	5	2 501	2 501	2 501	2 196	2 196	2 196	2 196	2 196	2 196
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		40	40	40	32	32	32	32	32	32
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		20	20	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		2	2	2	14	14	14	14	14	14
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
Total valuation reductions:		22	22	2	14	14	14	14	14	14
Total value used for rating (Rm)	5	-	1 148	1 272	1 276	1 276	1 276	1 276	1 281	1 286
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	1 148	1 272	1 276	1 276	1 276	1 276	1 281	1 286
Total market value (Rm)	5	-	1 148	1 272	1 276	1 276	1 276	1 276	1 281	1 286
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	-	-	0	-	-
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes	0	0	Yes	0	0
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	0	0
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	-	-	0	-	-
Fixed amount minimum value (R'000)		-	-	-	-	-	-	-	-	-
Non-residential prescribed ratio s19? (%)		0,0%	0,0%	0,0%	0,0%	-	-	0,0%	-	-
Rate revenue:										
Rate revenue budget (R'000)	6	3 534	3 861	4 273	5	5	5	6	5 160	5 398
Rate revenue expected to collect (R'000)	6	3 110	3 513	3 846	5	5	5	5	5 459	5 885
Expected cash collection rate (%)		100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		5 763	5 602	7 039	636	636	636	660	8 279	8 660
Rebates, exemptions - other (R'000)		419	362	426	-	-	-	-	655	685
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		6 182	5 964	7 465	636	636	636	660	8 934	9 345

SA12a Property rates by category (current year)

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		93	2	--	1 238	593	20	36	186	28	--	--
No. of sectional title property values		--	--	--	--	--	--	--	--	--	--	--
No. of unreasonably difficult properties s7(2)		--	--	--	--	--	--	--	--	--	--	--
No. of supplementary valuations		--	--	--	--	--	--	--	--	--	--	--
Supplementary valuation (Rm)		--	--	--	--	--	--	--	--	--	--	--
No. of valuation roll amendments		1	--	--	2	2	--	--	--	--	--	--
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)		0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)		1	1	1	1	1	1	1	1	1	1	1
Method of valuation used (select)		4	4	4	4	4	4	4	4	4	4	4
Base of valuation (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Phasing-in properties s21 (number)		919160	30	0	1546731	3175720	58620	584360	0	14080	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Fiat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
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)		--	--	--	--	--	--	--	--	--	--	--
Total land value (Rm)	6	71	0	--	139	974	14	45	1	1	--	--
Total value of improvements (Rm)	6	--	--	--	--	--	--	--	--	--	--	--
Total market value (Rm)	6	71	0	--	139	974	14	45	1	1	--	--
Rating:												
Average rate	3	--	--	--	--	--	--	--	--	--	--	--
Rate revenue budget (R '000)		919	0	--	1 485	2 415	59	584	--	--	--	--
Rate revenue expected to collect (R'000)		0	0	--	0	0	0	0	--	--	--	--
Expected cash collection rate (%)	4	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)		--	--	--	--	--	--	--	--	--	--	--
Rebates, exemptions - indigent (R'000)		--	--	--	--	--	--	--	--	--	--	--
Rebates, exemptions - pensioners (R'000)		--	--	--	--	660	--	--	--	--	--	--
Rebates, exemptions - bona fide farm. (R'000)		--	--	--	--	--	--	--	--	--	--	--
Rebates, exemptions - other (R'000)		--	--	--	--	--	--	--	--	--	--	--
Phase-in reductions/discounts (R'000)		--	--	--	--	--	--	--	--	--	--	--
Total rebates, exemptions, reductions, discounts (R'000)		--	--	--	--	--	--	--	--	--	--	--

SA12b Property rates by category (budget year)

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	5	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)		0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)		market	market	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	Land&Impr	Land&Impr
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Fiat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		No	No	No	No	No	No	No	No	No	No	No
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		No	No	No	No	No	No	No	No	No	-	-
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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide firm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-

SA13a Service Tariffs by category

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

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1	Property rates	-	-	-	-	-	-	-
Residential properties		Residential	-	-	-	-	-	-	-
Residential properties - vacant land		Residential	-	-	-	-	-	-	-
Formal/informal settlements		Formal/informal	-	-	-	-	-	-	-
Small holdings		Small holdings	-	-	-	-	-	-	-
Farm properties - used		Farm properties	-	-	-	-	-	-	-
Farm properties - not used		Farm properties	-	-	-	-	-	-	-
Industrial properties		Industrial	-	-	-	-	-	-	-
Business and commercial properties		Business and	-	-	-	-	-	-	-
Communal land - residential		Communal land -	-	-	-	-	-	-	-
Communal land - small holdings		Communal land -	-	-	-	-	-	-	-
Communal land - farm property		Communal land -	-	-	-	-	-	-	-
Communal land - business and commercial		Communal land -	-	-	-	-	-	-	-
Communal land - other		Communal land -	-	-	-	-	-	-	-
State-owned properties		State-owned	-	-	-	-	-	-	-
Municipal properties		Municipal	-	-	-	-	-	-	-
Public service infrastructure		Public service	-	-	-	-	-	-	-
Privately owned towns serviced by the owner		Privately owned	-	-	-	-	-	-	-
State trust land		State trust land	-	-	-	-	-	-	-
Restitution and redistribution properties		Restitution and	-	-	-	-	-	-	-
Protected areas		Protected areas	-	-	-	-	-	-	-
National monuments properties		National	-	-	-	-	-	-	-
Property rates by usage		Property rates by usage	-	-	-	-	-	-	-
Business and commercial properties		Business and commercial properties	-	-	-	-	-	-	-
Industrial properties		Industrial properties	-	-	-	-	-	-	-
Mining properties		Mining properties	-	-	-	-	-	-	-
Residential properties		Residential properties	-	-	-	-	-	-	-
Agricultural properties		Agricultural properties	-	-	-	-	-	-	-
Public benefit organisations		Public benefit organisations	-	-	-	-	-	-	-
Public service purpose properties		Public service purpose properties	-	-	-	-	-	-	-
Public service infrastructure properties		Public service infrastructure properties	-	-	-	-	-	-	-
Vacant land		Vacant land	-	-	-	-	-	-	-
Sport Clubs and Fields (Bibou only)		Sport Clubs and Fields (Bibou only)	-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)		Sectional Title Garages (Drakenstein only)	-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate		R15 000	-	-	-	-	-	-	-
General residential rebate		General	-	-	-	-	-	-	-
Indigent rebate or exemption		Indigent rebate	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption		Temporary relief	-	-	-	-	-	-	-
Bona fide farmers rebate or exemption		Bona fide	-	-	8	10	15	12	-
Other rebates or exemptions	2	Other rebates or	-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/ixed fee (Rands/month)		Basic	-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		Service point -	-	-	-	-	-	-	-
Water usage - flat rate tariff (c/k)		Water usage -	-	-	-	-	-	-	-
Water usage - life line tariff		Water usage -	-	-	-	-	-	-	-
Water usage - Block 1 (c/k)		Water usage -	-	-	-	-	-	-	-
Water usage - Block 2 (c/k)		Water usage -	-	-	-	-	-	-	-
Water usage - Block 3 (c/k)		Water usage -	-	-	-	-	-	-	-
Water usage - Block 4 (c/k)		Water usage -	-	-	-	-	-	-	-
Water usage - Block 5 (c/k)		Water usage -	-	-	-	-	-	-	-
Water usage - Block 6 (c/k)		Water usage -	-	-	-	-	-	-	-
Other	2	Other	-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/ixed fee (Rands/month)		Basic	-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		Service point -	-	-	-	-	-	-	-
Waste water - flat rate tariff (c/k)		Waste water - flat	-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/k)		Volumetric	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/k)		Volumetric	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/k)		Volumetric	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/k)		Volumetric	-	-	-	-	-	-	-
Other	2	Other	-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/ixed fee (Rands/month)		Basic	-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		Service point -	-	-	-	-	-	-	-
FBE		FBE	-	-	-	-	-	-	-
Life-line tariff - meter		Life-line tariff -	-	-	-	-	-	-	-
Life-line tariff - prepaid		Life-line tariff -	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)		Flat rate tariff -	-	-	-	-	-	-	-
Flat rate tariff - prepaid (c/kwh)		Flat rate tariff -	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		Meter - IBT	-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		Meter - IBT	-	-	-	-	-	-	-
Meter - IBT Block 3 (c/kwh)		Meter - IBT	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		Meter - IBT	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		Meter - IBT	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		Prepaid - IBT	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)		Prepaid - IBT	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)		Prepaid - IBT	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		Prepaid - IBT	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		Prepaid - IBT	-	-	-	-	-	-	-
Other	2	Other	-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge		Street cleaning	-	-	-	-	-	-	-
Basic charge/ixed fee		Basic	-	-	-	-	-	-	-
80l bin - once a week		80l bin - once a	-	-	-	-	-	-	-
250l bin - once a week		250l bin - once a	-	-	-	-	-	-	-

SA13b Service Tariffs by category – explanatory

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

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>									
Water tariffs <i>[Insert blocks as applicable]</i>		(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)							
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>		(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)							

SA14 Household bills

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent												
Monthly Account for Household - 'Middle Income Range'												
Rates and services charges:												
Property rates			553.00	586.00	671.00	671.00	671.00	671.00	–	739.00	782.00	828.00
Electricity: Basic levy			304.00	348.00	430.00	374.00	374.00	374.00	–	637.00	730.00	860.00
Electricity: Consumption			1 696.00	1 872.00	2 012.00	2 316.00	2 316.00	2 316.00	–	2 665.00	3 057.00	3 600.00
Water: Basic levy			125.00	141.00	157.00	177.00	177.00	177.00	–	187.00	198.00	210.00
Water: Consumption			127.00	133.00	154.00	204.00	204.00	204.00	–	180.00	285.00	303.00
Sanitation			132.00	149.00	157.00	168.00	168.00	168.00	–	178.00	189.00	200.00
Refuse removal			97.00	120.00	134.00	145.00	145.00	145.00	–	157.00	166.00	176.00
Other			–	–	–	–	–	–	–	–	–	–
	sub-total		3 034.00	3 349.00	3 715.00	4 055.00	4 055.00	4 055.00	17.0%	4 743.00	5 407.00	6 177.00
VAT on Services			372.00	414.00	457.00	507.00	507.00	507.00	–	600.00	694.00	802.00
Total large household bill:			3 406.00	3 763.00	4 172.00	4 562.00	4 562.00	4 562.00	17.1%	5 343.00	6 101.00	6 979.00
% increase/decrease			–	10.5%	10.9%	9.3%	–	–	83.1%	17.1%	14.2%	14.4%
Monthly Account for Household - 'Affordable Range'												
Rates and services charges:												
Property rates			392.00	415.00	475.00	475.00	475.00	475.00	–	523.00	554.00	586.00
Electricity: Basic levy			250.00	303.00	374.00	374.00	374.00	374.00	–	430.00	493.00	581.00
Electricity: Consumption			848.00	900.00	936.00	1 158.00	1 158.00	1 158.00	–	1 333.00	1 529.00	1 800.00
Water: Basic levy			125.00	141.00	157.00	177.00	177.00	177.00	–	187.00	198.00	210.00
Water: Consumption			73.00	79.00	84.00	105.00	105.00	105.00	–	159.00	228.00	242.00
Sanitation			132.00	149.00	157.00	168.00	168.00	168.00	–	178.00	189.00	200.00
Refuse removal			97.00	120.00	134.00	145.00	145.00	145.00	–	157.00	166.00	176.00
Other			–	–	–	–	–	–	–	–	–	–
	sub-total		1 917.00	2 107.00	2 317.00	2 602.00	2 602.00	2 602.00	14.0%	2 967.00	3 357.00	3 795.00
VAT on Services			229.00	254.00	276.00	319.00	319.00	319.00	–	366.00	420.00	481.00
Total small household bill:			2 146.00	2 361.00	2 593.00	2 921.00	2 921.00	2 921.00	14.1%	3 333.00	3 777.00	4 276.00
% increase/decrease			–	10.0%	9.8%	12.6%	–	–	11.5%	14.1%	13.3%	13.2%
Monthly Account for Household - 'Indigent' Household receiving free basic services												
Rates and services charges:												
Property rates			24.00	26.00	29.00	29.00	29.00	29.00	–	32.00	34.00	36.00
Electricity: Basic levy			250.00	264.00	193.00	238.00	238.00	238.00	–	274.00	314.00	370.00
Electricity: Consumption			254.00	270.00	281.00	347.00	347.00	347.00	–	400.00	459.00	540.00
Water: Basic levy			125.00	141.00	157.00	177.00	177.00	177.00	–	187.00	198.00	210.00
Water: Consumption			15.00	17.00	18.00	28.00	28.00	28.00	–	30.00	32.00	34.00
Sanitation			132.00	149.00	157.00	168.00	168.00	168.00	–	178.00	189.00	200.00
Refuse removal			97.00	120.00	134.00	145.00	145.00	145.00	–	157.00	166.00	176.00
Other			(689.00)	(764.00)	(734.00)	(843.00)	(843.00)	(843.00)	–	(929.00)	(1 020.00)	(1 137.00)
	sub-total		208.00	223.00	235.00	289.00	289.00	289.00	13.8%	329.00	372.00	429.00
VAT on Services			28.00	30.00	31.00	39.00	39.00	39.00	–	44.00	51.00	59.00
Total small household bill:			236.00	253.00	266.00	328.00	328.00	328.00	13.7%	373.00	423.00	488.00
% increase/decrease			–	7.2%	5.1%	23.3%	–	–	(41.1%)	13.7%	13.4%	15.4%

SA15 Investment particulars by type

EC109 Kou-Kamma - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Investments										
Bank Repurchase Agreements										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		5 390 288	3 895 480	3 920 113	2 189 872					
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Deposit Taking Institutions		5 390 288	3 895 480	3 920 113	2 189 872	-	-	-	-	-
Derivative Financial Assets										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Derivative Financial Assets		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-
Municipal Bonds										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Municipal Bonds		-	-	-	-	-	-	-	-	-
National Government Securities										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total National Government Securities		-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-
Unamortised Debt Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		5 390 288 117	3 895 480 437	3 920 113 043	2 189 872 343	-	-	-	-	-

SA16 Investment particulars by maturity

283

Borrowing - Categorized by type R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuitiy and Bullet Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Annuitiy and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-subsidiary Transactions										
Local Registered Stock										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Local Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks										
Foreign Government and International Organisations										
General Public										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Borrowings	1	-	-	-	-	-	-	-	-	-

SA18 grants receipts

SA18 Transfers and grant receipts

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		65 758	67 461	73 722	80 608	80 825	80 825	79 611	84 049	83 461
Energy Efficiency and Demand Side Management Grant		–	–	–	–	210	210	–	–	–
Equitable Share		60 474	62 943	69 003	72 001	72 001	72 001	74 323	76 965	79 656
Expanded Public Works Programme Integrated Grant		1 384	1 048	1 258	1 490	1 490	1 490	1 559	–	–
Local Government Financial Management Grant		2 650	2 650	2 600	2 600	2 600	2 600	2 600	2 700	2 800
Municipal Disaster Response Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		1 250	820	861	4 517	4 524	4 524	1 129	4 384	1 005
Provincial Government:		1 300	1 876	1 683	3 644	1 644	1 644	1 660	1 660	1 735
(S)GRANT: DEDEA		–	996	874	2 000	–	–	–	–	–
(S)HOUSING SCCA & RECTIFICATION		–	74	–	–	–	–	–	–	–
(S)Revenue grant - Library		1 300	806	808	1 644	1 644	1 644	–	–	–
DEDEAT grant		–	–	–	–	–	–	–	–	–
Library grant		–	–	–	–	–	–	1 660	1 660	1 735
District Municipality:		345	1 715	2 805	2 500	5 000	5 000	5 000	5 000	5 000
(S)CONDITNL GRANT-DPLG		–	1 504	–	–	–	–	–	–	–
(S)GRANT - DISTRICT MUN CACADU		345	211	–	2 500	5 000	5 000	–	–	–
(S)GRANT - SBDM: EHP		–	–	–	–	–	–	–	–	–
Subsidies from Sarah Baartman District		–	–	2 805	–	–	–	5 000	5 000	5 000
Other grant providers:		–	–	–	–	–	–	–	–	–
Auditor-General		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	67 403	71 052	78 210	86 752	87 469	87 469	86 271	90 709	90 196
Capital Transfers and Grants										
National Government:		14 288	15 695	24 298	43 351	35 134	35 134	48 135	39 137	37 903
Energy Efficiency and Demand Side Management Grant		–	–	4 000	3 000	2 790	2 790	–	–	–
Integrated National Electrification Programme Grant		–	–	5 321	8 978	8 978	8 978	13 201	8 161	4 349
Municipal Disaster Response Grant		–	–	952	8 000	–	–	–	–	–
Municipal Infrastructure Grant		16 698	16 702	10 149	13 373	13 366	13 366	16 934	15 226	19 097
National Treasury		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		(2 410)	(2 220)	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	1 213	3 875	10 000	10 000	10 000	18 000	15 750	14 457
Provincial Government:		20 607	19 083	8 647	10 000	10 000	10 000	6 000	–	6 000
(S)GRANT: DEDEA		–	–	–	–	–	–	–	–	–
(S)Revenue grant - Library		–	–	–	–	–	–	–	–	–
(S)Revenue grant: Small Town Retaliation - OTP		20 607	19 083	–	10 000	10 000	10 000	–	–	–
Office of the Premier grant		–	–	8 647	–	–	–	–	–	–
Small Town Retaliation - OTP		–	–	–	–	–	–	6 000	–	6 000
District Municipality:		–	1 300	–	1 725	1 725	1 725	–	–	–
(S)Revenue grant - fire services		–	1 300	–	1 725	1 725	1 725	–	–	–
Fire grant		–	–	–	–	–	–	–	–	–
Other grant providers:		–	44	–	–	–	–	–	–	–
ESKOM		–	–	–	–	–	–	–	–	–
Unspecified		–	44	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	34 894	36 123	32 945	55 076	46 859	46 859	54 135	39 137	43 903
TOTAL RECEIPTS OF TRANSFERS & GRANTS		102 298	107 175	111 155	141 828	134 328	134 328	140 406	129 846	134 099

