

# **EC104 MAKANA MUNICIPALITY**



## **TABLED BUDGET 2019-2020 MTREF 28 March 2019**

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# ***PART 1 – ANNUAL BUDGET***

## **1.1 Mayor's report**

It is my privilege to table this budget and other related documents for 2019/2020 and the two outer years as prescribed in terms of section 16 of the Municipal Finance Management Act.

As a result of the intensive planning process undertaken through the IDP, the budget presented today is in line with the needs of the communities we serve. The operating revenue budget (excluding capital transfers and contributions) amounts to R483.419 million. The bulk of the income is derived from Property Rates and Service Charges related to municipal services.

The capital budget amounts to R39.069 million. Expenditure will mainly be funded from Government Grants as follows: Municipal Infrastructure Grant (MIG) R20,156 million and Water Services Infrastructure Grant (WSIG) R17,391 million and lastly, Internally Generated Funds are R1,522 million.

The following adjustments to the employee related costs were made:

- The general salary increase of 6.70% has been forecasted.
- Notch increases are limited to 2.3% where applicable.

Given the global economic realities the council's tariff increases were limit to approximately **6%** on services except for electricity where the increase will be **13.8%** on condition that NERSA approves the tariffs and Refuse Removal where a proposed tariff increase of **19%** is proposed to adequately fund the refuse service.

### **Motivation for higher than inflation Tariff increases**

The electricity increase is regulated by Nersa and the municipality does not have the financial muscle to absorb any increase on Bulk Purchases from Eskom on behalf of the consumer that is above the upper limits of inflation currently pegged at 6%. The maximum allowed tariff increase allowed by Nersa would therefore be implemented and charged to consumers. The National & Provincial Treasury has stated that refuse removal and sewerage services are running at a deficit and the municipality should be taking steps to budget for a breakeven or surplus position. In response to this finding and the continued struggle to adequately deliver services with aged fleet and plant, the municipality has to propose an increase of 19% to reduce the deficit. The increased charge is still well below the market price charged by other municipalities and far below private sector charges for the same service.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Makana Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources.

We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles in the compilation of the municipality's financial plan is essential and critical to ensure that Makana Municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

Our responsibility as a sphere of government is to ensure that the quality of life of all that live and work in Makana Municipality is improved. We will continue to engage in both progressive and meaningful discussions with our communities to shape a clear path from which governance and development will draw guidance and direction. The Council will continue to pursue and encourage community participation programmes to ensure our plans are in line with community needs.

In conclusion, I would like to thank the Municipal Manager, the Chief Financial Officer and the personnel in the Budget Office, Directors and other personnel who were involved in compiling this IDP and budget. The effort and hard work that have already gone into this have not gone unnoticed and Council would like to express their appreciation to all involved.

## 1.2 Council Resolution

- 1) The Council of Makana Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - a) The annual budget of the municipality for the financial year 2019/20 and the multi-year and single-year capital appropriations as set out in the following tables:
    - (i) Budgeted Financial Performance (revenue and expenditure by standard classification) – Table A2;
    - (ii) Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3;
    - (iii) Budgeted Financial Performance (revenue by source and expenditure by type) – Table A4; and
    - (iv) Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.
  - b) 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:
    - (i) Budgeted Financial Position – Table A6;
    - (ii) Budgeted Cash Flows – Table A7;
    - (iii) Cash backed reserves and accumulated surplus reconciliation – Table A8;
    - (iv) Asset management – Table A9; and
    - (v) Basic service delivery measurement – Table A10.
- 2) The Council of Makana Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2019:

- (i) the tariffs for property rates,
  - (ii) the tariffs for electricity,
  - (iii) the tariffs for the supply of water
  - (iv) the tariffs for sanitation services
  - (v) the tariffs for solid waste services
- 3) The Council of Makana Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2019 the tariffs for other services as contained in the tariff list included in the budget document.
- 4) To give proper effect to the municipality's annual budget, the Council of Makana Municipality approves:
- a) That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of section 8 of the Municipal Budget and Reporting Regulations.
- 5) The following policies were reviewed and the Council of Makana Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following existing policies:
- a) Asset management policy
  - b) Cash Management and Investment policy
  - c) Customer Care; Credit control and Debt collection policy
  - d) Assistance to the Poor and Indigent Policy
  - e) Property Rates policy
  - f) Tariff policy
  - g) Virement policy
  - h) Property Rates Bylaw
  - i) Supply Chain Management policy
  - j) Borrowing Policy
  - k) Funding, Reserves and Long Term Financial Planning Policy
  - l) Budget Implementation and Monitoring Policy

  
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**CLLR M. MPAHLWA**  
**EXECUTIVE MAYOR**

  
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**M.A. MENE**  
**MUNICIPAL MANAGER**

### 1.3 Executive summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 93 and 94 was used to guide the compilation of the 2019/20 MTREF.

The main challenges experienced during the compilation of the 2019/20 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from Department of Water & Sanitation and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Salary increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Availability of affordable borrowing for the funding of capital projects.

The following budget principles and guidelines directly informed the compilation of the 2019/20 MTREF:

- The 2018/19 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2019/20 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water

and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

The following table is a consolidated overview of the proposed 2019/20 Medium-term Revenue and Expenditure Framework:

**Table 1: Consolidated Overview of the 2019/20 MTREF**

Description	Current Year 2018/19		2019/20 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>					
<b>Revenue By Source</b>					
Total Revenue (excluding capital transfers and contributions)	435 991	471 848	483 419	506 946	539 054
<b>Expenditure By Type</b>					
Total Expenditure	432 937	471 509	482 159	506 852	533 136
Surplus/(Deficit)	3 054	339	1 260	95	5 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	68 498	58 521	37 547	42 167	42 515
<b>Surplus/(Deficit) for the year</b>	<b>71 552</b>	<b>58 860</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>

## Operating Revenue

Total Operating Revenue will increase by R11.57 million from R471.8 million to R483.4 million funded by increased service charges and decreased Operating Grant Revenue. Amongst others, the following still requires attention and prioritisation:

- Outdated tariff structure especially for service charges;
- Alignment of LED, BTO and Technical Services functions for the purpose of data accuracy;
- Lobbying of additional funding especially operations and maintenance.

## Operating Expenditure

Total operating expenditure for the 2019/20 financial year has been appropriated at R482.159 million and translates into an operational budgeted surplus of R1.26 million. When compared to the 2018/19 Adjustments Budget, operational expenditure has increased by R10.65 million in the 2019/20 financial year from R471,509 million to R482,159 million. The expenditure for the two outer years respectively increase with R24.693 million and R26.284 million respectively.

The municipality continues to face financial challenges and this has a negative impact in providing services to Makana residents and not being to fulfil financial obligations. Repayment of long outstanding debts continues to cripple financial muscle of the institution especially Eskom account, service delivery has been neglected due to payment plans that are in place.

## Capital Expenditure

The capital budget of R39.069 million for 2019/20 represents a decrease of 54% when compared to the 2018/19 Adjustment Budget. The capital programme decreases are attributable to the drought funding falling away and a reduction in other grants. The Capital Budget will increase to R39.384 million in the 2020/21 financial year and then increases in 2021/22 to R39.906 million. There is no Borrowing in the Capital Budget due to the lack of cash resources to repay the annual instalments. There will only be R1.522 million funded from internally generated funds in the 2019/20 financial year.

## 1.4 Operating Revenue Framework

### 1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be a minimum of 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).
- For pensioners a rebate may be granted to owners of rate-able property. In this regard the following stipulations are relevant:
  - The rate-able property concerned must be occupied only by the applicant as his / her primary residence, and;
  - The applicant must be at least 60 and submit proof of his/her age and identity and;
  - In the case of a person being declared medical unfit even if not yet 60, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
  - Proof of monthly household income being less than the income threshold determined by the municipal council.

## Comparison of proposed rates to levy for the 2019/20 financial year

Category	Current Tariff (1 July 2018)	Proposed tariff (from 1 July 2019)
	C	C
1. Businesses	0,016043	0,017006
2. Government Properties (e.g Public Schools, Government Buildings, etc)	0,020627	0,021864
3. Schools (Private & Public)	0,005403	0,005727
4. Residential Properties	0,005403	0,005727
5. Tertiary Institutions (e.g University)	0,010642	0,011280
6. Domestic Farmers (bona fide farmers)	0,001352	0,001433
7. Public Service Infrastructure (PSI)	0,001352	0,001433
8. Industrial Properties	0,008022	0,008503
9. Tourism/Game	0,001352	0,001433
10. RDP Houses	0,001352	0,001433
11. Sectional Titles	0,005403	0,005727
12. B&B Properties	0,005893	0,006247
13. Monument	0.008022	0.008022
14. Museum Properties	EXEMPT	EXEMPT
15. Sporting Bodies	EXEMPT	EXEMPT
16. Places of Worship	EXEMPT	EXEMPT
17. Public Benefit Organisations (P.B.O.)(Including Private Schools)	0,001239	0,001313
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 rate-able properties are available on application, which must be completed on or before 30 September each year.		

Property Rates tariffs were increased by 6 percent and a new General Valuation Roll is to be implemented from 01 July 2019.

## 1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

Better maintenance of infrastructure, new reservoir construction and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability.

A tariff increase of approximately 6 percent from 1 July 2019 for water is proposed. In addition 6 kℓ water per month will **ONLY** be granted free of charge to registered indigent residents.

In light of the Drought situation, Makana Municipality's punitive tariff structure does not seem deter high consuming residents to conserve water. In light of that, the punitive tariffs during drought periods for residential consumption are amended above the normal 6% increase. Businesses and other consumers' punitive tariffs will only increase with 6% and are however encouraged to conserve water with the intention of building our local economy and not to deter investment.

