



MAKANA
MUNICIPALITY | EASTERN CAPE
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Report To: **COUNCIL**

File ref : _____

Collaborator/Item no: _____

Date: **25 MAY 2015**

SUBJECT: REPORT DATED 25 MAY 2015 FROM THE EXECUTIVE MAYOR TO COUNCIL TABLING OF THE FINAL MTREF BUDGET 2015/16 TO 2017/18 FOR APPROVAL

PURPOSE

The purpose of this item is to table the Final MTREF Budget for 2015/16 to Council for **ADOPTION**, in terms of Section 16(2) of the Municipal Finance Management Act No. 56 of 2003.

LEGAL COMPLIANCE

Municipal Finance Management Act No. 56 of 2003, and various Circulars from National Treasury.

BACKGROUND

Chapter 5 of the Municipal Systems Act 32 of 2000 requires that the Final Budget be tabled simultaneously in a Council meeting before commencement of a financial year for approval, and the purpose of this item is to comply with that legislative requirement. Efforts have been made to ensure that there is a link between the IDP document and the Final Budget for the same year, more especially on externally funded projects.

The attached final budget summary, which indicates various sources of revenue such as electricity, water, refuse charge, general rates, sewerage charge, grants and subsidies, etc., is attempting to address the requirements of Section 17 of the MFMA.

DISCUSSION

The final budget for 2015/16 financial year's budget has been prepared based on certain assumptions, such as increase in salaries have been budgeted for at 6.9% (across the board), electricity tariff increases have been budgeted for at **12.20% tariff**, and all other tariffs (water, refuse, sewerage) have been increased by **8.5%** across the board.

Electricity Increases: It is necessary for Council to note that the latest indications from NERSA is that municipalities may have to increase their tariffs by 12.20%.

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Water Increases: The Council must be aware that during the Water Indaba a recommendation was made that water tariffs need to be re-visited as the view is that they are quite low. This was also the same view that was shared by the Department of Water & Sanitation during the assessment.

RECOMMENDATIONS:

- 1) **That**, the Council of Makana Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) consider and approve the annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations.
- 2) **That**, to guide the implementation of the municipality's annual budget, the Council considers the policies as set out in the Annexure D of this document.
- 3) **That**, in order to facilitate multi-year budgeting, departments **BE AUTHORISED** to commit projects on the 2016/17 and 2017/18 budgets, on both internal and confirmed external funding sources

COMMENTS FROM THE EXECUTIVE MANAGEMENT:

- 1.1.1. TECHNICAL AND INFRASTRUCTURE SERVICES: Yes
- 1.1.2. COMMUNITY AND SOCIAL SERVICES: Yes
- 1.1.3. CORPORATE SERVICES: Yes
- 1.1.4. BUDGET AND TREASURY SERVICES: Yes
- 1.1.5. LOCAL ECONOMIC DEVELOPMENT: Yes
- 1.1.6. MUNICIPAL MANAGER: Yes

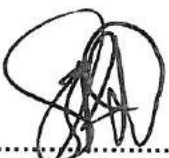
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ACTING CHIEF FINANCIAL OFFICER
Ms B Khumalo

 27/05/2015
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ACTING MUNICIPAL MANAGER
Mr M Planga

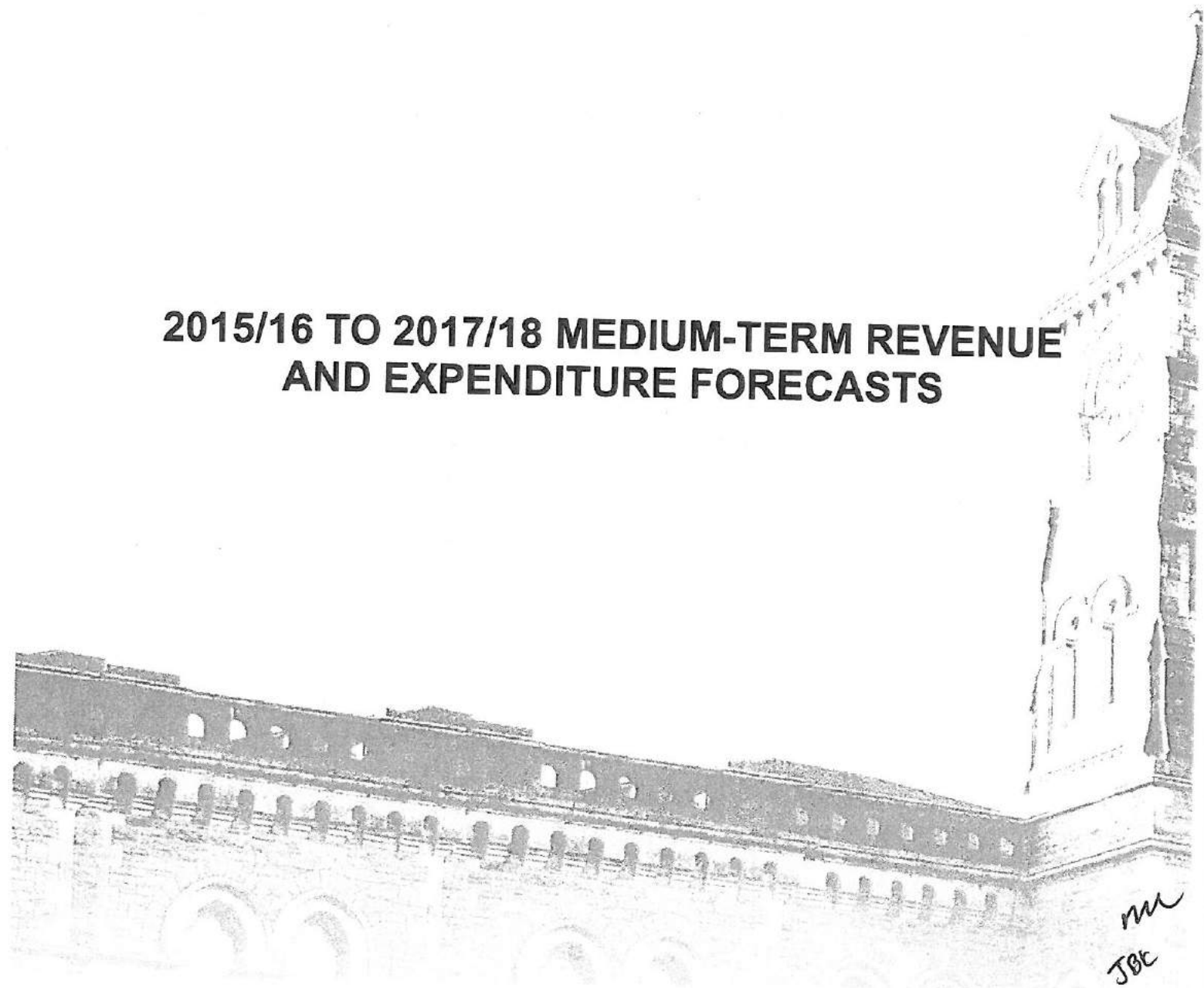

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EXECUTIVE MAYOR
HON. CLR Z PETER



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FINAL BUDGET OF MAKANA MUNICIPALITY

**2015/16 TO 2017/18 MEDIUM-TERM REVENUE
AND EXPENDITURE FORECASTS**



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Part 1 – Annual Budget

1.1 MAYOR'S REPORT

The Mayor's Report will be included in the item to Council.

1.2 COUNCIL RESOLUTIONS

On 29 May 2015 the Makana Council will meet at the Council Chambers to approve the annual budget for the 2015/16 financial year. The Council will consider the following resolutions:

"1. The Council of Makana Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) consider and approves:

1.1 The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Page 22;

1.1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Page 23;

1.1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Page 24; and

1.1.4 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Page 25

1.2 The financial position, cash flow budget, cash backed reserve / accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1 Budgeted Financial Position as contained in Page 26;

1.2.2 Budgeted Cash Flows as contained in Page 27;

1.2.3 Cash backed reserves and accumulated surplus reconciliation as contained in Page 28;

1.2.4 Asset management as contained in Page 29; and

1.2.5 Basic service delivery measurement as contained in Page 30.

2. The Council of the Makana Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves with effect from 1 July 2015:

2.1 Schedule 1 - Tariffs for property rates.

2.2 Schedule 2 – Tariffs for electricity.

2.3 Schedule 3 - Tariffs for the supply of water.

2.4 Schedule 4 - Tariffs for the supply of sewer.

2.5 Schedule 5 – Tariffs for waste management services.

2.6 Schedule 5 – All other applicable tariffs as per Schedule 5

3. To give proper effect to the municipality's annual budget, the Council approves:

3.1 That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates and user charges for services to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by Section 8 of the Municipal Budget and Reporting Regulations

4. For the Council, acting in terms of section (policies), to consider the policies as set out in the Annexures of this document.

Annexure Budget Policy Statement (remain unchanged)
 Annexure Property Rates Policy (reviewed)
 Annexure Tariff Policy (reviewed)
 Annexure Indigent Policy (reviewed)
 Annexure Credit Control & Debt Collection Policy (reviewed)
 Annexure Funding and Reserves Policy (remains unchanged)
 Annexure Borrowing Policy (remains unchanged)
 Annexure Cash Management Policy (remains unchanged)

5. **That**, in order to facilitate multi-year budgeting, departments **BE AUTHORISED** to commit projects on the 2016/17 and 2017/18 budgets, on both internal and confirmed external funding sources



 MR M. PLANGA
 ACTING MUNICIPAL MANAGER

DATE: 27/05/2015

1.3 Situational Analysis

Makana Local Municipality (Makana) has been has instituted an intervention in terms of section 139(1) (b) of the Constitution by the Eastern Cape Provincial Executive. An Administrator was appointed and assumed duty on 6 October 2014 and an Acting Chief Financial Officer was deployed by the Eastern Cape Provincial Planning and Treasury in April 2014.

The municipality is faced with numerous financial problems which impact, amongst others, on its ability to meet its financial commitments and the provision of basic services. Given this and the urgency to ensure service delivery to communities and financial viability and sustainability, a status quo analysis report of Makana was developed by National Treasury which was then followed by the development and the implementation of a Financial Recovery Plan which was approved and endorsed by the council.

The Financial Recovery Plan clearly articulates the challenges of Makana Municipality, such as the continued poor budgeting, where unachievable revenue and expenditure budgets have been set and not achieved, weak expenditure controls and poor management of assets has had an impact on the current financial status of the municipality.

The following were key strategies identified in the Financial Recovery Plan to ensure implementation of financial and service delivery sustainability:

Enhancing the operations of the municipality through organisational realignment, human resource development and restructuring, appropriate comprehensive system of delegations, improved governance and political oversight, and the filling of critical positions including the permanent appointment of a Municipal Manager and Chief Financial Officer;

Improving financial sustainability through budget restructuring, revenue enhancement and management, expenditure management/ cost containment, cash management, tariff restructuring and review of all core and non-core functions and development of a long term financial plan, amongst others;

Enhancing asset management through integrated infrastructure development and asset management planning to ensure sustainability through planned maintenance and replacement, growth readiness as well as proper fleet and facilities management; and

Improving financial administration through proper supply chain management, risk management and addressing audit related issues including those pertaining to the effective functioning of the Internal Audit Unit and the Audit Committee, amongst others.

Implementation of the Financial Recovery Plan

Municipal Manager (MM); Chief Financial Officer (CFO); Director: LED and HR Manager were critical positions were identified as vacant at management and senior management levels. As at May 2015, the posts of Director: LED and HR Manager have been filled. The posts of Director Technical & Infrastructure and CFO was immediately advertised following the recommendations, however challenges in filling these posts have been experienced such as unsuitable candidates and non-acceptance of position from recommended candidates. Currently the position of the CFO has been re-advertised and provision has been made in the budget.

The plan additionally recommended the need for the municipality to undertake a process to verify all employees on the payroll system to ensure correctness of the information contained in the payroll system, given that there have been allegation of "ghost" employees at Makana. The recommendation was followed where a physical verification process was undertaken by Corporate Services Directorate. The report was used in assisting in budgeting for Employees costs in the 2015/16 financial year.

It was identified that the Audit Committee of Council is not functional as it had only two members and the last meeting was held in October 2013, resulting in the contravention of section 166 of the MFMA. The internal audit function is increasingly receiving attention as an important component of institutional governance and oversight role to improve local government. Risk management continues to be a challenge as it requires specialised skills and the municipality does not have resources in terms of staff availability. However the need for the section to be fully functional is recognised and remains a priority as it would enable implementing of the municipality's objectives from a strategic to an operational level. Following this, the Internal Audit Unit has been accommodated in the budget with positions to capacitate in implementing its mandate in ensuring effective governance and performance in the municipality.

The need to develop an asset plan, including a maintenance plan was regarded priority as it had a direct impact on the quality of services delivered to the communities. To date, the maintenance plan has been developed and its implementation is in phases due to financial constraints. Municipal asset reconciliations are performed, verification of movables and updating of work-in-progress (WIP) have been updated in the municipal asset register.

Repayment of long outstanding creditors continues to be a challenge to the municipality, particularly ESKOM. Following National Treasury instructions that municipalities should develop an ESKOM

Repayment Plan as well as Cash Flow Projections on how arrears will be serviced and approved by the council, failing which will result in withholding of Equitable Shares. On the 12th of December 2014, the municipality and ESKOM signed an acknowledgement of a debt amounting to R54 226 916.99, including VAT and accumulated interest compounded monthly.

The municipality appreciates that full implementation of the Financial Recovery Plan requires additional funding, thus strategies and goals identified will be phased in in stages due to limited cash flow and institutional capacity.

1.4 Executive Summary

The compilation of the Medium-term Revenue and Expenditure Framework (MTREF); municipal planning and service delivery are based on the IDP. It is therefore critical that the analysis phase of the IDP provides an accurate understanding of the prevailing environment to ensure credibility of the budget. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also ensure that the projects and activities identified in the IDP are linked and aligned with the budget.

The compilation of the MTREF remains a huge challenge to balance the budget between the limited revenue resources available and the immense need to provide quality service delivery to our community. Tariff increases must be limited to be within the affordability levels of our community and must still promote economic growth to ensure financial sustainability of the institution. Council, on the other hand, must address the huge demand to improve the standard of service delivery and to "do more with less" funds available.

The Financial Recovery Plan clearly articulates the challenges of Makana Municipality, such as the continued poor budgeting, where unachievable revenue and expenditure budgets have been set and not achieved, weak expenditure controls and poor management of assets has had an impact on the current financial status of the municipality.

Areas that need to be addressed include setting of cost reflective tariffs, unrealistic revenue collection levels, with general expenses and contracted services that appear to be excessive so that the municipality is able to financially sustainable and viable. There is a clear indication of Council's commitment to improve the level of core municipal services to the community. This is indicated in the work streams that regularly take place as recommended in the Financial Recovery Plan.

The Minister of Finance, Mr Nhlanhla Nene, mentioned in his Medium Term Budget Policy Statement Speech on 22 October 2014 that the current economic growth rate of 2.0% is much lower than the estimated 2.4%. The

Minister is expecting that the growth rate will increase to 3.0% by 2017. The state of the economy consequently has an adverse effect on the consumers. As a result municipalities' revenues and cash flows are expected to continue remaining under pressure.

As announced by NERSA in Circular 75, the bulk purchases from Eskom will increase by 14.24%, whilst the municipality will pass on an electricity tariff increase of 12.2% to its consumers. The tariffs for the different users will vary with increases between 12.65% and 12.69%. It is proposed that the property rate tariff be increased by 9% for 2015/16, which is still in line with the tariff increase set in the current MTREF approved by Council. Sanitation tariffs will increase by 8.5%. This is based on the cost of sewer purification rendered. Refuse removal tariff increase is set at 8.5% for all users. This is largely based on the increase of the main cost drivers of the service. The budget is based on a water tariff increase of 8.5% which is the same as the bulk water purchases tariff.

Affordability of tariff increases, especially as it relates to domestic consumers while considering the level of services versus the associated cost. Accordingly, the municipality must renew their focus on core service delivery functions and reduce costs without adversely affecting basic services.

The main challenges experienced during the compilation of the 2015/16 MTREF can be summarised as follows:

- The country's declining rate of growth, impacting all spheres of government
- The national government maintaining its expenditure ceiling and no additional funds being added to the total funds announced in the previous budget.
- The need for maintenance and repairs of infrastructure
- Reprioritisation of projects and expenditure within the existing resource envelope
- Limitation of funds/cash availability
- Continuous high tariff increases against community affordability
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies such as CFO and MM;
- Co-ordination from all municipal departments and delayed/lack of submission of information.

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- Section 139(1) (b) of the Constitution intervention by the Eastern Cape Provincial Executive.
- Guidelines set by the Minister of Finance in his Medium-term Budget Policy Statement Speech as well as the guidelines in terms of Circular 74 and 75 issued by National Treasury.
- The inflation outlook of 4.8%.
- The financial sustainability and viability of the 2015/16 MTREF is largely dependent on the collection level of billed revenue for services delivered.

A debt collection company has been appointed and a provision is made for a collection level of 85%. To achieve this collection, the municipality have implemented more robust credit control measures through reviewing of its relevant policies and by-laws and ensuring implementation thereof.

The municipality's Financial Recovery Plan promulgated the need for maintenance plan to ensure sustainability and viability of Makana, thus more funds are allocated for maintenance and repairs and adhere to the Minister of Finance's speech of building capacity of local government through the "back to basics" approach. While we recognise the need for the extension of services through infrastructure development, we must also recognise the need for the maintenance of these infrastructures. The Budget for Maintenance of assets, including public roads, is R23.6 million

The pertaining challenges affecting cost-reflective tariff is that the municipality continues to implement a tariff structure which is not updated with recent developments and growth taking place. It is of note that a clear plan exists to review the existing structure from which cost-reflective tariffs may be implemented by the municipality.

The depreciation on all assets have been accounted for in the amount of R40 million. In terms of GRAP practices, the full depreciation requirement for all the municipal assets must be provided for in the operating budget. A budget provision of R14.1 has been accommodated in the 2015/16 MTREF. A phased increase of re-alignment in tariffs may need to be considered to compensate the deficit to a surplus by a progressive move through gradual tariff increase or re-alignment of municipal revenue.

The meter readers replacements and correct placements projects implemented by ECDC/ Amatola Waters and Department of Waters Affairs (DWA) are expected to significantly have a positive effect on the collection rate as this will mean that all consumers are accurately billed and should minimise the frequency of disputes by consumers.

In terms of Council's social commitment to assist the poorer communities in Makana, a provision has been made for the supply of free basic services. Council will continue with the supply of free basic water and sanitation to residents. All indigent residents receive 6Kl water, 6Kl sanitation and 50KW electricity free per month as per National Treasury guidelines and the municipality's policy.

Employee-related costs budget is based on the personnel verification process conducted as recommended in the Financial Recovery Plan. Following the Labour Relations Act S198B relating to fixed-term contract workers for a period up to 3 months should qualify as permanent employees. The municipality is currently in the process of addressing this with the assistance of the Local Labour Forum (LLF) and the financial implications thereof. A provision of R4, 0 million has been made in the budget to implement the Act.

The implementation of the Municipal Standard Chart of Accounts (mSCOA) is funded by the local government Financial Management Grant (FMG) and the Municipal Systems Improvement Grant (MSIG), as recommended by

National Treasury. Currently no system vendor can demonstrate SCOA compliance and as such municipalities are advised by National Treasury not to proceed with any configuration until further notice.

A committee has been established to evaluate a status quo of current incomplete projects and monitoring of such projects to ensure quality service delivery. Therefore, projects identified in the budget are those prioritised by the committee to ensure completion.