SA19 grants expenditure

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		11 203	11 309	15 223	12 731	13 954	13 954	10 393	11 452	8 923
Energy Efficiency and Demand Side Management Grant		—	—	—	—	179	179	—	—	—
Equitable Share		5 810	5 940	8 121	5 052	5 552	5 552	5 426	5 730	6 054
Expanded Public Works Programme Integrated Grant		1 254	1 369	1 377	200	1 496	1 496	1 559	—	—
Local Government Financial Management Grant		3 110	2 796	3 452	3 016	2 300	2 300	2 304	2 389	2 474
Municipal Disaster Response Grant		—	1	0	—	—	—	—	—	—
Municipal Infrastructure Grant		1 028	1 204	2 273	4 462	4 428	4 428	1 105	3 333	395
Provincial Government:		1 107	1 129	1 147	1 178	1 501	1 501	1 430	1 333	1 388
(S)ACCUMULATED LEAVE		—	—	—	—	—	—	—	—	—
(S)ADVERTISING FEES		—	—	—	—	—	—	—	—	—
(S)ALLOWANCE - HOUSING SUBSIDY		—	—	—	—	—	—	—	—	—
(S)BONUSES - ANNUAL		—	39	—	45	45	45	—	—	—
(S)BONUSES- LONG SERVICE		—	9	—	—	—	—	—	—	—
(S)BUILDINGS		—	—	—	—	—	—	—	—	—
(S)CASUAL LABOUR - WAGES		5	3	—	3	3	3	—	—	—
(S)CLEANING MATERIALS		—	—	—	—	—	—	—	—	—
(S)CNCL CONTR - MEDICAL AID FD		—	44	—	57	57	57	—	—	—
(S)CNCL CONTR - PENSION FUND		—	89	—	94	94	94	—	—	—
(S)CONSUMABLES		—	—	—	—	—	—	—	—	—
(S)CONTRACTOR'S FEES		—	—	—	—	—	—	—	—	—
(S)DEPRECIATION - P P E		—	—	—	—	—	—	—	—	—
(S)ELECTRICITY PURCHASES		—	—	—	—	—	—	—	—	—
(S)INSURANCE - UIF		—	6	—	6	6	6	—	—	—
(S)LEVY - BARGAINING COUNCIL		—	0	—	0	0	0	—	—	—
(S)LEVY - SETA SKILLS / TRAINING		—	6	—	5	7	7	—	—	—
(S)MATERIALS & STORES		—	13	—	16	50	50	—	—	—
(S)MEMBERSHIP & SUBSCRIPTIONS		—	—	—	—	—	—	—	—	—
(S)OVERTIME		40	48	—	16	16	16	—	—	—
(S)REGISTRATION FEES		—	39	—	78	495	495	—	—	—
(S)RENTAL: OFFICE EQUIPMENT		—	—	—	—	—	—	—	—	—
(S)SALARIES		127	757	—	578	578	578	—	—	—
(S)SETA SKILLS / TRAINING LEVY		(31)	2	—	3	1	1	—	—	—
(S)TRAVELLING AND SUBSISTENCE		—	74	—	120	110	110	—	—	—
(S)VEHICLES		—	—	—	157	40	40	—	—	—
DEDEA grant		—	—	253	—	—	—	—	—	—
DEDEAT grant		—	—	—	—	—	—	41	42	43
DSRAC		967	—	894	—	—	—	—	—	—
Library grant		—	—	—	—	—	—	1 389	1 291	1 345
District Municipality:		1 404	1 673	—	2 048	1 872	1 872	—	—	—
(S)ACCUMULATED LEAVE		—	—	—	—	—	—	—	—	—
(S)ACTING ALLOWANCE		91	136	—	13	13	13	—	—	—
(S)ALLOWANCE - HOUSING SUBSIDY		4	—	—	—	—	—	—	—	—
(S)ALLOWANCE - OTHER		—	—	—	—	—	—	—	—	—
(S)ALLOWANCE - STANDBY / SHIFT		276	254	—	495	495	495	—	—	—
(S)ALLOWANCE - TELEPHONE		2	5	—	12	12	12	—	—	—
(S)BONUSES - ANNUAL		124	217	—	234	234	234	—	—	—
(S)BONUSES- LONG SERVICE		—	—	—	—	—	—	—	—	—
(S)CNCL CONTR - MEDICAL AID FD		171	188	—	197	197	197	—	—	—
(S)CNCL CONTR - PENSION FUND		337	411	—	573	573	573	—	—	—
(S)CONTRACTOR'S FEES		7	1	—	30	20	20	—	—	—
(S)DEPRECIATION - P P E		—	—	—	—	—	—	—	—	—
(S)FUEL & OIL		372	439	—	465	300	300	—	—	—
(S)INSURANCE - GENERAL		—	—	—	—	—	—	—	—	—
(S)INSURANCE - UIF		21	22	—	28	28	28	—	—	—
(S)LEVY - BARGAINING COUNCIL		1	1	—	2	2	2	—	—	—
(S)ACCUMULATED LEAVE		—	—	—	—	—	—	—	—	—
(S)LICENCE FEES		13	25	—	31	31	31	—	—	—
(S)ALLOWANCE - HOUSING SUBSIDY		4	—	—	—	—	—	—	—	—
(S)MEMBERSHIP & SUBSCRIPTIONS		37	40	—	47	30	30	—	—	—
(S)ALLOWANCE - STANDBY / SHIFT		276	254	—	495	495	495	—	—	—
(S)OVERTIME		567	533	—	635	635	635	—	—	—
(S)BONUSES - ANNUAL		124	217	—	234	234	234	—	—	—
(S)REFRESHMENTS		6	4	—	33	15	15	—	—	—
(S)CNCL CONTR - MEDICAL AID FD		171	188	—	197	197	197	—	—	—
(S)SETA SKILLS / TRAINING LEVY		33	36	—	47	47	47	—	—	—
(S)CONTRACTOR'S FEES		7	1	—	30	20	20	—	—	—
(S)TRAVELLING AND SUBSISTENCE		16	—	—	30	30	30	—	—	—
(S)FUEL & OIL		372	439	—	465	300	300	—	—	—
(S)VEHICLES		176	163	—	173	173	173	—	—	—
(S)INSURANCE - UIF		21	22	—	28	28	28	—	—	—

(S)LEVY - SETASKILLS / TRAINING	-	-	-	-	-	-	-	-	-
(S)LICENCE FEES	13	25	-	31	31	31	-	-	-
Energy Efficiency and Demand Side Management Grant	-	-	3 478	2 550	2 372	2 372	-	-	-
(S)MEMBERSHIP & SUBSCRIPTIONS	37	40	-	47	30	30	-	-	-
Municipal Disaster Response Grant	-	-	869	6 800	6 800	6 800	-	-	-
(S)OVERTIME	567	533	-	635	635	635	-	-	-
National Treasury	-	-	-	-	-	-	-	-	-
(S)REFRESHMENTS	6	4	-	33	15	15	-	-	-
Water Services Infrastructure Grant	-	1 168	4 275	8 500	8 500	8 500	15 300	13 388	12 288
(S)SETA SKILLS / TRAINING LEVY	33	36	-	47	47	47	-	-	-
(S)TRAINING	-	-	-	10	-	-	-	-	-
(S)TRAVELLING AND SUBSISTENCE	16	-	-	30	30	30	-	-	-
(S)UNIFORMS	187	2	-	219	200	200	-	-	-
(S)VEHICLES	176	163	-	173	173	173	-	-	-
Fire grant	-	-	6 016	-	-	-	11 980	12 365	12 765
Provincial Government:	17 649	19 224	7 328	8 500	8 500	8 500	5 100	-	5 100
(S) CAP OUTLAY: FURNITURE, PLANT & EQUIPMENT	-	19 224	-	-	-	-	-	-	-
(S) CONTRA Furniture, Plant and Equipment	-	-	-	-	-	-	-	-	-
(S)CAPITAL PURCH EXPENSED- INVENT	-	-	13	-	-	-	-	-	-
(S)CONTRA CAP OUTLAY: FURNITURE, PLANT & EQUIPMENT	-	(19 224)	-	-	-	-	-	-	-
(S)Contra CAPITAL PURCH EXPENSED- INVENT	-	-	(13)	-	-	-	-	-	-
(S)Contra Furniture and Office EquipmentAdministration	-	-	-	-	-	-	-	-	-
(S)CONTRA Office Equipment / Machines	-	-	-	-	-	-	-	-	-
(S)FURNITURE AND OFFICE EQUIPMENT-IN-USEACQUISITIONS	17 649	-	-	-	-	-	-	-	-
(S)Furniture, Plant and Equipment	-	-	-	-	-	-	-	-	-
(S)LIBRARIES:ACQUISITIONS	-	-	-	-	-	-	-	-	-
(S)OTHER ASSETS COST TRANSFERS MADE	-	-	-	-	-	-	-	-	-
(S)OTHER ASSETS COST TRANSFERS RECEIVED	-	-	-	-	-	-	-	-	-
(S)Other Plantand Equipment	-	-	-	-	-	-	-	-	-
(S)Refuse Truck	-	-	-	-	-	-	-	-	-
(S)Revenue grant: Small Town Retaliation - OTP	-	-	-	8 500	8 500	8 500	-	-	-
(S)ROADS INFRA:ACQUISITIONS	-	19 224	-	-	-	-	-	-	-
Office of the Premier Grant	-	-	7 328	-	-	-	-	-	-
Small Town Retaliation - OTP	-	-	-	-	-	-	5 100	-	5 100
District Municipality:	576	993	-	1 466	1 466	1 466	-	-	-
(S)EQUIPMENT NOZZLES & HOSES	-	-	-	-	-	-	-	-	-
(S)Fire Truck	-	-	-	-	-	-	-	-	-
(S)Fire Vehicle	-	-	-	1 466	1 466	1 466	-	-	-
(S)MIG - Contractor W & S C/O DWAF	(576)	-	-	-	-	-	-	-	-
(S)Other Plant and Equipment	-	-	-	-	-	-	-	-	-
(S)Radio Communication	576	-	-	-	-	-	-	-	-
(S)Replacement of Full Waterborne Sewer System-Clarkson	-	993	-	-	-	-	-	-	-
(S)Rescue Equipment	-	-	-	-	-	-	-	-	-
(S)Reticulation Line CONTRA	-	(993)	-	-	-	-	-	-	-
(S)SANITATION INFRA:ACQUISITIONS	-	993	-	-	-	-	-	-	-
(S)TRANSPORT ASSETS-GENERAL PLANT-OWNED AND IN-USE:ACQUISITIONS	576	-	-	-	-	-	-	-	-
Fire grant	-	-	-	-	-	-	-	-	-
Other grants	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	18 237	20 241	7 328	9 998	9 998	9 998	5 100	-	5 100
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	18 258	20 263	7 328	10 025	10 025	10 025	5 100	-	5 100

SA20 reconciliation of grants transfers, receipts and unspent

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

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			(0)	(0)	1 255	–	–	–	–	–	–
Current year receipts			(3 989)	(4 518)	(6 440)	(8 607)	(8 614)	(8 614)	(5 288)	(7 084)	(3 805)
Repayment of grants											
Conditions met - transferred to revenue			(8 430)	(10 290)	(9 904)	(17 215)	(17 228)	(17 228)	(10 576)	(14 168)	(7 610)
Conditions still to be met - transferred to liabilities			4 441	5 773	4 719	8 607	8 614	8 614	5 288	7 084	3 805
Provincial Government:											
Balance unspent at beginning of the year			(0)	(0)	(0)	–	–	–	–	–	–
Current year receipts			–	–	–	(2 000)	–	–	–	–	–
Conditions met - transferred to revenue			(0)	(0)	(0)	(4 000)	(1 644)	(1 644)	–	–	–
Conditions still to be met - transferred to liabilities			–	–	–	2 000	1 644	1 644	–	–	–
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			(8 430)	(10 290)	(9 904)	(21 215)	(18 872)	(18 872)	(10 576)	(14 168)	(7 610)
Total operating transfers and grants - CTBM		2	4 441	5 773	4 719	10 607	10 258	10 258	5 288	7 084	3 805
Capital transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			3 151	(3 094)	(6 645)	–	–	–	–	–	–
Current year receipts			(22 379)	(21 575)	(44 344)	(35 351)	(35 344)	(35 344)	(48 135)	(39 137)	(37 903)
Conditions met - transferred to revenue			(34 684)	(42 693)	(75 287)	(70 701)	(70 688)	(70 688)	(96 270)	(78 274)	(75 806)
Conditions still to be met - transferred to liabilities			15 456	18 024	24 298	35 351	35 344	35 344	48 135	39 137	37 903
Provincial Government:											
Balance unspent at beginning of the year			(217)	22 575	(11 021)	–	–	–	–	–	–
Current year receipts			(25 292)	(59 460)	(9 980)	(9 644)	–	–	–	–	–
Conditions met - transferred to revenue			(45 633)	(64 655)	(29 649)	(19 288)	–	–	–	–	–
Conditions still to be met - transferred to liabilities			20 125	27 770	8 647	9 644	–	–	–	–	–
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			(80 317)	(107 348)	(104 935)	(89 989)	(70 688)	(70 688)	(96 270)	(78 274)	(75 806)
Total capital transfers and grants - CTBM		2	35 580	45 794	32 945	44 995	35 344	35 344	48 135	39 137	37 903
TOTAL TRANSFERS AND GRANTS REVENUE			(88 747)	(117 638)	(114 840)	(111 204)	(89 560)	(89 560)	(106 846)	(92 442)	(83 416)
TOTAL TRANSFERS AND GRANTS - CTBM			40 021	51 566	37 664	55 602	45 602	45 602	53 423	46 221	41 708

SA21 Transfers and grants made by the municipality

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i> <i>Provincial Government</i>	3										
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i> <i>Higher Educational Institutions</i> <i>Non-Profit Institutions</i> <i>Private Enterprises</i> <i>Public Corporations</i>											
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
<i>Households</i>											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i> <i>Provincial Government</i>	3										
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i> <i>Higher Educational Institutions</i> <i>Non-Profit Institutions</i> <i>Private Enterprises</i> <i>Public Corporations</i>	4										
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households</i>	5										
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

SA22 Council remuneration and staff benefits

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

Summary of Employee and Councillor remuneration		Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			A	B	C	D	E	F		G	H	I
Councillors (Political Office Bearers plus Other)		1										
Allowances and Service Related Benefits												
Basic Salary			4 302	4 916	4 566	1 704	1 704	1 704	3 493	1 698	1 754	1 810
Cell phone Allowance			403	556	499	518	518	518	369	536	554	571
Housing Allowance												
In-kind Benefits												
Market Related Non-pensionable Allowance												
Motor Vehicle Allowance			16	—	—	—	—	—	—	—	—	—
Office-bearer Allowance			56	489	350	3 401	3 401	3 401	397	3 310	3 419	3 529
Out of pocket Expenses												
Travelling Allowance												
Use of Personal Facilities												
Total Allowances and Service Related Benefits			4 777	5 961	5 415	5 623	5 623	5 623	4 259	5 545	5 727	5 911
Social Contributions												
Medial Aid Benefits												
Pension Fund Contributions												
Total Social Contributions			—	—	—	—	—	—	—	—	—	—
Total Councillors			4 777	5 961	5 415	5 623	5 623	5 623	4 259	5 545	5 727	5 911
% increase		4		24,8%	(9,2%)	3,8%	—	—	(24,3%)	30,2%	3,3%	3,2%
Senior Managers of the Municipality		2										
Salaries and Allowances												
Basic Salary			2 598	2 348	2 271	3 106	2 758	2 758	3 318	5 196	5 368	5 540
Bonuses												
Allowance												
Accommodation, Travel and Incidental												
Cellular and Telephone												
Housing Benefits		3	25	173	227	164	184	184	225	334	345	356
Non-pensionable		3	275	211	288	258	289	289	165	348	359	371
Travel or Motor Vehicle		3	533	440	733	1 052	973	973	479	507	524	541
Voluntary Work												
Total Allowance			834	823	1 249	1 474	1 447	1 447	868	1 189	1 228	1 267
Service Related Benefits												
Aging		3										
Bonus		3										
Danger Allowance		3										
Entertainment		3										
Fire Brigade		3										
In-kind Benefits		3										
Leave Pay		3	363	—	—	—	—	—	—	—	—	—
Lifeguard/Duty Squads		3										
Long Service Award												
Overtime												
Scarify		3										
Standby Allowance		3										
Tools Allowance		3										
Uniform/Special/Protective Clothing		3										
Leave gratuity												
Long Term Service Award												
Total Service Related Benefits			363	—	—	—	—	—	—	—	—	—
Total Salaries and Allowances			3 814	3 171	3 520	4 580	4 205	4 205	4 186	6 385	6 596	6 807
Social Contributions												
Bargaining Council												
Group Life Insurance												
Medical												
Pension												
Unemployment Insurance			7	7	8	9	11	11	6	—	—	—
Total Social Contributions			7	7	8	9	11	11	6	—	—	—
Post-retirement Benefit		6										
Medical												
Other Benefits												
Pension												
Total Post-retirement Benefit			—	—	—	—	—	—	—	—	—	—
Costs Capitalised to PPE												
Sub Total - Senior Managers of Municipality			3 821	3 178	3 528	4 589	4 216	4 216	4 193	6 385	6 596	6 807
% increase		4		(16,8%)	11,0%	30,1%	(8,1%)	—	(0,5%)	52,3%	3,3%	3,2%
Other Municipal Staff												
Salaries and Allowances												
Basic Salary			36 855	49 030	54 633	54 882	56 518	56 518	42 818	59 247	59 584	63 316
Bonuses			(172)	258	(1 742)	—	—	—	—	—	—	—
Allowance												
Accommodation, Travel and Incidental												
Cellular and Telephone												
Housing Benefits		3	149	83	88	106	106	106	111	110	91	95
Non-pensionable		3	495	617	566	487	487	487	523	616	641	667
Travel or Motor Vehicle		3	200	323	302	281	281	281	207	288	299	311
Voluntary Work		3	1 317	1 701	1 732	1 809	1 809	1 809	1 008	1 429	1 278	1 330
Total Allowance			2 161	2 724	2 689	2 683	2 683	2 683	1 850	2 443	2 310	2 404
Service Related Benefits												
Aging		3	687	870	764	727	727	727	394	577	596	615
Bonus		3	2 777	3 278	6 003	4 091	4 091	4 091	3 413	4 375	4 597	4 891
Danger Allowance		3										
Entertainment		3										
Fire Brigade		3										
In-kind Benefits		3										
Leave Pay		3										
Lifeguard/Duty Squads												
Long Service Award			—	—	—	—	—	—	58	318	339	360
Overtime		3	4 859	4 888	3 613	4 258	4 258	4 258	3 605	4 722	4 728	4 735
Scarify		3										
Standby Allowance		3										
Tools Allowance		3	711	755	853	1 073	1 073	1 073	678	1 098	1 134	1 171
Uniform/Special/Protective Clothing		3										
Leave gratuity												
Long Term Service Award												
Total Service Related Benefits			9 035	9 791	11 234	10 149	10 149	10 149	8 147	11 090	11 394	11 772
Total Salaries and Allowances			47 879	61 804	66 813	67 714	69 350	69 350	52 814	72 780	73 288	77 492
Social Contributions												
Bargaining Council												
Group Life Insurance			35	29	25	26	26	26	24	28	29	30
Medical			3 496	2 602	5 743	3 226	3 226	3 226	2 615	4 091	4 227	4 399
Pension			6 013	7 160	8 144	8 527	8 527	8 527	7 106	9 523	9 837	10 152
Unemployment Insurance			358	447	418	464	465	465	295	427	425	442
Total Social Contributions			9 902	10 239	14 330	12 243	12 245		10 041	14 069	14 518	15 022