CATEGORY	KILOLITRES	STEPPED TARRIF (NORMAL PERIOD) 2018/2019	STEPPED TARRIF (NORMAL PERIOD) 2019/2020	STEPPED TARRIF (CRITICAL PERIOD) 2018 / 2019	STEPPED TARRIF (CRITICAL PERIOD) 2019 / 2020
<b>RESIDENTIAL PROPERTIES</b>	0 - 10kl/pm	6,89	7,30	8,11	8,60
	11 - 20kl/pm	8,74	9,27	10,32	12,00
	21 - 30kl/pm	9,63	10,21	11,35	16,00
	31 - 40kl/pm	10,58	11,22	12,49	20,00
	41 - 50kl/pm	11,64	12,34	13,74	30,00
	>51kl/pm	12,81	13,58	15,11	40,00
<b>BUSINESS; INDUSTRIAL AND OTHER PROPERTIES</b>	0 - 10kl/pm	7,08	7,51	9,64	10,22
	11 - 20kl/pm	9,46	10,02	12,88	13,65
	21 - 30kl/pm	10,40	11,03	14,17	15,02
	31 - 40kl/pm	11,43	12,11	15,58	16,52
	41 - 50kl/pm	12,58	13,34	17,14	18,17
	>51kl/pm	13,83	14,66	18,87	20,00
NB:(i) Critical periods will be based on the Dam Levels such as when Settlers Dam is less than 30% the situation will					
(ii) All other properties not listed amongst the above categories will be categorised by the Chief Financial Officer after					
<b>MISCELLANNEOUS WATER CHARGES</b>					
<b>CATEGORY</b>	<b>KILOLITRES</b>			<b>TARIFF 2018/2019</b>	<b>TARIFF 2019/2020</b>
Raw	1st 10 kl			5,17	5,48
	>10kl kl			6,36	6,75
Standpipe	Consumption			19,81	21,00

### 1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. The formal pricing structure from NERSA will only be communicated by end of April 2019. At this stage an estimated 13.8 percent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2019.

Considering the Eskom increases, the consumer tariff had to be increased by approximately 13.8 percent to offset the additional bulk purchase cost from 1 July 2019. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

50 kWh free electricity per month will **ONLY** be granted to registered indigents.

The approved budget for the Electricity Division can only be utilised for certain committed upgrade projects and to strengthen critical infrastructure (e.g. substations without back-up supply).

Owing to the high increases in Eskom's bulk tariffs, it is clearly not possible to fund these necessary upgrades through increases in the municipal electricity tariff – as the resultant tariff increases would be unaffordable for the consumers. It is therefore proposed that the electricity upgrades only be undertaken by Grant funding.

### 1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of approximately 6 percent for sanitation from 1 July 2019 is proposed. This is based on the input cost assumptions related to water. It should be noted that electricity costs contributes approximately 20 percent of waste water treatment input costs, and therefore the cost-reflective tariff study will determine future tariff increases. The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents; and
- The total revenue expected to be generated from rendering this service amounts to R17.674 million for the 2019/20 financial year.

The following table compares current and proposed amounts payable from 1 July 2019:

<b>ANNUAL SEWER CONNECTION CHARGES</b>		<b>CURRENT TARIFFS 2018/19</b>	<b>PROPOSED TARIFFS 2019/20</b>
Domestic	First 2 units	R 1 561.53	R 1 655.22
	Each unit over 2	R 779.66	R 826.44
Sporting / Churches / Monument	per each unit	R 779.66	R 826.44
Flats	First 2 units	R 1 561.53	R 1 655.22
	Each unit over 2	R 1 561.53	R 1 655.22
Business Sub-Economic	per each unit	R 1 561.53	R 1 655.22
Housing	per each unit	R 779.66	R 826.44
Industrial Area	per point In respect of the first 25 units	R 1 763.39	R 1 869.19
	after which the costs are the same as the business tariff of:	R 1 561.53	R 1 655.22

#### **1.4.5 Waste Removal and Impact of Tariff Increases**

A 19 percent increase in the waste removal tariff is proposed from 1 July 2019. The National & Provincial Treasury has stated that refuse removal and sewerage services are running at a deficit and the municipality should be taking steps to budget for a breakeven or surplus position. In response to this finding and the continued struggle to adequately deliver services with aged fleet and plant, the municipality has to propose an increase of 19% to reduce the deficit. The increased charge is still well below the market price charged by other municipalities and far below private sector charges for the same service.

The following table compares current and proposed amounts payable from 1 July 2019:

	<b>CURRENT TARIFFS 2018/19 (Ex. VAT)</b>	<b>PROPOSED TARIFFS 2019/20 (Ex. VAT)</b>
Refuse removal - Domestic	R 70.38	R 83.75
Refuse removal - Business	R 140.81	R 167.57

# Annual Budget Tables

## Table A1 - Budget Summary

EC104 Makana - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	66 278	67 345	74 087	-	55 540	80 277	85 094	90 200
Service charges	-	-	224 897	223 821	248 321	-	185 407	264 550	281 072	298 637
Investment revenue	-	-	992	800	3 300	-	520	2 000	2 120	2 247
Transfers recognised - operational	-	-	96 636	92 497	118 700	-	36 069	110 257	110 757	118 405
Other own revenue	-	-	13 457	51 527	27 439	-	4 402	26 335	27 903	29 565
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	402 259	435 991	471 848	-	281 938	483 419	506 946	539 054
Employee costs	-	-	156 275	182 284	184 306	-	113 475	189 305	204 449	220 805
Remuneration of councillors	-	-	10 315	9 774	11 248	-	7 162	12 017	12 738	13 502
Depreciation & asset impairment	-	-	34 737	11 500	35 636	-	985	33 500	34 170	34 853
Finance charges	-	-	6 290	7 500	10 500	-	3 814	10 500	10 710	10 924
Materials and bulk purchases	-	-	122 355	108 095	112 748	-	75 058	122 300	127 956	133 886
Transfers and grants	-	-	1 423	30 700	150	-	3	150	153	156
Other expenditure	-	-	175 331	83 084	116 922	-	40 613	114 387	116 675	119 009
<b>Total Expenditure</b>	-	-	506 725	432 937	471 509	-	241 109	482 159	506 852	533 136
<b>Surplus/(Deficit)</b>	-	-	(104 466)	3 054	339	-	40 829	1 260	95	5 918
Transfers and subsidies - capital (monetary allocations) (Net)	-	-	39 046	68 498	58 521	-	-	37 547	42 167	42 515
Contributions recognised - capital & contributed assets	-	-	3 759	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	(61 661)	71 552	58 860	-	40 829	38 807	42 261	48 433
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	(61 661)	71 552	58 860	-	40 829	38 807	42 261	48 433
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	34 001	68 498	85 104	-	13 394	39 069	39 384	39 906
Transfers recognised - capital	-	-	15 490	66 748	82 454	-	12 694	37 547	39 384	39 906
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 750	2 650	-	700	1 522	-	-
<b>Total sources of capital funds</b>	-	-	15 490	68 498	85 104	-	13 394	39 069	39 384	39 906
<b>Financial position</b>										
Total current assets	-	-	94 444	131 287	141 287	-	75 330	33 238	37 047	43 380
Total non current assets	-	811 257	1 049 817	876 200	898 200	-	1 063 203	5 569	5 214	5 053
Total current liabilities	-	48 595	315 551	130 597	130 597	-	268 886	-	-	-
Total non current liabilities	-	160 754	160 754	73 679	73 679	-	160 754	-	-	-
Community wealth/Equity	-	765 688	667 956	803 211	835 211	-	708 893	38 807	42 261	48 433
<b>Cash flows</b>										
Net cash from (used) operating	-	26 042	58 225	44 967	82 605	-	47 643	57 249	60 612	66 671
Net cash from (used) investing	-	-	(35 677)	(33 999)	(75 948)	-	(1 770)	(38 869)	(39 184)	(39 706)
Net cash from (used) financing	-	-	(21 955)	(7 500)	(1 500)	-	(1 261)	(1 575)	(1 654)	(1 736)
<b>Cash/cash equivalents at the year end</b>	-	26 042	13 536	4 457	18 693	-	70 959	35 498	55 272	80 500
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	24 408	4 987	14 987	-	59 802	18 380	21 428	26 964
Application of cash and investments	-	-	158 526	4 675	10 286	-	230 879	(13 948)	(14 669)	(15 425)
<b>Balance - surplus (shortfall)</b>	-	-	(134 118)	312	4 701	-	(171 077)	32 328	36 097	42 389
<b>Asset management</b>										
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	2 602	44 410	35 636	-	-	33 500	34 170	34 853
Renewal and Upgrading of Existing Assets	-	-	1 390	10 294	71 823	-	-	38 321	39 384	39 906
Repairs and Maintenance	-	-	8 862	27 949	3 535	-	-	3 965	4 044	4 125
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	25 463	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	2 472	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

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

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		-	-	120 977	127 085	146 064	-	144 036	152 180	161 962
Executive and council		-	-	6 417	24 600	22 100	-	20 131	20 331	21 803
Finance and administration		-	-	114 560	102 485	123 962	-	123 903	131 847	140 156
Internal audit		-	-	-	-	2	-	2	2	2
<b>Community and public safety</b>		-	-	20 037	9 103	7 699	-	9 313	3 935	4 171
Community and social services		-	-	358	7 538	3 803	-	5 117	1 184	1 255
Sport and recreation		-	-	17 842	445	2 486	-	2 610	2 767	2 933
Public safety		-	-	117	510	810	-	986	(15)	(16)
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	1 720	610	600	-	600	-	-
<b>Economic and environmental services</b>		-	-	21 195	20 811	18 027	-	16 364	17 299	18 400
Planning and development		-	-	3 756	12 615	12 179	-	10 224	10 790	11 501
Road transport		-	-	17 439	8 167	5 848	-	6 140	6 509	6 899
Environmental protection		-	-	-	30	-	-	-	-	-
<b>Trading services</b>		-	-	282 856	347 489	358 579	-	351 253	375 698	397 036
Energy sources		-	-	124 099	170 122	157 886	-	160 283	172 773	182 919
Water management		-	-	108 215	125 088	132 759	-	129 634	137 029	143 260
Waste water management		-	-	36 025	33 801	43 045	-	35 081	37 679	40 508
Waste management		-	-	14 516	18 479	24 889	-	26 256	28 217	30 349
<b>Other</b>	4	-	-	0	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	-	445 064	504 489	530 369	-	520 966	549 113	581 569
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	-	230 251	156 004	206 277	-	203 576	211 149	219 143
Executive and council		-	-	24 909	28 836	30 462	-	31 414	33 090	34 873
Finance and administration		-	-	203 708	125 078	173 498	-	169 781	175 519	181 558
Internal audit		-	-	1 635	2 090	2 317	-	2 381	2 540	2 712
<b>Community and public safety</b>		-	-	42 483	47 337	52 579	-	53 548	57 408	61 568
Community and social services		-	-	17 170	13 176	13 602	-	14 075	15 130	16 268
Sport and recreation		-	-	8 752	25 839	10 226	-	10 473	11 224	12 034
Public safety		-	-	19 421	5 526	22 788	-	23 055	24 783	26 647
Housing		-	-	-	32	-	-	-	-	-
Health		-	-	(2 859)	2 765	5 963	-	5 945	6 270	6 618
<b>Economic and environmental services</b>		-	-	41 754	49 298	45 149	-	44 601	47 710	51 059
Planning and development		-	-	8 491	16 835	10 576	-	10 791	11 496	12 253
Road transport		-	-	33 264	29 230	34 511	-	33 745	36 149	38 739
Environmental protection		-	-	-	3 234	63	-	65	66	67
<b>Trading services</b>		-	-	192 010	180 268	167 290	-	180 220	190 366	201 141
Energy sources		-	-	127 060	88 339	96 833	-	106 614	111 792	117 227
Water management		-	-	33 254	45 633	29 905	-	32 139	34 348	36 721
Waste water management		-	-	21 363	26 512	25 805	-	26 491	28 229	30 097
Waste management		-	-	10 334	19 783	14 745	-	14 976	15 997	17 096
<b>Other</b>	4	-	-	227	30	214	-	215	219	224
<b>Total Expenditure - Functional</b>	3	-	-	506 725	432 938	471 509	-	482 159	506 852	533 136
<b>Surplus/(Deficit) for the year</b>		-	-	(61 661)	71 552	58 860	-	38 807	42 261	48 433