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Table 1: Summary Budget – 2015/16

Table 1

Description	2015/16 Medium Term Revenue & Expenditure Framework
R thousands	Budget Year 2015/16
Financial Performance	
Property rates	52 695
Service charges	260 556
Investment revenue	500
Transfers recognised - operational	84 920
Other own revenue	28 966
Total Revenue (excluding capital transfers and contributions)	427 637
Employee costs	126 773
Remuneration of councillors	9 723
Depreciation & asset impairment	31 502
Finance charges	478
Materials and bulk purchases	89 174
Transfers and grants	48 997
Other expenditure	120 991
Total Expenditure	427 637
Surplus/(Deficit)	–
Transfers recognised - capital	–
Contributions recognised - capital & contributed assets	–
Surplus/(Deficit) after capital transfers & contributions	–
Share of surplus/ (deficit) of associate	–
Surplus/(Deficit) for the year	–
Capital expenditure & funds sources	
Capital expenditure	191 856
Transfers recognised - capital	179 776
Public contributions & donations	–
Borrowing	–
Internally generated funds	12 081
Total sources of capital funds	191 857

1.5 OPERATING BUDGET FRAMEWORK

1.5.1 Operating Revenue

In these current economic times and the municipality being under administration, revenue management is critical for economic sustainability and viability. The reality is that the budget collection rate of 85 per cent, an increasing from a budget collection rate of 75% in 2014/15, is below the acceptable level of at least 95% to warrant effective

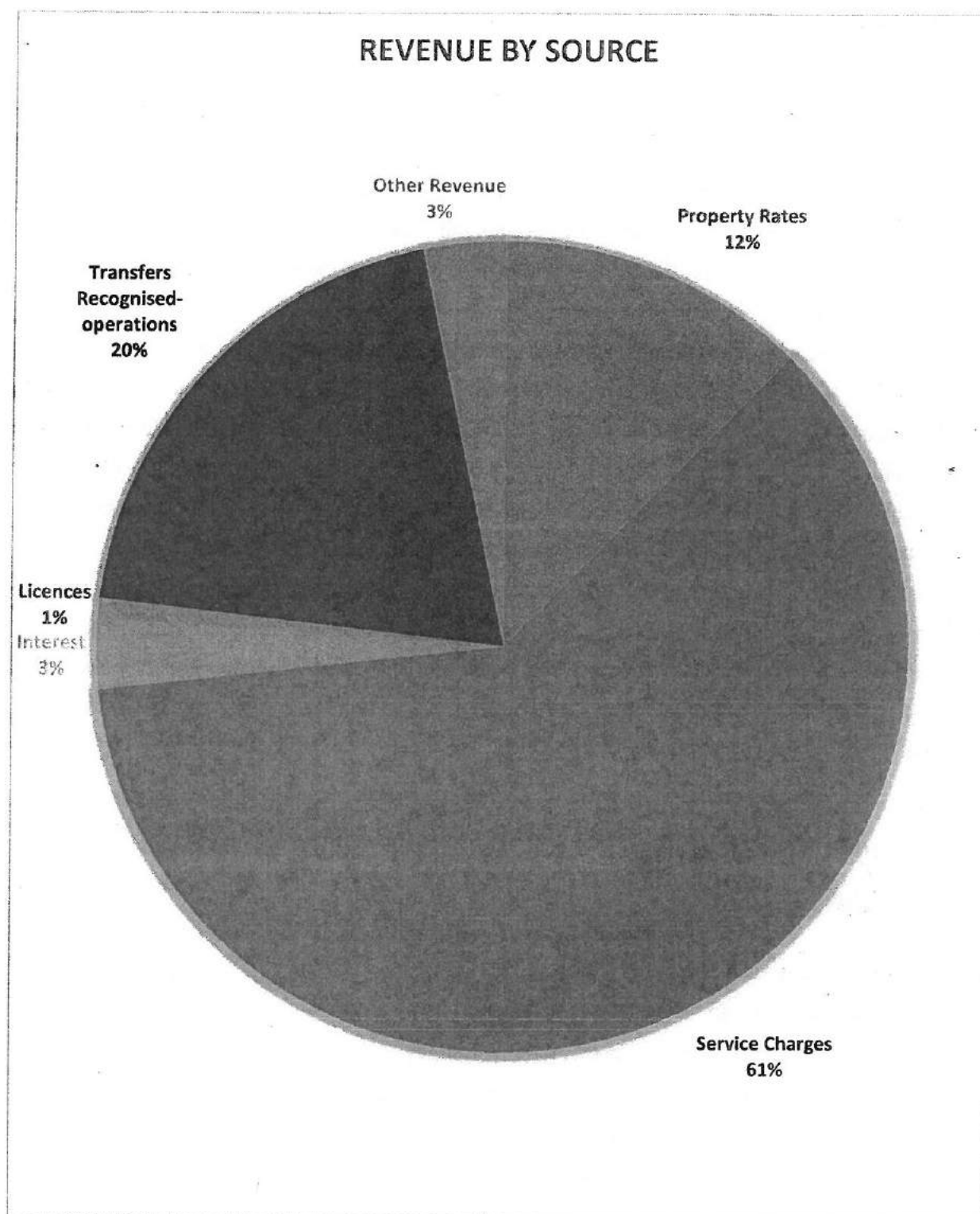
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administration and service delivery. However the municipality anticipates the collection rate to increase to 95% by 2017/18 with the current appointment of the service provider implementing the Revenue Enhancement Strategy. We are faced with development backlogs and poverty, and consumers who are increasingly frustrated with lack of quality services. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

Table 2 Summary of revenue classified by main revenue source

EC104 Makana - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	38 133	38 084	46 135	45 925	45 925	45 925	45 925	52 695	55 816	58 950
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	97 459	106 423	95 766	144 242	144 242	144 242	144 242	168 727	178 682	188 688
Service charges - water revenue	2	39 415	34 413	39 594	50 837	50 837	50 837	50 837	54 900	58 139	61 395
Service charges - sanitation revenue	2	17 306	16 844	19 752	24 217	24 217	24 217	24 217	26 016	27 551	29 094
Service charges - refuse revenue	2	7 762	8 445	6 363	10 908	10 908	10 908	10 908	10 913	11 556	12 204
Service charges - other		84	129	90	-	-	-	-	-	-	-
Rental of facilities and equipment		1 205	1 059	789	4 323	4 323	4 323	4 323	3 176	3 364	3 552
Interest earned - external investments		3 971	9 711	10 836	100	100	100	100	500	530	559
Interest earned - outstanding debtors		9 228	1 325	385	9 500	9 500	9 500	9 500	11 393	12 065	12 740
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		621	996	656	1 041	1 041	1 041	1 041	1 089	1 153	1 218
Licences and permits		2 099	2 411	2 597	3 372	3 372	3 372	3 372	3 448	3 652	3 856
Agency services		1 139	1 006	877	-	-	-	-	-	-	-
Transfers recognised - operational		58 871	74 354	61 794	78 153	78 043	78 043	78 043	84 920	86 032	87 870
Other revenue	2	2 583	1 717	2 063	9 391	991	991	991	9 860	10 430	11 005
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		279 877	296 915	287 696	382 010	373 500	373 500	373 500	427 637	448 969	471 131



Revenue generated from rates and service charges form a significant percentage of the revenue basket for the municipality. In the 2015/16 financial year, revenue from rates and services charges have been budgeted at R313, 251 million (73.2%) of the total operating budget. This increases to R331, 744 million (73.9%) and R350, 331 million (74.4%) in the respective outer years of the MTREF. This growth can be

mainly attributed to the yearly tariff increases in service charges and the anticipated increase collection rate.

The municipality's own revenue is budgeted at R342, 717 million (80.1%) of the total R427, 637 million. Of the municipality's own revenue, Electricity is the largest source at R168, 727 million (49.2%); followed by Water and Property rates at R54, 900 million (16.0%) and R52, 695 million (15.4%) respectively.

The priority of water projects with the assistance of DWA and ECDC are expected to not only materially improve the service delivery but also increase our revenue as a result of improved meter reading and billing.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure financial sustainability of the municipality. It must also be appreciated that the consumer price index, as measured by CPI, is not an exclusively good measure of the cost increases of goods and services relevant to municipalities as it does not necessarily take into account cost drivers particular to municipalities, such as cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc.

Current economic factors, such as the rapid population growth particularly at the poorer end of the economic scale were considered in setting tariff increases. One of the ever-present challenges facing all spheres all government is managing the gap between cost drivers and tariffs levied. With this in mind, Makana municipality has undertaken to set the tariff increase relating to service charges at 8.5% and rates at 9.0% as recommended by National Treasury.

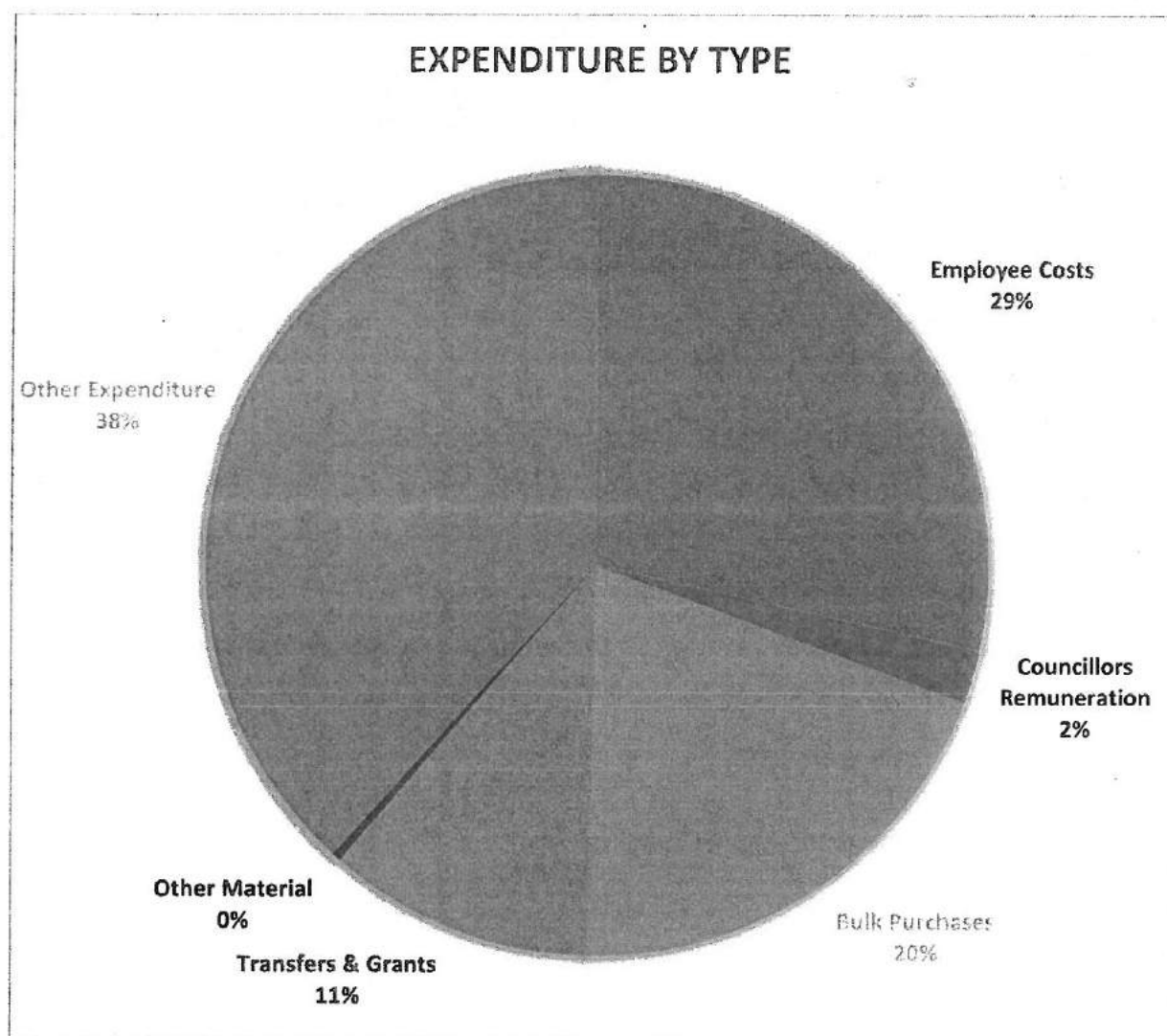
1.5.2 Operating Expenditure

Makana's Operating expenditure is informed by the following:

- The municipality's collection rate of 85%
- Financial Recovery Plan
- Cost-containment measures instructed by National Treasury
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA
- Strict adherence to the principle of no project plan no budget
- Labour Relations Act (LRA) Section 198 (b) implementation

Table 3 Summary of operating expenditure by standard classification item

EC104 Makana - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Expenditure By Type											
Employee related costs	2	111 439	113 294	124 836	135 188	135 188	135 188	135 188	126 773	131 912	139 291
Remuneration of councillors		7 704	7 782	8 337	9 313	9 313	9 313	9 313	9 723	10 295	10 871
Debt Impairment	3	20 844	23 522	22 510					-	-	-
Depreciation & asset impairment	2	45 661	46 625	36 729	27 081	23 081	23 081	23 081	31 502	33 245	34 915
Finance charges		343	215	6 337	-	-	-	-	478	504	532
Bulk purchases	2	74 280	69 229	67 096	79 624	79 624	79 624	79 624	87 574	92 740	97 934
Other materials	8	-	-	-	-	-	-	-	1 600	1 693	1 788
Contracted services		2 706	4 332	6 469	6 341	6 841	6 841	6 841	8 734	9 248	9 766
Transfers and grants		21 218	17 187	22 093	41 863	41 243	41 243	-	48 997	49 579	50 430
Other expenditure	4, 5	64 055	65 723	56 871	82 601	72 112	72 112	72 112	112 257	115 108	121 703
Loss on disposal of PPE		-	148	-	-	-	-	-	-	-	-
Total Expenditure		348 251	348 057	351 279	382 010	367 401	367 401	326 159	427 637	444 324	467 291



The total operating expenditure is budgeted at R427, 637 Employee-related costs are budgeted at R126, 773 million (29%) of the total operating expenditure. The amount is based on the following:

- Latest personnel verification exercise.

- Provision of R4, 0 million to implement the LRA regarding contract workers.
- Prioritisation of vacant positions.
- Salary and Wage Collective Agreement increases of 6.90%

The appointment of MM and CFO positions are critical in ensuring financial and institutional stability and sustainability at the municipality.

The cost associated with the remuneration of councilors of R9, 723 million is budgeted in line with the latest Public Officer Bearers act latest issue.

Bulk purchases of R87, 574 million are directly informed by the purchase of electricity at R85, 574 million and water R2, 000 million.

The municipality allocates R31, 052 million (7.1%) of its total operating budgeting on depreciation and asset impairment.

Repairs and maintenance have been budgeted at R23, 657 million. This is aligned to the municipality's strategic objectives and goals in the Integrated Development Plan (IDP). Consequently, repairs and maintenance are linked to the municipality's core services.

1.6 CAPITAL BUDGET FRAMEWORK

Capital Funding and Expenditure

Total Capital Budget amounts to R191, 857 million, comprising of conditional grants of R179, 776 million and internally generated funds of R12, 081 million. The municipality continues to lack funding to internally fund projects, thus only priority capital expenditure without funding which have direct impact on performance had to be considered.

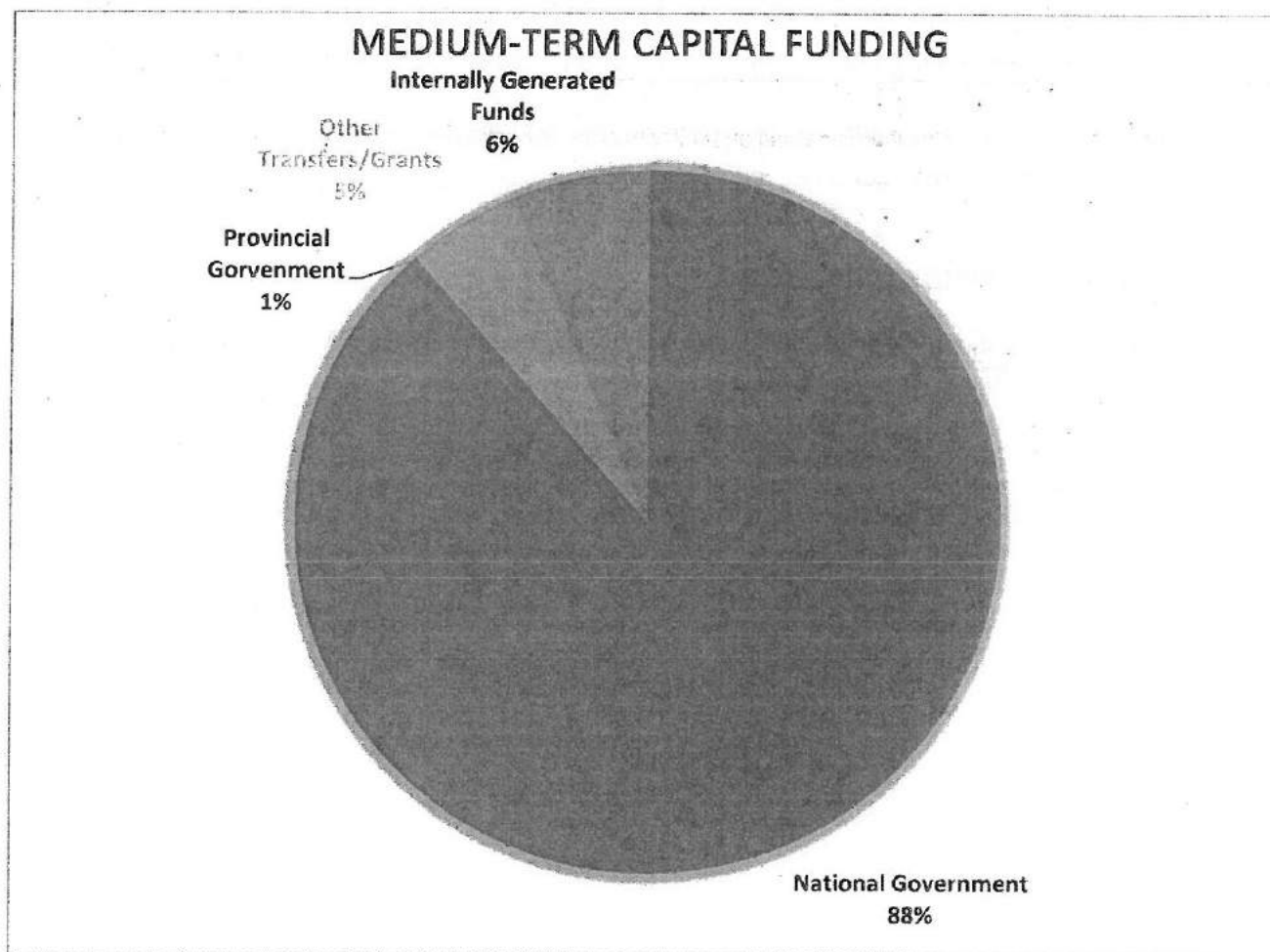
Incomplete projects that are funded from the conditional grants were identified with the assistance of the monitoring committee as priority for completion. Annexure E gives a full list of capital projects to be undertaken.

Table 4: 2015/16 Medium-Term Capital Funding

The following table indicates funding of capital projects and programs over the MTREF:

Vote Description	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funded by:							
National Government	34 593	47 970	47 970	47 970	168 780	45 694	4 929
Provincial Government	1 550	1 550	1 550	1 550	996	-	-
District Municipality	-	-	-	-	-	-	-
Other transfers and grants	27 536	130 327	130 327	130 327	10 000	20 000	70 000
Transfers recognised - capital	63 679	179 847	179 847	179 847	179 776	65 694	74 929
Public contributions & donations							
Borrowing							
Internally generated funds		6 099	6 099	6 099	12 081		
Total Capital Funding	63 679	185 946	185 946	185 946	191 857	65 694	74 929

The table above indicates that external grants are the largest contributors of the capital budget.



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Table 5: 2015/16 MTREF Budgeted Capital Expenditure by Vote

The table below indicates allocation of capital budget by Vote.

Vote Description R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Technical & Infrastructure		-	-	-	37 172	43 903	43 903	43 903	153 683	20 000	70 000
Vote 2 - Corporate Services		-	-	-	-	1 007	1 007	1 007	1 200	-	-
Vote 3 - Financial Services		-	-	-	-	170	170	170	-	-	-
Vote 4 - Community & Social Services		-	-	-	5 500	6 758	6 758	6 758	14 300	-	-
Vote 5 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 6 - Speakers Office		-	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 8 - Local Economic Development		-	-	-	893	893	893	893	-	-	-
Vote 9 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	6 814	9 917	9 917	9 917	7 674	4 694	4 929
Vote 11 - Water		-	-	-	13 300	123 298	123 298	123 298	15 000	41 000	-
Vote 12 - Dog Tax		-	-	-	-	-	-	-	-	-	-
Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	63 679	185 946	185 946	185 946	191 857	65 694	74 929

The table further indicates that Technical and Infrastructure to continue to remain a priority as they a direct impact on service delivery.

1.7 Conditional and Operational Grants

Conditional grants are gazetted in the latest Division of Revenue Bill (DoRA). Operational grant, which include equitable shares, do not have conditions attached to them.

Table 6: 2015/16 MTREF Operational and Conditional Transfers and Grants Receipts

Description R thousand	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:						
Operating Transfers and Grants						
National Government:	75 725	76 391	76 391	80 559	81 102	82 741
Local Government Equitable Share	72 184	72 184	72 184	75 767	76 049	77 157
Finance Management	1 600	1 909	1 909	1 675	1 810	2 145
Municipal Systems Improvement	934	27	27	930	957	1 033
EPWP Incentive	1 007	1 007	1 007	1 002	1 061	1 121
Integrated National Electrification Programme	-	-	-	-	-	-
				-	-	-
MIG (Operational)		1 264	1 264	1 185	1 225	1 286
Provincial Government:	2 435	2 935	2 935	2 581	2 733	2 881
Sport and Recreation	2 435	2 435	2 435	2 581	2 733	2 881
				-	-	-
				-	-	-
Health subsidy				-	-	-
COGTA		500	500	-	-	-
District Municipality:	1 409	1 409	1 409	1 500	1 589	1 677
Health	1 409	1 409	1 409	1 500	1 589	1 677
Other grant providers:	-	-	-	-	-	-
[insert description]						
Total Operating Transfers and Grants	79 569	80 735	80 735	84 639	85 424	87 299
Capital Transfers and Grants						
National Government:	36 211	48 778	48 778	169 204	68 970	29 354
Municipal Infrastructure Grant (MIG)	23 298	35 865	35 865	22 510	23 276	24 425
Regional Bulk Infrastructure	10 000	10 000	10 000	15 000	41 000	-
Neighbourhood Development Partnership	893	893	893	-	-	-
				-	-	-
				-	-	-
INEP & Bucket Eradication	2 020	2 020	2 020	131 694	4 694	4 929
Provincial Government:	1 550	1 550	1 550	996	-	-
Sports and Recreation	1 550	1 550	1 550	996		
District Municipality:	1 409	-	-	-	-	-
Health	1 409					
Other grant providers:	27 535	131 624	131 624	10 000	20 000	70 000
External Funding	27 535	126 224	126 224	10 000	20 000	70 000
INNOWIND		5 400	5 400			
Total Capital Transfers and Grants	66 706	181 952	181 952	180 200	88 970	99 354
TOTAL RECEIPTS OF TRANSFERS & GRANTS	146 274	262 687	262 687	264 840	174 394	186 654

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1.8 Basic Service Measurement

The municipality is mandated to provide free-basic services to indigent households. Considering economic conditions, such households comprise a large portion in the municipal area. As the municipality cannot afford to subsidise such households from its own revenue collection, a portion of the equitable share is used to fund them. The measurement is informed by the indigent register and Statistics SA. For the municipality to appropriately the cost of providing such services it is imperative that households meeting the indigent requirements register at the municipality and those who no longer qualify to update such status.

Recognising the current challenges in updating the indigent register, the municipality has allocated R400 000 from the EPWP grant to improve the indigent register and ensure credibility of information.