6	Post-retirement Benefit							219	342	355	370
	Medical										
	Other Benefits										
	Pension										
	Total Post-retirement Benefit							219	342	355	370
	Costs Capitalised to PPE										
	Sub Total - Other Municipal Staff	57 781	72 042	81 144	79 957	81 595	69 350	63 074	87 191	88 161	92 884
	% Increase		24,7%	12,6%	(1,2%)	2,0%	(18,6%)	(22,7%)	38,2%	1,1%	5,4%
4	Total Parent Municipality	66 379	81 182	90 086	90 169	91 433	79 189	71 526	99 120	100 484	105 601
	Board Members of Entities										
	Salaries and Allowances										
	Basic Salary										
	Bonuses										
	Allowance										
	Accommodation, Travel and Incidental										
3	Cellular and Telephone										
3	Housing Benefits										
3	Non-pensionable										
3	Travel or Motor Vehicle										
3	Voluntary Work										
	Total Allowance										
	Service Related Benefits										
	Acting										
3	Bonus										
3	Danger Allowance										
3	Entertainment										
3	Fire Brigade										
3	In-kind Benefits										
3	Leave Pay										
3	Lifeguard/Duty Squads										
3	Long Service Award										
3	Overtime										
3	Scarcity										
3	Standby Allowance										
3	Tools Allowance										
3	Uniform/Special/Protective Clothing										
3	Leave gratuity										
3	Long Term Service Award										
	Total Service Related Benefits										
	Total Salaries and Allowances										
	Social Contributions										
	Bargaining Council										
	Group Life Insurance										
	Medical										
	Pension										
	Unemployment Insurance										
	Total Social Contributions										
6	Post-retirement Benefit										
	Medical										
	Other Benefits										
	Pension										
	Total Post-retirement Benefit										
	Costs Capitalised to PPE										
	Sub Total - Board Members of Entities										
4	% Increase										
	Senior Managers of Entities										
	Salaries and Allowances										
	Basic Salary										
	Bonuses										
	Allowance										
	Accommodation, Travel and Incidental										
3	Cellular and Telephone										
3	Housing Benefits										
3	Non-pensionable										
3	Travel or Motor Vehicle										
3	Voluntary Work										
	Total Allowance										
	Service Related Benefits										
	Acting										
3	Bonus										
3	Danger Allowance										
3	Entertainment										
3	Fire Brigade										
3	In-kind Benefits										
3	Leave Pay										
3	Lifeguard/Duty Squads										
3	Long Service Award										
3	Overtime										
3	Scarcity										
3	Standby Allowance										
3	Tools Allowance										
3	Uniform/Special/Protective Clothing										
3	Leave gratuity										
3	Long Term Service Award										
	Total Service Related Benefits										
	Total Salaries and Allowances										
	Social Contributions										
	Bargaining Council										
	Group Life Insurance										
	Medical										
	Pension										
	Unemployment Insurance										
	Total Social Contributions										
6	Post-retirement Benefit										
	Medical										
	Other Benefits										
	Pension										
	Total Post-retirement Benefit										
	Costs Capitalised to PPE										
	Sub Total - Senior Managers of Entities										
4	% Increase										
	Other Staff of Entities										
	Salaries and Allowances										
	Basic Salary										
	Bonuses										
	Allowance										
	Accommodation, Travel and Incidental										
3	Cellular and Telephone										
3	Housing Benefits										
3	Non-pensionable										
3	Travel or Motor Vehicle										
3	Voluntary Work										
	Total Allowance										
	Service Related Benefits										
	Acting										
3	Bonus										
3	Danger Allowance										
3	Entertainment										
3	Fire Brigade										
3	In-kind Benefits										
3	Leave Pay										
3	Lifeguard/Duty Squads										
3	Long Service Award										
3	Overtime										
3	Scarcity										
3	Standby Allowance										
3	Tools Allowance										
3	Uniform/Special/Protective Clothing										
3	Leave gratuity										
3	Long Term Service Award										
	Total Service Related Benefits										
	Total Salaries and Allowances										
	Social Contributions										
	Bargaining Council										
	Group Life Insurance										
	Medical										
	Pension										
	Unemployment Insurance										
	Total Social Contributions										
6	Post-retirement Benefit										
	Medical										
	Other Benefits										
	Pension										
	Total Post-retirement Benefit										
	Costs Capitalised to PPE										
	Sub Total - Other Staff of Entities										
4	% Increase										
	Total Municipal Entities										
4	TOTAL SALARY, ALLOWANCES & BENEFITS	66 379	81 182	90 086	90 169	91 433	79 189	71 526	99 120	100 484	105 601
	% Increase		22,3%	11,0%	0,1%	1,4%	(13,4%)	(21,8%)	38,6%	1,4%	5,1%
5.7	TOTAL MANAGERS AND STAFF	61 602	75 220	84 671	84 546	85 810	73 565	67 267	93 576	94 757	99 690

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								-
Section 79 committee chairperson								-
Total Councillors	8	-	-	-	-	-		-
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
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	-	-	-	-	-		-

292

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

Summary of Personnel Numbers		Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number			Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)	4										
Board Members of municipal entities	5										
Municipal employees	3										
Municipal Manager and Senior Managers	7										
Other Managers											
Professionals			-	-	-	-	-	-	-	-	-
<i>Finance</i>											
<i>Spatial/town planning</i>											
<i>Information Technology</i>											
<i>Roads</i>											
<i>Electricity</i>											
<i>Water</i>											
<i>Sanitation</i>											
<i>Refuse</i>											
<i>Other</i>											
Technicians			-	-	-	-	-	-	-	-	-
<i>Finance</i>											
<i>Spatial/town planning</i>											
<i>Information Technology</i>											
<i>Roads</i>											
<i>Electricity</i>											
<i>Water</i>											
<i>Sanitation</i>											
<i>Refuse</i>											
<i>Other</i>											
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										

SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27											
		July	August	Sept.	October	November	December	January	February	March	April	May	June
R thousand													
Revenue													
Exchange Revenue													
Service charges - Electricity		398	398	398	398	398	398	398	398	398	398	398	398
Service charges - Water		2 659	2 659	2 659	2 659	2 659	2 659	2 659	2 659	2 659	2 659	2 659	2 659
Service charges - Waste Water Management		1 475	1 475	1 475	1 475	1 475	1 475	1 475	1 475	1 475	1 475	1 475	1 475
Service charges - Waste Management		779	779	779	779	779	779	779	779	779	779	779	779
Sale of Goods and Rendering of Services		478	478	478	478	478	478	478	478	478	478	478	478
Agency services		214	214	214	214	214	214	214	214	214	214	214	214
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430
Interest earned from Current and Non Current Assets		60	60	60	60	60	60	60	60	60	60	60	60
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		54	54	54	54	54	54	54	54	54	54	54	54
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		28	28	28	28	28	28	28	28	28	28	28	28
Non-Exchange Revenue													
Property rates		4 160	4 160	4 160	4 160	4 160	4 160	4 160	4 160	4 160	4 160	4 160	4 160
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583
Licences or permits		1	1	1	1	1	1	1	1	1	1	1	1
Transfer and subsidies - Operational		7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189
Interest		613	613	613	613	613	613	613	613	613	613	613	613
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations													
Total Revenue (excluding capital transfers and contributions)		23 120	23 120	23 120	23 120	23 120	23 120	23 120	23 120	23 120	23 120	23 120	-
Expenditure													
Employee related costs		7 798	7 798	7 798	7 798	7 798	7 798	7 798	7 798	7 798	7 798	7 798	7 798
Remuneration of councillors		462	462	462	462	462	462	462	462	462	462	462	462
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		495	495	495	495	495	495	495	495	495	495	495	495
Debt impairment		5 087	5 087	5 087	5 087	5 087	5 087	5 087	5 087	5 087	5 087	5 087	5 087
Depreciation, amortisation and impairment		2 167	2 167	2 167	2 167</								

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1- EXECUTIVE AND COUNCIL (1: IE)		5 762	5 762	5 762	5 762	5 762	5 762	5 762	5 762	5 762	5 762	5 762	5 762	69 149	71 401	73 686
Vote 2 - FINANCE AND ADMIN (2: IE)		5 700	5 700	5 700	5 700	5 700	5 700	5 700	5 700	5 700	5 700	5 700	5 700	68 305	70 521	72 631
Vote 3- PLANNING AND DEVELOPMENT (3: IE)		164	164	164	164	164	164	164	164	164	164	164	164	1 962	417	430
Vote 4 - HEALTH (4: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES (5: IE)		154	154	154	154	154	154	154	154	154	154	154	154	1 848	1 859	1 946
Vote 6 - HOUSING (6: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY (7: IE)		4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	48 196	49 787	51 380
Vote 8 - SPORT AND RECREATION (8: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT (10: IE)		974	974	974	974	974	974	974	974	974	974	974	974	11 687	13 342	15 231
Vote 10 - WASTE WATER MANAGEMENT (11: IE)		1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	23 327	26 142	29 298
Vote 11 - ROAD TRANSPORT (12: IE)		2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	17 863	27 849	37 840
Vote 12 - WATER (13: IE)		5 013	5 013	5 013	5 013	5 013	5 013	5 013	5 013	5 013	5 013	5 013	5 013	60 151	66 626	68 150
Vote 13 - ELECTRICITY (14: IE)		1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	21 550	17 264	14 499
Total Revenue by Vote		27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	331 572	335 322	355 070
Expenditure by Vote to be appropriated																
Vote 1- EXECUTIVE AND COUNCIL (1: IE)		2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	27 429	28 474	29 523
Vote 2 - FINANCE AND ADMIN (2: IE)		4 110	4 110	4 110	4 110	4 110	4 110	4 110	4 110	4 110	4 110	4 110	4 110	45 570	55 570	64 803
Vote 3- PLANNING AND DEVELOPMENT (3: IE)		407	407	407	407	407	407	407	407	407	407	407	407	4 887	3 324	3 716
Vote 4 - HEALTH (4: IE)		8	8	8	8	8	8	8	8	8	8	8	8	94	94	94
Vote 5 - COMMUNITY AND SOCIAL SERVICES (5: IE)		749	749	749	749	749	749	749	749	749	749	749	749	8 990	8 394	8 676
Vote 6 - HOUSING (6: IE)		49	49	49	49	49	49	49	49	49	49	49	49	590	1 818	654
Vote 7 - PUBLIC SAFETY (7: IE)		3 901	3 901	3 901	3 901	3 901	3 901	3 901	3 901	3 901	3 901	3 901	3 901	46 616	48 229	49 958
Vote 8 - SPORT AND RECREATION (8: IE)		38	38	38	38	38	38	38	38	38	38	38	38	459	39	459
Vote 9 - WASTE MANAGEMENT (10: IE)		1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	16 370	17 641	19 054
Vote 10 - W																

294

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

Description	Ref	Budget Year 2026/27											
		July	August	Sept.	October	November	December	January	February	March	April	May	June
R thousand													
Revenue - Functional													
<i>Governance and administration</i>		11 462	11 462	11 462	11 462	11 462	11 462	11 462	11 462	11 462	11 462	11 462	–
Executive and council		5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	
Finance and administration		5 744	5 744	5 744	5 744	5 744	5 744	5 744	5 744	5 744	5 744	5 744	
Internal audit		–	–	–	–	–	–	–	–	–	–	–	
<i>Community and public safety</i>		4 170	4 170	4 170	4 170	4 170	4 170	4 170	4 170	4 170	4 170	4 170	–
Community and social services		153	153	153	153	153	153	153	153	153	153	153	
Sport and recreation		1	1	1	1	1	1	1	1	1	1	1	
Public safety		4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	4 016	
Housing		–	–	–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	–	–	
<i>Economic and environmental services</i>		2 383	2 383	2 383	2 383	2 383	2 383	2 383	2 383	2 383	2 383	2 383	–
Planning and development		258	258	258	258	258	258	258	258	258	258	258	
Road transport		2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	
<i>Trading services</i>		9 616	9 616	9 616	9 616	9 616	9 616	9 616	9 616	9 616	9 616	9 616	–
Energy sources		1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	
Water management		4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	
Waste water management		1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	1 944	
Waste management		974	974	974	974	974	974	974	974	974	974	974	
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	
Total Revenue - Functional		27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	27 631	–
Expenditure - Functional													
<i>Governance and administration</i>		6 379	6 379	6 379	6 379	6 379	6 379	6 379	6 379	6 379	6 379	6 379	–
Executive and council		2 235	2 235	2 235	2 235	2 235	2 235	2 235	2 235	2 235	2 235	2 235	
Finance and administration		4 145	4 145	4 145	4 145	4 145	4 145	4 145	4 145	4 145	4 145	4 145	
Internal audit		–	–	–	–	–	–	–	–	–	–	–	
<i>Community and public safety</i>		4 712	4 712	4 712	4 712	4 712	4 712	4 712	4 712	4 712	4 712	4 712	–
Community and social services		757	757	757	757	757	757	757	757	757	757	757	
Sport and recreation		33	33	33	33	33	33	33	33	33	33	33	
Public safety		3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	
Housing		49	49	49	49	49	49	49	49	49	49	49	
Health		4	4	4	4	4	4	4	4	4	4	4	
<i>Economic and environmental services</i>		1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	–
Planning and development		480	480	480	480	480	480	480	480	480	480	480	
Road transport		1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	1 489	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	
<i>Trading services</i>		8 873	8 873	8 873	8 873	8 873	8 873	8 873	8 873	8 873	8 873	8 873	–
Energy sources		1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	
Water management		4 213	4 213	4 213	4 213	4 213	4 213	4 213	4 213	4 213	4 213	4 213	
Waste water management		2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	
Waste management		1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure - Functional		21 934	21 934	21 934	21 934	21 934	21 934	21 934	21 934	21 934	21 934	21 934	–
Surplus/(Deficit) before assoc.		5 697	5 697	5 697	5 697	5 697	5 697	5 697	5 697	5 697	5 697	5 697	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit)	1	5 697	5 697	5 697	5 697	5 697	5 697	5 697	5 697	5 697	5 697	5 697	–

SA28 budgeted monthly revenue and expenditure per Municipal vote

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Single-year expenditure to be appropriated																
Vote 14 - (5: CAPEX)														–	–	–
Vote 15 - ROAD TRANSPORT (12: CAPEX)														–	–	–
Vote 16 - (21: CAPEX)														–	–	–
Vote 17 - Unknown (22: CAPEX)	271	271		271	271	271	271	271	271	271	271	271	271	3 249	10 912	16 232
Vote 18 - (23: CAPEX)														–	–	–
Vote 19 - (25: CAPEX)														–	–	–
Vote 20 - EXECUTIVE AND COUNCIL (31: CAPEX)	429	429	429	429	429	429	429	429	429	429	429	429	429	5 150	–	5 100
Vote 21 - FINANCE AND ADMIN (32: CAPEX)	13	13	13	13	13	13	13	13	13	13	13	13	13	150	–	–
Vote 22 - COMMUNITY AND SOCIAL SERVICES (35: CAPEX)	929	929	929	929	929	929	929	929	929	929	929	929	929	11 145	2 030	–
Vote 23 - PUBLIC SAFETY (37: CAPEX)														–	–	–
Vote 24 - SPORT AND RECREATION (38: CAPEX)														–	–	–
Vote 25 - WASTE MANAGEMENT (40: CAPEX)														–	–	–
Vote 26 - WASTE WATER MANAGEMENT (41: CAPEX)	273	273	273	273	273	273	273	273	273	273	273	273	273	3 279	–	–
Vote 27 - ROAD TRANSPORT (42: CAPEX)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 28 - WATER (43: CAPEX)	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	14 021	13 388	12 288
Vote 29 - ELECTRICITY (44: CAPEX)	935	935	935	935	935	935	935	935	935	935	935	935	935	11 221	6 937	3 697
Capital single-year expenditure sub-total	2	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	48 215	33 266	37 317
Total Capital Expenditure	2	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	48 215	33 266	37 317