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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - TECHNICAL SERVICES		-	50 871	52 141	37 486	49 855	-	47 231	50 679	54 418
Vote 2 - CORPORATE SERVICES		-	675	700	3 501	89 525	-	2 002	2 122	2 250
Vote 3 - FINANCIAL SERVICES		-	101 082	112 746	92 446	41 725	-	122 904	130 788	139 034
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	34 454	36 885	33 928	36 517	-	28 553	24 595	26 380
Vote 5 - EXECUTIVE MAYOR		-	6 907	6 417	10 100	10 100	-	10 131	9 630	10 328
Vote 6 - MUNICIPAL MANAGER		-	-	-	14 500	12 002	-	10 002	10 703	11 478
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	212	3 861	16 819	-	-	10 226	10 793	11 503
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	141 468	124 100	170 122	157 886	-	160 283	172 773	182 919
Vote 10 - WATER		-	70 312	108 215	125 088	132 759	-	129 634	137 029	143 260
Vote 11 - DOG TAX		-	-	-	500	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	405 981	445 064	504 489	530 369	-	520 966	549 113	581 569
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - TECHNICAL SERVICES		-	77 627	57 207	48 560	56 859	-	57 751	61 843	66 251
Vote 2 - CORPORATE SERVICES		-	46 904	21 944	26 503	57 490	-	45 773	47 876	50 115
Vote 3 - FINANCIAL SERVICES		-	354 953	172 021	102 643	127 723	-	126 362	130 178	134 173
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	62 685	56 616	77 018	69 920	-	57 162	61 145	65 435
Vote 5 - EXECUTIVE MAYOR		-	16 942	17 306	19 200	21 595	-	22 480	23 760	25 122
Vote 6 - MUNICIPAL MANAGER		-	1 816	8 677	9 635	11 184	-	11 315	11 870	12 463
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	8 930	10 331	15 374	-	-	22 563	24 040	25 628
Vote 8 - HOUSING		-	45	-	32	-	-	-	-	-
Vote 9 - ELECTRICITY		-	123 386	128 397	88 339	96 833	-	106 614	111 792	117 227
Vote 10 - WATER		-	27 286	34 226	45 633	29 905	-	32 139	34 348	36 721
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	720 574	506 725	432 938	471 509	-	482 159	506 852	533 136
<b>Surplus/(Deficit) for the year</b>	2	-	(314 593)	(61 661)	71 552	58 860	-	38 807	42 261	48 433

Table A4 - Budgeted Financial Performance (revenue and expenditure)

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>											
Property rates	2	-	-	66 278	67 345	74 087	-	55 540	80 277	85 094	90 200
Service charges - electricity revenue	2	-	-	118 437	122 721	147 221	-	101 469	157 384	166 827	176 837
Service charges - water revenue	2	-	-	76 280	70 493	70 493	-	70 930	74 722	79 205	83 958
Service charges - sanitation revenue	2	-	-	21 765	16 673	16 673	-	8 216	17 674	19 087	20 614
Service charges - refuse revenue	2	-	-	8 415	13 934	13 934	-	4 792	14 771	15 952	17 228
Rental of facilities and equipment		-	-	355	1 425	1 425	-	408	1 478	1 567	1 661
Interest earned - external investments		-	-	992	800	3 300	-	520	2 000	2 120	2 247
Interest earned - outstanding debtors		-	-	-	7 418	7 418	-	-	7 863	8 335	8 835
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	383	990	1 025	-	75	1 261	1 337	1 417
Licences and permits		-	-	2 642	2 550	3 400	-	1 787	3 570	3 784	4 011
Agency services		-	-	-	1 500	1 500	-	-	1 575	1 670	1 770
Transfers and subsidies		-	-	96 636	92 497	118 700	-	36 069	110 257	110 757	118 405
Other revenue	2	-	-	5 056	37 444	12 471	-	2 132	10 388	11 011	11 672
Gains on disposal of PPE		-	-	5 022	200	200	-	-	200	200	200
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	<b>402 259</b>	<b>435 991</b>	<b>471 848</b>	-	<b>281 938</b>	<b>483 419</b>	<b>506 946</b>	<b>539 054</b>
<b>Expenditure By Type</b>											
Employee related costs	2	-	-	156 275	182 284	184 306	-	113 475	189 305	204 449	220 805
Remuneration of councillors		-	-	10 315	9 774	11 248	-	7 162	12 017	12 738	13 502
Debt impairment	3	-	-	104 130	20 000	36 670	-	2 747	36 100	36 822	37 558
Depreciation & asset impairment	2	-	-	34 737	11 500	35 636	-	985	33 500	34 170	34 853
Finance charges		-	-	6 290	7 500	10 500	-	3 814	10 500	10 710	10 924
Bulk purchases	2	-	-	114 508	83 065	96 065	-	70 599	107 000	112 530	117 968
Other materials	8	-	-	7 847	25 030	16 683	-	4 459	15 300	15 606	15 918
Contracted services		-	-	71 202	12 459	80 252	-	37 866	27 413	27 961	28 520
Transfers and subsidies		-	-	1 423	30 700	150	-	3	150	153	156
Other expenditure	4, 5	-	-	-	50 625	-	-	-	50 875	51 892	52 930
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	<b>506 725</b>	<b>432 937</b>	<b>471 509</b>	-	<b>241 109</b>	<b>482 159</b>	<b>506 852</b>	<b>533 136</b>
<b>Surplus/(Deficit)</b>		-	-	<b>(104 466)</b>	<b>3 054</b>	<b>339</b>	-	<b>40 829</b>	<b>1 260</b>	<b>95</b>	<b>5 918</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	39 046	68 498	58 521	-	-	37 547	42 167	42 515
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	3 759	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	<b>(61 661)</b>	<b>71 552</b>	<b>58 860</b>	-	<b>40 829</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	-	<b>(61 661)</b>	<b>71 552</b>	<b>58 860</b>	-	<b>40 829</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	-	<b>(61 661)</b>	<b>71 552</b>	<b>58 860</b>	-	<b>40 829</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		-	-	<b>(61 661)</b>	<b>71 552</b>	<b>58 860</b>	-	<b>40 829</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>

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

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

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital expenditure - Vote</b>	1										
<b>Multi-year expenditure, to be appropriated</b>	2										
Vote 1 - TECHNICAL SERVICES		-	-	-	11 381	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	1 000	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	1 522	-	-	-	-	-	-
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	750	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	-	-	8 000	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	45 845	-	-	-	-	-	-
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	<b>68 498</b>	-	-	-	-	-	-
<b>Single-year expenditure, to be appropriated</b>	2										
Vote 1 - TECHNICAL SERVICES		-	-	15 952	-	13 201	-	8 807	10 093	9 688	9 472
Vote 2 - CORPORATE SERVICES		-	-	-	-	2 650	-	-	200	-	-
Vote 3 - FINANCIAL SERVICES		-	-	598	-	-	-	-	600	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	11 254	-	1 323	-	-	722	-	-
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	-	-	-	6 957	-	162	-	1 870	-
Vote 10 - WATER		-	-	6 197	-	60 973	-	4 425	27 454	27 826	30 435
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	<b>34 000</b>	-	<b>85 104</b>	-	<b>13 394</b>	<b>39 069</b>	<b>39 384</b>	<b>39 906</b>
<b>Total Capital Expenditure - Vote</b>		-	-	<b>34 000</b>	<b>68 498</b>	<b>85 104</b>	-	<b>13 394</b>	<b>39 069</b>	<b>39 384</b>	<b>39 906</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>											
Executive and council		-	-	598	750	750	-	-	600	-	-
Finance and administration		-	-	598	750	750	-	-	600	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>											
Community and social services		-	-	11 254	2 522	3 223	-	-	722	-	-
Sport and recreation		-	-	-	1 000	3 223	-	-	722	-	-
Public safety		-	-	11 254	1 522	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>											
Planning and development		-	-	-	-	772	-	628	10 093	4 471	776
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	772	-	628	10 093	4 471	776
<b>Trading services</b>											
Energy sources		-	-	22 149	65 226	80 358	-	12 766	27 654	34 913	39 130
Water management		-	-	-	8 000	6 957	-	162	-	1 870	-
Waste water management		-	-	6 197	45 845	60 973	-	4 425	27 454	27 826	30 435
Waste management		-	-	15 952	11 381	12 429	-	8 179	-	5 217	8 696
<b>Other</b>											
Other		-	-	-	-	-	-	-	200	-	-
<b>Total Capital Expenditure - Functional</b>	3	-	-	<b>34 001</b>	<b>68 498</b>	<b>85 104</b>	-	<b>13 394</b>	<b>39 069</b>	<b>39 384</b>	<b>39 906</b>
<b>Funded by:</b>											
National Government		-	-	15 536	65 226	77 819	-	12 694	37 547	39 384	39 906
Provincial Government		-	-	-	1 522	4 635	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	(46)	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	<b>15 490</b>	<b>66 748</b>	<b>82 454</b>	-	<b>12 694</b>	<b>37 547</b>	<b>39 384</b>	<b>39 906</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	1 750	2 650	-	700	1 522	-	-
<b>Total Capital Funding</b>	7	-	-	<b>15 490</b>	<b>68 498</b>	<b>85 104</b>	-	<b>13 394</b>	<b>39 069</b>	<b>39 384</b>	<b>39 906</b>