Table 7: Basic Services Measurement

EC104 Makana - Table A10 Basic service delivery measurement			
Description	2015/16 Medium Term Revenue & Expenditure Framework		
	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Households receiving Free Basic Service			
Water (6 kilolitres per household per month)	8 500	9 000	9 500
Sanitation (free minimum level service)	8 500	9 000	9 500
Electricity/other energy (50kwh per household per month)	7 800	8 000	7 300
Refuse (removed at least once a week)	8 500	8 500	8 500
Cost of Free Basic Services provided (R'000)			
Water (6 kilolitres per household per month)	17 322	18 343 490	19 370 725
Sanitation (free sanitation service)	2 207	2 337 319	2 468 209
Electricity/other energy (50kwh per household per month)	2 207	2 337 319	2 468 209
Refuse (removed once a week)	5 790	6 131 536	6 474 902
Total cost of FBS provided (minimum social package)	27 526	29 149 663	30 782 044
Highest level of free service provided			
Property rates (R value threshold)	45 925 379	48 634 976	51 358 535
Water (kilolitres per household per month)	6	6	7
Sanitation (kilolitres per household per month)	20	21	22
Sanitation (Rand per household per month)	106	112	119
Electricity (kwh per household per month)	50	53	56
Refuse (average litres per week)	85	90	95

1.9 Annual Budget Tables

The following tables are the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2015/16 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes.

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EC104 Makana - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Financial Performance										
Property rates	38 133	38 084	46 135	45 925	45 925	45 925	45 925	52 695	55 816	58 950
Service charges	162 027	166 253	161 564	230 204	230 204	230 204	230 204	260 556	275 928	291 380
Investment revenue	3 971	9 711	10 836	100	100	100	100	500	530	559
Transfers recognised - operational	58 871	74 354	61 794	78 153	78 043	78 043	78 043	84 920	86 032	87 870
Other own revenue	16 875	8 513	7 367	27 627	19 227	19 227	19 227	28 966	30 663	32 372
Total Revenue (excluding capital transfers and contributions)	279 877	296 915	267 696	382 010	373 500	373 500	373 500	427 637	448 969	471 131
Employee costs	111 439	113 294	124 836	135 188	135 188	135 188	135 188	126 773	131 912	139 291
Remuneration of councillors	7 704	7 782	8 337	9 313	9 313	9 313	9 313	9 723	10 295	10 871
Depreciation & asset impairment	45 661	46 625	36 729	27 081	23 081	23 081	23 081	31 502	33 245	34 915
Finance charges	343	215	6 337	-	-	-	-	478	504	532
Materials and bulk purchases	74 280	69 229	67 096	79 624	79 624	79 624	79 624	89 174	94 433	99 722
Transfers and grants	21 218	17 187	22 093	41 863	41 243	41 243	-	48 997	49 579	50 490
Other expenditure	87 606	93 724	85 850	88 941	78 952	78 952	78 952	120 991	124 356	131 469
Total Expenditure	348 261	348 057	361 279	382 010	367 401	367 401	326 159	427 637	444 324	467 291
Surplus/(Deficit)	(68 373)	(51 141)	(63 583)	(0)	6 099	6 099	47 341	-	4 645	3 840
Transfers recognised - capital	34 258	59 398	32 636	65 296	65 296	65 296	65 296	-	-	-
Contributions recognised - capital & contributed	-	-	5 246	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Capital expenditure & funds sources										
Capital expenditure	57 617	-	-	63 679	185 946	185 946	185 946	191 856	65 694	74 929
Transfers recognised - capital	57 296	-	-	63 679	179 847	179 847	179 847	179 776	65 694	74 929
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	321	-	-	-	6 099	6 099	6 099	12 081	-	-
Total sources of capital funds	57 617	-	-	63 679	185 946	185 946	185 946	191 857	65 694	74 929
Financial position										
Total current assets	200 356	185 449	167 155	178 736	178 736	178 736	178 736	187 315	197 804	208 486
Total non current assets	1 452 249	1 496 744	1 041 469	268 800	268 800	268 800	268 800	944 650	997 551	1 051 419
Total current liabilities	146 641	153 800	168 228	5 277	5 277	5 277	5 277	123 423	130 342	137 380
Total non current liabilities	52 441	70 357	89 830	2 107	2 107	2 107	2 107	55 246	58 346	61 501
Community wealth/Equity	1 453 523	1 460 035	950 567	440 151	440 151	440 151	440 151	953 295	1 006 687	1 061 022
Cash flows										
Net cash from (used) operating	27 113	27 831	(9 677)	66 932	(16 795)	(16 795)	(16 795)	246 082	165 898	142 162
Net cash from (used) investing	(56 546)	(93 501)	(54 116)	5 140	(3 684)	(3 684)	(3 684)	(191 857)	(65 694)	(74 929)
Net cash from (used) financing	(1 245)	22 505	30 365	4 412	(4 412)	(4 412)	(4 412)	(2 500)	(2 648)	(2 796)
Cash/cash equivalents at the year end	52 997	9 833	(23 596)	86 316	(15 058)	(15 058)	(15 058)	61 558	159 115	223 552
Cash backing/surplus reconciliation										
Cash and investments available	54 037	10 318	(13 270)	10 434	10 434	10 434	10 434	11 572	12 220	12 880
Application of cash and investments	14 576	12 878	(33 868)	(173 206)	(178 429)	(178 429)	(178 429)	(22 471)	(31 822)	(39 148)
Balance - surplus (shortfall)	39 461	(2 560)	20 598	183 643	188 864	188 864	188 864	34 043	44 042	52 027
Asset management										
Asset register summary (WDV)	1 561 947	347 286	325 720	304 649	240 970	240 970	444 900	444 900	332 908	366 572
Depreciation & asset impairment	45 661	46 625	36 729	27 081	23 081	23 081	31 502	31 502	33 245	34 915
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	36 024	36 024	36 024	27 526	27 526	29 149 663	30 782 044
Revenue cost of free services provided	-	-	700	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	1	1	1	1
Sanitation/sewerage:	-	-	2	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	0	0	0	0	0	-	-

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

EC104 Makana - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

LC 104 Wakanda - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)										
Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Revenue - Standard										
Governance and administration		58 306	61 608	72 049	98 790	98 680	98 680	110 328	114 903	120 147
Executive and council		3 050	5 394	3 858	7 183	7 183	7 183	8 520	8 608	8 778
Budget and treasury office		52 395	55 666	63 509	87 983	87 928	87 928	98 799	103 138	108 042
Corporate services		2 861	548	4 682	3 624	3 569	3 569	3 009	3 157	3 326
Community and public safety		18 179	4 907	8 971	8 055	8 055	8 055	4 509	4 712	4 970
Community and social services		508	4 785	2 682	2 974	2 974	2 974	3 242	3 370	3 553
Sport and recreation		15 009	121	3 784	11	11	11	12	13	13
Public safety		622	-	711	3 654	3 654	3 654	1 255	1 329	1 404
Housing		-	0	1 793	-	-	-	-	-	-
Health		2 041	-	-	1 416	1 416	1 416	-	-	-
Economic and environmental services		13 703	-	13 097	11 185	2 785	2 785	9 002	9 534	10 068
Planning and development		2 797	-	2 455	9 092	692	692	7 514	7 957	8 402
Road transport		10 843	-	9 620	1 350	1 350	1 350	1 489	1 577	1 665
Environmental protection		64	-	1 022	742	742	742	-	-	-
Trading services		233 333	-	226 212	263 964	263 964	263 964	303 782	319 805	335 930
Electricity		101 602	-	100 108	144 242	144 242	144 242	174 087	187 357	194 373
Water		79 545	-	72 354	68 093	68 093	68 093	73 101	73 409	79 931
Waste water management		35 079	-	37 692	34 924	34 924	34 924	37 254	38 831	40 538
Waste management		17 107	-	16 057	16 706	16 706	16 706	19 340	20 208	21 087
Other	4	7	-	3	15	15	15	15	16	17
Total Revenue - Standard	2	323 529	66 515	320 332	382 010	373 500	373 500	427 637	448 969	471 131
Expenditure - Standard										
Governance and administration		101 957	-	125 810	110 096	102 290	102 290	132 160	137 903	145 912
Executive and council		18 921	-	24 104	30 725	27 389	27 389	32 474	33 122	36 199
Budget and treasury office		27 344	-	66 090	36 792	36 145	36 145	59 180	61 125	63 621
Corporate services		55 693	-	35 617	42 578	38 756	38 756	40 506	43 656	46 093
Community and public safety		25 433	-	25 345	31 326	29 256	29 256	33 475	35 625	38 089
Community and social services		5 368	-	6 599	12 998	11 028	11 028	12 144	13 137	14 207
Sport and recreation		2 043	-	6 685	4 490	4 490	4 490	4 852	5 366	5 822
Public safety		12 770	-	9 768	11 413	11 413	11 413	16 479	17 122	18 040
Housing		34	-	45	-	-	-	-	-	-
Health		5 219	-	2 249	2 425	2 325	2 325	-	-	-
Economic and environmental services		26 817	-	23 905	42 209	38 075	38 075	36 831	37 320	38 726
Planning and development		8 993	-	7 675	16 721	12 587	12 587	15 076	15 927	16 827
Road transport		14 328	-	11 789	18 665	18 665	18 665	14 597	15 935	16 638
Environmental protection		3 496	-	4 440	6 823	6 823	6 823	7 158	5 457	5 261
Trading services		179 441	-	175 967	198 055	197 455	197 455	225 011	233 309	244 405
Electricity		87 608	-	84 155	103 184	102 184	102 184	120 032	124 098	130 555
Water		53 718	-	50 585	56 174	56 574	56 574	52 203	54 277	56 561
Waste water management		28 281	-	24 801	26 840	26 840	26 840	29 996	31 144	32 421
Waste management		9 832	-	16 426	11 857	11 857	11 857	22 781	23 789	24 869
Other	4	279	-	252	325	325	325	160	169	178
Total Expenditure - Standard	3	333 928	-	351 278	382 010	367 400	367 400	427 637	444 325	467 291
Surplus/(Deficit) for the year		(10 399)	66 515	(30 947)	0	6 099	6 099	(0)	4 644	3 840

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas.

Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for all services.

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

EC104 Makana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Revenue by Vote	1									
Vote 1 - Technical & Infrastructure		44 130	-	-	46 627	38 385	38 385	38 567	40 182	41 968
Vote 2 - Corporate Services		3 218	-	-	888	565	565	929	983	1 038
Vote 3 - Financial Services		52 395	-	-	87 990	88 045	88 045	98 799	103 137	108 042
Vote 4 - Community & Social Services		38 581	-	-	26 620	26 620	26 620	27 316	28 592	29 935
Vote 5 - Executive Mayor		179	-	-	532	532	532	3 988	4 059	4 182
Vote 6 - Speakers Office		-	-	-	4 295	4 295	4 295	4 508	4 525	4 591
Vote 7 - Municipal Manager		1 473	-	-	2 665	2 665	2 665	3	3	4
Vote 8 - Local Economic Development		2 405	-	-	-	-	-	6 336	6 710	7 085
Vote 9 - Housing		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		101 602	-	-	144 242	144 242	144 242	174 087	187 357	194 373
Vote 11 - Water		79 545	-	-	68 093	68 093	68 093	73 101	73 409	79 931
Vote 12 - Dog Tax		0	-	-	1	1	1	1	2	2
Vote 13 - Parking Meters		-	-	-	56	56	56	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	323 529	-	-	382 010	373 500	373 500	427 637	448 969	471 131
Expenditure by Vote to be appropriated	1									
Vote 1 - Technical & Infrastructure		35 265	-	-	59 109	53 060	53 060	49 834	52 542	54 797
Vote 2 - Corporate Services		56 959	-	-	24 131	22 462	22 462	30 744	33 292	35 159
Vote 3 - Financial Services		27 344	-	-	32 433	33 196	33 196	59 180	61 125	63 621
Vote 4 - Community & Social Services		56 325	-	-	66 908	66 108	66 108	65 895	68 101	71 640
Vote 5 - Executive Mayor		1 651	-	-	4 720	4 720	4 720	14 393	14 551	16 384
Vote 6 - Speakers Office		-	-	-	11 516	11 516	11 516	11 887	12 605	13 515
Vote 7 - Municipal Manager		9 872	-	-	14 175	11 453	11 453	5 243	4 451	4 698
Vote 8 - Local Economic Development		5 242	-	-	9 610	7 476	7 476	18 197	19 225	20 299
Vote 9 - Housing		34	-	-	51	51	51	26	56	60
Vote 10 - Electricity		87 608	-	-	103 183	102 183	102 183	120 032	124 098	130 555
Vote 11 - Water		53 628	-	-	56 177	55 177	55 177	52 203	54 277	56 561
Vote 12 - Dog Tax		1	-	-	-	-	-	1	1	2
Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	333 929	-	-	382 011	367 402	367 402	427 637	444 324	467 291
Surplus/(Deficit) for the year	2	(10 400)	-	-	(0)	6 099	6 099	(0)	4 644	3 840

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit in each vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

EC104 Makana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source												
Property rates	2		38 133	38 084	46 135	45 925	45 925	45 925	45 925	52 695	55 816	58 950
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2		97 459	106 423	95 766	144 242	144 242	144 242	144 242	168 727	178 682	188 688
Service charges - water revenue	2		39 415	34 413	39 594	50 837	50 837	50 837	50 837	54 900	58 139	61 395
Service charges - sanitation revenue	2		17 306	16 844	19 752	24 217	24 217	24 217	24 217	26 016	27 551	29 094
Service charges - refuse revenue	2		7 752	8 445	6 363	10 908	10 908	10 908	10 908	10 913	11 556	12 204
Service charges - other			84	129	90	-	-	-	-	-	-	-
Rental of facilities and equipment			1 205	1 059	789	4 323	4 323	4 323	4 323	3 176	3 364	3 552
Interest earned - external investments			3 971	9 711	10 836	100	100	100	100	500	530	559
Interest earned - outstanding debtors			9 228	1 325	385	9 500	9 500	9 500	9 500	11 393	12 065	12 740
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines			621	996	856	1 041	1 041	1 041	1 041	1 089	1 153	1 218
Licences and permits			2 099	2 411	2 597	3 372	3 372	3 372	3 372	3 448	3 652	3 856
Agency services			1 139	1 006	877	-	-	-	-	-	-	-
Transfers recognised - operational			58 871	74 354	61 754	78 153	78 043	78 043	78 043	64 920	66 032	67 870
Other revenue	2		2 583	1 717	2 063	9 391	991	991	991	9 860	10 430	11 005
Gains on disposal of PPE			-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			279 877	296 915	287 696	382 010	373 500	373 500	373 500	427 637	448 969	471 131
Expenditure By Type												
Employee related costs	2		111 439	113 294	124 836	135 188	135 188	135 188	135 188	126 773	131 912	139 261
Remuneration of councillors			7 704	7 782	8 337	9 313	9 313	9 313	9 313	9 723	10 295	10 871
Debt impairment	3		20 844	23 522	22 510	-	-	-	-	-	-	-
Depreciation & asset impairment	2		45 661	46 625	36 729	27 081	23 081	23 081	23 081	31 502	33 245	34 915
Finance charges			343	215	6 337	-	-	-	-	478	504	532
Bulk purchases	2		74 280	69 229	67 096	79 624	79 624	79 624	79 624	67 574	92 740	97 934
Other materials	8		-	-	-	-	-	-	-	1 600	1 693	1 788
Contracted services			2 706	4 332	6 469	6 341	6 641	6 641	6 641	8 734	9 248	9 786
Transfers and grants			21 216	17 187	22 093	41 863	41 243	41 243	-	48 997	49 579	50 490
Other expenditure	4, 5		64 055	65 723	56 871	82 601	72 112	72 112	72 112	112 257	115 106	121 703
Loss on disposal of PPE			-	148	-	-	-	-	-	-	-	-
Total Expenditure			348 251	348 057	351 279	382 010	367 401	367 401	326 159	427 637	444 324	467 291
Surplus/(Deficit)			(68 373)	(51 141)	(63 583)	(0)	6 099	6 099	47 341	-	4 645	3 840
Transfers recognised - capital			34 258	59 398	32 636	65 296	65 296	65 296	65 296	-	-	-
Contributions recognised - capital			-	-	5 246	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Taxation			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Share of surplus/ (deficit) of associate	7		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840

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Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source:

EC104 Makana - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Technical & Infrastructure		-	-	-	37 172	43 903	43 903	43 903	153 683	20 000	70 000
Vote 2 - Corporate Services		-	-	-	-	1 007	1 007	1 007	1 200	-	-
Vote 3 - Financial Services		-	-	-	-	170	170	170	-	-	-
Vote 4 - Community & Social Services		-	-	-	5 500	6 758	6 758	6 758	14 300	-	-
Vote 5 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 6 - Speakers Office		-	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 8 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 9 - Housing		-	-	-	893	893	893	893	-	-	-
Vote 10 - Electricity		-	-	-	6 814	9 917	9 917	9 917	7 674	4 694	4 929
Vote 11 - Water		-	-	-	13 300	123 298	123 298	123 298	15 000	41 000	-
Vote 12 - Dog Tax		-	-	-	-	-	-	-	-	-	-
Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	63 679	185 946	185 946	185 946	191 857	65 694	74 929
Single-year expenditure to be appropriated	2										
Vote 1 - Technical & Infrastructure		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 6 - Speakers Office		-	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 8 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 9 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-
Vote 12 - Dog Tax		-	-	-	-	-	-	-	-	-	-
Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	-	-	63 679	185 946	185 946	185 946	191 857	65 694	74 929
Capital Expenditure - Standard											
Governance and administration		607	-	-	-	1 177	1 177	1 177	1 200	-	-
Executive and council		321	-	-	-	-	-	-	-	-	-
Budget and treasury office		285	-	-	-	170	170	170	-	-	-
Corporate services		-	-	-	-	1 007	1 007	1 007	1 200	-	-
Community and public safety		14 705	-	-	5 550	8 808	8 808	8 808	14 300	-	-
Community and social services		2 940	-	-	-	1 550	1 550	1 550	3 891	-	-
Sport and recreation		11 764	-	-	5 550	5 258	5 258	5 258	10 409	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21 955	-	-	17 486	13 998	13 998	13 998	14 682	-	-
Planning and development		8 936	-	-	893	893	893	893	-	-	-
Road transport		13 019	-	-	16 573	13 105	13 105	13 105	14 682	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		20 351	-	-	40 662	163 962	163 962	163 962	161 874	65 694	74 929
Electricity		9 949	-	-	6 814	9 917	9 917	9 917	7 674	4 694	4 929
Water		8 876	-	-	13 300	123 247	123 247	123 247	15 000	41 000	-
Waste water management		1 526	-	-	20 548	30 798	30 798	30 798	139 000	20 000	70 000
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	57 617	-	-	63 679	185 946	185 946	185 946	191 856	65 694	74 929
Funded by:											
National Government		57 296	-	-	34 593	47 970	47 970	47 970	168 779	45 694	4 929
Provincial Government		-	-	-	1 550	1 550	1 550	1 550	996	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	27 536	130 327	130 327	130 327	10 000	20 000	70 000
Transfers recognised - capital	4	57 296	-	-	63 679	179 847	179 847	179 847	179 776	65 694	74 929
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		321	-	-	-	6 099	6 099	6 099	12 081	-	-
Total Capital Funding	7	57 617	-	-	63 679	185 946	185 946	185 946	191 857	65 694	74 929

- Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments. The capital projects are funded from capital and provincial grants and transfers.