SA29 budgeted monthly capital expenditure per function and funding

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

Budget Year 2026/27													
Description	Ref	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June
Capital Expenditure - Functional													
Governance and administration													
Executive and council		17	17	17	17	17	17	17	17	17	17	17	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		17	17	17	17	17	17	17	17	17	17	17	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		929	929	929	929	929	929	929	929	929	929	929	-
Sport and recreation		929	929	929	929	929	929	929	929	929	929	929	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		425	425	425	425	425	425	425	425	425	425	425	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-
Road transport		425	425	425	425	425	425	425	425	425	425	425	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2 647	2 647	2 647	2 647	2 647	2 647	2 647	2 647	2 647	2 647	2 647	-
Energy sources		935	935	935	935	935	935	935	935	935	935	935	-
Water management		125	125	125	125	125	125	125	125	125	125	125	-
Waste water management		1 587	1 587	1 587	1 587	1 587	1 587	1 587	1 587	1 587	1 587	1 587	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	-
Funded by:													
National Government		3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	-
Provincial Government		425	425	425	425	425	425	425	425	425	425	425	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3 835	3 835	3 835	3 835	3 835	3 835	3 835	3 835	3 835	3 835	3 835	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		183	183	183	183	183	183	183	183	183	183	183	-
Total Capital Funding		4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	-

SA30 monthly cash flow

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

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts by Source													1		
Property rates	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	46 869	48 416	49 965
Service charges - electricity revenue	451	451	451	451	451	451	451	451	451	451	451	451	5 407	6 083	6 843
Service charges - water revenue	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	13 850	15 696	17 788
Service charges - sanitation revenue	460	460	460	460	460	460	460	460	460	460	460	460	5 515	6 180	6 926
Service charges - refuse revenue	368	368	368	368	368	368	368	368	368	368	368	368	4 415	5 040	5 754
Rental of facilities and equipment	62	62	62	62	62	62	62	62	62	62	62	62	745	805	869
Interest earned - external investments	60	60	60	60	60	60	60	60	60	60	60	60	714	728	743
Interest earned - outstanding debtors	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	12 795	13 814	14 926
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Agency services	246	246	246	246	246	246	246	246	246	246	246	246	2 947	3 044	3 141
Transfers and Subsidies - Operational	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	7 189	86 271	90 709	90 196
Other revenue	583	583	583	583	583	583	583	583	583	583	583	583	6 991	7 222	7 453
Cash Receipts by Source	15 543	15 543	15 543	15 543	15 543	15 543	15 543	15 543	15 543	15 543	15 543	15 543	186 519	197 748	204 616
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 511	4 511	4 511	4 511	4 511	4 511	4 511	4 511	4 511	4 511	4 511	4 511	54 135	39 137	43 903
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Val Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	20 055	20 055	20 055	20 055	20 055	20 055	20 055	20 055	20 055	20 055	20 055	20 055	240 654	236 885	248 519
Cash Payments by Type															
Employee related costs	6 467	6 467	6 467	6 467	6 467	6 467	6 467	6 467	6 467	6 467	6 467	6 467	77 598	78 465	82 828
Remuneration of councillors	462	462	462	462	462	462	462	462	462	462	462	462	5 544	5 727	5 911
Finance charges	78	78	78	78	78	78	78	78	78	78	78	78	942	942	942
Bulk purchases - Electricity	504	504	504	504	504	504	504	504	504	504	504	504	6 051	6 596	7 151
Acquisition inventory - water and other inventory	537	537	537	537	537	537	537	537	537	537	537	537	6 440	6 655	6 846
Contracted services	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	14 046	19 043	16 062
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	36 043	37 719	39 473
Cash Payments by Type	12 222	12 222	12 222	12 222	12 222	12 222	12 222	12 222	12 222	12 222	12 222	12 222	146 665	155 148	159 252
Other Cash Flows/Payments by Type															
Capital assets	3 227	3 227	3 227	3 227	3 227	3 227	3 227	3 227	3 227	3 227	3 227	3 227	38 723	23 387	29 446
Retention (Capital)	(4 727)	(4 727)	(4 727)	(4 727)	(4 727)	(4 727)	(4 727)	(4 727)	(4 727)	(4 727)	(4 727)	(4 727)	(56 723)	(39 137)	(43 903)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	10 722	10 722	10 722	10 722	10 722	10 722	10 722	10 722	10 722	10 722	10 722	10 722	128 665	139 398	144 795
NET INCREASE/(DECREASE) IN CASH HELD	9 332	9 332	9 332	9 332	9 332	9 332	9 332	9 332	9 332	9 332	9 332	9 332	111 990	97 487	103 724
Cash/cash equivalents at the month/year begin:	514	514	514	514	514	514	514	514	514	514	514	514	6 171	6 171	6 171
Cash/cash equivalents at the month/year end:	9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	118 161	103 657	109 895

SA31 NOT REQUIRED - municipality does not have entities

EC109 Kou-Kamma - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
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)										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-

SA32 List of external mechanisms

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

SA33 Contracts having future budgetary implications

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

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
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		-	-	-	-	-	-	-	-	-	-	-	-	-

SA34a Capital expenditure new assets class

EC109 Kou-Kamma - Supporting Table SA34a Capital expenditure on new assets by asset class

LCR03 R04-Ramona - Supporting Table 0A04 Capital expenditure on new assets by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
Infrastructure		17 649	39 155	14 042	12 081	11 903	11 903	11 221	6 937	3 697
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	7 376	10 181	10 003	10 003	11 221	6 937	3 697
Power Plants		–	–	3 478	2 550	2 193	2 193	–	–	–
HV Substations		–	–	1 674	7 631	7 810	7 810	1 984	–	–
HV Switching Station		–	–	2 224	–	–	–	737	–	–
LV Networks		–	–	–	–	–	–	8 500	6 937	3 697
Sanitation Infrastructure		–	–	6 666	–	–	–	–	–	–
Waste Water Treatment Works		–	–	6 666	–	–	–	–	–	–
Information and Communication Infrastructure		17 649	39 155	–	1 900	1 900	1 900	–	–	–
Data Centres		17 649	39 155	–	1 900	1 900	1 900	–	–	–
Community Assets		6 361	5 090	36	714	714	714	11 145	2 030	–
Community Facilities		6 361	5 090	36	714	714	714	11 145	2 030	–
Halls		6 361	5 090	36	714	714	714	11 145	2 030	–
Computer Equipment		248	161	81	150	130	130	150	–	–
Computer Equipment		248	161	81	150	130	130	150	–	–
Furniture and Office Equipment		216	108	2	50	30	30	50	–	–
Furniture and Office Equipment		216	108	2	50	30	30	50	–	–
Machinery and Equipment		–	693	26	–	–	–	–	–	–
Machinery and Equipment		–	693	26	–	–	–	–	–	–
Transport Assets		1 711	–	212	3 166	2 766	2 766	–	–	–
Transport Assets		1 711	–	212	3 166	2 766	2 766	–	–	–
Total Capital Expenditure on new assets	1	26 184	45 244	14 399	16 162	15 543	15 543	22 566	8 967	3 697

SA34b Capital expenditure renewal of existing assets class

EC109 Kou-Kamma - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure			1 828	19 274	14 364	17 000	17 550	17 550	22 400	13 388	17 388	
Roads Infrastructure			–	–	–	–	–	–	–	–	–	
Water Supply Infrastructure			1 048	–	–	–	550	550	2 000	–	–	
Boreholes			–	–	–	–	550	550	500	–	–	
Pump Stations			1 048	–	–	–	–	–	–	–	–	
Distribution			–	–	–	–	–	–	1 500	–	–	
Sanitation Infrastructure			780	19 274	6 679	8 500	8 500	8 500	15 300	13 388	12 288	
Reticulation			780	17 343	1 341	–	–	–	–	–	–	
Waste Water Treatment Works			–	1 931	5 337	8 500	8 500	8 500	15 300	13 388	12 288	
Information and Communication Infrastructure			–	–	7 685	8 500	8 500	8 500	5 100	–	5 100	
Data Centres			–	–	7 685	8 500	8 500	8 500	5 100	–	5 100	
Other assets			(7)	–	–	–	–	–	–	–	–	
Operational Buildings			(7)	–	–	–	–	–	–	–	–	
Municipal Offices			(7)	–	–	–	–	–	–	–	–	
Total Capital Expenditure on renewal of existing assets			1	1 821	19 274	14 364	17 000	17 550	17 550	22 400	13 388	17 388
Renewal of Existing Assets as % of total capex				5,0%	25,2%	42,9%	33,6%	34,7%	34,7%	46,5%	40,2%	46,6%
Renewal of Existing Assets as % of deprecn				8,4%	-5832,1%	60,6%	65,8%	68,0%	68,0%	86,2%	51,4%	66,7%

SA34c Repairs and maintenance by asset class

EC109 Kou-Kamma - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			1 796	2 946	5 475	7 748	6 991	6 991	3 729	6 610	3 768
Roads Infrastructure			332	570	217	1 127	520	520	500	517	534
Roads			332	570	217	1 127	520	520	500	517	534
Electrical Infrastructure			282	179	316	441	1 285	1 285	1 020	1 054	1 088
HV Transmission Conductors			86	40	131	157	1 000	1 000	800	827	854
LV Networks			196	139	184	285	285	285	220	227	235
Water Supply Infrastructure			929	1 891	3 032	1 111	1 241	1 241	1 180	1 219	1 258
Dams and Weirs			0	–	–	–	–	–	–	–	–
Boreholes			78	18	1 129	334	334	334	300	310	320
Water Treatment Works			850	1 874	1 903	776	907	907	880	909	938
Sanitation Infrastructure			227	291	1 911	5 069	3 945	3 945	1 029	3 820	888
Pump Station			23	151	190	209	160	160	165	171	176
Reticulation											
Waste Water Treatment Works			204	140	1 721	4 860	3 785	3 785	864	3 649	712
Solid Waste Infrastructure			28	14	–	–	–	–	–	–	–
Landfill Sites			28	14	–	–	–	–	–	–	–
Community Assets			108	73	225	581	360	360	395	408	421
Community Facilities			98	73	221	560	355	355	390	403	416
Halls			93	61	208	545	305	305	350	362	373
Libraries			5	12	13	16	50	50	40	41	43
Sport and Recreation Facilities			10	–	4	21	5	5	5	5	5
Outdoor Facilities			10	–	4	21	5	5	5	5	5
Other assets			331	148	174	522	413	263	350	350	350
Operational Buildings			331	148	174	522	413	263	350	350	350
Municipal Offices			331	148	174	522	413	263	350	350	350
Computer Equipment			31	15	1	47	72	72	75	75	75
Computer Equipment			31	15	1	47	72	72	75	75	75
Machinery and Equipment			41	3	29	30	38	38	40	41	42
Machinery and Equipment			41	3	29	30	38	38	40	41	42
Transport Assets			576	506	1 006	865	790	790	797	823	850
Transport Assets			576	506	1 006	865	790	790	797	823	850
Total Repairs and Maintenance Expenditure		1	2 884	3 690	6 910	9 794	8 663	8 513	5 386	8 307	5 505
R&M as a % of PPE & Investment Property			0.8%	0.9%	1.6%	2.5%	2.4%	2.4%	1.4%	2.3%	1.5%
R&M as % Operating Expenditure			1.4%	4.2%	2.9%	3.9%	3.4%	3.3%	2.8%	3.2%	2.0%

SA34d Depreciation by asset class

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		17 006	21 243	27 731	20 668	20 668	20 668	20 738	20 804	20 804
Roads Infrastructure		8 972	10 935	12 531	8 657	8 657	8 657	8 707	8 774	8 774
Roads		8 222	10 135	11 753	8 501	8 501	8 501	8 501	8 501	8 501
Road Structures		373	406	405	58	58	58	108	174	174
Road Furniture		378	394	374	99	99	99	99	99	99
Storm water Infrastructure		1 280	1 827	2 286	1 199	1 199	1 199	1 199	1 199	1 199
Drainage Collection		1 280	1 827	2 286	1 199	1 199	1 199	1 199	1 199	1 199
Electrical Infrastructure		1 295	1 590	1 899	1 232	1 232	1 232	1 252	1 252	1 252
HV Transmission Conductors		88	91	94	15	15	15	34	34	34
MV Substations		172	203	251	193	193	193	193	193	193
LV Networks		1 035	1 296	1 554	1 024	1 024	1 024	1 024	1 024	1 024
Water Supply Infrastructure		3 348	3 951	6 681	3 792	3 792	3 792	3 792	3 792	3 792
Boreholes		443	528	660	532	532	532	532	532	532
Reservoirs		1 193	1 406	1 740	1 339	1 339	1 339	1 339	1 339	1 339
Pump Stations		3	3	1 787	3	3	3	3	3	3
Distribution		1 710	2 014	2 493	1 919	1 919	1 919	1 919	1 919	1 919
Sanitation Infrastructure		1 976	2 830	4 173	5 416	5 416	5 416	5 416	5 416	5 416
Pump Station		283	333	413	317	317	317	317	317	317
Reticulation		1 240	1 961	3 107	4 576	4 576	4 576	4 576	4 576	4 576
Waste Water Treatment Works		452	535	653	523	523	523	523	523	523
Solid Waste Infrastructure		108	84	156	371	371	371	371	371	371
Landfill Sites		108	84	156	371	371	371	371	371	371
Community Assets		3 175	3 852	4 682	3 783	3 783	3 783	3 973	3 973	3 973
Community Facilities		2 862	3 498	4 256	3 481	3 481	3 481	3 568	3 568	3 568
Halls		1 291	1 711	2 426	2 971	2 971	2 971	2 971	2 971	2 971
Centres		403	428	443	22	22	22	22	22	22
Crèches		325	292	269	29	29	29	29	29	29
Clinics/Care Centres		46	56	66	51	51	51	51	51	51
Fire/Ambulance Stations		191	226	278	215	215	215	215	215	215
Testing Stations		118	139	172	131	131	131	218	218	218
Libraries		40	26	29	45	45	45	45	45	45
Cemeteries/Crematoria		417	589	538	5	5	5	5	5	5
Parks		21	21	21	–	–	–	–	–	–
Public Ablution Facilities		10	11	14	11	11	11	11	11	11
Sport and Recreation Facilities		313	354	425	303	303	303	405	405	405
Outdoor Facilities		270	308	380	303	303	303	405	405	405
Investment properties		4	6	7	5	5	5	5	5	5
Revenue Generating		4	6	7	5	5	5	5	5	5
Improved Property		4	6	7	5	5	5	5	5	5
Other assets		298	328	379	196	196	196	196	196	196
Operational Buildings		298	328	379	196	196	196	196	196	196
Municipal Offices		298	328	379	196	196	196	196	196	196
Intangible Assets		116	22	10	–	–	–	–	–	–
Licences and Rights		116	22	10	–	–	–	–	–	–
Computer Software and Applications		116	22	10	–	–	–	–	–	–
Computer Equipment		211	(3 866)	(10 428)	202	202	202	202	202	202
Computer Equipment		211	(3 866)	(10 428)	202	202	202	202	202	202
Furniture and Office Equipment		192	(22 790)	310	360	360	360	280	280	280
Furniture and Office Equipment		192	(22 790)	310	360	360	360	280	280	280
Machinery and Equipment		253	312	377	289	289	289	289	289	289
Machinery and Equipment		253	312	377	289	289	289	289	289	289
Transport Assets		399	563	618	315	315	315	315	315	315
Transport Assets		399	563	618	315	315	315	315	315	315
Land		25	–	–	–	–	–	–	–	–
Land		25	–	–	–	–	–	–	–	–
Total Depreciation	1	21 679	(330)	23 684	25 819	25 819	25 819	25 998	26 065	26 065

SA34e Capital expenditure upgrade of existing assets

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		8 382	11 818	4 719	17 447	17 447	17 447	3 249	10 912	16 232
Roads Infrastructure		7 617	11 818	1 321	5 341	6 205	6 205	–	–	–
Roads		7 617	11 818	1 321	5 341	6 205	6 205	–	–	–
Electrical Infrastructure		186	–	1 556	–	–	–	–	–	–
MV Substations		186	–	1 556	–	–	–	–	–	–
Sanitation Infrastructure		580	–	1 842	12 106	11 242	11 242	3 249	10 912	16 232
Pump Station		–	–	869	6 800	6 800	6 800	–	–	–
Waste Water Treatment Works		580	–	973	5 306	4 442	4 442	3 249	10 912	16 232
Community Assets		–	–	13	–	–	–	–	–	–
Community Facilities		–	–	13	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	13	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	8 382	11 818	4 732	17 447	17 447	17 447	3 249	10 912	16 232
Upgrading of Existing Assets as % of total capex		23.0%	15.5%	14.1%	34.5%	34.5%	34.5%	6.7%	32.8%	43.5%
Upgrading of Existing Assets as % of deprecn"		38.7%	~3576.0%	20.0%	67.6%	67.6%	67.6%	12.5%	41.9%	62.3%