Table A6 - Budgeted Financial Position

EC104 Makana - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		-	-	26 347	1 500	11 500	-	73 365	18 380	21 428	26 964
Call investment deposits	1	-	-	(1 938)	3 487	3 487	-	(13 562)	-	-	-
Consumer debtors	1	-	-	33 318	95 000	95 000	-	(20 591)	14 858	15 619	16 416
Other debtors		-	-	29 305	25 600	25 600	-	25 561	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	7 412	5 700	5 700	-	10 558	-	-	-
<b>Total current assets</b>		-	-	<b>94 444</b>	<b>131 287</b>	<b>141 287</b>	-	<b>75 330</b>	<b>33 238</b>	<b>37 047</b>	<b>43 380</b>
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	188 500	188 500	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	-	811 257	831 487	685 000	707 000	-	844 873	5 569	5 214	5 053
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	2 700	2 700	-	-	-	-	-
Other non-current assets		-	-	218 330	-	-	-	218 330	-	-	-
<b>Total non current assets</b>		-	<b>811 257</b>	<b>1 049 817</b>	<b>876 200</b>	<b>898 200</b>	-	<b>1 063 203</b>	<b>5 569</b>	<b>5 214</b>	<b>5 053</b>
<b>TOTAL ASSETS</b>		-	<b>811 257</b>	<b>1 144 261</b>	<b>1 007 487</b>	<b>1 039 487</b>	-	<b>1 138 532</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	1 206	2 750	2 750	-	412	-	-	-
Consumer deposits		-	-	3 609	3 500	3 500	-	3 142	-	-	-
Trade and other payables	4	-	-	289 480	116 847	116 847	-	244 076	-	-	-
Provisions		-	48 595	21 257	7 500	7 500	-	21 257	-	-	-
<b>Total current liabilities</b>		-	<b>48 595</b>	<b>315 551</b>	<b>130 597</b>	<b>130 597</b>	-	<b>268 886</b>	-	-	-
<b>Non current liabilities</b>											
Borrowing		-	-	53 542	59 179	59 179	-	53 542	-	-	-
Provisions		-	-	107 212	14 500	14 500	-	107 212	-	-	-
<b>Total non current liabilities</b>		-	-	<b>160 754</b>	<b>73 679</b>	<b>73 679</b>	-	<b>160 754</b>	-	-	-
<b>TOTAL LIABILITIES</b>		-	<b>48 595</b>	<b>476 305</b>	<b>204 276</b>	<b>204 276</b>	-	<b>429 640</b>	-	-	-
<b>NET ASSETS</b>	5	-	<b>762 662</b>	<b>667 956</b>	<b>803 211</b>	<b>835 211</b>	-	<b>708 893</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		-	765 688	667 956	803 211	835 211	-	708 893	38 807	42 261	48 433
Reserves	4	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	-	<b>765 688</b>	<b>667 956</b>	<b>803 211</b>	<b>835 211</b>	-	<b>708 893</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>

Table A7 - Budgeted Cash Flow Statement

EC104 Makana - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	-	55 277	67 500	62 974	-	52 068	74 441	78 908	83 642
Service charges		-	-	191 256	235 314	211 073	-	148 051	255 528	271 639	288 779
Other revenue		-	3 496	7 040	10 500	19 821	-	8 147	18 272	19 368	20 530
Government - operating	1	-	-	91 034	91 093	118 700	-	36 069	110 257	110 757	118 405
Government - capital	1	-	-	40 300	34 199	58 521	-	-	37 547	42 167	42 515
Interest		-	-	21 861	7 300	10 718	-	520	9 863	10 455	11 082
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		-	22 546	(340 831)	(368 195)	(388 553)	-	(193 395)	(438 009)	(461 819)	(487 202)
Finance charges		-	-	(6 290)	(4 309)	(10 500)	-	(3 814)	(10 500)	(10 710)	(10 924)
Transfers and Grants	1	-	-	(1 423)	(28 435)	(150)	-	(3)	(150)	(153)	(156)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	26 042	58 225	44 967	82 605	-	47 643	57 249	60 612	66 671
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	143	200	200	-	-	200	200	200
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	11 624	-	-	-
<b>Payments</b>											
Capital assets		-	-	(35 821)	(34 199)	(76 148)	-	(13 394)	(39 069)	(39 384)	(39 906)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	(35 677)	(33 999)	(75 948)	-	(1 770)	(38 869)	(39 184)	(39 706)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	(20 870)	-	-	-	(467)	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	(1 085)	(7 500)	(1 500)	-	(794)	(1 575)	(1 654)	(1 736)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	(21 955)	(7 500)	(1 500)	-	(1 261)	(1 575)	(1 654)	(1 736)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	26 042	593	3 468	5 157	-	44 612	16 805	19 774	25 228
Cash/cash equivalents at the year begin:	2	-	-	12 943	989	13 536	-	26 347	18 693	35 498	55 272
Cash/cash equivalents at the year end:	2	-	26 042	13 536	4 457	18 693	-	70 959	35 498	55 272	80 500

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	-	26 042	13 536	4 457	18 693	-	70 959	35 498	55 272	80 500
Other current investments > 90 days		-	(26 042)	10 873	530	(3 706)	-	(11 157)	(17 118)	(33 844)	(53 536)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		-	-	24 408	4 987	14 987	-	59 802	18 380	21 428	26 964
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	(414)	-	-	-	53 586	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	158 940	(825)	10 286	-	177 293	(13 948)	(14 669)	(15 425)
Other provisions		-	-	-	5 500	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		-	-	158 526	4 675	10 286	-	230 879	(13 948)	(14 669)	(15 425)
<b>Surplus(shortfall)</b>		-	-	(134 118)	312	4 701	-	(171 077)	32 328	36 097	42 389

Table A9 - Asset Management

EC104 Makana - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	10 083	1 522	13 281	-	748	-	-
<i>Roads Infrastructure</i>		-	-	-	-	772	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	4 924	-	10 435	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	3	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	4 927	-	11 207	-	-	-	-
<i>Community Facilities</i>		-	-	5 156	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	5 156	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	1 522	-	-	174	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	1 639	-	174	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	400	-	-
<b>Transport Assets</b>		-	-	-	-	435	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	1 390	8 075	59 218	-	28 054	34 913	30 435
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	2 696	75	2 442	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	8 000	6 957	-	-	1 870	-
<i>Water Supply Infrastructure</i>		-	-	-	-	49 820	-	27 454	27 826	30 435
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	5 217	-
<i>Solid Waste Infrastructure</i>		-	-	9	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	2 705	8 075	59 218	-	27 454	34 913	30 435
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	600	-	-
<b>Machinery and Equipment</b>		-	-	(1 315)	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-

Table A9 - Asset Management (cont.)

EC104 Makana - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Total Upgrading of Existing Assets</b>	6	-	-	-	2 219	12 605	-	10 267	4 471	9 472
<i>Roads Infrastructure</i>		-	-	-	319	-	-	10 093	4 471	776
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	1 900	10 705	-	-	-	8 696
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	2 219	10 705	-	10 093	4 471	9 472
Community Facilities		-	-	-	-	1 900	-	174	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	1 900	-	174	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	11 473	11 816	85 104	-	39 069	39 384	39 906
<i>Roads Infrastructure</i>		-	-	-	319	772	-	10 093	4 471	776
<i>Storm water Infrastructure</i>		-	-	2 696	75	2 442	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	8 000	6 957	-	-	1 870	-
<i>Water Supply Infrastructure</i>		-	-	4 924	-	60 254	-	27 454	27 826	30 435
<i>Sanitation Infrastructure</i>		-	-	3	1 900	10 705	-	-	5 217	8 696
<i>Solid Waste Infrastructure</i>		-	-	9	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	7 632	10 294	81 130	-	37 547	39 384	39 906
Community Facilities		-	-	5 156	-	1 900	-	174	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	5 156	-	1 900	-	174	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	1 522	-	-	174	-	-
Furniture and Office Equipment		-	-	-	-	1 639	-	774	-	-
Machinery and Equipment		-	-	(1 315)	-	-	-	400	-	-
Transport Assets		-	-	-	-	435	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		-	-	11 473	11 816	85 104	-	39 069	39 384	39 906

Table A9 - Asset Management (cont.)

EC104 Makana - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>										
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>										
<i>Water Supply Infrastructure</i>										
<i>Sanitation Infrastructure</i>										
<i>Solid Waste Infrastructure</i>										
<i>Rail Infrastructure</i>										
<i>Coastal Infrastructure</i>										
<i>Information and Communication Infrastructure</i>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>										
<b>Heritage Assets</b>										
<b>Investment properties</b>										
<b>Other Assets</b>										
<b>Biological or Cultivated Assets</b>										
<b>Intangible Assets</b>										
<b>Computer Equipment</b>										
<b>Furniture and Office Equipment</b>										
<b>Machinery and Equipment</b>										
<b>Transport Assets</b>										
<b>Land</b>										
<b>Zoo's, Marine and Non-biological Animals</b>										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE OTHER ITEMS</b>				11 464	72 359	39 171	-	37 465	38 214	38 979
<b>Depreciation</b>	7	-	-	2 602	44 410	35 636	-	33 500	34 170	34 853
<b>Repairs and Maintenance by Asset Class</b>	3	-	-	8 862	27 949	3 535	-	3 965	4 044	4 125
<i>Roads Infrastructure</i>		-	-	585	3 525	16	-	17	17	18
<i>Storm water Infrastructure</i>		-	-	1	3 000	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	267	1 950	1 075	-	1 180	1 204	1 228
<i>Water Supply Infrastructure</i>		-	-	3 951	6 500	216	-	260	265	271
<i>Sanitation Infrastructure</i>		-	-	130	1 510	100	-	110	112	114
<i>Solid Waste Infrastructure</i>		-	-	52	10	100	-	110	112	114
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	2	25	20	-	20	20	21
<b>Infrastructure</b>		-	-	4 987	16 520	1 526	-	1 697	1 731	1 766
<b>Community Facilities</b>		-	-	23	1 305	761	-	830	847	864
<b>Sport and Recreation Facilities</b>		-	-	21	650	13	-	15	15	16
<b>Community Assets</b>		-	-	43	1 955	775	-	845	862	879
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	1 690	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	1 690	-	-	-	-	-	-
<b>Operational Buildings</b>		-	-	222	2 132	202	-	235	240	244
<b>Housing</b>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	222	2 132	202	-	235	240	244
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	201	580	6	-	13	13	14
<b>Intangible Assets</b>		-	-	201	580	6	-	13	13	14
<b>Computer Equipment</b>		-	-	371	1 216	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	12	116	200	-	220	224	229
<b>Machinery and Equipment</b>		-	-	399	2 206	13	-	22	22	22
<b>Transport Assets</b>		-	-	938	3 224	813	-	934	952	971
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		-	-	11 464	72 359	39 171	-	37 465	38 214	38 979
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0,0%	0,0%	12,1%	87,1%	84,4%	0,0%	98,1%	100,0%	100,0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0,0%	0,0%	53,4%	23,2%	201,5%	0,0%	114,4%	115,3%	114,5%
<i>R&amp;M as a % of PPE</i>		0,0%	0,0%	1,1%	4,1%	0,5%	0,0%	71,2%	77,6%	81,6%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Table A10 - Basic Service Delivery Measurement

EC104 Makana - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	8 750	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	5 670	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	6 500	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	4 543	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		-	-	-	25 463	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA					2 472	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)										
Sanitation (in excess of free sanitation service to indigent households)										
Electricity/other energy (in excess of 50 kwh per indigent household per month)										
Refuse (in excess of one removal a week for indigent households)										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
<b>Total revenue cost of subsidised services provided</b>		-	-	-	2 472	-	-	-	-	-

# PART 2 – SUPPORTING DOCUMENTATION

## 2.1 Overview of the annual 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 Mayor.

The primary aims of the Budget Steering Committee are 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 Councils 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.