Table A6 - Budgeted Financial Position

EC104 Makana - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Current assets											
Cash		3 437	4 133	5	4 381	4 381	4 381	4 381	4 591	4 848	5 110
Call investment deposits	1	49 561	5 700	1 589	6 054	6 054	6 054	6 054	6 344	6 699	7 061
Consumer debtors	1	113 505	126 468	128 393	130 329	130 329	130 329	130 329	136 584	144 233	152 022
Other debtors		26 543	38 442	29 302	28 745	28 745	28 745	28 745	30 124	31 811	33 529
Current portion of long-term receivables		35	-	-	-	-	-	-	-	-	-
Inventory	2	7 275	8 706	7 864	9 228	9 228	9 228	9 228	9 671	10 213	10 764
Total current assets		200 356	185 449	167 155	178 736	178 736	178 736	178 736	187 315	197 804	208 486
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		1 040	485	601	-	-	-	-	637	673	709
Investment property		227 126	226 882	201 302	240 495	240 495	240 495	240 495	252 039	266 153	280 525
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	1 200 678	1 245 158	809 686	-	-	-	-	661 804	698 885	736 604
Agricultural		-	25 770	26 931	-	-	-	-	-	-	-
Biological		23 101	-	-	-	-	-	-	-	-	-
Intangible		304	448	946	475	475	475	475	1 004	1 060	1 118
Other non-current assets		-	-	-	27 830	27 830	27 830	27 830	29 166	30 800	32 463
Total non current assets		1 452 249	1 498 744	1 041 469	268 800	268 800	268 800	268 800	944 630	997 351	1 051 419
TOTAL ASSETS		1 652 605	1 684 192	1 208 624	447 536	447 536	447 536	447 536	1 131 965	1 195 355	1 259 904
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	15 467	-	-	-	-	-	-	-
Borrowing	4	851	1 727	3 888	-	-	-	-	2 500	2 646	2 790
Consumer deposits		2 071	2 206	2 298	2 339	2 339	2 339	2 339	2 451	2 588	2 728
Trade and other payables	4	141 196	147 095	143 210	-	-	-	-	114 354	120 758	127 279
Provisions		2 523	2 772	3 365	2 938	2 938	2 938	2 938	4 118	4 348	4 583
Total current liabilities		146 641	153 800	168 228	5 277	5 277	5 277	5 277	123 423	130 342	137 380
Non current liabilities											
Borrowing		283	21 913	50 117	-	-	-	-	52 573	55 517	58 515
Provisions		52 158	48 444	39 713	2 107	2 107	2 107	2 107	2 673	2 830	2 987
Total non current liabilities		52 441	70 357	89 830	2 107	2 107	2 107	2 107	55 246	58 346	61 501
TOTAL LIABILITIES		199 082	224 157	258 058	7 385	7 385	7 385	7 385	178 669	188 688	198 882
NET ASSETS	5	1 453 523	1 460 035	950 567	440 151	440 151	440 151	440 151	953 296	1 006 667	1 061 022
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 448 133	1 454 627	945 139	440 151	440 151	440 151	440 151	947 869	1 000 936	1 054 982
Reserves	4	5 390	5 409	5 428	-	-	-	-	5 428	5 731	6 041
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	1 453 523	1 460 035	950 567	440 151	440 151	440 151	440 151	953 296	1 006 667	1 061 022

- Table A6 is consistent with international standards of good financial management practice, and improves understanding for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

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Table A7 - Budgeted Cash Flow Statement

EC104 Makana - Table A7 Budgeted Cash Flows

LC104 Wakaia - Table A/ Budgeted Cash Flows											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 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 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		32 337	34 703	38 085	207 089	207 089	207 089	207 089	44 790	50 234	50 107
Service charges		138 153	122 478	166 253	78 153	78 153	78 153	78 153	222 147	249 092	277 555
Other revenue		18 800	13 980	17 839	65 296	65 296	65 296	65 296	5 717	6 075	6 405
Government - operating	1	103 538	128 119	133 752	9 600	9 600	9 600	9 600	84 920	86 032	87 870
Government - capital	1	-	-	-	-	-	-	-	170 389	70 195	30 640
Interest		3 971	1 325	385	-	-	-	-	11 893	10 726	11 326
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(269 343)	(272 557)	(359 654)	(335 069)	(335 069)	(335 069)	(335 069)	(243 064)	(255 064)	(269 340)
Finance charges		(343)	(215)	(6 337)	-	-	-	-	(1 713)	(1 812)	(1 913)
Transfers and Grants	1	-	-	-	41 863	(41 863)	(41 863)	(41 863)	(48 997)	(49 579)	(50 490)
NET CASH FROM/(USED) OPERATING ACTIVITIES		27 113	27 831	(9 677)	66 932	(16 795)	(16 795)	(16 795)	246 082	165 898	142 162
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			131		139	139	139	139	-	-	-
Decrease (increase) in non-current debtors					-	-	-	-	-	-	-
Decrease (increase) other non-current receivables					-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(117)	554		589	589	589	589	-	-	-
Payments											
Capital assets		(56 429)	(94 186)	(54 116)	4 412	(4 412)	(4 412)	(4 412)	(191 857)	(65 694)	(74 929)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(56 346)	(93 501)	(54 116)	5 140	(3 684)	(3 684)	(3 684)	(191 857)	(65 694)	(74 929)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing			23 407	30 365					-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(1 245)	(902)	-	4 412	(4 412)	(4 412)	(4 412)	(2 500)	(2 648)	(2 796)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 245)	22 505	30 365	4 412	(4 412)	(4 412)	(4 412)	(2 500)	(2 648)	(2 796)
NET INCREASE/ (DECREASE) IN CASH HELD		(30 678)	(43 165)	(33 428)	76 483	(24 891)	(24 891)	(24 891)	51 725	97 557	64 437
Cash/cash equivalents at the year begin:	2	83 676	52 997	9 833	9 833	9 833	9 833	9 833	9 833	61 558	159 115
Cash/cash equivalents at the year end:	2	52 997	9 833	(23 596)	86 316	(15 058)	(15 058)	(15 058)	61 558	159 115	223 552

- The budgeted cash flow statement is the first measurement in determining whether the budget is funded.
- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget with the expected 85% collection rate.
- It can be seen that the cash levels of Makana fall significantly over the three year MTREF, which proves the lack of financial instability and how critical it is for the municipality to act quickly.

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

EC104 Makana - Table A8 Cash backed reserves/accumulated surplus reconciliation

LC 104 Makarala - Table A2 Cash backed fees reaccumulated surplus reconciliation											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	52 997	9 833	(23 596)	86 316	(15 058)	(15 058)	(15 058)	61 558	159 115	223 552
Other current investments > 90 days		0	0	9 724	(75 882)	25 492	25 492	25 492	(50 623)	(147 568)	(211 381)
Non current assets - investments	1	1 040	485	601	-	-	-	-	637	673	709
Cash and investments available:		54 037	10 318	(13 270)	10 434	10 434	10 434	10 434	11 572	12 220	12 880
Application of cash and investments											
Unspent conditional transfers		50 759	45 126	55 185	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	5 733	5 733	5 733	5 733	6 008	6 345	6 687
Other working capital requirements	3	(36 183)	(32 248)	(89 054)	(183 571)	(188 792)	(188 792)	(188 792)	(33 331)	(43 290)	(51 235)
Other provisions		-	-	-	4 629	4 629	4 629	4 629	4 852	5 123	5 400
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		14 576	12 878	(33 868)	(173 208)	(178 429)	(178 429)	(178 429)	(22 471)	(31 822)	(39 148)
Surplus(shortfall)		39 461	(2 560)	20 598	183 643	188 864	188 864	188 864	34 043	44 042	52 027

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded". The municipality's budget is funded, after extensive cost-containment measure which would have to be adhered to, which can be seen on supporting table SA 10 in the annexures.

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Table A9 - Asset Management

EC104 Makana - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	-	191 857	65 694	74 929
Infrastructure - Road transport		-	-	-	-	-	-	14 682	-	-
Infrastructure - Electricity		-	-	-	-	-	-	7 274	4 694	4 629
Infrastructure - Water		-	-	-	-	-	-	15 000	41 000	-
Infrastructure - Sanitation		-	-	-	-	-	-	139 000	20 000	70 000
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	175 956	65 694	74 929
Community		-	-	-	-	-	-	12 805	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	3 096	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	14 682	-	-
Infrastructure - Electricity		-	-	-	-	-	-	7 274	4 694	4 629
Infrastructure - Water		-	-	-	-	-	-	15 000	41 000	-
Infrastructure - Sanitation		-	-	-	-	-	-	139 000	20 000	70 000
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	175 956	65 694	74 929
Community		-	-	-	-	-	-	12 805	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	3 096	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	-	-	-	191 857	65 694	74 929
ASSET REGISTER SUMMARY - PPE (WDV)	5	-	34 686	9 500	18 573	-	-	14 683	-	-
Infrastructure - Road transport		-	4 825	8 075	6 814	-	-	7 674	4 694	4 629
Infrastructure - Electricity		-	24 034	3 157	13 300	-	-	15 000	41 000	-
Infrastructure - Water		-	15 193	29 187	20 546	-	-	139 000	20 000	70 000
Infrastructure - Sanitation		-	-	40 902	6 443	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1 218 587	78 937	90 827	83 678	-	-	176 327	65 694	74 929
Community		61 161	883	3 716	-	-	-	14 300	-	-
Heritage assets		-	2 669	-	-	-	-	-	-	-
Investment properties		227 126	226 882	201 302	240 495	240 495	240 495	252 039	266 153	280 525
Other assets		31 660	11 697	-	-	-	-	1 200	-	-
Agricultural Assets		-	25 770	28 931	-	-	-	-	-	-
Biological assets		23 101	-	-	-	-	-	-	-	-
Intangibles		304	448	948	475	475	475	1 004	1 060	1 118
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 561 947	347 266	325 720	304 649	240 970	240 970	444 960	332 908	356 572
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		45 661	46 625	36 726	27 081	23 081	23 081	31 502	33 245	34 915
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	23 657	25 054	26 454
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	23 657	25 054	26 454
Infrastructure		-	-	-	-	-	-	23 657	25 054	26 454
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	6, 7	45 661	46 625	36 726	27 081	23 081	23 081	55 160	58 299	61 369

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table A10 - Basic Service Delivery Measurement

EC104 Makana - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	25 000	35 100	35 100	35 100	37 500	45 000	50 000
Piped water inside yard (but not in dwelling)		-	-	3 000	-	-	-	650	500	500
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	28 000	35 100	35 100	35 100	38 150	45 500	50 500
Using public tap (< min.service level)	3	-	-	-	-	-	-	700	750	800
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	700	750	800
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	28 000	35 100	35 100	35 100	38 850	46 250	51 300
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	1 373	588	588	588	700	750	800
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	1 373	588	588	588	700	750	800
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	1 500	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	1 500	-	-	-	-	-	-
Total number of households	5	-	-	2 873	588	588	588	700	750	800
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	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	24 423	24 423	24 423	24 423	24 423	24 423
Minimum Service Level and Above sub-total		-	-	-	24 423	24 423	24 423	24 423	24 423	24 423
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	2	2	2	2	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	2	2	2	2	-	-
Total number of households	5	-	-	-	24 425	24 425	24 425	24 425	24 423	24 423
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	6 900	8 373	8 373	8 373	8 500	9 000	9 500
Sanitation (free minimum level service)		-	-	6 900	8 373	8 373	8 373	8 500	9 000	9 500
Electricity/other energy (50kwh per household per month)		-	-	6 900	7 711	7 711	7 711	7 800	8 000	7 300
Refuse (removed at least once a week)		-	-	6 900	8 373	8 373	8 373	8 500	8 600	8 500
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		-	-	-	17 322	17 322	17 322	17 322	18 343 490	19 370 725
Sanitation (free sanitation service)		-	-	-	10 706	10 706	10 706	2 207	2 337 319	2 468 209
Electricity/other energy (50kwh per household per month)		-	-	-	2 207	2 207	2 207	2 207	2 337 319	2 468 209
Refuse (removed once a week)		-	-	-	5 790	5 790	5 790	5 790	6 131 536	6 474 902
Total cost of FBS provided (minimum social package)		-	-	-	36 024	36 024	36 024	27 526	28 148 653	30 782 044
Highest level of free service provided										
Property rates (R value threshold)		-	-	-	45 925 379	45 925 379	45 925 379	45 925 379	48 634 976	51 358 535
Water (kilolitres per household per month)		-	-	-	6	6	6	6	6	7
Sanitation (kilolitres per household per month)		-	-	-	20	20	20	20	21	22
Sanitation (Rand per household per month)		-	-	-	106	106	106	106	112	119
Electricity (kwh per household per month)		-	-	-	50	50	50	50	53	56
Refuse (average litres per week)		-	-	-	85	85	85	85	90	95
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		-	-	700	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Electricity/other energy		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)	6	-	-	700	-	-	-	-	-	-

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

- The table could not be completed at the finalization of the budget as the relevant information was not availed.

PART 2- SUPPORTING DOCUMENTATION

2.1 Overview of the Budget Process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.2 Budget Process Plan

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2014) a time schedule that sets out the process to revise the IDP and prepare the budget. The plan was approved and adopted by the council on 30 August 2014. The plan formed a basis for the council meeting schedule.

There were deviations from the key dates set out in the Budget Time Schedule tabled, following which remedial actions were identified to ensure that such activities take place even if they are late. (**see Annexure F**)

2.3 Overview of Budget Assumptions

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. This budget is premised on an 85 per cent collection rate.

External factors (population migration, employment, etc.)

As evidenced in the latest census over recent years Makana has experienced rapid population growth particularly at the poorer end of the economic scale and the local University. The population growth must be seen against the backdrop of very limited developable land, a sensitive environment and the lack of new jobs being created in the local economy.

This presents a huge challenge to Council to improve the efficiency of its urban systems. The unique and sensitive environment of Makana is under pressure and Council has to manage the growth demands of the economy very rigidly to ensure environmental sustainability.

There remains a small amount of up to-date economic data available for the municipal area. At best all we can surmise at present is that the population is growing faster than the previous indicators of 4% per annum with concomitant service delivery and unemployment demands.

General inflation outlook and its impact on the municipal activities

The revised headline CPI forecasts from National Treasury for 2015/16, 2016/17 and 2017/18 are 4.8%, 5.9% and 5.6% respectively. These growth parameters does not apply to tariff increases for property rates, user and other charges raised by municipalities.

Rates, tariffs and charges

The following table shows the assumed average domestic percentage increases built into the MTREF for rates, tariffs and charges:

Tariffs	Proposed tariff increases (2015/16)
Rates	9%
Water	8.5%
Electricity Monthly consumption	12.20%
Sewerage	8.5%
Refuse	8.5%

Sundry tariff increases will be limited, in most instances, to be within the CPI inflation rate.

Collection rates for each revenue source and customer type

The Municipality has in place a revised fair credit control policy. Furthermore, its policy on indigent support and rebates means that indigent households receive free or subsidised basic services thereby keeping them free of the burden of municipal debt.

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The following bad debt provision and collection rate is assumed

	2015/16 R'000	2016/17 R'000	2017/18 R'000
Annual Contribution to provision for bad and doubtful debt	17 137	18 096	19 074
Assumed collection rate	85%	90%	95%

Free or subsidised basic services


Makana's criteria for supporting free or subsidised basic services are set out in the indigent support and rebate policy. The Government allocates revenue from the Division of Revenue Act (DORA) in the form of the Equitable Share Grant with the primary aim of assisting with the costs of providing free or subsidised basic services to indigent households. Any costs over and above the Equitable Share allocation are met by the Municipality.

2.4 Legislation Compliance Status

Budget-related policies have been reviewed and approved by the council. The municipality has struggled with fully complying with the MFMA requirements. Information/data where comfortable reliance was doubtful was not used as it affected the reliability and level of credibility of the budget

Municipal Manager Quality Certificate

I, MANDISI PLANGA, Acting Municipal Manager of Makana Municipality, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Act and the regulations made under that Act, and that the annual budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.


 Mandisi Planga

ACTING MUNICIPAL OF MAKANA MUNICIPALITY (EC104)

DATE

ANNEXURE B

A SUPPORTING TABLES

EC104 Makana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Presenting Budget to Budgeted Financial Position											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		46 593	4 405	-	6 054	6 054	6 054	6 054	6 344	6 699	7 061
Other current investments > 90 days		2 967	1 295	1 589	-	-	-	-	-	-	-
total Call investment deposits	2	49 561	5 700	1 589	6 054	6 054	6 054	6 054	6 344	6 699	7 061
Consumer debtors											
Consumer debtors		179 609	212 802	219 882	146 680	146 680	146 680	146 680	153 721	162 329	171 096
Less: Provision for debt impairment		(66 104)	(84 334)	(91 489)	(16 352)	(16 352)	(16 352)	(16 352)	(17 137)	(18 096)	(19 074)
total Consumer debtors	2	113 505	128 468	128 393	130 329	130 329	130 329	130 329	136 584	144 233	152 022
Debt impairment provision											
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	-
Contributions to the provision		-	-	-	16 352	16 352	16 352	16 352	17 137	18 096	19 074
Bad debts written off		-	-	-	5 568	5 568	5 568	5 568	5 836	6 162	6 495
Balance at end of year		-	-	-	21 920	21 920	21 920	21 920	22 972	24 258	25 568
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 245 910	1 429 021	996 201	-	-	-	-	857 458	905 476	954 371
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		45 232	183 862	186 515	-	-	-	-	195 654	206 610	217 767
total Property, plant and equipment (PPE)	2	1 200 678	1 245 158	809 686	-	-	-	-	661 804	698 865	736 604
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		851	1 727	3 888	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	2 500	2 648	2 790
total Current liabilities - Borrowing		851	1 727	3 888	-	-	-	-	2 500	2 648	2 790
Trade and other payables											
Trade and other creditors		85 961	101 969	73 855	-	-	-	-	99 491	105 063	110 736
Unspent conditional transfers		50 759	45 126	55 186	-	-	-	-	-	-	-
VAT		4 476	-	14 169	-	-	-	-	14 863	15 696	16 543
total Trade and other payables	2	141 196	147 095	143 210	-	-	-	-	114 354	120 758	127 279
Non current liabilities - Borrowing											
Borrowing		283	21 913	50 117	-	-	-	-	52 573	55 517	58 515
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
total Non current liabilities - Borrowing	4	283	21 913	50 117	-	-	-	-	52 573	55 517	58 515
Provisions - non-current											
Retirement benefits		47 893	44 076	36 168	2 007	2 007	2 007	2 007	2 145	2 272	2 399
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		720	750	(204)	100	100	100	100	100	106	112
Long Service Awards		3 545	3 618	4 749	-	-	-	-	428	452	476
total Provisions - non-current		52 158	48 444	39 713	2 107	2 107	2 107	2 107	2 673	2 830	2 987
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	-	-	-	-	945 139	998 067	1 051 963
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	-	-	-	-	945 139	998 067	1 051 963
Surplus/(Deficit)		(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	14 186	15 023	15 864
Accumulated Surplus/(Deficit)	1	(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	959 325	1 017 735	1 071 667
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		5 390	5 409	5 428	-	-	-	-	5 428	5 731	6 041
Revaluation		-	-	-	-	-	-	-	-	-	-
total Reserves	2	5 390	5 409	5 428	-	-	-	-	5 428	5 731	6 041
total COMMUNITY WEALTH/EQUITY	2	(28 726)	13 665	(20 274)	65 296	71 395	71 395	112 637	964 753	1 023 467	1 077 708
total capital expenditure includes expenditure on nationally significant priorities:											
vision of basic services		-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-

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EC104 Makana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Well structured, efficient provision of basic services and that supports sustainable human settlement by 2017	Provide quality road and storm-water	KFA 2.1					15 573	15 573	15 573	-	-	-
	Ensure effective management of land use and estate	KFA No 1.2								-	-	-
	Ensure that all communities of Makana have access, constant and safe provision to adequate basic services	KFA No 1.3					20 548	20 548	20 548	-	-	-
	Ensure access to electricity and efficient provision	KFA No 1.4					4 794	4 794	4 794	-	-	-
	Ensure well-structured quality housed across municipality	KFA 1.5					-	-	-	-	-	-
Community of Makana have access to adequate facilities also live in a safe, secure and healthy environment by 2017	Ensure road of municipality are safe	KFA 2.1					-	-	-	-	-	-
	Ensure that effective environmental management						-	-	-	-	-	-
	Promote culture of reading and learning	KFA 2.5					-	-	-	-	-	-
	Improve the access and quality of community recreational facilities	KFA 2.6					4 000	4 000	4 000	-	-	-
Promote and support agricultural development to stimulate economic growth and development that will result in the creation of jobs	Promote and support co-op development and capacity building	KFA 3.1					4 150	4 150	4 150	-	-	-
	Promote agricultural development	KFA 3.2					1 000	1 000	1 000	-	-	-
	Support enterprise development	KFA 3.3					-	-	-	-	-	-
	Promotion of arts and culture to create jobs	KFA 3.4					-	-	-	-	-	-
	Provide tourism infrastructure	KFA 3.5					-	-	-	-	-	-
Improve Audit Outcomes 2017	Improve revenue management strategies						-	-	-	500	-	-
Allocations to other priorities			2							-	-	-
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	50 066	50 066	50 066	500	-	-

References

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

C104 Makana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
thousand												
Promote and support agricultural development to stimulate economic growth and development that will result in the	Promote and support co-op development and capacity building	KFA 3.1					850	850	850	250	-	-
	Promote agricultural development	KFA 3.2					800	800	800	-	-	-
	Support enterprise development	KFA 3.3					2 500	2 500	2 500	-	-	-
	Promotion of arts and culture to create jobs	KFA 3.4					1 000	1 000	1 000	-	-	-
Community of Makana have access to adequate facilities in a secure and health environment by 2017	Promote safety, security and health of the communities						-	-	-	1 000	-	-
	Promote culture of reading and learning						-	-	-	300	-	-
	Improve access to library services						-	-	-	606	-	-
	Improve quality of service provided to Communities						-	-	-	40	-	-
Improve Administration and management systems by 2017	Improve Integrated Planning									100	-	-
	Promote and support co-op development and capacity building	KFA 3.1					4 150	4 150	4 150	-	-	-
	Promote agricultural development	KFA 3.2					1 000	1 000	1 000	-	-	-
	Provide tourism infrastructure and job opportunities to youth	KFA 3.3					-	-	-	1 852	-	-
Promote and support agricultural development to stimulate economic growth and development that will result in the	Empower and develop workforce and improve Administration	KFA 3.4					-	-	-	2 200	-	-
	Promotion and Marketing of the Municipality	KFA 3.5					-	-	-	250	-	-
	Provide land for the housing development						-	-	-	4 112	-	-
	Provide reliable information Communication Technology						-	-	-	3 855	-	-
Improve Administration and management systems by 2017	Improve Financial Management System									980	-	-
Improve Audit Outcomes 2017	Strengthening ward participation system									568	-	-
Ensure proper governance and participation												
Reallocate resources to other priorities												
Expenditure		1		-	-	-	10 300	10 300	10 300	16 113	-	-

Expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

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C104 Makana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
thousand							15 573	15 573	15 573	-	-	-
ell structured, efficient provision basic services and that supports sustainable human settlement by 17	Provide quality road and storm-water	A								89 290	-	-
ell structured, efficient, safe and supports sustainable human settlement by 2017	Upgrading, rehabilitation and refurbishing of basic services infrastructure structure: Water ,sanitation	B								-	-	-
	Ensure that all communities of Makana have access, constant and safe provision to adequate basic services	C					20 548	20 548	20 548	-	-	-
	Ensure access to electricity and efficient provision	D					4 794	4 794	4 794	-	-	-
ell structured, efficient, safe and supports sustainable human settlement by 2017	Upgrading, rehabilitation and refurbishing of basic services infrastructure structure: , roads and storm water	E					-	-	-	11 133	-	-
ell structured, efficient, safe and supports sustainable human settlement by 2017	Upgrading, rehabilitation and refurbishing of basic services infrastructure structure: Electricity	F					-	-	-	11 634	-	-
ommunity of Makana have ccess to adequate facilities in a secure and health environment by 017	Provision of new and quality recreational facilities	G					-	-	-	4 951	-	-
ommunity of Makana have ccess to adequate facilities in a secure and health environment by 017	Promote safety ,security and health of the communities	H					-	-	-	-	-	-
	Improve the access and quality of community recreational facilities	I					4 000	4 000	4 000	-	-	-
		J								-	-	-
		K								-	-	-
		L					-	-	-	-	-	-
		M					-	-	-	-	-	-
		N					-	-	-	-	-	-
		O					-	-	-	-	-	-
		P					-	-	-	-	-	-
Allocations to other priorities			3									
otal Capital Expenditure			1	-	-	-	44 916	44 916	44 916	117 208	-	-