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

301

EC109 Kou-Kamma - Supporting Table SA36 Detailed capital budget

SA37 Projects delayed from previous financial year/s

SA38 Consolidated detailed operational projects

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

thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	LUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2020/21	Current Year 2020/21 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/21	Budget Year +2 2021/22
Parent municipality:																	
List of operational projects grouped by Function																	
Financial Viability: Management and Sustainability		Default Transactions	-	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Financial Viability: Management and Sustainability		Free Basic Services	-	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Financial Viability: Management and Sustainability		Free Basic Services	10	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Financial Viability: Management and Sustainability		Default Transactions	2 110	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Financial Viability: Management and Sustainability		Finance Management Grant	3 101	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Financial Viability: Management and Sustainability		Municipal Running Cost RTO	3 300	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Financial Viability: Management and Sustainability		Capital/Non-infrastructure New Community Assets/Community Facilities Halls	12 460	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Financial Viability: Management and Sustainability		Waste Management Programme DEDEA	18 106	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Financial Viability: Management and Sustainability		Default Transactions	99 999	New	Governance	Management and Sustainability					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Revenue: Non-exchange Revenue - Property Rates - Residential Properties - Devote	-	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Operational/Typical Work Streams/Emergency and Disaster Management/Disaster Man	1	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Revenue: Exchange Revenue - Service Charges - Electricity - Electricity Sales - Comm	10	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Outsourced Services - Catering Services	1 101	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Ward Committee Training	1 102	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Mayors Programmes	1 103	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Public Participation Mayors Office	1 104	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Outsourced Services - Catering Services	1 105	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Outsourced Services - Catering Services	1 106	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Ward Committee Sponsors	1 107	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Outsourced Services - Transport Services	1 108	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Outsourced Services - Catering Services	1 109	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Outsourced Services - Transport Services	1 110	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Municipal Running Cost Mayors Office	1 300	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Capital/Non-infrastructure New Furniture and Office Equipment	1 460	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Communication	2 101	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Performance Management	2 102	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Mayors Cup	2 103	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Operational/Typical Work Streams - Community Development - Community Initiatives	2 103	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Public Participation MMO	2 103	New	Spatial Integration	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		IDP/Budget/Roadshow and Public Participation	2 104	New	Spatial Integration	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Depreciation-Infrastructure assets Sanitation Infrastructure Pump stations	2 110	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Municipal Running Cost MMO	2 300	New	Spatial Integration	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Assets Non-current Assets/Property Plant and Equipment/Cost/Model Furniture and Of	2 460	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Assets Non-current Assets/Property Plant and Equipment/Cost/Model Land	2 460	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Consultants and Professional Services - Business &	3 101	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Operational Cost - Travel and Subsistence - Domestic - Transport without	3 101	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Consultants and Professional Services - Business &	3 102	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Contractors - Maintenance of Equipment	3 299	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Inventory Consumed - Finished Goods	5 105	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Capital/Non-infrastructure New Computer Equipment	6 460	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Municipal Running Cost Administration	7 300	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Assets Non-current Assets/Property Plant and Equipment/Cost/Model Furniture and Of	7 460	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Capital/Non-infrastructure Existing/Renewal/Other Assets/Operational Buildings/Municip	7 471	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Outsourced Services - Transport Services	8 101	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Operational Cost - Hire Charges	8 102	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Contracted Services - Consultants and Professional Services - Infrastruct	8 103	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure: Inventory Consumed - Finished Goods	11 299	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Municipal Running Cost Libraries	11 300	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0
Good Governance and Public Participation		Expenditure/Inventory Consumed/Consumables/Standard Rates	12 299	New	Governance	ance and Public Participation					24.29201.33	95392	-	-	0	0	0

CHAPTER EIGHT – PERFORMANCE MANAGEMENT FRAMEWORK

8.1 Introduction

The provisions of the Constitution of the Republic of South Africa enjoins Koukamma Municipality to act in a manner consistent with its prescripts and the bill of right including ethos of a developmental local government. In essence, the organisational mandate and performance has to be premised within the provisions of the law and policy determinations to better the urban and rural livelihoods of the communities, thus ensuring the socio-economic growth and development of the populace and the improvement of governance and performance of an institution.

The Municipal Systems Act of 2000, section 38 deals with the establishment of a Performance Management System that is—

- a) (i) commensurate with its resources;
(ii) best suited to its circumstances; and
(iii) in line with the priorities, objectives, indicators and targets contained in its integrated development plan;
- b) promote a culture of performance management among its political structures, political office bearers and councillors and in its administration; and
- c) administer its affairs in an economical, effective, efficient and accountable manner.

Furthermore the Municipality must develop a Performance Management System and the council must assign a committee to-

- (a) manage the development of the municipality's performance management system;
- (b) assign responsibilities in this regard to the municipal manager, and
- (c) submit the proposed system to the municipal council for adoption

Koukamma Municipality has a Performance Management System in place. The Municipal Public Accounting Committee (MPAC) has been assigned the duty of monitoring municipal performance management.

8.2 Purpose

The purpose of the Plan is outlined below, mainly:-

- (i) To give effect to legislative obligations of the Municipality.
- (ii) To ensure the management of performance in an open and transparent manner.
- (iii) To provide a uniform way of conducting performance within the organisation.

8.3 Legislative Requirements

Section 152 of the Constitution of the RSA, 1996, which deals with the objects of local government, emphasises Performance Management as a requirement for an “accountable government”. White Paper on Local Government (1998) The White Paper on Local Government (1998), introduced the practice of performance management for local government as a tool to facilitate their developmental role. Municipal Systems Act, 2000 (Act 32 of 2000) The Municipal Systems Act, 2000 (Act 32 of 2000) also picks up on these concepts and principles of accountability and establishment of a Performance Management System (PMS); promote a culture of performance management among political structures, office bearers & councillors and its administration, and administer its affairs in an economical, effective, efficient and accountable manner.

In terms of Section 41, the core components of a PMS are to:-

- (i) Set Key Performance Indicators (KPIs),
- (ii) Set measurable performance targets (PTs),
- (iii) Monitor performance and measure and review annually,
- (iv) Take steps to improve performance, and (v) establish a process of regular reporting.

Section 42 requires that the community, in terms of the provisions of Chapter 4 of the Act, which deals with Public Participation, should be involved in the development, implementation and review of the PMS, and also that the community be involved with the setting of KPIs and PTs for the municipality; hence PMS should be aligned to the IDP (Integrated Development Plan)

The Municipal Planning and Performance Management Regulations (No 796, 24 August 2001) deals with the provisions for the following aspects of the PMS:

- (i) The framework that describes and represents the municipality's cycle and processes for the PMS and other criteria and stipulations [S7], and the adoption of the PMS [S8];
- (ii) The setting and review of Key Performance Indicators (KPIs) [S9 & 11];
- (iii) The General KPIs which municipalities have to report on [S10]
- (iv) The setting of performance targets, and the monitoring, measurement and review of performance [S 12, 13];
- (v) Internal Auditing of performance measurements [S14];
- (vi) Community participation in respect of performance management [S15]

Local Government: Municipal Performance Regulations for Municipal Managers and Managers directly accountable to Municipal Managers, 2006 (No R. 805, 1 August 2006) These regulations seek to set out how the performance of Municipal Managers and Managers directly accountable to Municipal Managers, their contract management and the development of performance Agreements as a tool to measure set KPI's. Municipal Finance Management Act, Act No. 56 of 2003 requires that a Service Delivery Budget Implementation plan (SDBIP) be implemented, based on set targets and Performance Indicators as per the Integrated Development Plan (IDP)

8.4 Integrated Development Plan

An Integrated Development Plan is an inclusive and strategic plan for the development of the Municipality which links, integrates and co-ordinates plans, aligns resources and forms the framework on which annual budgets must be based on. The IDP is therefore the instrument guiding all planning, management, investment, developmental and implementation decisions taking into account input from all stakeholders. The institution collates information from the IDP and transforms them into a reality through the development of a Service Delivery and Budget Implementation Plan, a performance based document that is directly aligned to the development priorities as set out in the Integrated Development Plan.

8.5 Service Delivery and Budget Implementation Plan

The SDBIP is a plan that converts the IDP and budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the municipality will be implemented. It also allocates responsibility to directorates to deliver

the services in terms of the IDP and budget. In accordance with MFMA Circular No.13 prescribes that the IDP and budget must be aligned

- (i) The budget must address the strategic priorities
- (ii) The SDBIP should indicate what the municipality is going to do during next 12 months
- (iii) The SDBIP should form the basis for measuring the performance against goals set during the budget /IDP processes.

The SDBIP needs to be prepared as described in the paragraphs below and submitted to the Executive Mayor within 14 days after the budget has been approved. The Executive Mayor needs to approve the SDBIP within 28 days after the budget has been approved. Each directorate will be responsible for the development of their departmental SDBIP in conjunction with the budget and the IDP requirements for the financial year in question. The Municipal Manager and managers directly accountable to the municipal manager will consolidate the document to have one organisational SDBIP which will in turn form the basis for the measurement of Performance.

The SDBIP should contain the following information, which should be aligned;

- i. Objective
- ii. Strategy
- iii. Key Performance Indicator
- iv. Annual Target
- v. Budget
- vi. Vote Number
- vii. Quarterly Targets

8.6 Development of Key Performance Indicators and Targets

Local Government: Municipal Planning and Performance Management Regulations, 2001 prescribes the following;

- (i) A municipality must set key performance indicators, including input indicators, output indicators and outcome indicators, in respect of each of the development priorities and objectives referred to in section 26(c) of the Act.
- (ii) A key performance indicator must be measurable, relevant, objective and precise.

A municipality must, for each financial year, set performance targets for each of the key performance indicators set by it. A performance target set in terms of sub regulation (1) must –

- (i) be practical and realistic;
- (ii) measure the efficiency, effectiveness, quality and impact of the performance of the municipality, administrative component, structure, body or person for whom a target has been set;
- (iii) be commensurate with available resources;
- (iv) be commensurate with the municipality's capacity; and
- (v) be consistent with the municipality's development priorities and objectives
- (vi) Set out in its integrated development plan.

The Municipality will make use of the SMART principle when developing Key Performance Indicators.

<u>Specific</u>	Each KPI must be clear and concise
<u>Measurable</u>	A KPI should specify the measurement required
<u>Achievable</u>	Can the KPI be reached?
<u>Realistic</u>	Even if the KPI can be reached – is it possible given the resources?
<u>Time bound</u>	What is the time limit placed on the KPI?

8.7 Performance Agreements

Performance Agreements must be developed and entered into by the Municipal Manager and managers directly accountable to the Municipal Manager by the 31st of July each financial year. The agreement will terminate on the termination of the employee's contract of employment for any reason. The Purpose of the agreements as prescribed by The Performance Regulations, 2006 is to;

- i. comply with the provisions of Section 57(1)(b),(4A),(4B) and (5) of the Act as well as the employment contract entered into between the parties;
- ii. specify objectives and targets defined and agreed with the employee and to communicate to the employee the employer's expectations of the employee's performance and accountabilities in alignment with the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the municipality;
- iii. specify accountabilities as set out in a performance plan, which forms an annexure to the performance agreement;
- iv. monitor and measure performance against set targeted outputs;
- v. use the performance agreement as the basis for assessing whether the employee has met the performance expectations applicable to his or her job;
- vi. in the event of outstanding performance, to appropriately reward the employee; and
- vii. give effect to the employer's commitment to a performance-orientated relationship with its employee in attaining equitable and improved service delivery.

The performance plan which forms part of the performance agreement as an annexure sets out;

- i. the performance objectives and targets that must be met by the employee
- ii. the time frames within which those performance objectives and targets must be met.
- iii. the performance objectives and targets reflected in the performance plan are set by the employer in consultation with the employee and based on the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the municipality, and shall include key objectives; key performance indicators; target dates and weightings.
- iv. The key objectives describe the main tasks that need to be done. The key performance indicators provide the details of the evidence that must be provided to show that a key objective has been achieved. The target dates describe the

timeframe in which the work must be achieved. The weightings show the relative importance of the key objectives to each other.

- v. The employee's performance will, in addition, be measured in terms of contributions to the goals and strategies set out in the employer's Integrated Development Plan

The Municipality will make use of the SMART principle when developing Key Performance Indicators.

<u>S</u> pecific	Each KPI must be clear and concise
<u>M</u> easurable	A KPI should specify the measurement required
<u>A</u> chievable	Can the KPI be reached?
<u>R</u> ealistic	Even if the KPI can be reached – is it possible given the resources?
<u>T</u> ime bound	What is the time limit placed on the KPI?

8.8 Institutionalisation of Individual Performance

The Municipality has embarked on the process of cascading performance to all levels of staff in line with the Municipal Staff Regulations, Chapter 4 of 2020.

- a) Performance Agreements and plans are signed off between employees and supervisors.
- b) Policy has been adopted to guide implementation in January 2025.
- c) Moderation Committees established

The process of cascading performance is a process that must be well planned and well managed to ensure accuracy and effectiveness of the performance management system. Continuous training and information sessions are conducted to ensure that all employees understand the process of performance management.

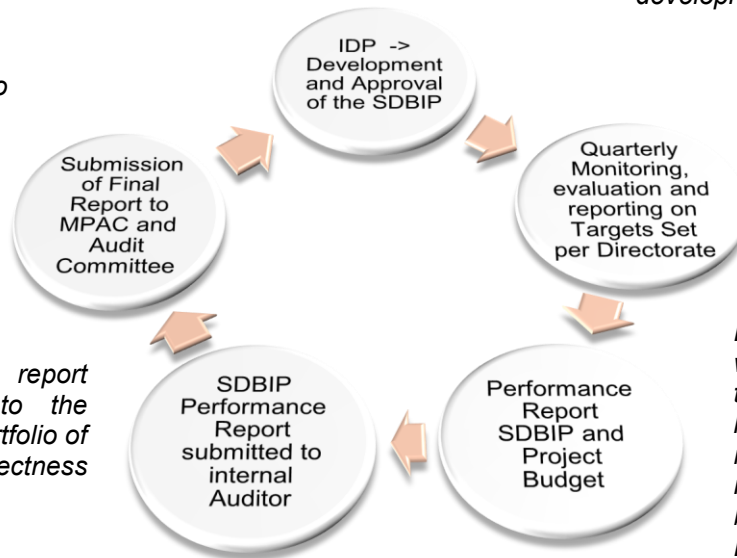
8.9 Organisational and Individual Performance Monitoring and Review

8.9.1 SDBIP Quarterly Reporting

In terms of legislation, the Municipality must report to Council on Performance of Indicators and Targets set at least twice a year. The process for reporting on SBDIP Projects is based on the following approach:

Final Report is submitted to MPAC and Audit Committee for comments. 2nd and 4th Quarter Reports are submitted to Council

Indicators and targets set for each directorate as per the IDP development priorities



The final consolidated report must be submitted to the Internal Auditor with Portfolio of Evidence to verify correctness of inputs and progress.

Each director is to indicate whether their Targets set for the quarter are achieved or lagging. Provide reasons and remedial actions for targets not achieved. All inputs are to be supported by Portfolio of Evidence.

8.9.2 Performance Review of the Municipal Manager and Managers directly accountable to the Municipal Manager

Performance Reviews will be conducted the Municipal Manager and Directors based on their performance plans on a quarterly basis. The aim is for the Municipal Manager to monitor whether the required performance of his/her directors is achieved, and under performance can be addressed when and where required. The Municipality will make use of the automated PMS System to conduct Performance Reviews.

8.9.3 Annual Performance Review Panel

In terms of the “Performance Regulations for Municipal Managers and Managers directly accountable to the Municipal Manager, 2006” annual performance of the Municipal Manager and Managers accountable to the Municipal Manager must be reviewed by a Panel.

For purposes of evaluating the annual performance of the Municipal Manager, the Mayor must establish an evaluation panel, constituted of the following persons:

- (i) Mayor;
- (ii) Chairperson of the performance audit committee or the audit committee in the absence of a performance audit committee;
- (iii) Another member of Council;
- (iv) Mayor and/or municipal manager from another municipality; and
- (v) Member of a ward committee as nominated by the Mayor.

For purposes of evaluating the annual performance of managers directly accountable to the municipal manager (HoD/Department), the Municipal Manager must establish an evaluation panel, herein referred to Municipal Manager’s Review Panel, constituted of the following persons:

- (i) Municipal Manager;
- (ii) Chairperson of the performance audit committee or the audit committee in the absence of a performance audit committee;
- (iii) Another member of Council;
- (iv) Municipal Manager from another municipality.

The Evaluation Panel committee will then prepare a report with the recommendations to the Mayor for the payment of Bonuses to the Municipal Manager and S56 Managers.

8.10 Performance Bonuses

As contemplated in Regulation 32. (1) of 2006 Regulations, the valuation of the employee's performance will form the basis for rewarding outstanding performance or correcting unacceptable performance. A performance bonus, based on affordability may be paid to the employees, after:

- (i) the annual report for the financial year under review has been tabled and adopted by the municipal council
- (ii) an evaluation of performance in accordance with the provisions of the Regulation
- (iii) approval of such evaluation by the municipal council as a reward for a level of performance deserving of a performance bonus in terms of the bonus criteria

A performance bonus ranging from 5% to 14% of the all-inclusive remuneration package may be paid to the employee in recognition of outstanding performance. In determining the performance bonus the relevant percentage is based on the overall rating, calculated by using the applicable assessment-rating calculator; provided that –

- (i) a score of 130% to 149% is awarded a performance bonus ranging from 5% to 9%; and
- (ii) a score of 150% and above is awarded a performance bonus ranging from 10% to 14%.
- (iii) In the case of unacceptable performance, the employer shall – provide systematic remedial or developmental support to assist the employee to improve his or her performance; and after appropriate performance counselling and having provided the necessary guidance and/or support and reasonable time for improvement in performance, and if the performance does not improve, the employer may consider steps to terminate the contract of employment of the employee on grounds of unfitness or incapacity to carry out his or her duties.

8.11 Audit Outcomes on Pre-determined Objectives

The Municipal Performance information is audited by the Auditor – General along with the Annual Financial Statements on an annual basis. The outcome on the audited performance information in prior years have been unqualified with no material findings. The Municipality strives to uphold this status in the 2024/25 FY.