### 2.1.1 Budget Process Overview

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 2018) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule during August 2018.

#### SCHEDULE OF KEY DEADLINES SUMMARY



## **2.1.2 IDP and Service Delivery and Budget Implementation Plan**

The draft amendment and second revision of the 4<sup>th</sup> Generation Integrated Development Plan (IDP) for the 2017/18 – 2021/22 financial years is to be submitted to Council for approval in March 2019.

The Municipality's IDP is its principle strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into strategic goals, strategic objective, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the annual revisions of the Fourth Generation IDP included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental strategic plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the TLSDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2019/20 MTREF, based on the approved 2018/19 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2019/20 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2018/19 Top Level Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

## **2.2 Overview of alignment of annual budget with IDP**

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal

area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Council, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Council strategically complies with the key national and provincial priorities.

The aim of the Fourth Generation IDP was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Council's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

EC104 Makana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	6										
Total Property Rates				66 278	69 818	74 087		55 540	80 277	85 094	90 200
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-	-	-	2 472	-	-	-	-	-	-
<b>Net Property Rates</b>		-	-	66 278	67 345	74 087	-	55 540	80 277	85 094	90 200
<b>Service charges - electricity revenue</b>	6										
Total Service charges - electricity revenue				118 437	129 221	147 221		101 469	157 384	166 827	176 837
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	6 500	-	-	-	-	-	-
<b>Net Service charges - electricity revenue</b>		-	-	118 437	122 721	147 221	-	101 469	157 384	166 827	176 837
<b>Service charges - water revenue</b>	6										
Total Service charges - water revenue				76 280	79 243	70 493		70 930	74 722	79 205	83 958
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	8 750	-	-	-	-	-	-
<b>Net Service charges - water revenue</b>		-	-	76 280	70 493	70 493	-	70 930	74 722	79 205	83 958
<b>Service charges - sanitation revenue</b>	6										
Total Service charges - sanitation revenue				21 765	22 343	16 673		8 216	17 674	19 087	20 614
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	5 670	-	-	-	-	-	-
<b>Net Service charges - sanitation revenue</b>		-	-	21 765	16 673	16 673	-	8 216	17 674	19 087	20 614
<b>Service charges - refuse revenue</b>	6										
Total refuse removal revenue		-	-	-	18 477	-	-	-	-	-	-
Total landfill revenue		-	-	8 415	-	13 934	-	4 792	14 771	15 952	17 228
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	4 543	-	-	-	-	-	-
<b>Net Service charges - refuse revenue</b>		-	-	8 415	13 934	13 934	-	4 792	14 771	15 952	17 228
<b>Other Revenue by source</b>											
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Other Revenue		-	-	-	37 444	12 471	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	5 056	-	-	-	2 132	10 388	11 011	11 672
<b>Total 'Other' Revenue</b>	1	-	-	5 056	37 444	12 471	-	2 132	10 388	11 011	11 672

EC104 Makana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	-	-	136 729	182 284	158 365	-	96 794	164 433	177 588	191 795
Pension and UIF Contributions		-	-	1 041		1 160	-	689	1 185	1 280	1 382
Medical Aid Contributions		-	-	13 391		11 696	-	8 251	10 079	10 885	11 756
Overtime		-	-	7 780		6 129	-	5 212	6 636	7 167	7 740
Performance Bonus		-	-	(1 062)		-	-	-	-	-	-
Motor Vehicle Allowance		-	-	2 739		2 935	-	1 645	2 951	3 187	3 442
Cellphone Allowance		-	-	-		-	-	-	-	-	-
Housing Allowances		-	-	1 223		1 455	-	883	1 455	1 571	1 697
Other benefits and allowances		-	-	-		-	-	-	-	-	-
Payments in lieu of leave		-	-	(5 566)		1 366	-	0	1 366	1 475	1 593
Long service awards		-	-	-		1 200	-	-	1 200	1 296	1 400
Post-retirement benefit obligations	4	-	-	-	-	-	-	-	-	-	-
<i>sub-total</i>	5	-	-	156 275	182 284	184 306	-	113 475	189 305	204 449	220 805
<u>Less: Employees costs capitalised to PPE</u>											
<b>Total Employee related costs</b>	1	-	-	156 275	182 284	184 306	-	113 475	189 305	204 449	220 805
<b>Contributions recognised - capital</b>											
<i>List contributions by contract</i>											
		-	-	-	-	-	-	-	-	-	-
		-	-	3 759	-	-	-	-	-	-	-
<b>Total Contributions recognised - capital</b>		-	-	3 759	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		-	-	34 737	11 500	35 636	-	985	33 500	34 170	34 853
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE	10	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	1	-	-	34 737	11 500	35 636	-	985	33 500	34 170	34 853

EC104 Makana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>Bulk purchases</b>											
Electricity Bulk Purchases		-	-	108 189	75 065	90 065	-	67 578	100 000	105 000	110 250
Water Bulk Purchases		-	-	6 319	8 000	6 000	-	3 021	7 000	7 350	7 718
<b>Total bulk purchases</b>	1	-	-	<b>114 508</b>	<b>83 065</b>	<b>96 065</b>	-	<b>70 599</b>	<b>107 000</b>	<b>112 350</b>	<b>117 968</b>
<b>Transfers and grants</b>											
Cash transfers and grants		-	-	-	30 340	100	-	-	100	102	104
Non-cash transfers and grants		-	-	1 423	360	50	-	3	50	51	52
<b>Total transfers and grants</b>	1	-	-	<b>1 423</b>	<b>30 700</b>	<b>150</b>	-	<b>3</b>	<b>150</b>	<b>153</b>	<b>156</b>
<b>Contracted services</b>											
Professional Fees		-	-	71 202	4 309	80 252	-	37 866	27 413	27 961	28 520
Other Contractors		-	-	-	4 650	-	-	-	-	-	-
Rent: Office Equipment		-	-	-	3 500	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	1	-	-	<b>71 202</b>	<b>12 459</b>	<b>80 252</b>	-	<b>37 866</b>	<b>27 413</b>	<b>27 961</b>	<b>28 520</b>
<b>Allocations to organs of state:</b>											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total contracted services</b>		-	-	<b>71 202</b>	<b>12 459</b>	<b>80 252</b>	-	<b>37 866</b>	<b>27 413</b>	<b>27 961</b>	<b>28 520</b>
<b>Other Expenditure By Type</b>											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-	-
General expenses	3	-	-	-	-	-	-	-	50 875	51 892	52 930
List Other Expenditure by Type		-	-	-	50 625	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total 'Other' Expenditure</b>	1	-	-	-	<b>50 625</b>	-	-	-	<b>50 875</b>	<b>51 892</b>	<b>52 930</b>

EC104 Makana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - TECHNICAL SERVICES	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCIAL SERVICES	Vote 4 - COMMUNITY & SOCIAL SERVICES	Vote 5 - EXECUTIVE MAYOR	Vote 6 - MUNICIPAL MANAGER	Vote 7 - LOCAL ECONOMIC DEVELOPMENT	Vote 8 - HOUSING	Vote 9 - ELECTRICITY	Vote 10 - WATER	Vote 11 - DOG TAX	Vote 12 - PARKING METERS	Vote 13 - NULL	Vote 14 - NULL	Vote 15 - NULL	Total
<b>R thousand</b>	1																
<b>Revenue By Source</b>																	
Property rates		-	-	80 277	-	-	-	-	-	-	-	-	-	-	-	-	80 277
Service charges - electricity revenue		1 019	990	1 307	2 754	-	-	-	-	151 157	158	-	-	-	-	-	157 384
Service charges - water revenue		-	-	-	-	-	-	-	-	-	74 722	-	-	-	-	-	74 722
Service charges - sanitation revenue		23 684	-	-	(6 010)	-	-	-	-	-	-	-	-	-	-	-	17 674
Service charges - refuse revenue		-	-	-	14 771	-	-	-	-	-	-	-	-	-	-	-	14 771
Rental of facilities and equipment		-	1 003	445	29	-	-	-	-	-	-	-	-	-	-	-	1 478
Interest earned - external investments		-	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	2 000
Interest earned - outstanding debtors		3 324	-	1 287	1 681	-	-	-	-	-	1 570	-	-	-	-	-	7 863
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2	-	550	576	-	-	2	-	126	5	-	-	-	-	-	1 261
Licences and permits		3 570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 570
Agency services		1 575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 575
Other revenue		57	9	9 164	152	-	2	504	-	-	500	-	-	-	-	-	10 388
Transfers and subsidies		14 000	-	27 674	14 600	10 131	10 000	9 720	-	9 000	15 132	-	-	-	-	-	110 257
Gains on disposal of PPE		-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>47 231</b>	<b>2 002</b>	<b>122 904</b>	<b>28 553</b>	<b>10 131</b>	<b>10 002</b>	<b>10 226</b>	<b>-</b>	<b>160 283</b>	<b>92 087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>483 419</b>
<b>Expenditure By Type</b>																	
Employee related costs		48 940	19 783	21 477	47 333	5 830	5 482	17 087	-	759	22 614	-	-	-	-	-	189 305
Remuneration of councillors		-	-	-	-	12 017	-	-	-	-	-	-	-	-	-	-	12 017
Debt impairment		-	-	36 100	-	-	-	-	-	-	-	-	-	-	-	-	36 100
Depreciation & asset impairment		500	-	32 950	-	-	-	-	-	-	50	-	-	-	-	-	33 500
Finance charges		-	-	10 500	-	-	-	-	-	-	-	-	-	-	-	-	10 500
Bulk purchases		-	-	-	-	-	-	-	-	100 000	7 000	-	-	-	-	-	107 000
Other materials		4 075	276	776	3 386	33	6	2 400	-	3 430	920	-	-	-	-	-	15 300
Contracted services		4 236	25 715	24 559	6 444	4 500	5 827	3 026	-	2 425	1 555	-	-	-	-	-	78 287
Transfers and subsidies		-	-	-	-	100	-	50	-	-	-	-	-	-	-	-	150
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>57 751</b>	<b>45 773</b>	<b>126 362</b>	<b>57 162</b>	<b>22 480</b>	<b>11 315</b>	<b>22 563</b>	<b>-</b>	<b>106 614</b>	<b>32 139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>482 159</b>
<b>Surplus/(Deficit)</b>		<b>(10 520)</b>	<b>(43 771)</b>	<b>(3 458)</b>	<b>(28 609)</b>	<b>(12 349)</b>	<b>(1 313)</b>	<b>(12 337)</b>	<b>-</b>	<b>53 669</b>	<b>59 948</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 260</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	37 547	-	-	-	-	-	37 547
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(10 520)</b>	<b>(43 771)</b>	<b>(3 458)</b>	<b>(28 609)</b>	<b>(12 349)</b>	<b>(1 313)</b>	<b>(12 337)</b>	<b>-</b>	<b>53 669</b>	<b>97 495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38 807</b>