References

Total capital expenditure must reconcile to Budgeted Capital Expenditure

Goal code must be used on Table SA36

EC104 Makana - Supporting Table SA8 Performance Indicators and benchmarks

2014/15 Mainline - Supporting Table SA6 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.5%	0.3%	1.8%	-1.2%	1.2%	1.2%	1.4%	0.7%	0.7%	0.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.7%	0.5%	2.8%	-1.5%	1.5%	1.5%	1.5%	0.9%	0.8%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
-Gearing	Long Term Borrowing/ Funds & Reserves	5.3%	405.2%	923.4%	0.0%	0.0%	0.0%	0.0%	968.6%	968.6%	968.6%
Liquidity											
Current Ratio	Current assets/current liabilities	1.4	1.2	1.0	33.9	33.9	33.9	33.9	1.5	1.5	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.4	1.2	1.0	33.9	33.9	33.9	33.9	1.5	1.5	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.1	0.0	2.0	2.0	2.0	2.0	0.1	0.1	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		85.2%	76.9%	66.4%	103.3%	103.3%	103.3%	103.3%	85.2%	90.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		85.2%	76.9%	66.4%	103.3%	103.3%	103.3%	103.3%	85.2%	90.2%	93.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	50.1%	56.2%	54.8%	41.6%	42.6%	42.6%	42.6%	39.0%	39.2%	39.4%
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		162.2%	1037.0%	-313.0%	0.0%	0.0%	0.0%	0.0%	161.8%	66.0%	49.5%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kV)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs											
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.8%	38.2%	43.4%	35.4%	36.2%	36.2%	36.2%	29.6%	29.4%	29.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.5%	0.0%	0.0%	37.8%	38.7%	38.7%		30.0%	31.1%	31.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		5.5%	5.6%	5.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.4%	15.8%	15.0%	7.1%	6.2%	6.2%	6.2%	7.5%	7.5%	7.5%
IDP regulation financial viability Indicators											
Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	99.2	577.8	(51.2)	68.9	68.9	68.9	20.5	25.6	25.7	27.1
O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	69.6%	81.3%	75.6%	56.7%	56.7%	56.7%	56.7%	52.7%	52.5%	52.4%
Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	2.4	0.5	(1.0)	3.3	(0.6)	(0.6)	(0.7)	2.3	5.6	7.5
Notes											

References

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

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Detail on the provision of municipal services for A10

Detail on the provision of municipal services for A10	Total municipal services	2011/12 Outcome	2012/13 Outcome	2013/14 Outcome	Current Year 2014/15				2015/16 Budgetary Year Revenue & Expenditure			
					Original Budget	Adjusted Budget	Full Year Forecast	Full Year Forecast	Budget Year 2015/16	Budget Year 2015/16	Budget Year 2015/16	Budget Year 2015/16
Waste	Household services (waste) 2015	-	-	-	-	-	-	-	-	-	-	-
Waste	Household services (waste) 2015	-	-	-	-	-	-	-	-	-	-	-

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EC104 Meters Supporting Table SA10 Funding measurement

Description	MRA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2016/16 Medium Term Revenue & Expenditure Forecasts		
			Amended Outcomes	Amended Outcomes	Amended Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
Funding measures												
Overall expenditure at the year end - FY000	10(1)	1	82 867	9 833	(22 893)	86 316	(15 055)	(15 060)	(15 060)	61 805	329 115	229 582
Cash + investments at the year end less applications - FY000	10(1)	2	39 461	(2 502)	20 538	163 643	168 864	168 864	168 864	34 043	44 042	82 027
Cash year end/overall expenditure - FY000	10(1)	3	2.4	0.5	(1.0)	3.3	(6.9)	(6.9)	(6.9)	2.3	6.6	7.5
Surplus/Deficit including depreciation - FY000	10(1)	4	(24 116)	8 337	(25 791)	80 266	71 305	71 305	71 305	14 195	81 868	19 704
Service charges net % change - source CFO target outcome	10(1)(2)	5	N/A	(3.1%)	(4.4%)	26.0%	116.7%	116.7%	116.7%	(0.2%)	7.6%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	10(1)(2)	6	87.2%	87.4%	103.3%	116.4%	0.0%	0.0%	0.0%	17.0%	84.3%	87.2%
Direct expenditure as a % of total eligible revenue	10(1)(2)	7	10.4%	11.8%	10.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	10(1)(3)	8	0.0%	0.0%	0.0%	(6.3%)	2.4%	2.4%	2.4%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (incl. transfers)	10(1)(3)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. funded/assisted expenditure	10(1)(3)	10	N/A	N/A	(5.2%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - FY000	10(1)(4)	11	N/A	10.2%	(5.2%)	0.0%	0.0%	0.0%	0.0%	4.8%	0.0%	0.0%
Long term receivables % change - FY000	10(1)(4)	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	10(1)(4)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%	3.0%	3.0%
Assets received % of capital budget	10(1)(4)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Indicators												
1. Positive cash balance indicator of minimum compliance - subject to 2												
2. Direct cash and investment applications (subject to 3) from cash balance												
3. Indicator of sufficient liquidity to meet average monthly spending payments												
4. Indicator of financial operational performance												
5. Indicator of adherence to macro-economic targets prior to 2009/10 revenue not available for high capacity municipalities and later for other capacity classifications												
6. Realistic average cash collections forecasts as % of annual billed revenue												
7. Realistic average increase in debtors' payment (subject to 8) provision												
8. Indicator of planned capital expenditure lower & cash payment delay												
9. Indicator of compliance with borrowing 'top' for the capital budget - should not exceed 100% unless otherwise												
10. Substitution of InfrastructureProvisional allocated included in budget												
11. Indicator of multiple current arrears debtor collection targets prior to 2009/10 revenue not available for high capacity municipalities and later for other capacity classifications												
12. Indicator of a credible allowance for repairs & maintenance of assets - functioning assets revenue provision												
13. Indicator of a credible allowance for asset renewal (includes analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue provision												
Summary indicators												
% for total service charges (first group rates)	10(1)(a)		2.1%	1.0%	32.8%	0.0%	0.0%	0.0%	0.0%	13.4%	5.9%	6.8%
% for Property Tax	10(1)(a)		(0.1%)	21.1%	(0.5%)	0.0%	0.0%	0.0%	0.0%	14.7%	0.0%	0.0%
% for Service charges - electricity revenue	10(1)(a)		0.0%	(10.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	17.0%	0.0%	0.0%
% for Service charges - water revenue	10(1)(a)		(12.7%)	10.3%	22.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% for Service charges - sanitation revenue	10(1)(a)		(2.7%)	10.3%	22.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% for Service charges - refuse revenue	10(1)(a)		0.0%	(24.7%)	71.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% for Service charges - other	10(1)(a)		32.8%	(32.1%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total eligible revenue	10(1)(a)		200 160	204 337	207 689	276 130	276 130	276 130	276 130	313 250	331 744	350 320
Service charges	10(1)(a)		200 160	204 337	207 689	276 130	276 130	276 130	276 130	313 250	331 744	350 320
Property rates	10(1)(a)		35 133	38 064	40 135	45 825	45 825	45 825	45 825	52 695	56 916	60 860
Service charges - electricity revenue	10(1)(a)		17 459	186 423	85 735	144 242	144 242	144 242	144 242	169 727	178 652	188 080
Service charges - water revenue	10(1)(a)		39 415	34 418	39 634	80 837	80 837	80 837	80 837	84 800	88 135	91 385
Service charges - sanitation revenue	10(1)(a)		17 862	16 444	19 782	24 217	24 217	24 217	24 217	26 016	27 651	29 044
Service charges - refuse revenue	10(1)(a)		7 762	6 445	6 363	10 806	10 806	10 806	10 806	10 813	11 655	12 294
Service charges - other	10(1)(a)		84	123	90	-	-	-	-	-	-	-
Portals of facilities and equipment	10(1)(a)		1 205	1 690	789	4 323	4 323	4 323	4 323	3 176	3 264	3 852
Capital expenditure including capital grant funding	10(1)(a)		(57 280)	-	-	(6)	6 069	6 069	6 069	12 081	-	-
Cash receipts from ratepayers	10(1)(a)		189 280	171 169	222 176	350 530	350 530	350 530	350 530	272 664	306 401	324 068
Ratepayer & Other revenue	10(1)(a)		217 025	212 851	214 000	363 757	363 757	363 757	363 757	342 216	362 407	382 702
Change in consumer debtors (current and non-current)	10(1)(a)		16 104	26 827	(5 274)	1 378	1 378	1 378	1 378	7 636	8 326	9 605
Operating and Capital Grant Revenue	10(1)(a)		83 150	135 782	94 430	143 445	143 445	143 445	143 445	84 820	87 032	87 870
Capital expenditure - total	10(1)(a)		-	-	-	63 879	185 846	185 846	185 846	181 857	85 854	74 820
Capital expenditure - revenue	10(1)(a)		-	-	-	-	-	-	-	-	-	-
Supporting indicators												
Overall compliance medium	10(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CP guideline	10(1)(a)		4.5%	3.9%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DoRA operating grants total MY	10(1)(a)		-	-	-	-	-	-	-	-	-	-
DoRA capital grants total MY	10(1)(a)		-	-	-	-	-	-	-	-	-	-
Provisional operating grants	10(1)(a)		-	-	-	-	-	-	-	-	-	-
Provisional capital grants	10(1)(a)		-	-	-	-	-	-	-	-	-	-
Direct Municipality grants	10(1)(a)		-	-	-	-	-	-	-	-	-	-
Total government/municipal, provincial and district grants	10(1)(a)		-	-	-	-	-	-	-	-	-	-
Average annual collection rate (current rate)	10(1)(a)		-	-	-	-	-	-	-	-	-	-
DoRA indicators												
List operating grants												
List capital grants												
Item												
Change in consumer debtors (current and non-current)			16 104	26 827	(5 274)	1 378	7 436	9 336	9 336	-	-	-
Total Operating Revenue												
Total Operating Revenue			276 877	296 915	287 686	382 010	373 600	373 600	373 600	427 837	448 959	471 131
Total Operating Expenditure			346 251	346 057	351 279	382 010	367 401	367 401	367 401	427 837	444 324	467 251
Operating Expenditure (incl. Depreciation)			(68 378)	(51 141)	(50 543)	(5)	6 069	6 069	6 069	47 341	4 645	5 840
Cash and Cash Equivalents (SA 100)			-	-	-	-	-	-	-	61 955	-	-
Revenue												
% Increase in Total Operating Revenue			6.1%	(3.1%)	32.8%	(2.2%)	0.0%	0.0%	0.0%	14.9%	5.0%	4.9%
% Increase in Property Rates Revenue			(0.1%)	21.1%	(0.5%)	0.0%	0.0%	0.0%	0.0%	14.7%	0.0%	0.0%
% Increase in Electricity Revenue			0.2%	(10.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	17.0%	0.0%	0.0%
% Increase in Property Rates & Service Charges			2.1%	1.0%	32.8%	0.0%	0.0%	0.0%	0.0%	13.4%	5.9%	6.8%
Expenditure												
% Increase in Total Operating Expenditure			(0.1%)	0.0%	0.0%	(3.5%)	0.0%	0.0%	0.0%	11.2%	3.9%	5.2%
% Increase in Employee Costs			1.7%	10.2%	8.3%	0.0%	0.0%	0.0%	0.0%	(6.2%)	4.1%	6.8%
% Increase in Electricity Sub. Payments			(6.7%)	(1.7%)	13.7%	0.0%	0.0%	0.0%	0.0%	12.2%	5.9%	6.8%
Average Cost Per Councilor (Remuneration)			-	108 600 7962	225 1410	-	-	-	-	21 059 05	-	-
R&M % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt Impairment % of Total Eligible Revenue			10.4%	11.8%	10.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (FY000)			301	-	-	-	6 069	6 069	6 069	12 081	-	-
Borrowing (FY000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (FY000)			57 280	-	-	63 879	179 847	179 847	179 847	179 776	65 694	74 820
Internally Generated funds % of Non Grant Funding			100.0%	0.0%	0.0%	0.0%	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			96.4%	0.0%	0.0%	100.0%	96.7%	96.7%	96.7%	93.7%	100.0%	100.0%
Capital Expenditure												
Total Capital Expenditure (FY000)			57 817	-	-	63 879	185 846	185 846	185 846	181 857	85 854	74 820
Asset Renewal			-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash Receipts % of Rate Payer & Other			87.2%	80.4%	103.3%	116.4%	0.0%	0.0%	0.0%	79.7%	84.3%	87.2%
Cash Coverage Ratio			0	0	(0)	0	116.7%	116.7%	116.7%	79.7%	84.3%	87.2%
Indicators												
Credit Rating (2009/10)			-	-	-	-	-	-	-	-	-	-
Capital Charges to Operating			0.0%	0.0%	0.0%	(1.2%)	1.2%	1.2%	1.4%	0.7%	0.7%	0.7%
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%
Revenue												
Surplus/Deficit			39 461	(2 502)	20 538	163 643	168 864	168 864	168 864	34 043	44 042	82 027
Rate Revenue			-	-	-	-	-	-	-	-	-	-
Fee Based Services as a % of Equitable Share			0.0%	0.0%	0.0%	40.0%	40.0%	40.0%	40.0%	0.0%	0.0%	0.0%
Fee Services as a % of Operating Revenue (incl. operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Summary of Financial Performance												
Total Operating Revenue			276 877	296 915	287 686	382 010	373 600	373 600	373 600	427 837	448 959	471 131
Total Operating Expenditure			346 251	346 057	351 279	382 010	367 401	367 401	367 401	427 837	444 324	467 251
Surplus/Deficit			(69 373)	(11 142)	(63 593)	(0)	6 069	6 069	6 069	47 341	4 645	5 840
Surplus/Deficit Excluding Operating Expenditure			39 461	(2 502)	20 538	163 643	168 864	168 864	168 864	34 043	44 042	82 027
BTREF Funded (1) / Unfunded (2)	15	3	0	1	3	1	1	1	1	1	1	1
BTREF Funded (1) / Unfunded (2)	16	3	0	1	3	1	1	1	1	1	1	1

EC104 Makana - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1	07/2008			07/2013					
Date of valuation:		09/2012			07/2014					
Financial year valuation used	2	Yes			Yes					
Municipal by-laws s6 in place? (Y/N)		No			No					
Municipal/assistant valuer appointed? (Y/N)		No			no					
Municipal partnership s38 used? (Y/N)		-			-					
No. of assistant valuers (FTE)	3	-			-					
No. of data collectors (FTE)	3	2			-					
No. of internal valuers (FTE)	3	-			-					
No. of external valuers (FTE)	3	-			-					
No. of additional valuers (FTE)	4	-			-					
Valuation appeal board established? (Y/N)		Yes			yes					
Implementation time of new valuation roll (mths)		-			1 month					
No. of properties	5	-			20 524					
No. of sectional title values	5	-			886	886	886	886	886	886
No. of unreasonably difficult properties s7(2)		-			-	-	-	-	-	-
No. of supplementary valuations		2			1	1	1	1	1	1
No. of valuation roll amendments		147			53	53	53	53	53	53
No. of objections by rate payers		5			417	417	417			
No. of appeals by rate payers		-			52	52	52			
No. of successful objections	8	-			364	364	364			
No. of successful objections > 10%	8	-			280	280	280			
Supplementary valuation		-			not received yet					
Public service infrastructure value (Rm)	5	-			37	37	37			
Municipality owned property value (Rm)		-			312	312	312			
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	81	81	81			
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-			
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-			
Valuation reductions-R15,000 threshold (Rm)		-	-	-	245	245	245			
Valuation reductions-public worship (Rm)		-	-	-	-	-	-			
Valuation reductions-other (Rm)		-	-	-	-	-	-			
Total valuation reductions:		-	-	-	325	325	325	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	-			
Total land value (Rm)	5	-	-	-	-	-	-			
Total value of improvements (Rm)	5	-	-	-	-	-	-			
Total market value (Rm)	5	-	-	-	-	-	-			
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5				no					
Differential rates used? (Y/N)					yes					
Limit on annual rate increase (s20)? (Y/N)					yes	Yes	Yes			
Special rating area used? (Y/N)					no					
Phasing-in properties s21 (number)					no					
Rates policy accompanying budget? (Y/N)					no					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		-	-	-	nil	nil	nil			
Rebates, exemptions - pensioners (R'000)		-	-	-	21	21	21			
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-			
Rebates, exemptions - other (R'000)		-	-	-	537	537	537			
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-			
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	558	558	558	-	-	-

References

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

EC104 Makana - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settla.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2014/15																	
Valuations:																	
No. of properties		15 794	124	485	1 353	285	519	403	-	-	1	-	-	-	-	151	-
No. of sectional title property values		876	10	10													
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		337	17	64	380	84	421	36	-	-	-	-	-	-	-	151	-
Supplementary valuation (Rm)		293 478 300	125 401 000	105 001 400	859 270 400	122 193 400	240 505 900	5 066 360	-	-	-	-	-	-	-	174 992 900	-
No. of valuation roll amendments		337	17	64	380	84	421	36	-	-	-	-	-	-	-	151	-
No. of objections by rate-payers		300	6	34	17	-	-	44	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		32	1	6	2	-	-	10	-	-	-	-	-	-	-	-	-
No. of successful objections		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	187	2	22	8	-	-	34	-	-	1	-	-	-	-	-	-
Estimated no. of properties not valued	5	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)																	
Phasing in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance raised by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
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 (R000)																	
Expected cash collection rate (%)	4																
Special rating areas (R000)																	
Rebates, exemptions - indigent (R000)																	
Rebates, exemptions - pensioners (R000)																	
Rebates, exemptions - bona fide farm. (R000)																	
Rebates, exemptions - other (R000)																	
Phase-in reductions/discounts (R000)																	
Total rebates, exemptions, discounts, dices (R000)																	
References:																	

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

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EC104 Makana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		463	23 357	1 727	3 888	3 888	3 888	2 500	2 648	2 796
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		671	283	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	1 134	23 640	1 727	3 888	3 888	3 888	2 500	2 648	2 796
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	1 134	23 640	1 727	3 888	3 888	3 888	2 500	2 648	2 796

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

References

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

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EC104 Makana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		58 871	-	-	75 725	76 391	76 391	80 559	81 102	82 741
Local Government Equitable Share		58 871			72 184	72 184	72 184	75 767	76 049	77 151
Finance Management					1 600	1 909	1 909	1 675	1 810	2 141
Municipal Systems Improvement					934	27	27	930	957	1 031
EPWP Incentive					1 007	1 007	1 007	1 002	1 061	1 121
Integrated National Electrification Programme					-	-	-	-	-	-
MIG (Operational)						1 264	1 264	1 185	1 225	1 281
Provincial Government:		-	-	-	2 435	2 935	2 935	2 581	2 733	2 881
Sport and Recreation					2 435	2 435	2 435	2 581	2 733	2 881
Health subsidy								-	-	-
COGTA						500	500	-	-	-
District Municipality:		-	-	-	1 409	1 409	1 409	1 500	1 589	1 671
Health					1 409	1 409	1 409	1 500	1 589	1 671
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	58 871	-	-	79 569	80 735	80 735	84 639	85 424	87 291
<u>Capital Transfers and Grants</u>										
National Government:		-	51 699	-	36 211	48 778	48 778	169 204	68 970	29 351
Municipal Infrastructure Grant (MIG)			30 098		23 298	35 865	35 865	22 510	23 276	24 421
Regional Bulk Infrastructure			-		10 000	10 000	10 000	15 000	41 000	-
Neighbourhood Development Partnership			21 601		893	893	893	-	-	-
			-					-	-	-
			-					-	-	-
INEP & Bucket Eradication			-		2 020	2 020	2 020	131 694	4 694	4 921
Provincial Government:		-	-	-	1 550	1 550	1 550	996	-	-
Sports and Recreation					1 550	1 550	1 550	996		
District Municipality:		-	-	-	1 409	-	-	-	-	-
Health					1 409					
Other grant providers:		-	-	-	27 535	131 624	131 624	10 000	20 000	70 001
External Funding					27 535	126 224	126 224	10 000	20 000	70 001
INNOWIND						5 400	5 400			
Total Capital Transfers and Grants	5	-	51 699	-	66 706	181 952	181 952	180 200	88 970	99 351
TOTAL RECEIPTS OF TRANSFERS & GRANTS		58 871	51 699	-	146 274	262 687	262 687	264 840	174 394	186 641

References

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

EC104 Makana - Supporting Table SA19 Expenditure on transfers and grant programme