8.12 Performance Reporting Tool

Date	Requirement	Legislation/Policy
July 31	Conclude S57 Performance Agreements Submit to MEC and place on KKM website within 10 days of conclusion	MSA Sec 57(2)(a) MM Regs 2006, 4(4)
July	4 th Quarter Report on SDBIP Submitted to Audit Committee, MPAC and Council	MM Regs 2006, (28)
August	Conclude Annual Performance Targets and conduct annual panel Reviews of S57 Employees	MM Regs 2006, (27)
October	Conclude Quarter 1 Performance Reports on SDBIP and submit to Audit Committee, MPAC and Council	MM Regs 2006, (28)
January	Conclude Quarter 2 Performance Reports on SDBIP and submit to Audit Committee, MPAC and Council	MM Regs 2006, (28)
25 January	Prepare and Submit a Mid-Year Budget and Performance Report to Council and National Treasury	MFMA Sec 72
31 March	Draft SDBIP Project List to be included in the Draft IDP and Budget	Koukamma Practice
31 March	Approval of Annual Report by Council	MFMA sec 121(1) MSA sec 46
April	Payment of Performance Bonuses	PMS MM Regs 2006 (8)
April	Report On 3 rd Quarter SDBIP Performance	PMS MM Regs 2006 (28)
May 31	Approval of Final IDP and Budget	MFMA Sec 16(1)
June	Approval of Draft SDBIP and Performance Agreements within 14 days after the approval of IDP and Budget	MFMA Sec 69(3)(a)(b)
June	Adoption of the Final SDBIP within 28 days after the approval of the IDP and Budget	MFMA Sec 53 (c)

5 KEET STREET
PRIVATE BAG X011
KAREEDOUW
6400

Tel: (042) 288 7200/0303
Fax: (042) 288 0797
Email: koukamma@koukamma.gov.za
Website: www.koukammamunicipality.gov.za



Koukamma Local Municipality

30 May 2023

EXTRACT FROM MINUTES OF SPECIAL COUNCIL MEETING HELD ON TUESDAY 30
MAY 2023 IN THE COUNCIL CHAMBERS, KAREEDOUW AT 10H20

**8.2. REPORT ON REVIEWING THE ORGANOGRAM OF KOUKAMMA MUNICIPALITY
2023/24 FINANCIAL YEAR**

Special Council Meeting

30 May 2023

Item No: 30/05/MM03

Ref: 4/8/8

Resolved

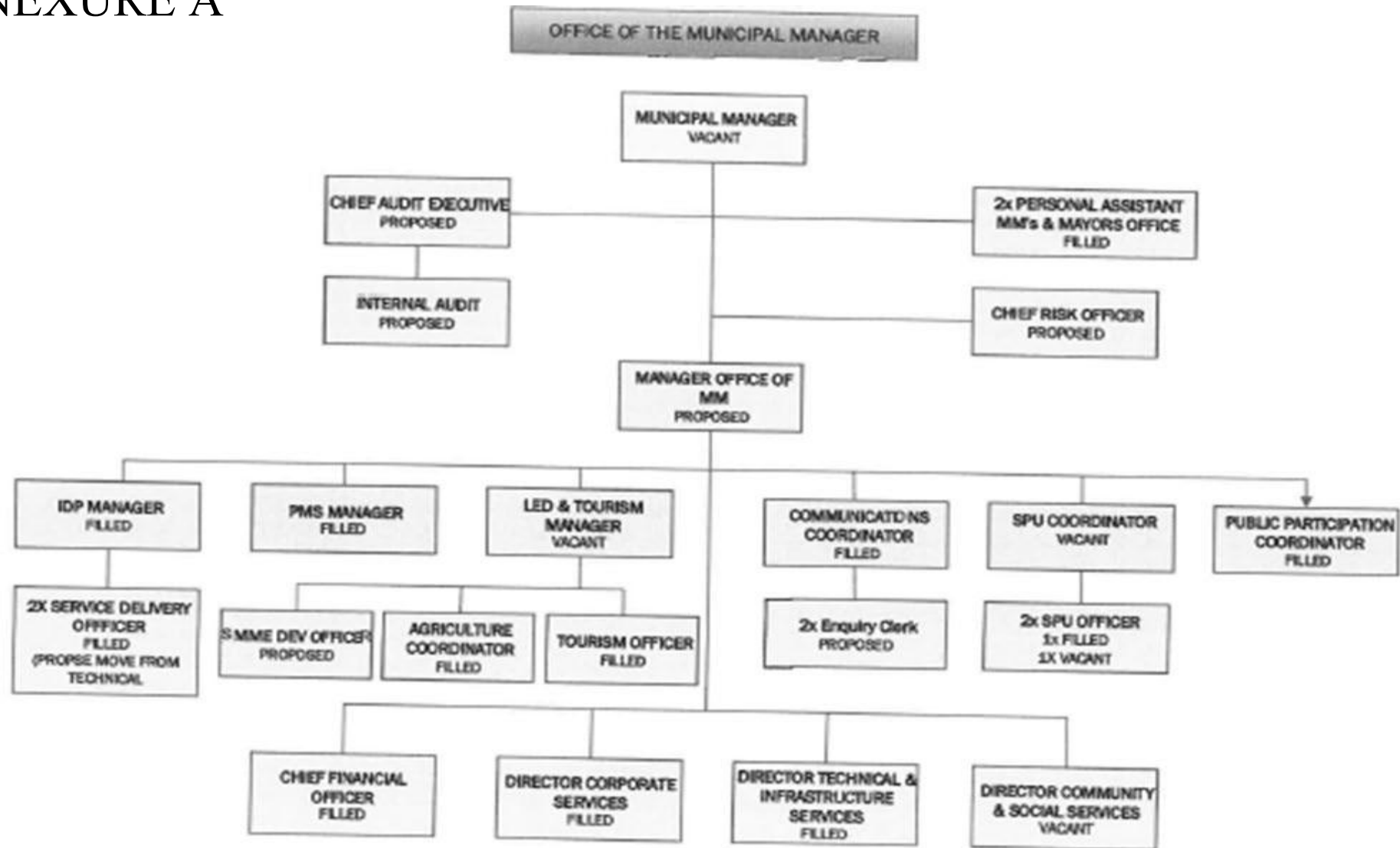
That Council approved the Koukamma Municipality Organogram Review 2023/24 Financial
Year.