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits		-	-	-	3 487	3 487	-	-	-	-	-
Other current investments		-	-	(1 938)	-	-	-	(13 562)	-	-	-
<b>Total Call investment deposits</b>	2	-	-	(1 938)	3 487	3 487	-	(13 562)	-	-	-
<b>Consumer debtors</b>											
Consumer debtors		-	-	33 318	250 900	130 000	-	(20 591)	14 858	15 619	16 416
Less: Provision for debt impairment		-	-	-	(155 900)	(35 000)	-	-	-	-	-
<b>Total Consumer debtors</b>	2	-	-	33 318	95 000	95 000	-	(20 591)	14 858	15 619	16 416
<b>Debt impairment provision</b>											
Balance at the beginning of the year		-	-	-	-	50 000	-	-	-	-	-
Contributions to the provision		-	-	-	-	20 000	-	-	-	-	-
Bad debts written off		-	-	-	25 500	(35 000)	-	-	-	-	-
<b>Balance at end of year</b>		-	-	-	25 500	35 000	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		-	888 636	927 487	850 923	952 800	-	920 420	39 069	39 384	39 906
Leases recognised as PPE	3	-	213 460	-	79 877	-	-	-	-	-	-
Less: Accumulated depreciation		-	290 839	96 000	245 800	245 800	-	75 547	33 500	34 170	34 853
<b>Total Property, plant and equipment (PPE)</b>	2	-	811 257	831 487	685 000	707 000	-	844 873	5 569	5 214	5 053
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)		-	-	1 206	-	-	-	412	-	-	-
Current portion of long-term liabilities		-	-	-	2 750	2 750	-	-	-	-	-
<b>Total Current liabilities - Borrowing</b>		-	-	1 206	2 750	2 750	-	412	-	-	-
<b>Trade and other payables</b>											
Trade Payables	5	-	-	211 941	111 647	111 647	-	181 512	-	-	-
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		-	-	(414)	-	-	-	53 586	-	-	-
VAT		-	-	77 953	5 200	5 200	-	8 978	-	-	-
<b>Total Trade and other payables</b>	2	-	-	289 480	116 847	116 847	-	244 076	-	-	-
<b>Non current liabilities - Borrowing</b>											
Borrowing	4	-	-	53 542	55 679	55 679	-	53 542	-	-	-
Finance leases (including PPP asset element)		-	-	-	3 500	3 500	-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>		-	-	53 542	59 179	59 179	-	53 542	-	-	-
<b>Provisions - non-current</b>											
Retirement benefits		-	-	-	5 500	5 500	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	32 682	500	500	-	1 588	-	-	-
Other		-	-	74 530	8 500	8 500	-	105 624	-	-	-
<b>Total Provisions - non-current</b>		-	-	107 212	14 500	14 500	-	107 212	-	-	-
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		-	765 688	729 617	731 659	986 785	-	668 064	-	-	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	765 688	729 617	731 659	986 785	-	668 064	-	-	-
Surplus/(Deficit)		-	-	(61 661)	71 552	58 860	-	40 829	38 807	42 261	48 433
Appropriations to Reserves		-	-	-	-	(313 986)	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	103 552	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	-	765 688	667 956	803 211	835 211	-	708 893	38 807	42 261	48 433
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	765 688	667 956	803 211	835 211	-	708 893	38 807	42 261	48 433

**EC104 Makana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
<b>R thousand</b>													
Efficient planning and Service delivery improvement plans	Provision of reliable of basic service delivery infrastructure					210 704	180 021	196 060		200 489	210 756	221 685	
Increase % of households with access to free basic service	To provide economical and appropriate services for the poor					41 947	35 838	39 031		39 913	41 957	44 133	
To ensure effective management of staff through internal controls such as policies	An effective productive administration capable of sustainable service delivery					32 737	27 970	30 462		31 150	32 745	34 443	
Ensure compliance with environmental health by-laws	A safe, healthy and secure living environment					10 548	9 012	9 815		10 037	10 551	11 098	
Access to basic Library Services	Access to basic Library Services					10 478	8 952	9 749		9 970	10 480	11 024	
Promote job creation initiatives	Maximise economic growth and development takes place in a conducive environment					11 365	9 710	10 576		10 814	11 368	11 958	
To ensure a continually secure, effective and efficient ICT service	To ensure a continually secure, effective and efficient ICT service					2 490	2 128	2 317		2 370	2 491	2 620	
A financially viable and sustainable Municipality by 2022	Improve municipal revenue base and financial management					186 456	159 305	173 498		177 417	186 503	196 174	
<b>Allocations to other priorities</b>													
<b>Total Expenditure</b>				1	-	-	506 725	432 937	471 509	-	482 159	506 852	533 136

**EC104 Makana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>												
Efficient planning and Service delivery improvement plans	Provision of reliable of basic service delivery infrastructure	A				34 000	65 776	81 130		37 547	39 384	39 906
Increase % of households with access to free basic service	To provide economical and appropriate services for the poor	B					1 200	1 900		400		
To ensure effective management of staff through internal controls such as policies	An effective productive administration capable of sustainable service delivery	C										
Ensure compliance with environmental health by-laws	A safe, healthy and secure living environment	D										
Access to basic Library Services	Access to basic Library Services	E					1 522	1 323		522		
Promote job creation initiatives	Maximise economic growth and development takes place in a conducive environment	F										
To ensure a continually secure, effective and efficient ICT service	To ensure a continually secure, effective and efficient ICT service	G						750		600		
A financially viable and sustainable Municipality by 2022	Improve municipal revenue base and financial management	H										
		I										
		O										
		P										
<b>Allocations to other priorities</b>			3									
<b>Total Capital Expenditure</b>			1	-	-	34 000	68 498	85 104	-	39 069	39 384	39 906

EC104 Makana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Vote 1 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
<b>Vote 2 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
<b>Vote 3 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
<b>And so on for the rest of the Votes</b>										

**EC104 Makana - Supporting Table SA8 Performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b><u>Borrowing Management</u></b>											
<b>Credit Rating</b>											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,0%	0,0%	1,5%	3,5%	2,5%	0,0%	1,9%	2,5%	2,4%	2,4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,0%	2,4%	4,4%	3,4%	0,0%	1,9%	3,2%	3,1%	3,0%
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%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	-	-	0,3	1,0	1,1	-	0,3	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	0,3	1,0	1,1	-	0,3	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	0,1	0,0	0,1	-	0,2	-	-	-
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	84,7%	104,0%	85,0%	0,0%	83,1%	95,7%	95,7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	84,7%	104,0%	85,0%	0,0%	83,1%	95,7%	95,7%	95,8%
Outstanding Debtors to Revenue Longstanding Debtors Recovered	Total Outstanding Debtors to Annual Revenue Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	15,6%	27,7%	25,6%	0,0%	1,8%	3,1%	3,1%	3,0%
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		0,0%	0,0%	1565,8%	2505,0%	597,3%	0,0%	255,8%	0,0%	0,0%	0,0%
<b><u>Other Indicators</u></b>											
Employee costs	Employee costs/(Total Revenue - capital revenue)	0,0%	0,0%	38,8%	41,8%	39,1%	0,0%	40,2%	39,2%	40,3%	41,0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0,0%	0,0%	41,4%	44,4%	41,4%	0,0%	41,6%	42,8%	42,8%	43,5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	0,0%	2,2%	6,4%	0,7%	0,0%	0,8%	0,8%	0,8%	0,8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0,0%	0,0%	10,2%	4,4%	9,8%	0,0%	1,7%	9,1%	8,9%	8,5%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	20,7	28,1	28,1	28,1	21,5	30,8	30,9	32,8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0,0%	0,0%	21,5%	41,2%	37,2%	0,0%	2,1%	4,3%	4,2%	4,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	0,3	0,1	0,5	-	3,6	1,0	1,5	2,1