2014/15 Medium Term Revenue & Expenditure Framework											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18	
R thousand											
EXPENDITURE:											
Operating expenditure of Transfers and Grants											
National Government:	1	-	-	-	75 725	76 391	76 391	80 559	81 102	82 714	
Local Government Equitable Share		-	-	-	72 184	72 184	72 184	75 767	76 049	77 161	
Finance Management		-	-	-	1 600	1 909	1 909	1 675	1 810	2 140	
Municipal Systems Improvement		-	-	-	934	27	27	930	957	1 000	
EPWP Incentive		-	-	-	1 007	1 007	1 007	1 002	1 061	1 112	
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-	
MIG (Operational)		-	-	-	-	1 264	1 264	1 185	1 225	1 261	
Provincial Government:		-	-	-	2 435	2 935	2 935	2 581	2 733	2 881	
Sport and Recreation		-	-	-	2 435	2 435	2 435	2 581	2 733	2 881	
Health subsidy		-	-	-	-	-	-	-	-	-	
COGTA		-	-	-	-	500	500	-	-	-	
District Municipality:		-	-	-	1 409	1 409	1 409	1 500	1 589	1 671	
Health		-	-	-	1 409	1 409	1 409	1 500	1 589	1 671	
Other grant providers:		-	-	-	-	-	-	-	-	-	
[insert description]		-	-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		-	-	-	79 569	80 735	80 735	84 639	85 424	87 291	
Capital expenditure of Transfers and Grants											
National Government:			-	-	-	36 211	48 778	48 778	169 204	68 970	29 351
Municipal Infrastructure Grant (MIG)			-	-	-	23 298	35 865	35 865	22 510	23 276	24 421
Regional Bulk Infrastructure			-	-	-	10 000	10 000	10 000	15 000	41 000	-
Neighbourhood Development Partnership	-		-	-	893	893	893	-	-	-	
INEP & Bucket Eradication	-		-	-	2 020	2 020	2 020	131 694	4 694	4 921	
Provincial Government:	-		-	-	1 550	1 550	1 550	996	-	-	
Sports and Recreation	-		-	-	1 550	1 550	1 550	996	-	-	
District Municipality:	-		-	-	1 409	-	-	-	-	-	
Health	-		-	-	1 409	-	-	-	-	-	
Other grant providers:	-		-	-	27 535	131 624	131 624	10 000	20 000	70 000	
External Funding	-		-	-	27 535	126 224	126 224	10 000	20 000	70 000	
Total capital expenditure of Transfers and Grants			-	-	-	66 706	181 952	181 952	180 200	88 970	99 351
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			-	-	-	146 274	262 687	262 687	264 840	174 394	186 642

References

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

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EC104 Makana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				-	-	467	467	-	-	-
Current year receipts				-	75 184	75 184	75 184	79 374	79 877	81 4
Conditions met - transferred to revenue		-	-	-	75 184	75 651	75 651	79 374	79 877	81 4
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year				-	-	500	500	-	-	-
Current year receipts				-	2 435	2 435	2 435	2 581	2 733	2 8
Conditions met - transferred to revenue		-	-	-	2 435	2 935	2 935	2 581	2 733	2 8
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year				-	-	-	-	-	-	-
Current year receipts				-	-	1 409	1 409	1 500	15 885	16
Conditions met - transferred to revenue		-	-	-	-	1 409	1 409	1 500	15 885	16
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		-	-	-	77 619	79 995	79 995	83 455	98 495	86 0
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				-	-	12 567	12 567	-	-	-
Current year receipts				-	36 212	36 212	36 212	170 378	70 195	30 6
Conditions met - transferred to revenue		-	-	-	36 212	48 779	48 779	170 378	70 195	30 6
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year				-	-	-	-	-	-	-
Current year receipts				-	1 550	1 550	1 550	996	-	-
Conditions met - transferred to revenue		-	-	-	1 550	1 550	1 550	996	-	-
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year				-	-	-	-	-	-	-
Current year receipts				-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year				-	-	-	-	-	-	-
Current year receipts				-	27 535	130 717	130 717	10 000	20 000	70 0
Conditions met - transferred to revenue		-	-	-	27 535	130 717	130 717	10 000	20 000	70 0
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	65 297	181 046	181 046	181 374	90 195	100 6
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	142 916	261 041	261 041	264 829	188 690	186 6
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

EC104 Makana - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	- Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
R thousand											
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Makana Tourism	4	542	604	968	673	673	673	-	740	784	8
Other Grants and subsidies paid		258			-	-	-	-	-	-	
Free Basic Services		19 501	15 252	20 548	38 338	38 338	38 338	-	46 841	47 275	48 0
Total Cash Transfers To Organisations		20 302	15 856	21 517	39 011	39 011	39 011	-	47 581	48 059	48 8
Cash Transfers to Groups of Individuals											
Internship	5	846	1 276	576	450	450	450	-	500	550	6
Other		70	54	0	89	89	89	-	16	17	
Municipal Bursaries		-	1	-	2 313	1 693	1 693	-	900	953	1 0
Total Cash Transfers To Groups Of Individuals:		916	1 331	576	2 852	2 232	2 232	-	1 416	1 520	1 6
TOTAL CASH TRANSFERS AND GRANTS	6	21 218	17 187	22 093	41 863	41 243	41 243	-	48 997	49 579	50 4
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	21 218	17 187	22 093	41 863	41 243	41 243	-	48 997	49 579	50 4

References

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

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EC104 Makana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5 524			6 437	6 434	6 434	6 277	6 710	7 171
Pension and UIF Contributions		-			-	-	-	767	820	87
Medical Aid Contributions		-			-	-	-	155	166	17
Motor Vehicle Allowance		2 180			2 145	2 145	2 145	1 919	1 955	1 95
Cellphone Allowance		-			732	732	732	602	644	68
Housing Allowances		-			-	-	-	-	-	-
Other benefits and allowances		-			-	-	-	-	-	-
Sub Total - Councillors		7 704	-	-	9 313	9 310	9 310	9 721	10 295	10 87
% increase	4		(100.0%)	-	-	(0.0%)	-	4.4%	5.9%	5.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 265			5 015	5 015	5 015	4 511	4 822	5 15
Pension and UIF Contributions		7			12	12	12	-	-	-
Medical Aid Contributions		-			-	-	-	-	-	-
Overtime		-			-	-	-	-	-	-
Performance Bonus		719			-	-	-	-	-	-
Motor Vehicle Allowance	3	858			945	945	945	791	845	90
Cellphone Allowance	3	-			81	81	81	67	72	7
Housing Allowances	3	-			-	-	-	-	-	-
Other benefits and allowances	3	-			41	41	41	-	-	-
Payments in lieu of leave		-			-	-	-	-	-	-
Long service awards		-			-	-	-	-	-	-
Post-retirement benefit obligations	6	-			-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 849	-	-	6 093	6 093	6 093	5 368	5 739	6 13
% increase	4		(100.0%)	-	-	-	-	(11.9%)	6.9%	6.9%
Other Municipal Staff										
Basic Salaries and Wages		74 207			97 805	97 805	97 805	83 571	91 472	96 52
Pension and UIF Contributions		17 345			13 918	13 918	13 918	16 725	18 548	19 58
Medical Aid Contributions		-			5 815	5 815	5 815	3 080	1 583	1 67
Overtime		5 945			3 035	3 035	3 035	3 235	3 426	3 61
Performance Bonus		-			-	-	-	-	-	-
Motor Vehicle Allowance	3	3 144			2 722	2 722	2 722	1 094	3 184	3 35
Cellphone Allowance	3	-			135	135	135	292	308	32
Housing Allowances	3	415			536	536	536	265	280	28
Other benefits and allowances	3	1 647			1 485	1 485	1 485	1 472	1 177	3 38
Payments in lieu of leave		-			1 240	1 240	1 240	872	927	97
Long service awards		-			400	400	400	428	453	47
Post-retirement benefit obligations	6	-			2 007	2 007	2 007	2 145	2 272	2 35
Sub Total - Other Municipal Staff		102 704	-	-	129 098	129 098	129 098	113 180	123 631	132 61
% increase	4		(100.0%)	-	-	-	-	(12.3%)	9.2%	7.3%
Total Parent Municipality		116 257	-	-	144 504	144 501	144 501	128 269	139 664	149 61
			(100.0%)	-	-	(0.0%)	-	(11.2%)	8.9%	7.1%

EC104 Makana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

References

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

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EC104 Makana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employee
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)		4									
Board Members of municipal entities		5		595	123	6	586	115	6	586	1
Municipal employees											
Municipal Manager and Senior Managers		3	6				28			28	
Other Managers		7		26							
Professionals			102	392	-	-	398	-	-	404	
Finance				40			40			40	
Spatial/town planning			2	2			1			1	
Information Technology											
Roads			55	47			47			47	
Electricity											
Water											
Sanitation				76			76			76	
Refuse			45	38			38			38	
Other				189			196			202	
Technicians			-	-	-	-	-	-	-	-	-
Finance											
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)											
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			67				67			67	
Elementary Occupations											
TOTAL PERSONNEL NUMBERS		9	175	1 013	123	6	1 079	115	6	1 085	1
% Increase						(96.6%)	6.5%	(6.5%)	-	0.6%	
Total municipal employees headcount		6, 10		744			744			750	
Finance personnel headcount		8, 10		40			40			40	
Human Resources personnel headcount		8, 10		49			49			49	

References

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

EC104 Makana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
Property rates		3 353	3 353	3 353	15 808	3 353	3 353	3 353	3 353	3 353	3 353	3 353	3 353	52 695	55 816	58 950
Service charges - penalties & collection charges		16 873	33 745	11 811	11 811	11 811	11 811	11 811	11 811	11 811	11 811	11 811	11 811	168 727	178 682	188 688
Service charges - electricity revenue		4 575	4 575	4 575	2 168	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	54 900	58 139	61 365
Service charges - water revenue		2 168	2 168	2 168	910	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	26 016	27 551	29 094
Service charges - sanitation revenue		910	910	910	910	910	910	910	910	910	910	910	910	10 913	11 556	12 204
Service charges - refuse revenue		265	265	265	265	265	265	265	265	265	265	265	265	3 176	3 364	3 552
Rental of facilities and equipment		42	42	42	42	42	42	42	42	42	42	42	42	500	530	559
Interest earned - external investments		950	950	950	950	950	950	950	950	950	950	950	950	11 393	12 065	12 740
Interest earned - outstanding debtors														1 069	1 153	1 218
Dividends received														3 448	3 652	3 856
Fines		91	91	91	91	91	91	91	91	91	91	91	91	84 920	86 032	87 870
Licences and permits		287	287	287	287	287	287	287	287	287	287	287	287	9 860	10 430	11 005
Agency services		22 365	930	302	20 341	822	822	20 341	822	20 641	822	822	821			
Transfers recognised - operational		822	822	822	822	822	822	822	822	822	822	822	821			
Other revenue																
Gains on disposal of PPE																
Total Revenue (excluding capital transfers and contribution)		52 699	48 137	25 575	58 068	25 273	25 273	45 814	25 273	45 914	25 273	25 273	25 267	427 637	448 989	471 131
Expenditure By Type																
Employee related costs		9 752	9 752	9 752	9 752	19 504	9 752	9 752	9 752	9 752	9 752	9 752	9 751	126 773	131 912	139 291
Remuneration of councillors		810	810	810	810	810	810	810	810	810	810	810	809	9 723	10 295	10 871
Debt impairment																
Depreciation & asset impairment		2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	31 502	33 245	34 915
Finance charges		40	40	40	40	40	40	40	40	40	40	40	39	478	504	532
Bulk purchases		8 757	17 515	6 130	6 130	6 130	6 130	6 130	6 130	6 130	6 130	6 130	6 131	87 574	92 740	97 934
Other materials		133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 683	1 788
Contracted services		728	728	728	728	728	728	728	728	728	728	728	727	8 734	9 248	9 766
Transfers and grants		4 206	4 021	4 021	4 206	4 021	4 021	4 206	4 021	4 021	4 206	4 021	4 022	48 997	49 579	50 480
Other expenditure		9 022	9 022	9 022	10 355	10 355	10 355	9 022	9 022	9 022	9 022	9 022	9 021	112 257	115 108	121 703
Loss on disposal of PPE																
Total Expenditure		36 074	44 646	33 261	34 780	44 347	34 595	33 446	33 261	33 261	33 446	33 261	33 257	427 637	444 324	467 291
Surplus/(Deficit)		16 626	3 491	(7 687)	23 288	(19 074)	(9 322)	12 167	(7 989)	12 652	(8 174)	(7 989)	(7 990)	-	4 645	3 840
Transfers recognised - capital																
Contributions recognised - capital																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions		16 626	3 491	(7 687)	23 288	(19 074)	(9 322)	12 167	(7 989)	12 652	(8 174)	(7 989)	(7 990)	-	4 645	3 840
Taxation																
Attributable to minorities																
Share of surplus/(deficit) of associate																
Surplus/(Deficit)		16 626	3 491	(7 687)	23 288	(19 074)	(9 322)	12 167	(7 989)	12 652	(8 174)	(7 989)	(7 990)	-	4 645	3 840
References																
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance																

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EC104 Makana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue by Vote																
Vote 1 - Technical & Infrastructure		3 214	3 214	3 214	3 214	3 214	3 214	3 214	3 214	3 214	3 214	3 214	3 213	38 567	40 192	41 968
Vote 2 - Corporate Services		77	77	77	77	77	77	77	77	77	77	77	77	929	983	1 038
Vote 3 - Financial Services		6 287	6 287	6 287	29 640	6 287	6 287	6 287	6 287	6 287	6 287	6 287	6 287	98 799	103 137	108 042
Vote 4 - Community & Social Services		2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	27 316	28 592	29 935
Vote 5 - Executive Mayor		332	332	332	332	332	332	332	332	332	332	332	332	3 988	4 059	4 162
Vote 6 - Speakers Office		376	376	376	376	376	376	376	376	376	376	376	375	4 508	4 525	4 591
Vote 7 - Municipal Manager		0	0	0	0	0	0	0	0	0	0	0	0	3	3	4
Vote 8 - Local Economic Development		528	528	528	528	528	528	528	528	528	528	528	528	6 336	6 710	7 085
Vote 9 - Housing																
Vote 10 - Electricity		17 409	34 817	12 186	12 186	12 186	12 186	12 186	12 186	12 186	12 186	12 186	12 186	174 087	187 357	194 373
Vote 11 - Water		6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 091	73 101	73 409	79 931
Vote 12 - Dog Tax		0	0	0	0	0	0	0	0	0	0	0	1	1	2	2
Vote 13 - Parking Meters																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Revenue by Vote		36 592	54 001	31 369	54 722	31 369	31 369	31 369	31 369	31 369	31 369	31 369	31 367	427 637	448 989	471 131
Enditure by Vote to be appropriated																
Vote 1 - Technical & Infrastructure		4 153	4 153	4 153	4 153	4 153	4 153	4 153	4 153	4 153	4 153	4 153	4 152	49 834	52 542	54 797
Vote 2 - Corporate Services		2 562	2 562	2 562	2 562	2 562	2 562	2 562	2 562	2 562	2 562	2 562	2 562	30 744	33 292	35 159
Vote 3 - Financial Services		4 958	4 958	4 958	4 932	4 932	4 932	4 958	4 958	4 958	4 958	4 958	4 718	59 180	61 125	63 621
Vote 4 - Community & Social Services		5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 492	65 895	68 101	71 640
Vote 5 - Executive Mayor		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 199	14 393	14 551	16 384
Vote 6 - Speakers Office		990	990	990	990	990	990	990	990	990	990	990	995	11 887	12 605	13 515
Vote 7 - Municipal Manager		437	437	437	437	437	437	437	437	437	437	437	437	5 243	4 451	4 688
Vote 8 - Local Economic Development		1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 516	1 516	18 197	19 225	20 299
Vote 9 - Housing		2	2	2	2	2	2	2	2	2	2	2	2	26	56	60
Vote 10 - Electricity		12 003	24 006	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 403	8 403	120 032	124 098	130 555
Vote 11 - Water		4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 074	52 203	54 277	56 561
Vote 12 - Dog Tax		0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
Vote 13 - Parking Meters																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Expenditure by Vote		37 688	48 692	34 087	34 061	34 061	34 061	34 087	34 087	34 087	34 087	34 087	33 550	427 637	444 324	467 291
Surplus/(Deficit) before assoc.		(1 096)	4 309	(2 718)	20 661	(2 691)	(2 691)	(2 718)	(2 718)	(2 718)	(2 718)	(2 718)	(2 184)	(0)	4 644	3 840
Taxation																
Attributable to minorities																
Share of surplus/(deficit) of associate																
Surplus/(Deficit)	1	(1 096)	4 309	(2 718)	20 661	(2 691)	(2 691)	(2 718)	(2 718)	(2 718)	(2 718)	(2 718)	(2 184)	(0)	4 644	3 840

References

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

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EC104 Makana - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Ref	Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year+1 2016/17	Budget Year +2 2017/18
	Revenue - Standard															
	Governance and administration	7 248	7 248	7 248	30 601	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 247	110 328	114 903	120 147
	Executive and council	710	710	710	710	710	710	710	710	710	710	710	710	8 520	8 608	8 778
	Budget and treasury office	6 287	6 287	6 287	29 640	6 287	6 287	6 287	6 287	6 287	6 287	6 287	6 287	98 799	103 138	108 042
	Corporate services	251	251	251	251	251	251	251	251	251	251	251	251	3 009	3 157	3 325
	Community and public safety	376	376	376	376	376	376	376	376	376	376	376	376	4 598	4 712	4 970
	Community and social services	270	270	270	270	270	270	270	270	270	270	270	270	3 242	3 370	3 553
	Sport and recreation	1	1	1	1	1	1	1	1	1	1	1	1	12	13	13
	Public safety	105	105	105	105	105	105	105	105	105	105	105	106	1 255	1 329	1 404
	Housing															
	Health															
	Economic and environmental services	750	750	750	750	750	750	750	750	750	750	750	749	9 002	9 534	10 068
	Planning and development	626	626	626	626	626	626	626	626	626	626	626	625	7 514	7 957	8 402
	Road transport	124	124	124	124	124	124	124	124	124	124	124	124	1 489	1 577	1 665
	Environmental protection															
	Trading services	28 216	45 625	22 994	22 994	22 994	22 994	22 994	22 994	22 994	22 994	22 994	22 994	303 782	319 805	335 930
	Electricity	17 409	34 817	12 186	12 186	12 186	12 186	12 186	12 186	12 186	12 186	12 186	12 186	174 087	187 357	194 373
	Water	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 091	73 101	73 409	73 931
	Waste water management	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	37 254	38 831	40 538
	Waste management	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 616	19 340	20 208	21 067
	Other	1	1	1	1	1	1	1	1	1	1	1	1	15	16	17
	Total Revenue - Standard	36 992	54 000	31 369	54 721	31 369	31 369	31 369	31 369	31 369	31 369	31 369	31 372	427 637	448 969	471 131
	Expenditure - Standard															
	Governance and administration	10 680	10 680	10 680	12 014	12 014	12 014	10 680	10 680	10 680	10 680	10 680	10 679	132 160	137 903	145 912
	Executive and council	2 706	2 706	2 706	2 706	2 706	2 706	2 706	2 706	2 706	2 706	2 706	2 705	32 474	33 122	36 189
	Budget and treasury office	4 598	4 598	4 598	5 932	5 932	5 932	4 598	4 598	4 598	4 598	4 598	4 598	59 180	61 125	63 621
	Corporate services	3 376	3 376	3 376	3 376	3 376	3 376	3 376	3 376	3 376	3 376	3 376	3 376	40 506	43 656	46 093
	Community and public safety	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 788	33 475	35 625	38 069
	Community and social services	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	12 144	13 137	14 207
	Sport and recreation	404	404	404	404	404	404	404	404	404	404	404	404	4 852	5 366	5 822
	Public safety	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	16 479	17 122	18 040
	Housing															
	Health															
	Economic and environmental services	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	36 831	37 320	38 726
	Planning and development	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	15 076	15 927	16 827
	Road transport	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 215	14 597	15 535	16 638
	Environmental protection															
	Trading services	20 752	32 755	17 151	17 151	17 151	17 151	17 151	17 151	17 151	17 151	17 151	17 148	225 011	233 309	244 405
	Electricity	12 003	24 006	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 402	120 032	124 098	130 555
	Water	4 350	4 350	4 350	4 350	4 350	4 350	4 350	4 350	4 350	4 350	4 350	4 349	52 203	54 277	56 581
	Waste water management	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 499	29 996	31 144	32 421
	Waste management	1 899	1 899	1 899	1 899	1 899	1 899	1 899	1 899	1 899	1 899	1 899	1 899	22 781	23 789	24 869
	Other	13	13	13	13	13	13	13	13	13	13	13	12	160	169	178
	Total Expenditure - Standard	36 708	48 711	33 107	34 440	34 440	34 440	33 107	33 107	33 107	33 107	33 107	33 107	427 637	444 325	467 291
	Surplus/(Deficit) before assoc.	(116)	5 289	(1 738)	20 281	(3 071)	(3 071)	(1 738)	(1 738)	(1 738)	(1 738)	(1 738)	(8 885)*	(0)	4 644	3 840
	Share of surplus/(deficit) of associate															
	Surplus/(Deficit)	(116)	5 289	(1 738)	20 281	(3 071)	(3 071)	(1 738)	(1 738)	(1 738)	(1 738)	(1 738)	(8 885)	(0)	4 644	3 840
	References															
	1. Surplus (Deficit) must reconcile with Budgeted Financial Performance															

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EC104 Makana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
1	Multi-year expenditure to be appropriated																
	Vote 1 - Technical & Infrastructure		12 807	12 807	12 807	12 807	12 807	12 807	12 807	12 807	12 807	12 807	12 807	12 806	153 683	20 000	70 000
	Vote 2 - Corporate Services		100	100	100	100	100	100	100	100	100	100	100	100	1 200	-	-
	Vote 3 - Financial Services														-	-	-
	Vote 4 - Community & Social Services		1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 191	14 300	-	-
	Vote 5 - Executive Mayor														-	-	-
	Vote 6 - Speakers Office														-	-	-
	Vote 7 - Municipal Manager														-	-	-
	Vote 8 - Local Economic Development														-	-	-
	Vote 9 - Housing														-	-	-
	Vote 10 - Electricity		640	640	640	640	640	640	640	640	640	640	640	640	7 674	4 694	4 929
	Vote 11 - Water		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	41 000	-
	Vote 12 - Dog Tax														-	-	-
	Vote 13 - Parking Meters														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
2	Capital multi-year expenditure sub-total		15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 986	191 857	65 694	74 929
	Single-year expenditure to be appropriated																
	Vote 1 - Technical & Infrastructure																
	Vote 2 - Corporate Services																
	Vote 3 - Financial Services																
	Vote 4 - Community & Social Services																
	Vote 5 - Executive Mayor																
	Vote 6 - Speakers Office																
	Vote 7 - Municipal Manager																
	Vote 8 - Local Economic Development																
	Vote 9 - Housing																
	Vote 10 - Electricity																
	Vote 11 - Water																
	Vote 12 - Dog Tax																
	Vote 13 - Parking Meters																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
2	Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Capital Expenditure		15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 986	191 857	65 694	74 929