D. MAASDORP

SPEAKER

OFFICE OF THE SPEAKER

ANNEXURE A



CORPORATE SERVICES

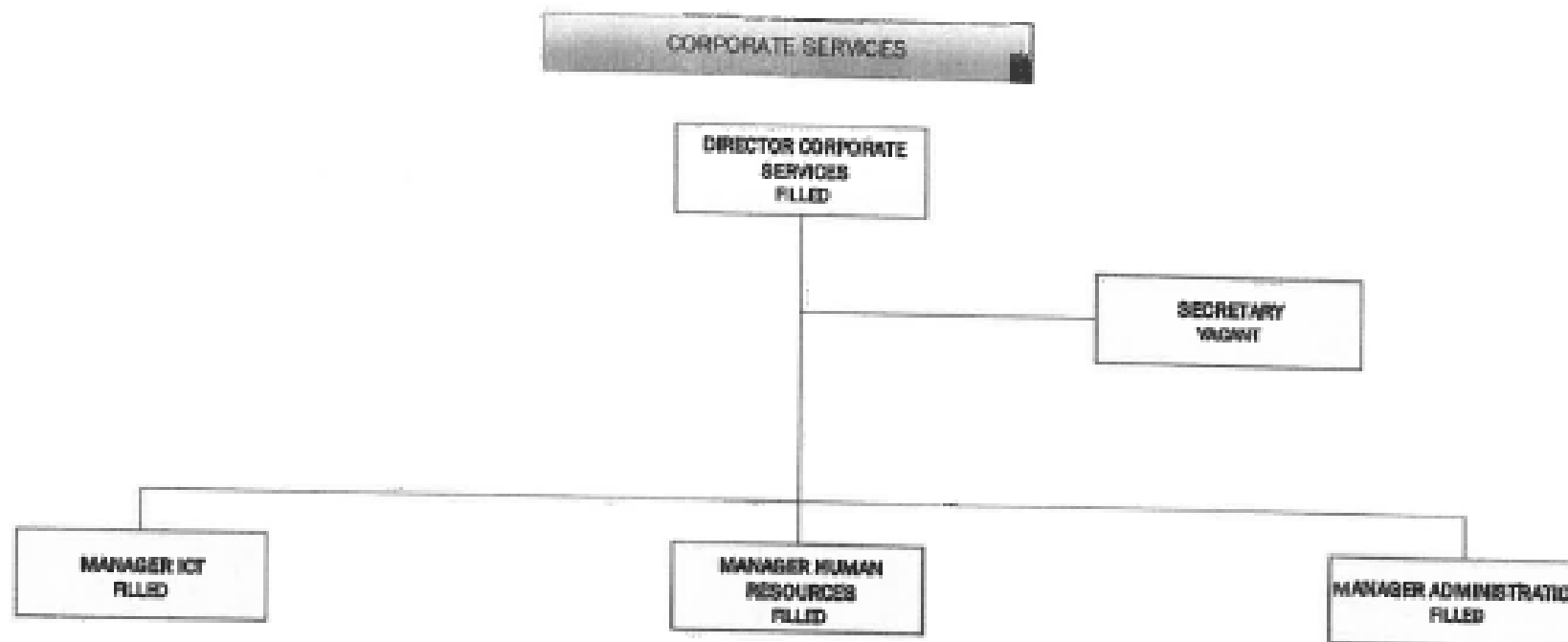
**DIRECTOR CORPORATE
SERVICES
FILLED**

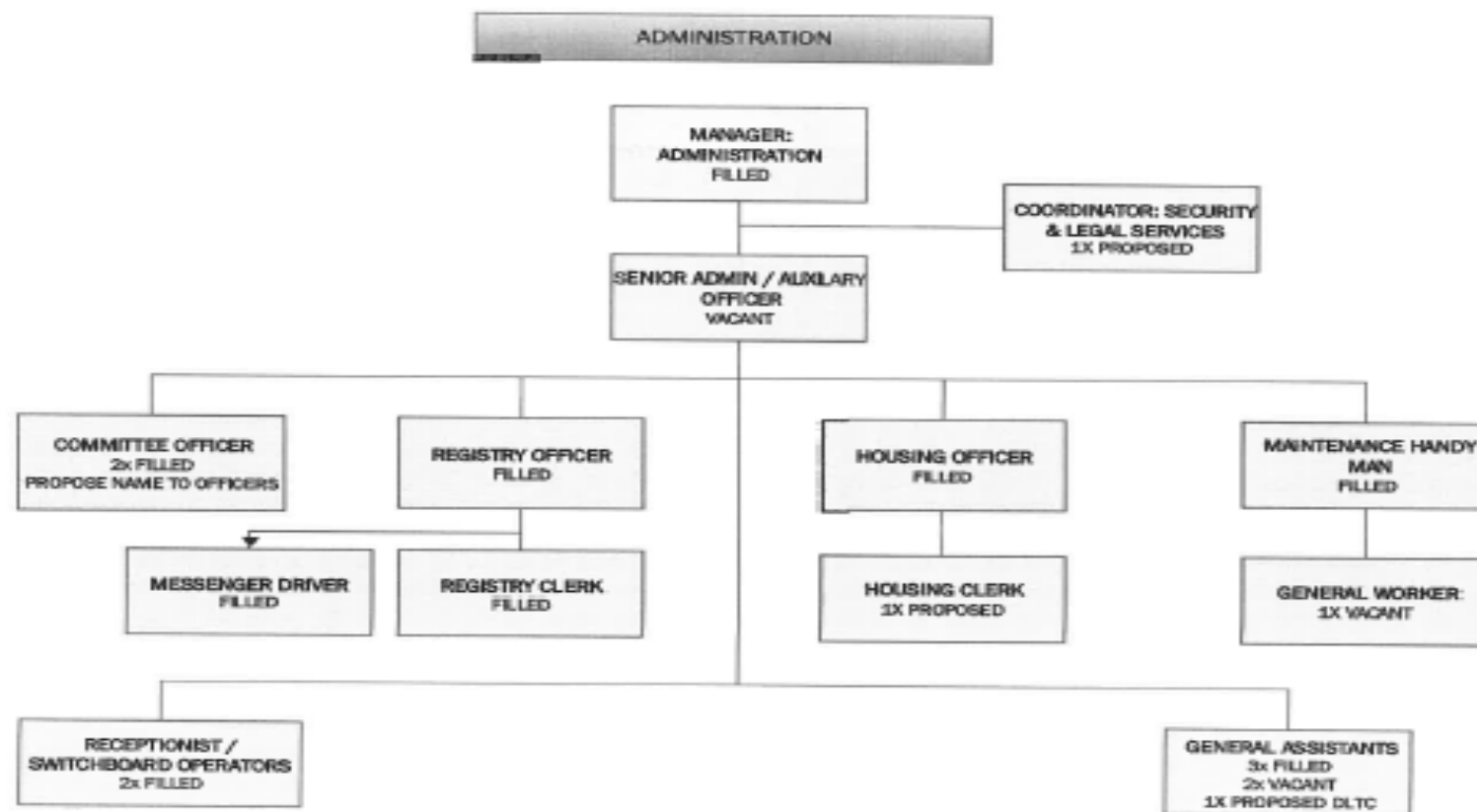
**SECRETARY
VAUGHN**

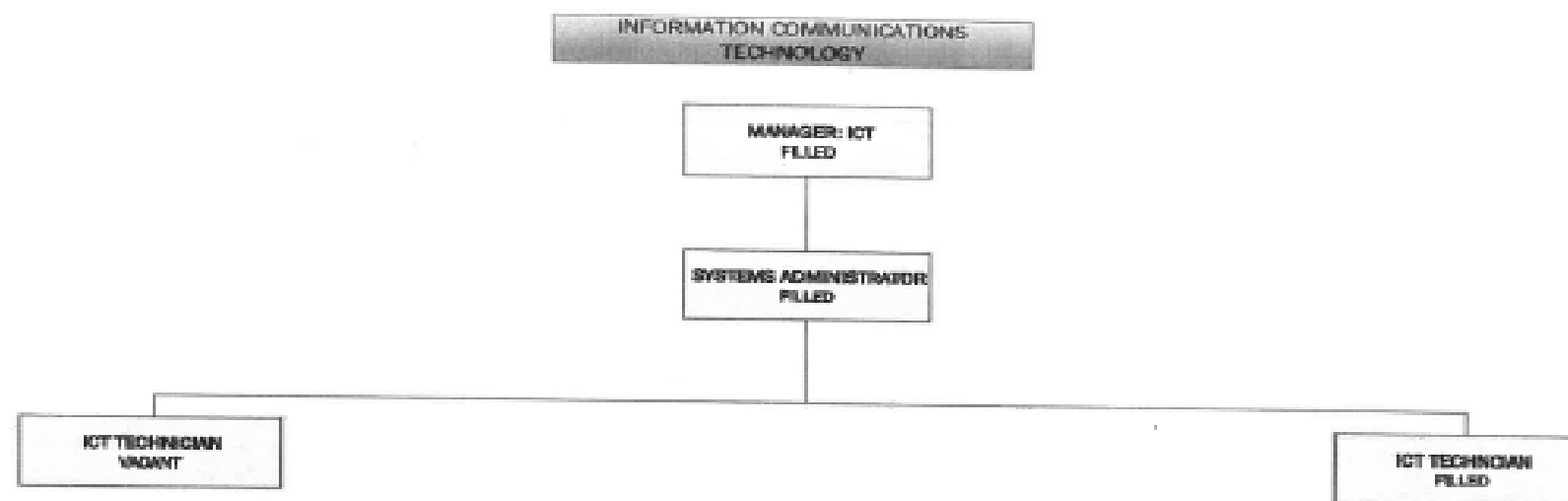
**MANAGER ICT
FILLED**

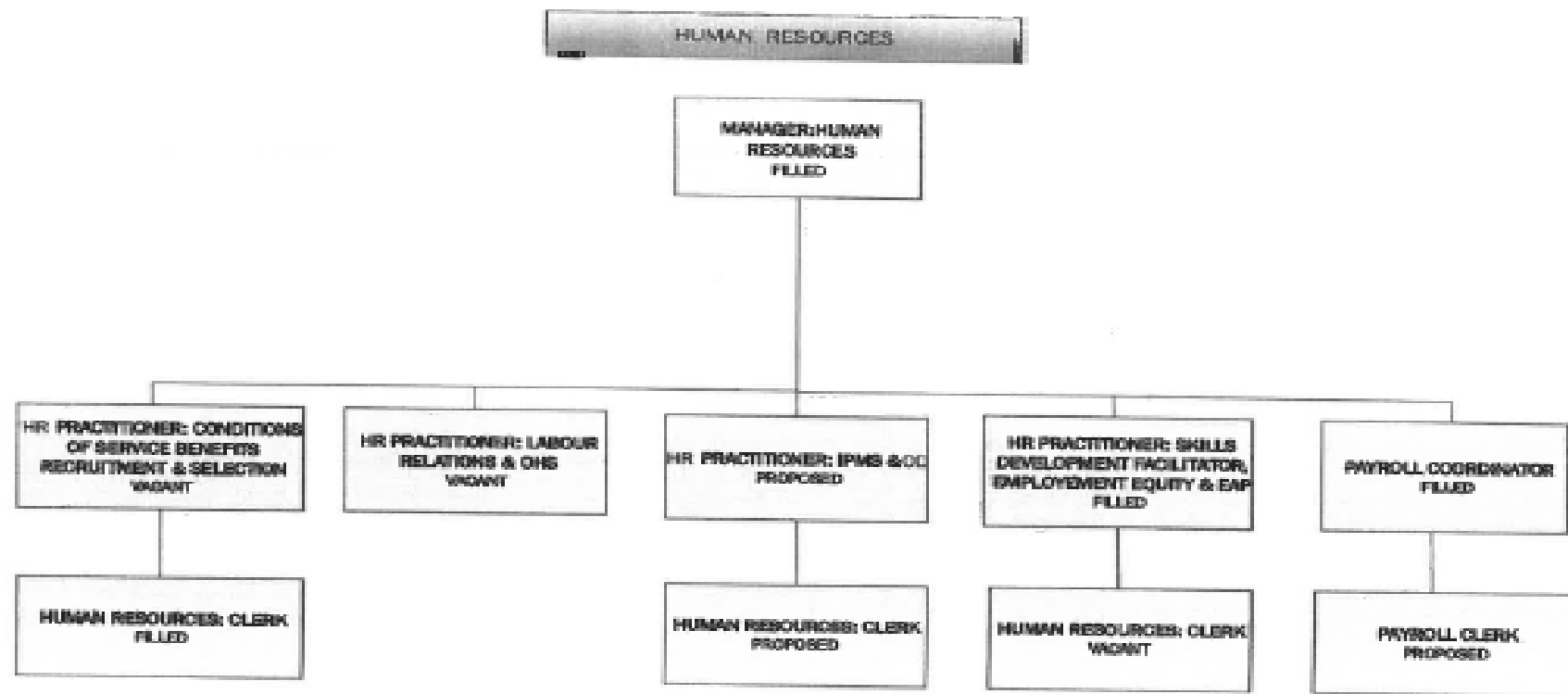
**MANAGER HUMAN
RESOURCES
FILLED**

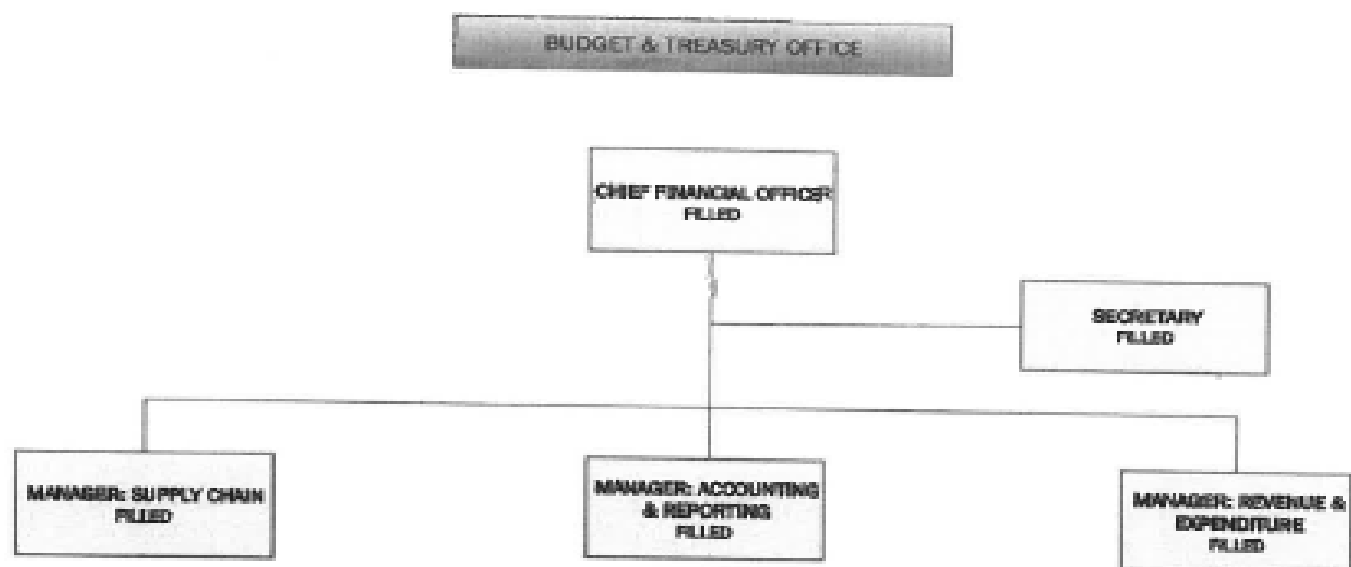
**MANAGER ADMINISTRATION
FILLED**











MANAGER: ACCOUNTING & REPORTING
OFFICE

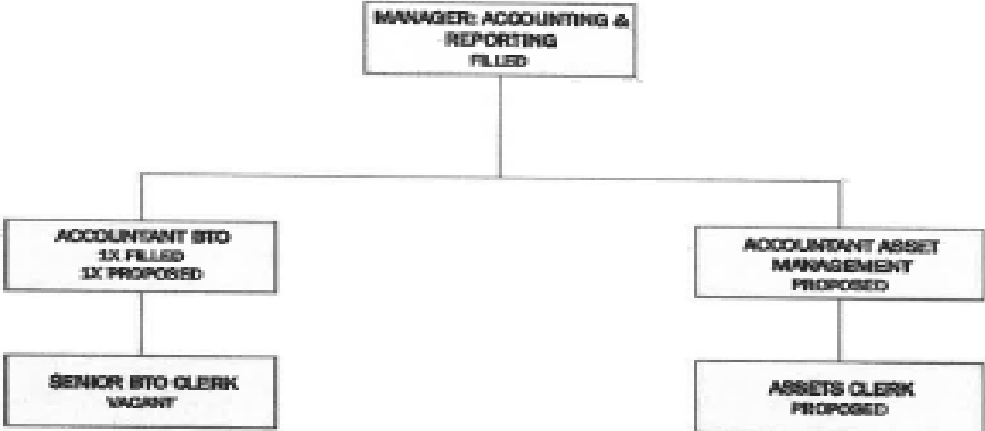
MANAGER: ACCOUNTING &
REPORTING
FILLED

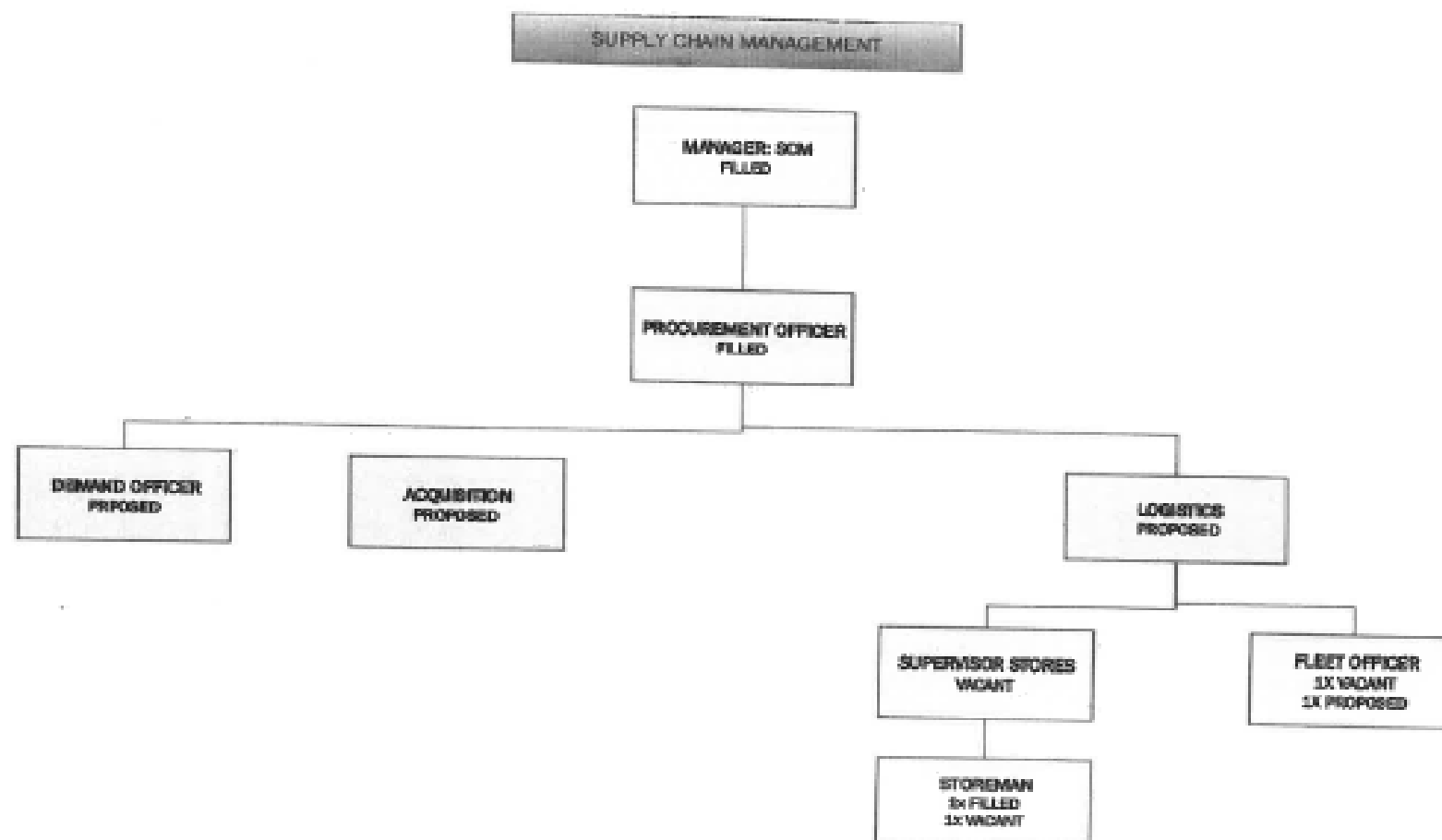
ACCOUNTANT BTO
1X FILLED
1X PROPOSED

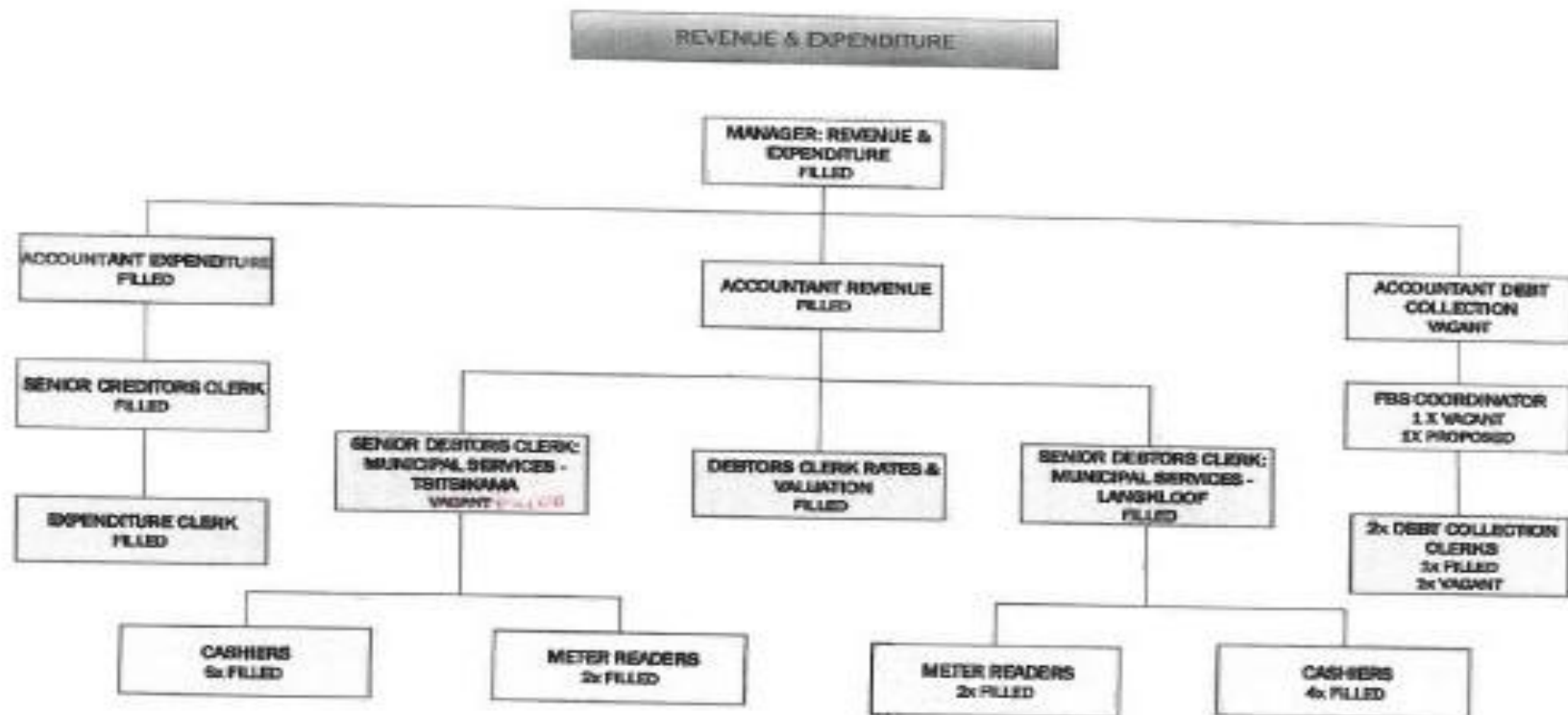
SENIOR BTO CLERK
VACANT

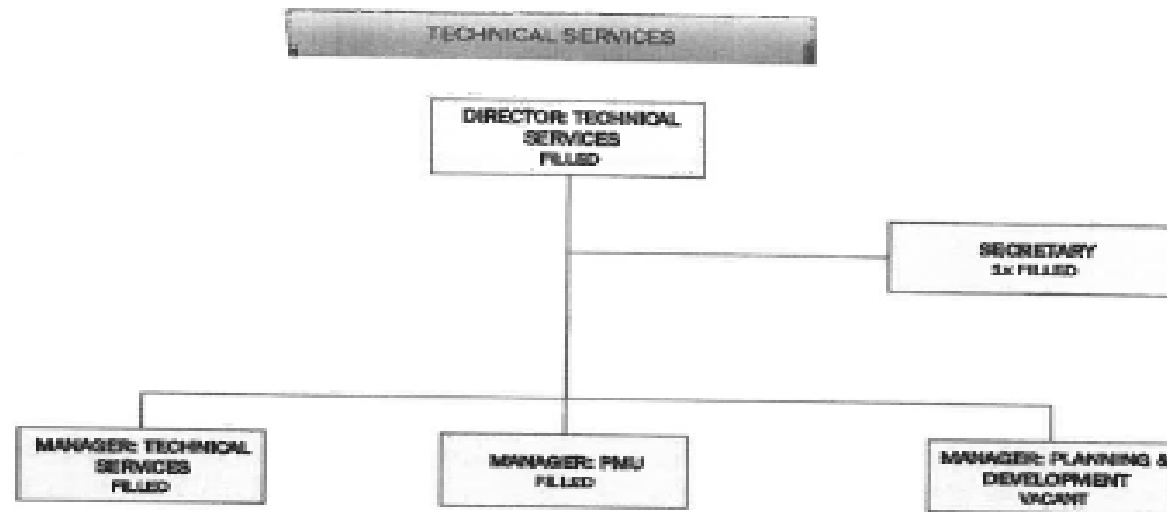
ACCOUNTANT ASSET
MANAGEMENT
PROPOSED

ASSETS CLERK
PROPOSED





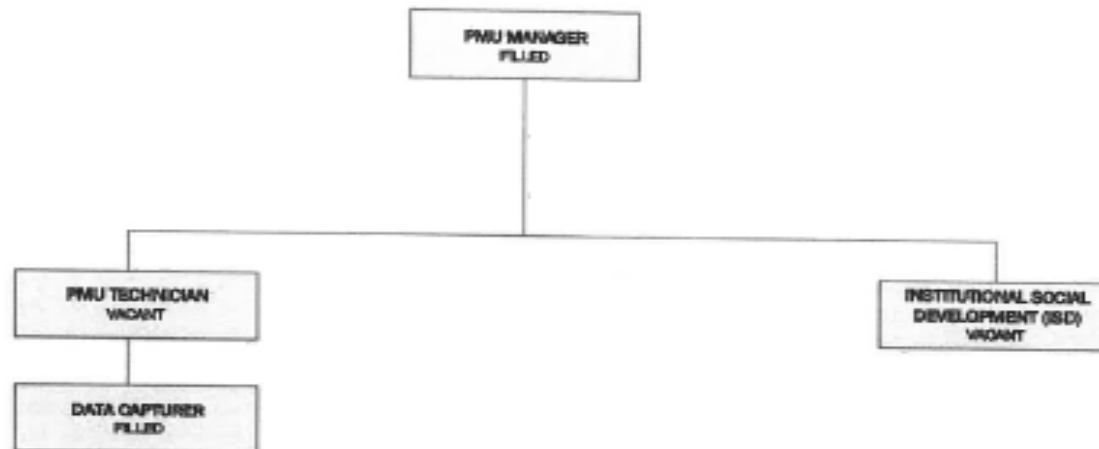




TECHNICAL SERVICES



PROJECT MANAGEMENT UNIT



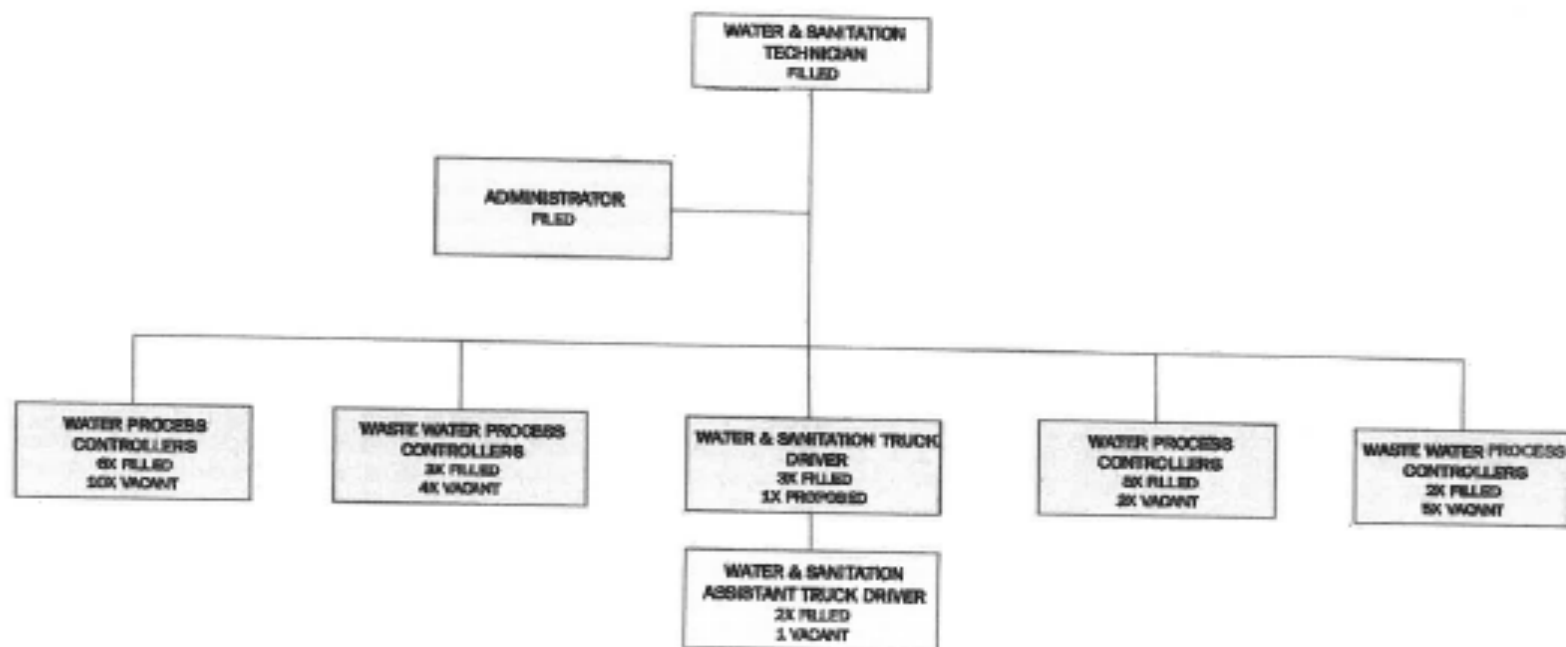
PLANNING & DEVELOPMENT

MANAGER: PLANNING &
DEVELOPMENT
VACANT

COMPLIANCE OFFICER
(LANDUSE MANAGEMENT
ADMINISTRATION)
VACANT

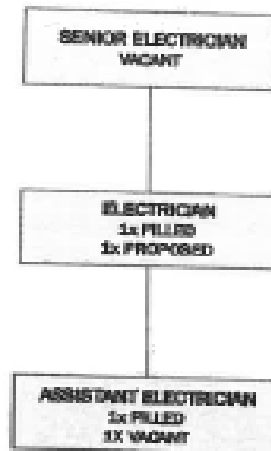
BUILDING INSPECTOR
3x FILLED

TECHNICIAN: WATER & SANITATION



NR DRIVERS WILL BE SERVING IN ALL AREAS

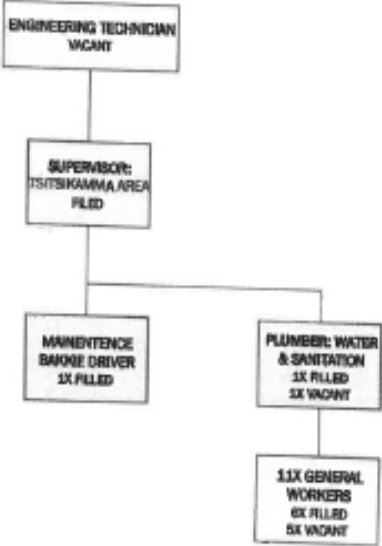
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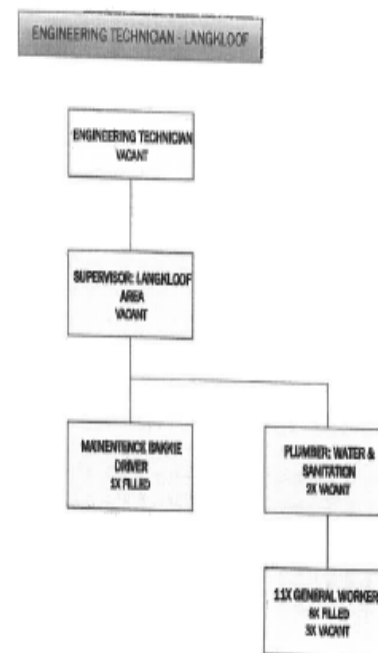