**EC104 Makana Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	26 042	13 536	4 457	18 693	-	70 959	35 498	55 272	80 500
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	(134 118)	312	4 701	-	(171 077)	32 328	36 097	42 389
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	0,3	0,1	0,5	-	3,6	1,0	1,5	2,1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	(61 661)	71 552	58 860	-	40 829	38 807	42 261	48 433
Service charge rev % change - macro CPIX target/exclusive	18(1)a,(2)	5	N.A.	(6,0%)	(6,0%)	(6,0%)	4,7%	(106,0%)	(6,0%)	1,0%	0,2%	0,2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0,0%	0,0%	84,6%	91,5%	84,0%	0,0%	84,9%	93,9%	93,9%	94,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	0,0%	35,8%	6,9%	11,4%	0,0%	1,1%	10,5%	10,1%	9,7%
Capital payments % of capital expenditure	18(1)c,(19)	8	0,0%	0,0%	105,4%	49,9%	89,5%	0,0%	100,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0,0%	0,0%	92,6%	0,0%	(100,0%)	0,0%	(87,7%)	5,1%	5,1%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,0%	0,0%	1,1%	4,1%	0,5%	0,0%	0,5%	71,2%	77,6%	81,6%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	4,1%	11,8%	69,6%	0,0%	0,0%	71,8%	88,6%	76,3%
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a			0,0%	0,0%	(0,0%)	10,7%	(100,0%)	0,0%	7,0%	6,2%	6,2%
% incr Property Tax	18(1)a			0,0%	0,0%	1,6%	10,0%	(100,0%)	0,0%	8,4%	6,0%	6,0%
% incr Service charges - electricity revenue	18(1)a			0,0%	0,0%	3,6%	20,0%	(100,0%)	0,0%	6,9%	6,0%	6,0%
% incr Service charges - water revenue	18(1)a			0,0%	0,0%	(7,6%)	0,0%	(100,0%)	0,0%	6,0%	6,0%	6,0%
% incr Service charges - sanitation revenue	18(1)a			0,0%	0,0%	(23,4%)	0,0%	(100,0%)	0,0%	6,0%	8,0%	8,0%
% incr Service charges - refuse revenue	18(1)a			0,0%	0,0%	65,6%	0,0%	(100,0%)	0,0%	6,0%	8,0%	8,0%
Total billable revenue	18(1)a		-	-	291 174	291 167	322 409	-	240 947	344 828	366 166	388 837
Service charges			-	-	291 174	291 167	322 409	-	240 947	344 828	366 166	388 837
Property rates			-	-	66 278	67 345	74 087	-	55 540	80 277	85 094	90 200
Service charges - electricity revenue			-	-	118 437	122 721	147 221	-	101 469	157 384	166 827	176 837
Service charges - water revenue			-	-	76 280	70 493	70 493	-	70 930	74 722	79 205	83 958
Service charges - sanitation revenue			-	-	21 765	16 673	16 673	-	8 216	17 674	19 087	20 614
Service charges - refuse removal			-	-	8 415	13 934	13 934	-	4 792	14 771	15 952	17 228
Rental of facilities and equipment			-	-	355	1 425	1 425	-	408	1 478	1 567	1 661
Capital expenditure excluding capital grant funding			-	-	18 510	1 750	2 650	-	700	1 522	-	-
Cash receipts from ratepayers	18(1)a		-	3 496	253 574	313 314	293 869	-	208 266	348 242	369 915	392 951
Ratepayer & Other revenue	18(1)a		-	-	299 609	342 494	349 648	-	245 349	370 962	393 869	418 202
Change in consumer debtors (current and non-current)			30 484	-	62 624	57 976	57 976	(62 624)	(57 654)	(105 742)	761	797
Operating and Capital Grant Revenue	18(1)a		-	-	135 682	160 995	177 221	-	36 069	147 804	152 924	160 920
Capital expenditure - total	20(1)(vi)		-	-	34 000	68 498	85 104	-	13 394	39 069	39 384	39 906
Capital expenditure - renewal	20(1)(vi)		-	-	1 390	8 075	59 218	-	-	28 054	34 913	30 435
<b>Supporting benchmarks</b>												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%

<b>Total Operating Revenue</b>					402 259	435 991	471 848		281 938	483 419	506 946	539 054
<b>Total Operating Expenditure</b>					506 725	432 937	471 509		241 109	482 159	506 852	533 136
<b>Operating Performance Surplus/(Deficit)</b>					(104 466)	3 054	339		40 829	1 260	95	5 918
<b>Cash and Cash Equivalents (30 June 2012)</b>										35 498		
<b>Revenue</b>												
% Increase in Total Operating Revenue			0,0%	0,0%	0,0%	8,4%	8,2%	(100,0%)	0,0%	2,5%	4,9%	6,3%
% Increase in Property Rates Revenue			0,0%	0,0%	0,0%	1,6%	10,0%	(100,0%)	0,0%	8,4%	6,0%	6,0%
% Increase in Electricity Revenue			0,0%	0,0%	0,0%	3,6%	20,0%	(100,0%)	0,0%	6,9%	6,0%	6,0%
% Increase in Property Rates & Services Charges			0,0%	0,0%	0,0%	(0,0%)	10,7%	(100,0%)	0,0%	7,0%	6,2%	6,2%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			0,0%	0,0%	0,0%	(14,6%)	8,9%	(100,0%)	0,0%	2,3%	5,1%	5,2%
% Increase in Employee Costs			0,0%	0,0%	0,0%	16,6%	1,1%	(100,0%)	0,0%	2,7%	8,0%	8,0%
% Increase in Electricity Bulk Purchases			0,0%	0,0%	0,0%	(30,6%)	20,0%	(100,0%)	0,0%	11,0%	5,0%	5,0%
Average Cost Per Budgeted Employee Position (Remuneration)					246879,8679	210004,6083				218093,2719		
Average Cost Per Councillor (Remuneration)					382021,647	362000				445069,6296		
R&M % of PPE	0,0%	0,0%	0,0%	0,0%	1,1%	4,1%	0,5%	0,0%	0,0%	71,2%	77,6%	81,6%
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%	0,0%	0,0%
Debt Impairment % of Total Billable Revenue	0,0%	0,0%	0,0%	0,0%	35,8%	6,9%	11,4%	0,0%	1,1%	10,5%	10,1%	9,7%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)						1 750	2 650		700	1 522		
Borrowing (R'000)												
Grant Funding and Other (R'000)					15 490	66 748	82 454		12 694	37 547	39 384	39 906
Internally Generated funds % of Non Grant Funding	0,0%	0,0%	0,0%	0,0%	0,0%	100,0%	100,0%	0,0%	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%	0,0%	0,0%
Grant Funding % of Total Funding	0,0%	0,0%	0,0%	100,0%	97,4%	97,4%	96,9%	0,0%	94,8%	96,1%	100,0%	100,0%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)					34 001	68 498	85 104		13 394	39 069	39 384	39 906
Asset Renewal					1 390	10 294	71 823			38 321	39 384	39 906
Asset Renewal % of Total Capital Expenditure	0,0%	0,0%	0,0%	9,0%	15,0%	15,0%	84,4%	0,0%	0,0%	98,1%	100,0%	100,0%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other	0,0%	0,0%	0,0%	84,6%	91,5%	91,5%	84,0%	0,0%	84,9%	93,9%	93,9%	94,0%
Cash Coverage Ratio					0	0	0		0	0	0	0
<b>Borrowing</b>												
Credit Rating (2009/10)										0		
Capital Charges to Operating	0,0%	0,0%	0,0%	1,5%	3,5%	3,5%	2,5%	0,0%	1,9%	2,5%	2,4%	2,4%
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%	0,0%	0,0%
<b>Reserves</b>												
Surplus/(Deficit)					(134 118)	312	4 701		(171 077)	32 328	36 097	42 389
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share	0,0%	0,0%	0,0%	0,0%	0,0%	29,8%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)	0,0%	0,0%	0,0%	0,0%	0,0%	0,7%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue					402 259	435 991	471 848		281 938	483 419	506 946	539 054
Total Operating Expenditure					506 725	432 937	471 509		241 109	482 159	506 852	533 136
Surplus/(Deficit) Budgeted Operating Statement					(104 466)	3 054	339		40 829	1 260	95	5 918
Surplus/(Deficit) Considering Reserves and Cash Backing					(134 118)	312	4 701		(171 077)	32 328	36 097	42 389
<b>MTREF Funded (1) / Unfunded (0)</b>	15	1	1	0	1	1	1	1	0	1	1	1
<b>MTREF Funded ✓ / Unfunded ✖</b>	15	✓	✓	✖	✓	✓	✓	✓	✖	✓	✓	✓

**EC104 Makana - Supporting Table SA11 Property rates summary**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used								2018		
Municipal by-laws s6 in place? (Y/N)	2							Yes		
Municipal/assistant valuer appointed? (Y/N)								Yes		
Municipal partnership s38 used? (Y/N)								N		
No. of assistant valuers (FTE)	3							2		
No. of data collectors (FTE)	3							2		
No. of internal valuers (FTE)	3							-		
No. of external valuers (FTE)	3							3		
No. of additional valuers (FTE)	4							-		
Valuation appeal board established? (Y/N)								Yes		
Implementation time of new valuation roll (mths)								60		
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										

**EC104 Makana - Supporting Table SA15 Investment particulars by type**

Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		-	-	-	-	-	-	-	-	-

**EC104 Makana - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Parent municipality</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)				53 542	59 179	59 179	59 179	50 467	48 813	47 077
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										
<b>Municipality sub-total</b>	1	-	-	53 542	59 179	59 179	59 179	50 467	48 813	47 077

**EC104 Makana - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	-	81 249	89 992	107 101	-	104 657	110 757	118 405
Local Government Equitable Share		-	-	76 099	85 578	98 083	-	93 494	100 042	107 289
EPWP Incentive		-	-	-	1 000	-	-	1 131	-	-
Municipal Drought Relief		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	2 215	-	-	2 680	3 112	3 376
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy		-	-	-	-	-	-	2 609	2 739	2 609
Integrated National Electrification Programme		-	-	-	-	-	-	500	417	391
MIG		-	-	5 151	1 199	9 018	-	4 243	4 447	4 740
<b>Provincial Government:</b>		-	-	-	405	9 499	-	4 000	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	405	9 499	-	4 000	-	-
<b>District Municipality:</b>		-	-	5 718	1 600	2 100	-	1 600	-	-
[insert description]		-	-	-	1 000	-	-	1 000	-	-
		-	-	5 718	600	2 100	-	600	-	-
<b>Other grant providers:</b>		-	-	9 669	500	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	9 669	500	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	-	96 636	92 497	118 700	-	110 257	110 757	118 405
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	65 777	77 819	-	37 547	42 167	42 515
Municipal Infrastructure Grant (MIG)		-	-	-	22 777	21 297	-	20 156	21 123	22 515
Water Services Infrastructure Grant		-	-	-	-	30 435	-	17 391	18 261	17 391
Integrated National Electrification Programme		-	-	-	-	6 957	-	-	2 783	2 609
Water Services Infrastructure Grant (Drought Relief)		-	-	-	-	19 130	-	-	-	-
Municipal Infrastructure Support Agency		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	43 000	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	4 635	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	4 635	-	-	-	-
<b>District Municipality:</b>		-	-	39 046	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	39 046	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	3 759	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	3 759	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	-	42 805	65 777	82 454	-	37 547	42 167	42 515
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	-	139 441	158 274	201 154	-	147 804	152 924	160 920