References

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

EC104 Makana - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
1	Capital Expenditure - Standard		100	100	100	100	100	100	100	100	100	100	100	100	1 200	-	-
	Governance and administration																
	Executive and council		100	100	100	100	100	100	100	100	100	100	100	100	1 200	-	-
	Budget and treasury office		1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 200	-	-
	Corporate services		324	324	324	324	324	324	324	324	324	324	324	324	14 300	-	-
	Community and public safety		868	868	868	868	868	868	868	868	868	868	868	868	3 881	-	-
	Community and social services														10 409	-	-
	Sport and recreation															-	-
	Public safety															-	-
	Housing															-	-
	Health															-	-
	Economic and environmental services		1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	14 682	-	-
	Planning and development															-	-
	Road transport		1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	14 682	-	-
	Environmental protection															-	-
	Trading services		13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	161 674	65 694	74 929
	Electricity		640	640	640	640	640	640	640	640	640	640	640	640	7 674	4 694	4 929
	Water		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	41 000	-
	Waste water management		11 583	11 583	11 583	11 583	11 583	11 583	11 583	11 583	11 583	11 583	11 583	11 583	139 000	20 000	70 000
	Waste management															-	-
	Other		15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	191 856	65 694	74 929
	Total Capital Expenditure - Standard		42 195	42 195	42 195	42 195	42 195	42 195	42 195	42 195	42 195	42 195	42 195	42 195	168 779	45 694	4 929
	unded by:		996												996	-	-
	National Government																
	Provincial Government																

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MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
Cash Receipts By Source															
Property rates	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	44 790	50 234	50 107
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	143 418	160 814	179 254
Service charges - water revenue	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	48 685	52 325	58 325
Service charges - sanitation revenue	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	22 113	24 796	27 539
Service charges - refuse revenue	829	829	829	829	829	829	829	829	829	829	829	829	9 951	11 159	12 437
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	98	98	98	98	98	98	98	98	98	98	98	98	1 181	1 283	1 355
Interest earned - external investments	42	42	42	42	42	42	42	42	42	42	42	42	500	112	118
Interest earned - outstanding debtors	949	949	949	949	949	949	949	949	949	949	949	949	11 393	10 614	11 208
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	91	91	91	91	91	91	91	91	91	91	91	91	1 087	1 150	1 213
Licences and permits	287	287	287	287	287	287	287	287	287	287	287	287	3 448	3 642	3 838
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	7 077	7 077	7 077	7 077	7 077	7 077	7 077	7 077	7 077	7 077	7 077	7 077	84 920	86 032	87 870
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Receipts by Source	30 789	30 789	30 789	30 789	30 789	30 789	30 789	30 789	30 789	30 789	30 789	30 789	369 467	402 199	433 264
Other Cash Flows by Source															
Transfer receipts - capital	56 796	-	-	-	-	56 796	-	-	56 796	-	-	0	170 389	70 195	30 640
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	87 585	30 789	30 789	30 789	30 789	87 585	30 789	30 789	87 585	30 789	30 789	30 789	539 856	472 354	463 904
Cash Payments by Type															
Employee related costs	10 564	10 564	10 564	10 564	10 564	10 564	10 564	10 564	10 564	10 564	10 564	10 564	126 773	131 912	139 291
Remuneration of councillors	801	801	801	801	801	801	801	801	801	801	801	801	9 721	10 295	10 871
Finance charges	143	143	143	143	143	143	143	143	143	143	143	143	1 713	1 812	1 913
Bulk purchases - Electricity	7 131	7 131	7 131	7 131	7 131	7 131	7 131	7 131	7 131	7 131	7 131	7 131	85 574	90 622	95 697
Bulk purchases - Water & Sewer	167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 118	2 237
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	381	381	381	381	381	381	381	381	381	381	381	381	4 569	4 839	5 109
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	137	137	137	137	137	137	137	137	137	137	137	137	48 997	49 579	50 490
Other expenditure	167	167	167	167	167	167	167	167	167	167	167	167	14 427	15 278	16 134
Cash Payments by Type	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	293 774	306 455	321 742
Other Cash Flows/Payments by Type															
Capital assets	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	191 857	65 694	74 929
Repayment of borrowing	-	-	-	-	-	1 250	-	-	-	-	1 250	-	2 500	2 648	2 796
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	34 507	34 507	34 507	34 507	34 507	35 757	34 507	34 507	34 507	34 507	35 757	106 055	488 131	374 797	399 467
NET INCREASE/DECREASE IN CASH HELD	53 078	(3 718)	(3 718)	(3 718)	(3 718)	51 828	(3 718)	(3 718)	53 078	(3 718)	(4 968)	(75 266)	51 725	97 557	64 437
Cash/cash equivalents at the monthly/year begin:	9 833	62 911	59 193	55 475	51 757	48 039	95 868	96 150	92 432	145 510	141 792	136 824	9 833	61 558	153 115
Cash/cash equivalents at the monthly/year end:	52 911	59 193	55 475	51 757	48 039	95 868	96 150	92 432	145 510	141 792	136 824	61 558	61 558	159 115	223 562

EC104 Makana - Supporting Table SA34a Capital expenditure on new assets by asset class

2014/15 Mainline - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref.	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport		-	-	-	-	-	-	175 856	65 894	74 929
Roads, Pavements & Bridges		-	-	-	-	-	-	14 682	-	-
Storm water		-	-	-	-	-	-	14 682	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	7 274	4 694	4 929
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	2 580	-	-
Infrastructure - Water		-	-	-	-	-	-	4 694	4 694	4 929
Dams & Reservoirs		-	-	-	-	-	-	15 000	41 000	-
Water purification		-	-	-	-	-	-	15 000	41 000	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	139 000	20 000	70 000
Sewerage purification		-	-	-	-	-	-	139 000	20 000	70 000
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community										
Parks & gardens		-	-	-	-	-	-	12 805	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	1 005	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	996	-	-
Fire, safety & emergency		-	-	-	-	-	-	9 404	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	1 400	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets										
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties										
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets										
General vehicles		-	-	-	-	-	-	3 096	-	-
Specialised vehicles		-	-	-	-	-	-	400	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	1 496	-	-
Furniture and other office equipment		-	-	-	-	-	-	1 200	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets										
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets										
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles										
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	-	-	-	-	-	191 857	85 894	74 929
Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
References										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

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EC104 Makana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	23 657	25 054	26 454
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	23 657	25 054	26 454
Waste Management										
Transportation	2									
Gas										
Other	3							23 657	25 054	26 454
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment	10									
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-

Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	23 657	25 054	26 454

Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.6%	3.6%	3.6%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.5%	5.6%	5.7%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-	-	-	(18 323)	(18 323)	(18 323)	23 657	25 054	26 454
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EC104 Makana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Technical & Infrastructure		153 683	20 000	70 000				
Vote 2 - Corporate Services		1 200	-	-				
Vote 3 - Financial Services		-	-	-				
Vote 4 - Community & Social Services		14 300	-	-				
Vote 5 - Executive Mayor		-	-	-				
Vote 6 - Speakers Office		-	-	-				
Vote 7 - Municipal Manager		-	-	-				
Vote 8 - Local Economic Development		-	-	-				
Vote 9 - Housing		-	-	-				
Vote 10 - Electricity		7 674	4 694	4 929				
Vote 11 - Water		15 000	41 000	-				
Vote 12 - Dog Tax		-	-	-				
Vote 13 - Parking Meters		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		191 857	65 694	74 929	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Technical & Infrastructure								
Vote 2 - Corporate Services								
Vote 3 - Financial Services								
Vote 4 - Community & Social Services								
Vote 5 - Executive Mayor								
Vote 6 - Speakers Office								
Vote 7 - Municipal Manager								
Vote 8 - Local Economic Development								
Vote 9 - Housing								
Vote 10 - Electricity								
Vote 11 - Water								
Vote 12 - Dog Tax								
Vote 13 - Parking Meters								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		191 857	65 694	74 929	-	-	-	-

References

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

Municipal Vote/Capital project	Ref	Program/Project Description	IDP Goal code number	Individually Approved (Y/mths)	Asset Class	Asset Sub-Class	GPS co-ordination	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework				Project Information	
									Audited Outcomes 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renew	
Water treatment	4	Surfacing Existing Gravel Road Upgrading WWTW Sewerage Disposal Sewerage Rehabilitation Upgrading IT Networks Community Community Community Community Electricity Water	2	0	3	Roads, Pavements & Bridges Sewerage provision Rehabilitation Computers - software & programming Libraries Cometries Recreational facilities Sportsfields & clubs Transmission & Rehabilitation Dams & Reservoirs	5		- - - - - - - -	14 682 10 000 129 800 1 200 998 1 400 10 600 1 008 7 674 15 000	20 000 - - - - - - - 4 694 41 000	70 000 - - - - - - - 4 829 -		Renewed Renewed New Renowned Renowned New New Renowned Renowned		
List all capital projects grouped by Municipal Vote																
Investment Capital expenditure	1										191 857	65 664	74 828			
List all capital projects grouped by Entity																
City A																
Water project A																
City B																
Electricity project B																
City Capital expenditure																
Capital expenditure																
Total											191 857	65 664	74 828			74 828

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

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ANNEXURE C

RATES & SERVICE CHARGES

PROPERTY RATES

Notice is hereby given that, in terms of the Local Government Municipality Property Rates Act (Act No. 6 of 2004) the under-mentioned cents in rands will be levied for the financial year 2015/2016 (i.e 1 July 2015 to 30 June 2016) on the categories of rateable properties in the Makana Municipality area of jurisdiction as follows:-

PROPERTY TYPE	CENT IN RAND (RAND/CE/TARIFF)
1. Businesses	0.012727
2. Government Properties (e.g Public Schools, Government Buildings, etc)	0.016363
3. Schools (Private & Public)	0.004286
4. Residential Properties	0.004286
5. Tertiary Institutions (e.g University)	0.008442
6. Domestic Farmers (bona fide farmers)	0.001039
7. Public Service Infrastructure (PSI)	0.001039
8. Industrial Properties	0.006363
9. Tourism/Game	0.001039
10. RDP Houses	0.001039
11. Sectional Titles	0.004286
12. B&B Properties	0.004675
13. Museum Properties	Exempt
14. Sporting Bodies	Exempt
15. Places of Worship	Exempt
16. Public Benefit Organisations (P.B.O.)(Including Private Schools)	0.001072
Please note that the municipality does not levy property rates on places of worship (churches) as in line with the Property Rates Act and the Council's Property Rates Policy. Also note that rebates as per Council Resolution, as well as rebates as per the Municipal Property Rates Act No. 6 of 2004 for all the qualifying rateable properties are available on application, which must be completed on or before 30 September each year.	

ELECTRICITY TARIFFS

(NERSA APPROVED)

(NERSA APPR.)

Tariff Description	Scale	KVA/MCB 2014/2015	KWH 2014/2015
Bulk MV	1A	156.34	0.80
Bulk HV (10% Disc)	1B 11KV (06H00-22H00)	168.43	0.51
	(22H00-06H00)		0.45
Bulk LV	1B 0.4KV	178.44	0.46
Bulk HV 2 Part	2	193.30	0.69
Commer	3.1 (single phase)	7.74	1.29
Commer	3.2 (3 phase)	8.25	1.24
Domestic	4 - 20A	115.21	1.17
Domestic	4 - 40A	234.54	1.20
Domestic	4 - 60A	351.81	1.20
Domestic	4 - 3PH max 25A per PH	437.59	0.96
	4 - 3PH > 25A per PH,	449.43	0.96
	per additional Amp	7.20	
K.W.H.	5 (Flat rate- min 40 units single phase, 75x 3phase)		2.99
S/Light	6 - 100W	65.17	1.86
S/Heat	7 (night/day)		0.53
Sporting	8	7.50	1.12
Pre-paid	9 - 20A		1.22
Pre-paid	9 - 40A		1.33
Pre-paid	9 - 60A		1.36
Pre-paid	Business/Industrial		1.42

KVA/MCB 2015/2016	KWH 2015/2016
175.41	0.90
188.98	0.57
	0.50
200.21	0.52
216.88	0.77
8.68	1.45
9.26	1.39
129.27	1.31
263.15	1.35
394.73	1.35
490.98	1.08
504.26	1.08
8.08	
	3.35
73.12	2.09
	0.59
8.42	1.26
	1.37
	1.49
	1.53
	1.59

WATER TARRIFS

CATEGORY	KILOLITRES	STEPPED TARRIF (NORMAL PERIOD) 2014 / 2015	STEPPED TARRIF (NORMAL PERIOD) 2015 / 2016	STEPPED TARRIF (CRITICAL PERIOD) 2014 / 2015	STEPPED TARRIF (CRITICAL PERIOD) 2015 / 2016
RESIDENTIAL PROPERTIES	0 - 10kl/pm	5.20	5.65	5.96	6.46
	11 - 20kl/pm	6.60	7.17	7.58	8.23
	21 - 30kl/pm	7.28	7.89	8.33	9.04
	31 - 40kl/pm	7.99	8.67	9.17	9.95
	41 - 50kl/pm	8.79	9.54	10.09	10.95
	>51kl/pm	9.68	10.50	11.10	12.04
BUSINESS AND INDUSTRIAL PROPERTIES	0 - 10kl/pm	5.20	5.65	7.08	7.69
	11 - 20kl/pm	6.95	7.54	9.46	10.26
	21 - 30kl/pm	7.64	8.29	10.41	11.29
	31 - 40kl/pm	8.39	9.11	11.45	12.42
	41 - 50kl/pm	9.24	10.03	12.59	13.66
	>51kl/pm	10.16	11.02	13.86	15.04
NB:(i) Critical periods will be based on the Dam Levels such as when Howisonspoort is less than 30% the situation will be critical and Engineers will alert Finance in order to alter tariffs.					
(ii) All other properties not listed amongst the above categories will be categorised under Residential Properties.					
(iii) The reason for having the same tariffs for both residential and business properties consuming less than 10kl/pm is to encourage businesses to save water consumption.					

MISCELLANEOUS WATER CHARGES			
CATEGORY	KILOLITRES	TARIFF 2014/2015	TARIFF 2015/2016
Raw	1st 10 kl	3.91	4.24
	>10kl kl	4.81	5.22
Standpipe	Consumption	14.96	16.23

ENGINEERS DEPARTMENT TARIFFS

Vacuum Tanker Fees (businesses only)	2014/2015		2015/2016
per load plus VAT	453.78		R 492.36
Sewer Connection Fees (Maximum length 5m)	2014/2015		2015/2016
100mm connection (reinstatement tarred surface)	2979.40		R 3 232.65
100mm connection (no tarred surface)	2192.79		R 2 379.17
Other connections			
Motor Slopes/ Gutter Crossings & Inverts	2014/2015		2015/2016
Gutter Bridge Crossing - for 3meters	3489.45		R 3 786.06
Thereafter per additional meter	1089.89		R 1 182.53
Motor slope crossing - for 3 meters	3032.13		R 3 289.86
Thereafter per additional meter	811.19		R 880.14
Reinstating of road/paving surface per m2	524.18		R 568.74
Fire Connection Fees			
Estimate supplied on request			
Pool Plan Fees	2014/2015		2015/2016
Minimum Fees	265.57		R 288.14
Water Connection Fees (Maximum Length 5m)	2014/2015		2015/2016
15mm	2858.03		R 3 100.96
20mm	3081.60		R 3 343.53
25mm	6170.75		R 6 695.26
A connection of over 25mm or in excess of 5m, as per estimate			
Tariffs for Disconnection of Water	2014/2015		2015/2016
Fitting and removal of a drip washer	512.57		R 556.14
Removal and fitting of water connection	993.38		R 1 077.81
Building Plan Fees	2014/2015		2015/2016
Minimum fee or fee as per schedule of costs applied to approved formula	256.80		R 278.63
Schedule of Building Costs per m2	2014/2015		2015/2016
Houses & Flat lets	3434.28		R 3 726.19

Basic Outbuildings	2147.18		R 2 329.69
Carports	1287.10		R 1 396.51
Flats, Shops, Offices & Hotels	4082.34		R 4 429.34
Churches, Halls & Cinemas	4082.34		R 4 429.34
Factories & Warehouses	3222.27		R 3 496.16
Public & Parking Garages	3646.29		R 3 956.22
Farm Sheds	2359.19		R 2 559.72
Low Income Housing	750.31		R 814.08
All other buildings			
Deposit: Pavement clearing per m2	4901.82		R 5 318.47
Signage / Façade Application	2014/2015		2015/2016
Minimum fee per application	119.34		R 129.49
Encroachment Fees (per annum)	2014/2015		2015/2016
1. Any area measuring less than 20m	659.25		R 715.28
2. Any area exceeding 20m	659.25		R 715.28
3. Encroachments adding aesthetic/streetscape value / providing convenience to the public			
- Council may reduce the fees to a once-off payment.	406.18		R 440.70
Verandas & Buildings	2014/2015		2015/2016
Veranda and building encroachment per meter p.a.	27.80		R 30.17
Balconies	2014/2015		2015/2016
Balcony encroachment per running meter p.a.	28.23		R 30.63

ELECTRICITY DEPARTMENT TARIFFS

Cable Services, etc		2014/2015	2015/2016
a) Domestic 1 phase		R 6 773.77	R 7 349.54
b) Domestic 3 phase		R 8 577.62	R 9 306.72
c) Changing of metering point		R 1 170.29	R 1 269.77
d) Change supply on erf (where permissible)		R 1 170.29	R 1 269.77
e) Changing from 3 phase to single phase		R 866.25	R 939.89
f) Changing from 1 phase to 3 phase		R 723.58	R 785.08
g) Altering service minimum charge / pre-paid meter installation		R 1 036.11	R 1 124.18
h) Commercial consumers (scale 3,4&6	to be determined		
Connection fees	by department		
i) Bulk consumer fees	to be determined		
	by department		
j) Testing of installation		R 643.75	R 698.46
k) Semi-detached or town houses per unit		R 6 773.77	R 7 349.54
l) Flats	as determined		
	by department		
m) Reconnection after non-payment after hours		R 535.04	R 580.52
n) Reconnection after non-payment office hours		R 300.64	R 326.20
o) Special readings		R 232.70	R 252.48
p) Temporary connections		R 966.47	R 1 048.62
q) Change M.C./B.=s		R 149.47	R 162.18
r) Testing of metewrs		R 327.82	R 355.68
s) Connections after hours		R 356.69	R 387.01
t) Change of metering		R 399.16	R 433.09
u) Attending complaints:		R 399.16	R 433.09
7.30 a.m. -4.30p.m.			
For 1 hour or part thereof	per hr	R 217.41	R 235.89
thereafter additional hour or part thereof	per hr	R 66.52	R 72.18
After hours Monday to Saturday			
For 1 hour or part thereof	per hr	R 283.66	R 307.77
thereafter additional hour or part thereof	per hr	R 108.09	R 117.28
Public Holidays and Sundays			
For 1 hour or part thereof	per hour	R 433.13	R 469.94
thereafter additional hour or part thereof	per hour	R 133.04	R 144.35
v) Inter-department charge-outs:			
Electrician	per hr	R 183.44	R 199.03
Labourer	per hr	R 40.01	R 43.41
w) Hire of 7 ton truck complete with Hi-ab	per hr	R 399.16	R 433.09
Crane plus driver	plus AA rate		
After hours, weekends, public holidays	per hr	R 536.74	R 582.36
	plus AA rate		
x) Hire of Aerial Platform, driver and labourer	per hr	R 598.92	R 649.82

After hours, weekends, public holidays	plus AA rate		
y) Work on consumer's installations, testing of cables, etc	per hr	R 494.53	R 536.56
1. Electrician			
	per hour during normal working hours on week days.	R 231.56	R 251.24
	per hour after hours, weekends and Public holidays	R 472.14	R 512.27
2. Labourers -			
	per hour during normal working hours on week days.	R 52.63	R 57.10
	per hour after hours, weekends and Public holidays	R 100.74	R 109.31
3. L.D.VB's			
	AA rate per km		
z) Hire of Compressor (without fuel)			
Breaker	per day or part thereof	R 729.26	R 791.24
Hoses	per day or part thereof	R 138.33	R 150.09
Moyle's, etc.	per day or part thereof	R 69.17	R 75.05
	per day or part thereof	R 69.17	R 75.05
Testing of Cables			
per hour or part thereof		2014/2015	2015/2016
		R 356.69	R 387.01
Disconnection Fees			
a) Where a supply is reconnected		2014/2015	2015/2016
illegally, meter by-passed, tampered with or sabotaged	plus VAT + assessed loss	R 3 628.08	R 3 936.47
b) Illegal connection			
	plus VAT + assessed loss	R 3 628.08	R 3 936.47
c) Repeat of either (a) or (b) (second time)			
	plus VAT + assessed loss	R 4 727.03	R 5 128.83

HALL HIRE TARIFFS

Municipal Halls

The tariffs charged, per hour, can be divided into 2 categories:

Category 1 - 75% of fixed tariff

Welfare Organisations
 School Functions
 Religious Meetings
 Sports Meetings
 Public Meetings (excluding Political Meetings)
 Functions where no entrance fees are charged or tickets sold

Category 2 - 100% of fixed tariff

Functions where entrance fees are charged
 Where liquor is served
 Dances / Discos
 Political Meetings
 Bazaars/ Fetes
 Weddings
 21st Birthday Parties and other parties
 Concerts
 Gospel shows
 Auctions
 Beauty Contests
 Music Shows