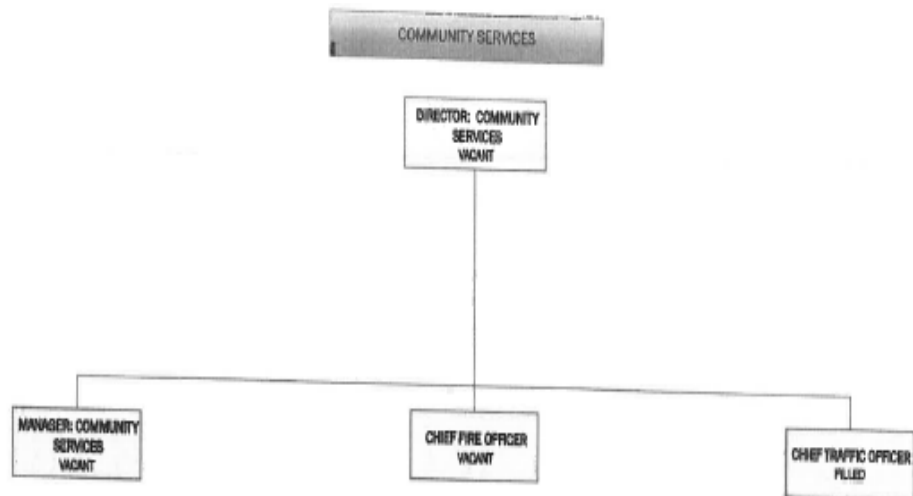


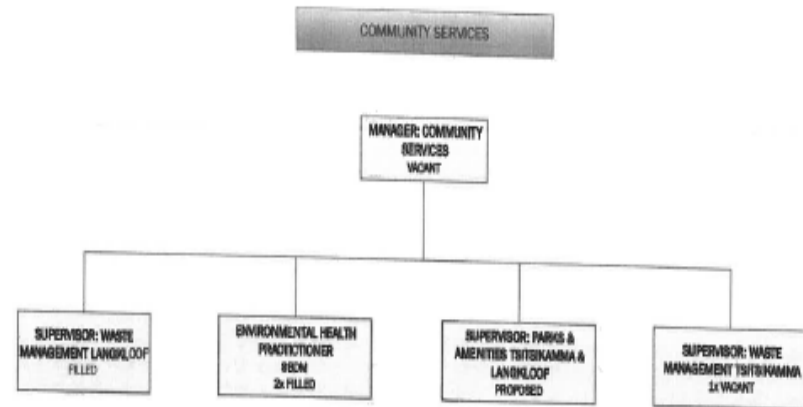
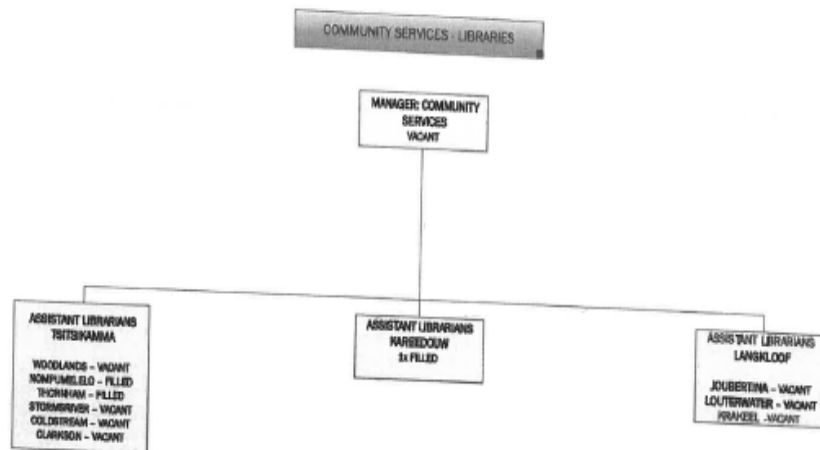
TECHNICAL SERVICES - ROADS



ENGINEERING TECHNICIAN - TSITSIKAMMA







COMMUNITY SERVICES WASTE
MANAGEMENT

MANAGER: COMMUNITY
SERVICES
2x VACANT

SUPERVISOR: WASTE
MANAGEMENT LANGKLOOF
FILLED

TIPSITE OPERATORS
LOUTSWATER
FILLED
JOUBERTINA
VACANT

DRIVER (REFUSE)
JOUBERTINA
FILLED

4x RUNNER JOUBERTINA
FILLED

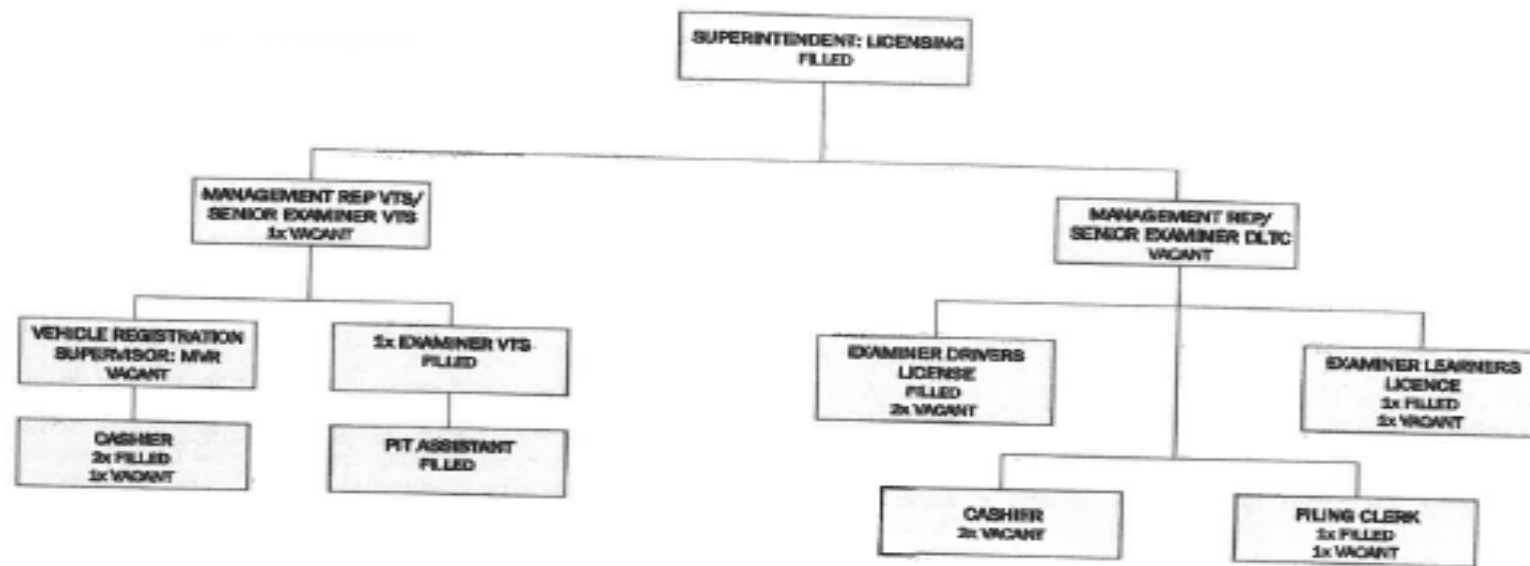
SUPERVISOR: WASTE
MANAGEMENT TSITSIKAMMA
1x VACANT

4x TIPSITE OPERATORS WOODLANDS
FILLED
CLARKSON
FILLED
COLDSTREAM
FILLED
KAREEDOUW
VACANT

1x DRIVER REFUSE
FILLED

RUNNER: TSITSIKAMMA &
KAREEDOUW
5x FILLED
3x VACANT

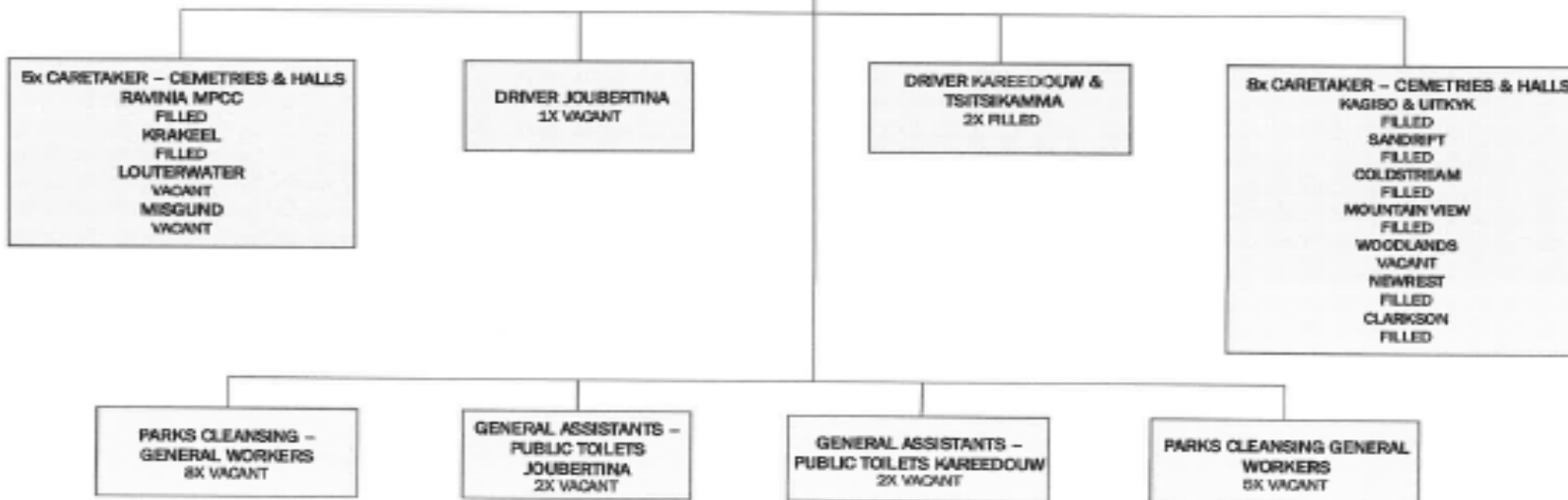
TRAFFIC SERVICES - LICENSING

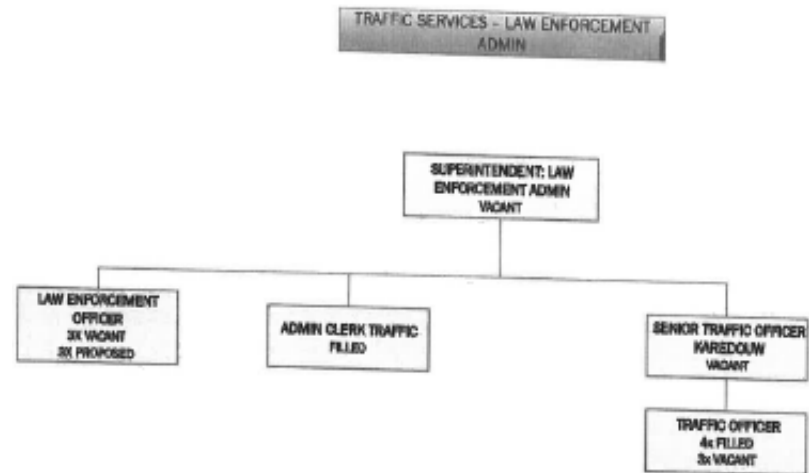
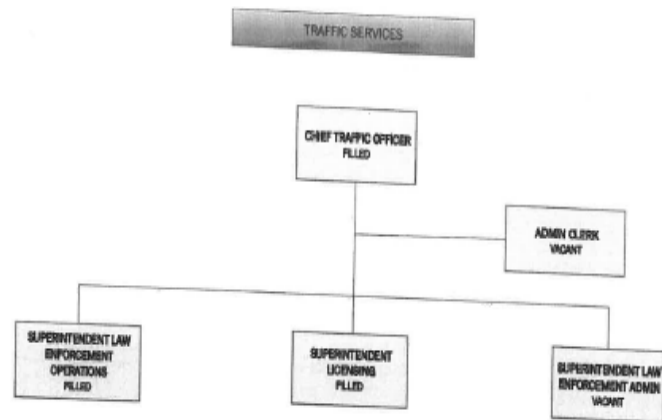


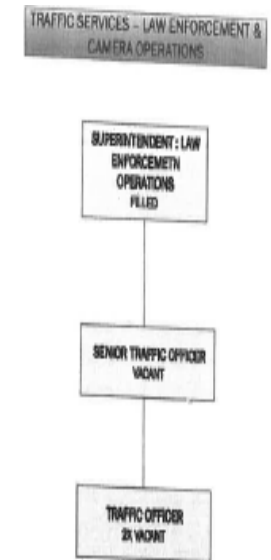
COMMUNITY SERVICES PROPERTIES

MANAGER: COMMUNITY
SERVICES
VACANT

SUPERVISOR: PARKS &
AMENITIES
PROPOSED







COMMUNITY SERVICES - LIBRARIES

MANAGER: COMMUNITY
SERVICES
VACANT

ASSISTANT LIBRARIANS
TSITSIKAMMA

WOODLANDS - VACANT
NONPUMBELO - FILLED
THORNHURST - FILLED
STORMSRIVER - VACANT
COLDSTREAM - VACANT
CLARKSON - VACANT

ASSISTANT LIBRARIANS
KARIBOOW
3x FILLED

ASSISTANT LIBRARIANS
LANGKLOOF

JOUBERTINA - VACANT
LOUTERWATER - VACANT
PRAEDEL - VACANT