		CITY HALL			REC			CROWN	
		2014/15	2015/16		2014/15	2015/16		2014/15	2015/16
Mon-Thur:	08:00-16:30	71.00	77		59.00	64		53.00	58
	16:30-24:00	94.00	102		65.00	71		59.00	64
Fridays	08:00-15:30	71.00	77		59.00	64		53.00	58
	15:30-24:00	94.00	102		65.00	71		59.00	64
Saturdays	08:00-24:00	106.00	115		82.00	89		71.00	77
Sundays &	08:00-24:00	141.00	153		106.00	115		88.00	95
Public Holidays									

		NOLUTHANDO & EXT. 9		BB ZONDANI		TANTYI	
		2014/15	2015/16	2014/15	2015/16	2014/15	2015/16
Mon-Thur:	08:00-16:30	59.00	64	53.00	58	53.00	58
	16:30-24:00	65.00	71	59.00	64	59.00	64
Fridays	08:00-15:30	59.00	64	53.00	58	53.00	58
	15:30-24:00	65.00	71	59.00	64	59.00	64
Saturdays	08:00-24:00	82.00	89	77.00	84	64.00	69
Sundays & Public Holidays	08:00-24:00	106.00	115	94.00	102	94.00	102
		SILVERTOWN		ALICE DALE TOWN HALL		Transri & Kwan	
		2014/15	2015/16	2014/15	2015/16	2014/15	2015/16
Mon-Thur:	08:00-16:30	53.00	58	59.00	64	53.00	58
	16:30-24:00	59.00	64	65.00	71	59.00	64
Fridays	08:00-15:30	53.00	58	59.00	64	53.00	58
	15:30-24:00	59.00	64	65.00	71	59.00	64
Saturdays	08:00-24:00	71.00	77	82.00	89	77.00	84
Sundays & Public Holidays	08:00-24:00	88.00	95	106.00	115	94.00	102

		ALFRED DIKE KOTA Hall		FORT BROWN		LUVUYO	
		2014/15	2015/16	2014/15	2015/16	2014/15	2015/16
Mon-Thur:	08:00-16:30	53.00	58	53.00	58	53.00	58
	16:30-24:00	59.00	64	59.00	64	59.00	64
Fridays	08:00-15:30	53.00	58	53.00	58	53.00	58
	15:30-24:00	59.00	64	59.00	64	59.00	64
Saturdays	08:00-24:00	77.00	84	71.00	77	71.00	77
Sundays & Public Holidays	08:00-24:00	94.00	102	88.00	95	88.00	95

Hire of hall kitchens		2014/15	2015/16
Hire of City hall kitchen without the City Hall		65.00	71
Hire of City hall kitchen together with City hall		100.00	109
Equipment		2014/15	2015/16
Upright piano		147.00	159
Large bainmarie		147.00	159
Small bainmarie		94.00	102
Tables each		12.00	13
Chairs each 0 - 100		3.00	3
101 - 200 chairs - each		2.00	2
More than 200 chairs - each		1.00	1

NOTE

The tariff for the use of the City Hall Kitchen is for during normal office hours

The tariff for the use of the City Hall Kitchen outside normal office hours will be determined at the time of application

LIBRARY TARIFFS

Library Fines - Overdue items		2014/2015	2015/2016
Adult Library (per day per item)		1.00	1.10
Children's Library (per day per item)		1.00	1.10
DVD'S			
Rental		R 8.00	R 9
Hall bookings			
Hall - profit making organisations		R 38.00	R 41
Hall - non profit making organisations		R 27.00	R 29
Use of Video machine (per hour)		R 14.00	R 15
Use of urn and cups (per hour)		R 14.00	R 15
Photocopies			
A3 black and white		R 1.00	1.10
A4 black and white		R 1.00	1.10
A3 colour		R 1.00	1.10
A4 colour		R 1.00	1.10

CONDITIONS

1. Anyone or institution that has arranged with the council to use facilities for free, to bring a written document

PARKS AND RECREATION DEPT TARIFFS

Dog Licence Fee		2014/2015	2015/2016
Males		77	83
Sprayed Bitches		77	83
Unsprayed Bitches each		153	166
(Maximum of 2 dogs per household)			
Surcharge on Additional dogs (per dog)		77	83
Hiking Trail Fees			
Adults (per hiker (minimum of 6)		77	83
Scholars (per hiker, minimum of 6.		41	45
To be Accompanied by adult)			
Pound		Land enclosed	Land not enclosed
Trespassing on cultivated land		2014/2015	2015/2016
Horses, cattle, pigs (per head)	109.26	123.60863	116
Goats	80.51	88.291875	85
Sheep	80.51	88.291875	85
Trespassing on uncultivated Land		2014/2015	2015/2016
Horses, cattle, pigs (per Head)Goats and sheep (per head)	46.00	52.975125	49
	34.50	41.202875	37
Pound Fees		2014/2015	2015/2016
Horses, cattle, pigs (per head)		129.49475	141
Sheep, goats (per head per day)		58.86125	64
Donkeys		52.975125	57
Driving Fees, per km		23.5445	26
Sustenance Fees		2014/2015	2015/2016
Horses, cattle, pigs (per head per day)		29.430625	32
Sheep, goats (per head per day)		17.658375	19
Donkeys (per head per day)		23.5445	26

Fees for Animals to be separately herded	2014/2015	2015/2016
Stallions (per head per day)	52.975125	57
Bulls (per head per day)	52.975125	57
Boars (per head per day)	29.430625	32
Sheep,rams,goats or other separated animals (per head per day)	29.430625	32
Donkeys	35.31675	38
Dogs: Pound Fees	2014/2015	2015/2016
Sustenance		
Small Dog	17.658375	19
Medium Dog	23.5445	26
Large Dog	29.430625	32
Euthanasia If requested by owner	105.95025	115
Nursery	2014/2015	2015/2016
Palm Fronds, each	5.886125	6
Lillies, each	2.35445	3
Trees: Small (bag)	22.00 - 48.00	24.00 - 52.00
Trees: Medium (bag)	48.00 - 89.00	52.00 - 97.00
Trees: Large (bag)	76.519625	83
Shrubs, each	17.658375	19
Hire of Palms, collected	29.430625	32
Delivery Fee	117.7225	128
Hire of Plants in plastic bags, each collected	4.7089	5
Hire of plants in buckets, each, collected	8.240575	9
Wood chips per bag	29.430625	32
Wood chips per bakkie load	329.623	358
Hire of groundcovers in bags (small)	4.1202875	4
Groundcovers	9.4178	10
Transport and Plant	2014/2015	2015/2016
Tip Truck - per hour	335.50913	364
Tanker - per hour	335.50913	364
Tractors per hour	194.24213	211
Pick-Ups - per hour	164.8115	179
Mowers/chainsaws/weed eaters - per hour	64.747375	70
Chipper per hour	153.03925	166

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Aerodrome Charges		2014/2015	2015/2016
Landing Fees			
AUW 2000 kg		52.975125	57
AUW 2001 - 3500kg		82.40575	89
AUW 3501 - 5000kg		141.267	153
Thereafter for every additional 5000 kg or part thereof		29.430625	32
1. New Cemetery Fees		2014/2015	2015/2016
1. The following charges and fees shall be paid in respect of burials within			
A. Administration Fee		329.623	358
B. For the exclusive right of burial in any Plot the charges will be:			
Single grave 2500 mm x 1500 mm		765.19625	830
Family grave 2500mm x 2500 mm		1412.67	1533
C. Interments - digging and preparation of grave - privatised			
For burial of ashes		105.95025	115
These charges include restoration of the grave but not the replacement of any monument or kerb.			
D. Exhumations - privatised			
Administration		298.375	
2. Old Cemetery		2014/2015	2015/2016
corner of Grave Street and Albany Road.			
A. Administrative Fee:		323.73688	351
B. For the exclusive right of burial in any Plot - not applicable			
C. Interments: Privatised			
D. Exhumations: Privatised			
Administration Fee		323.73688	351
3. Lavender Valley Cemetery		2014/2015	2015/2016
The following charges and fees shall be paid in respect of burials in the Lavender Valley Cemetery:			
A. Administration Fee		217.78663	236
B. Interments: Privatised			
C. Exhumations: Administration Fee		323.73688	351
4. Kings Flats Cemetery		2014/2015	2015/2016
The following charges and fees shall be paid in respect of burials in the Kings Flats Cemetery:			
A. Administration Fee:		217.78663	236
B. Interments: Privatised			
C. Exhumations: Administration Fee		323.73688	351

5. Mayfield Cemetery:				
		2014/2015		2015/2016
A. Administration Fee:		217.78663		236
For the exclusive right of burial in any Plot, the charge will be:				
B. Single grave		453.23163		492
Family grave (2 plots)		894.691		971
C. Interments: Privatised				
D. Exhumations: Administration Fee		323.73688		351
Columbarium		2014/2015		2015/2016
Undertaken locally				
Niche single		288.42013		313
Niche double		441.45938		479
Certificate		70.6335		77

REMOVAL OF BEES		2014/2015		2015/2016
As per quote, minimum fee of		292.3756		317 PLUS VAT

HIRE OF SPORTS FACILITIES

1. That all school events on official sports facilities be permitted free of charge on condition that such events take place during normal Council working hours.

Monday - Thursday

08:00 - 16:30

Fridays

08:00- 15:30

2. That on Public Holidays the standard tariffs would apply to all users of sports Facilities.

3. That in the event of any school function taking place outside of normal Council Working hours, normal tariffs as per Council estimates would apply.

Hire of Sports Fields		2014/2015		2015/2016
A. Oval				
Deposit for hire of clubhouse		283.71		308
Hire of Oval clubhouse - meetings		113.01		123
After hours				
Hire of Oval clubhouse - meetings		98.89		107
During working hours				
Hire of one field		90.65		98
Floodlights per hour - one field only		37.67		41
Caretaker's overtime per hour		68.28		74
B. Lavender Valley				
Hire of one field		68.28		74

Caretaker's overtime per hour		68.28		74	
Hire of two (2) temps. Toilets per day		429.69		466	
Deposit on (2) temp. Toilets		982.98		1067	
C. Fiddler's Green					
(I) Sports Events:					
Deposit for hire of Utility Hall		409.67		444	
Hire of field (per event)		122.43		133	
Hire of Utility Hall		122.43		133	
(II) In cases of revenue					
Generating organisations/ Events:					
Security deposit		3278.57		3557	
Hire of facility (per day)		740.47		803	
Electricity Scale6					
Water Consumption					
D. Stanton Field					
Hire of Field		105.95		115	
E. Deput Stadium		2014/2015		2015/2016	
Hire of entire complex		196.60		213	
Hire of one field only		98.89		107	
Hire of clubhouse		98.89		107	
Deposit (for clubhouse)		409.67		444	
Floodlights per hour - one field Vat incl		37.67		41	
Floodlights per hour - two fields Vat incl		72.99		79	
F. Micky Yill		2014/2015		2015/2016	
Hire of entire complex		196.60		213	
Hire of one field only		98.89		107	
Hire of clubhouse		98.89		107	
Deposit (for clubhouse)		362.59		393	

G. Indoor Sport Centre					
	2014/2015				
	Tournaments main Hall* max. 8 hrs	Social / Practice per hour	Schols Practice After Hrs per hour	Tournaments main Hall* max 8 hrs	Social / Practice per hour
Netball	R 36.89	R 34.14	R 16.66	R 40	R 37
Basketball	R 37.06	R 34.14	R 16.66	R 40	R 37
Badminton	R 22.38	R 20.01	R 14.13	R 24	R 22
Volley Ball	R 22.38	R 21.19	R 14.13	R 24	R 23
Table Tennis	R 22.38	R 21.19	R 14.13	R 24	R 23

Karate	R 22.38	R 21.19	R 14.13	R 24	R 23
Boxing	R 37.06	R 34.14	R 20.54	R 40	R 37
Weight Lifting	R 22.38	R 21.19	R 14.13	R 24	R 23
Darts	R 22.38	R 21.19	R 14.13	R 24	R 23
Ballroom	R 37.06	R 34.14	R 20.54	R 40	R 37
Hand Ball	R 22.38	R 21.19	R 14.13	R 24	R 23
Aerobics	R 22.38	R 21.19	R 14.13	R 24	R 23

* A refundable deposit of R326.00 is payable in respect of all tournaments

** An Annual deposit of R326.00 is payable when hiring the boxing ring for Sparring (refundable at end of season).

Outdoor Facilities	2014/2015	2015/2016
(Per hour)		
Netball	18.84	R 20
Basketball	18.84	R 20
Volleyball	12.95	R 14
Handball	12.95	R 14
Annual Charges for Seasonal Social Users (Optic)	2014/2015	2015/2016
(Per annum)		
Netball	1389.13	R 1 507
Basketball	1389.13	R 1 507
Badminton	1389.13	R 1 507
Volleyball	1389.13	R 1 507
Table Tennis	1389.13	R 1 507
Karate	1389.13	R 1 507
Boxing	1389.13	R 1 507
Weight Lifting	1389.13	R 1 507
Darts	1389.13	R 1 507
Ballroom Dance	1389.13	R 1 507
Handball	1389.13	R 1 507
Aerobics		

Conditions for the Hire of Indoor Sports Centre

1. All bookings must be done seven (7) days prior to the event
2. All payments must be made at least 48 hours before the commencement of an event
3. If the period for which a facility is hired exceeds the duration, an hourly charge of R33.00 / R34.98 per hour will be levied.
4. Official receipts of payment must be shown to a duly appointed Council official before access is granted.

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5. All outstanding moneys must be paid in full before further bookings can be considered.
6. No alcohol will be allowed on the premises.
7. Right of admission is reserved.

ML
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RIEBEECK EAST

New tariffs to be phased in to be uniform throughout Makana Area.

	2014/2015	2015/2016
1. Grazing - per head per month-		
- - Large stock usage per household p/month	R 23.54	R 25.55
- Small stock usage per household p/month	23.54	R 25.55
2. Dip - per head per dip excl. VAT (in the case of Council purchasing dip)	8.83	R 9.58
3. Refuse removal - per month excl. VAT	R 19.77	R 21.45
4. Water - consumption per kilolitre excl. VAT	R 4.03	R 4.37
Water meter reading fee - per month		
Water availability - per annum excl. VAT	R 57.35	R 62.23
5. Dog Tax		
Males - each	2014/2015	2015/2016
Sprayed bitches - each	R 48	R 52.37
Unsprayed bitches - each	R 48	R 52.37
Maximum of 2 dogs per household.	R 89	R 97.07
Any household wanting additional dogs will require written permission from the Municipality.		
Surcharge on additional dogs, each	R 62.39	R 67.70
6. Cemetery Fees		
Cost per site - Makana residents	2014/2015	2015/2016
Cost per site - Non-Makana residents	R 113	R 122.62
	R 513	R 556.90

7. Hire of Sports Facilities

(a) All school events on official sports facilities to be permitted free of charge on condition that such events take place during normal Council working hours.

Monday -0 Thursday	
Fridays	08:00 - 16:30
	08:00 - 15:30

(b) On public holidays the standard tariff would apply to all users of Sports facilities.

© In the event of any school functions taking place outside of normal Council working hours, normal tariffs as per Council estimates would apply.

Hire of Sports Fields		
Deposit for hire of clubhouse	2014/2015	2015/2016
Hire of clubhouse - meetings after Hours	200.13	R 217.14
	70.63	R 76.64
Hire of clubhouse - during working Hours		
	52.98	R 57.48

Hire of one field	70.63	R 76.64
Floodlights per hour per field (excl VAT)	35.32	- R 38.32
Caretaker's overtime per hour	58.86	R 63.86

MISCELLANEOUS TARIFFS

ANNUAL WATER CONNECTION CHARGES		2014/2015	2015/2016
15mm		R 1 335.46	R 1 448.97
20mm		R 1 975.64	R 2 143.57
25mm		R 3 074.68	R 3 336.02
32mm		R 5 030.88	R 5 458.50
40mm		R 5 471.76	R 5 936.86
50mm		R 9 831.46	R 10 667.14
75mm		R 13 109.59	R 14 223.90
100mm		R 21 810.82	R 23 664.73
150mm		R 39 279.12	R 42 617.85
200mm		R 70 705.20	R 76 715.14
Standpipes		R 1 335.46	R 1 448.97
ANNUAL SEWER CONNECTION CHARGES		2014/2015	2015/2016
Domestic	First 2 units	R 1 146.96	R 1 244.45
	Each unit over 2	R 572.67	R 621.35
Sporting/Churches /Monument	per each unit	R 572.67	R 621.35
Flats	First 2 units	R 1 146.96	R 1 244.45
	Each unit over 2	R 1 146.96	R 1 244.45
Business Sub-Economic	per each unit	R 1 146.96	R 1 244.45
Housing	per each unit	R 572.67	R 621.35
Industrial Area	per point in respect of the first 25 units	R 1 294.63	R 1 404.68
	after which the costs are the same as the business tariff of	R 1 146.96	R 1 244.45
Annual Refuse Removal Charges	is charged separately for de-rated properties be fixed at (per annum per bag removed)	R 903.41	R 980.20
Annual Fire Brigade Charges	Annual fire brigade charges, per R300 building valuation for non-rateable properties	R 2.89	R 3.13
Annual Pail Removal Charges		R 572.67	R 621.35

MONTHLY REFUSE REMOVAL CHARGES		2014/2015	2015/2016
Domestic		R 51.69	R 56.09

Business		R 103.43	R 112.22
Removal of Garden Refuse		R 404.84	R 439.25
Removal of Garden Refuse (domestic Notice)		R 491.70	R 533.49
Removal of Condemned Goods		R 245.86	R 266.75
Illegal dumping of Refuse (domestic or Other)		R 404.84	R 439.25
Special Refuse Removals (Festival)		No charge	No charge
Refuse Bins / Bags & Otto Bins		Cost determined by supplier's prices	Cost determined by supplier's prices

Electricity/Water Deposits (new consumers)		2014/2015	2015/2016
1. Domestic Consumers (Owners)		R 1 652	R 1 774
2. Domestic Consumers (Occupiers)		R 2 070	R 2 223
3. Small Business (e.g. Chemist, Clothing Store)		R 2 070	R 2 223
4. Chain Store (e.g. Edgars, Topics, Foschini)		R 3 087	R 3 315
5. Small Food Outlets (e.g. small café)		R 6 210	R 6 668
6. Large Food Outlets (e.g. Spur)		R 12 419	R 13 337
7. Hotel/Supermarkets		R 20 680	R 22 209
8. Manufacturing Plant / Large Factories		R 31 030	R 33 323
(To be reviewed in full production and to increase to 2,5 x monthly Consumption if necessary)			
Existing consumers to be charged an average of 2 months consumption			
Water only (no electricity) (new consumers)		2014/2015	2015/2016
1. Domestic Consumers (Owners)		R 280	R 304
2. Domestic Consumers (Occupiers)		R 377	R 409
3. Small Business (e.g. chemist, clothing store)		R 377	R 409
4. Chain Stores (e.g. Edgars, Topics, Foschini)		R 934	R 1 014
5. Small Food Outlets (e.g. small café)		R 934	R 1 014
6. Large Food Outlets (e.g. Spur)		R 1 868	R 2 027
7. Manufacturing Plants / Large Factories		R 3 737	R 4 055
(Increased to 2,5 x monthly consumption) If necessary			
Existing consumers to be charged an Average of 2 months consumption			

Credit Control Tariffs	2014/2015	2015/2016
Letters (normal post)	R 5.75	R 6.24
Letters (registered mail)	R 57.40	R 62.28
Telephone Call	R 9.06	R 9.83
Fascimile	R 12.08	R 13.11
Indigent Subsidies	2014/2015	2015/2016
Income categories: R0 - 1 State Pension	100%	100%

1 State Pension - 2 State Pensions			
First 10 kl of water is to be provided free of charge	75%		75%
First 50 units of electricity is to be provided free of charge	Yes		Yes
	Yes		Yes
Search Fees			
per Deeds Office enquiry (per item)		2014/2015	2015/2016
Valuation certificate / Zoning certificate		R 61.65	R 66.89
Valuation roll		R 88.31	R 95.81
Estate agent listing		R 2 643.16	R 2 867.83
Property transfer listing p.a.		R 893.53	R 969.48
		R 607.66	R 659.31
Rates Clearance Certificates			
Electronic Applications		2014/2015	2015/2016
Manual Applications		R 81.00	88.00
		R 163.00	177.00

Printing Fees			
Printing an account history	1 - 12 months	2014/2015	2015/2016
Printing an account history	13 - 36 months	R 16.71	18.13
Printing an account history	37 > months	R 20.88	22.66
		R 34.81	37.76

Rate of pay: Temporary Staff			
Casual students odd jobs - per hour		2014/2015	2015/2016
Students working full time for one month - per hour		11.50	R 12.48
Relief staff with appropriate experience - Bottom notch		12.77	R 13.86
Relief staff with less than 4 years experience - 60% of bottom notch			
Relief Cashier Allowance - per day			
Reserve Firemen for active duty - per hour		20.44	R 22.17
		30.65	R 33.26
Staff / Councillors on out-of-town day trips			
Breakfast - refundable maximum fee		2014/2015	2015/2016
Lunch - refundable maximum fee		55	R 60
		55	R 60

Other			
Long service awards - as per Policy		2014/2015	2015/2016
Farewell gift to staff after long service - as per Policy			
Emergency staff meals - refundable maximum fee - as per S & T Policy			
Receipt of A4 fax			
Despatch of A4 fax		2.59	R 2.81
		10.01	R 10.86

Traffic Department		2014/2015	2015/2016
Towing Fees		R 816.99	R 886.44
Impounding Fees	per day	R 97.71	R 106.01
Administration Charge per transaction - per day		R 97.71	R 106.01
Weighbridge levies	per day	R 97.71	R 106.01
Parking fees	per hour	R 5.89	R 6.39