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
EXPENDITURE:										
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		-	-	81 249	89 992	107 101	-	104 657	110 757	118 405
Local Government Equitable Share				76 099	85 578	98 083	-	93 494	100 042	107 289
EPWP Incentive				-	1 000	-	-	1 131	-	-
Municipal Drought Relief				-	-	-	-	-	-	-
Finance Management				-	2 215	-	-	2 680	3 112	3 376
Municipal Systems Improvement				-	-	-	-	-	-	-
Water Services Operating Subsidy				-	-	-	-	2 609	2 739	2 609
Integrated National Electrification Programme				-	-	-	-	500	417	391
MIG				5 151	1 199	9 018	-	4 243	4 447	4 740
<b>Provincial Government:</b>		-	-	-	405	9 499	-	4 000	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
Other transfers/grants [insert description]				-	405	9 499	-	4 000	-	-
<b>District Municipality:</b>		-	-	5 718	1 600	2 100	-	1 600	-	-
[insert description]				-	1 000	-	-	1 000	-	-
				5 718	600	2 100	-	600	-	-
<b>Other grant providers:</b>		-	-	9 669	500	-	-	-	-	-
[insert description]				-	-	-	-	-	-	-
				9 669	500	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	-	96 636	92 497	118 700	-	110 257	110 757	118 405
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		-	-	-	65 777	75 377	-	37 547	42 167	42 515
Municipal Infrastructure Grant (MIG)				-	22 777	18 855	-	20 156	21 123	22 515
Water Services Infrastructure Grant				-	-	30 435	-	17 391	18 261	17 391
Integrated National Electrification Programme				-	-	6 957	-	-	2 783	2 609
Water Services Infrastructure Grant (Drought Relief)				-	-	19 130	-	-	-	-
Municipal Infrastructure Support Agency				-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]				-	43 000	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	4 635	-	-	-	-
Other capital transfers/grants [insert description]				-	-	4 635	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]				-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]				-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	65 777	80 012	-	37 547	42 167	42 515
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	96 636	158 274	198 712	-	147 804	152 924	160 920

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year						224				
Current year receipts				81 249	89 992	107 101		104 657	110 757	118 405
<b>Conditions met - transferred to revenue</b>		-	-	81 249	89 992	107 325	-	104 657	110 757	118 405
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts					405	1 879		4 000		
<b>Conditions met - transferred to revenue</b>		-	-	-	405	1 879	-	4 000	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts				5 718	1 600	1 600		1 600		
<b>Conditions met - transferred to revenue</b>		-	-	5 718	1 600	1 600	-	1 600	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts				9 669	500	500				
<b>Conditions met - transferred to revenue</b>		-	-	9 669	500	500	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		-	-	96 636	92 497	111 303	-	110 257	110 757	118 405
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year						1 491				
Current year receipts					65 777	77 819		37 547	42 167	42 515
<b>Conditions met - transferred to revenue</b>		-	-	-	65 777	79 310	-	37 547	42 167	42 515
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts						4 635				
<b>Conditions met - transferred to revenue</b>		-	-	-	-	4 635	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts				39 046						
<b>Conditions met - transferred to revenue</b>		-	-	39 046	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts				3 759						
<b>Conditions met - transferred to revenue</b>		-	-	3 759	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	42 805	65 777	83 945	-	37 547	42 167	42 515
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	139 441	158 274	195 248	-	147 804	152 924	160 920
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

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

R thousand	Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	<b>Cash Transfers to other municipalities</b>											
	<i>Insert description</i>	1	-	-	-	-	100	-	-	100	102	104
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	100	-	-	100	102	104
	<b>Cash Transfers to Entities/Other External Mechanisms</b>											
	<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
	<b>Cash Transfers to other Organs of State</b>											
	<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
	<b>Cash Transfers to Organisations</b>											
	<i>Makana Tourism</i>		-	-	-	905	-	-	-	-	-	-
	<b>Total Cash Transfers To Organisations</b>		-	-	-	905	-	-	-	-	-	-
	<b>Cash Transfers to Groups of Individuals</b>											
	<i>Indigent Subsidy</i>		-	-	-	28 435	-	-	-	-	-	-
	<i>EPWP Stipend</i>		-	-	-	1 000	-	-	-	-	-	-
	<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	29 435	-	-	-	-	-	-
	<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	30 340	100	-	-	100	102	104
	<b>Non-Cash Transfers to other municipalities</b>											
	<i>Insert description</i>	1	-	-	1 423	-	50	-	3	50	51	52
	<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	1 423	-	50	-	3	50	51	52
	<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
	<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
	<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
	<b>Non-Cash Transfers to other Organs of State</b>											
	<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
	<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
	<b>Non-Cash Grants to Organisations</b>											
	<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
	<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
	<b>Groups of Individuals</b>											
	<i>Internship Programme</i>	5	-	-	-	360	-	-	-	-	-	-
	<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	360	-	-	-	-	-	-
	<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	1 423	360	50	-	3	50	51	52
	<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	1 423	30 700	150	-	3	150	153	156

**EC104 Makana - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		–	–	7 578	7 651	7 626	–	8 050	8 533	9 045
Pension and UIF Contributions		–	–	–	585	585	–	589	624	662
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	2 018	2 132	2 132	–	2 140	2 268	2 405
Cellphone Allowance		–	–	719	880	905	–	1 238	1 312	1 391
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>		–	–	<b>10 315</b>	<b>11 248</b>	<b>11 248</b>	<b>–</b>	<b>12 017</b>	<b>12 738</b>	<b>13 502</b>
<b>% increase</b>	4		–	–	<b>9,0%</b>	–	<b>(100,0%)</b>	–	<b>6,0%</b>	<b>6,0%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		–	–	–	–	4 954	–	4 954	5 251	5 566
Pension and UIF Contributions		–	–	–	–	300	–	300	318	337
Medical Aid Contributions		–	–	–	–	196	–	196	208	220
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	1 070	–	1 070	1 134	1 202
Cellphone Allowance	3	–	–	–	–	91	–	91	97	103
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		–	–	–	–	<b>6 611</b>	<b>–</b>	<b>6 611</b>	<b>7 008</b>	<b>7 428</b>
<b>% increase</b>	4		–	–	–	–	<b>(100,0%)</b>	–	<b>6,0%</b>	<b>6,0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		–	–	136 729	135 256	132 324	–	157 822	170 580	184 367
Pension and UIF Contributions		–	–	1 041	20 623	20 323	–	1 185	1 280	1 382
Medical Aid Contributions		–	–	13 391	10 392	10 196	–	10 079	10 885	11 756
Overtime		–	–	7 780	3 582	3 582	–	6 636	7 167	7 740
Performance Bonus		–	–	(1 062)	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	2 739	6 166	5 096	–	2 951	3 187	3 442
Cellphone Allowance	3	–	–	–	1 154	1 063	–	–	–	–
Housing Allowances	3	–	–	1 223	1 440	1 440	–	1 455	1 571	1 697
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	(5 566)	1 370	1 370	–	1 366	1 475	1 593
Long service awards		–	–	–	800	800	–	1 200	1 296	1 400
Post-retirement benefit obligations	6	–	–	–	1 500	1 500	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>		–	–	<b>156 275</b>	<b>182 284</b>	<b>177 695</b>	<b>–</b>	<b>182 694</b>	<b>197 442</b>	<b>213 377</b>
<b>% increase</b>	4		–	–	<b>16,6%</b>	<b>(2,5%)</b>	<b>(100,0%)</b>	–	<b>8,1%</b>	<b>8,1%</b>
<b>Total Parent Municipality</b>		–	–	<b>166 590</b>	<b>193 531</b>	<b>195 553</b>	<b>–</b>	<b>201 322</b>	<b>217 187</b>	<b>234 307</b>
				–	<b>16,2%</b>	<b>1,0%</b>	<b>(100,0%)</b>	–	<b>7,9%</b>	<b>7,9%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		–	–	<b>166 590</b>	<b>193 531</b>	<b>195 553</b>	<b>–</b>	<b>201 322</b>	<b>217 187</b>	<b>234 307</b>
<b>% increase</b>	4		–	–	<b>16,2%</b>	<b>1,0%</b>	<b>(100,0%)</b>	–	<b>7,9%</b>	<b>7,9%</b>

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
<b>Rand per annum</b>				<b>1.</b>				<b>2.</b>
<b>Councillors</b>	3							
Speaker	4	1	526 449		219 883			746 332
Chief Whip		1	493 546		208 915			702 461
Executive Mayor		1	658 060		263 753			921 813
Deputy Executive Mayor		-						-
Executive Committee		4	1 974 184		835 660			2 809 844
Total for all other councillors		20	4 540 417		2 296 013			6 836 430
<b>Total Councillors</b>	8	27	8 192 656	-	3 824 224			12 016 880
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		1	677 538	236 676	218 616			1 132 829
Chief Finance Officer		1	898 089		183 600			1 081 689
Director: Corporate & Shared Services		1	840 060		391 343			1 231 404
Director: Local Economic Dev & Planning		1	877 412		194 448			1 071 860
Director: Community & Social Services		1	825 129	158 100	98 460			1 081 689
Director: Engineering & Infrastructural Serv.		1	835 630		176 044			1 011 674
List of each official with packages >= senior manager								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	6	4 953 858	394 776	1 262 511	-		6 611 145
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	33	13 146 514	394 776	5 086 735	-		18 628 025

**EC104 Makana - Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers		Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
Number	1,2		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			27	-	27	27	-	27	27	-	27
Board Members of municipal entities	4										
<b>Municipal employees</b>											
Municipal Manager and Senior Managers	3		6		6	6		6	6		6
Other Managers	7		42	24	1	42	24	1	42	30	1
Professionals			89	49	3	89	48	3	89	48	3
<i>Finance</i>			15	7	1	15	6	1	15	6	1
<i>Spatial/town planning</i>			4	2		4	2		4	2	
<i>Information Technology</i>			6	2		6	2		6	2	
<i>Roads</i>			3	3		3	3		3	3	
<i>Electricity</i>			6	2		6	2		6	2	
<i>Water</i>			5	2		5	2		5	2	
<i>Sanitation</i>			4	3		4	3		4	3	
<i>Refuse</i>			2	2		2	2		2	2	
<i>Other</i>			44	26	2	44	26	2	44	26	2
Technicians			262	201	-	262	201	-	262	201	-
<i>Finance</i>			45	31		45	31		45	31	
<i>Spatial/town planning</i>			5	4		5	4		5	4	
<i>Information Technology</i>			8	2		8	2		8	2	
<i>Roads</i>			7	6		7	6		7	6	
<i>Electricity</i>			42	25		42	25		42	25	
<i>Water</i>			21	15		21	15		21	15	
<i>Sanitation</i>			23	13		23	13		23	13	
<i>Refuse</i>			21	14		21	14		21	14	
<i>Other</i>			90	91		90	91		90	91	
Clerks (Clerical and administrative)			54	36		54	36		54	36	
Service and sales workers			-			-			-		
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			21	13		21	13		21	13	
Elementary Occupations			394	300		394	293		394	293	
<b>TOTAL PERSONNEL NUMBERS</b>	9		<b>895</b>	<b>623</b>	<b>37</b>	<b>895</b>	<b>615</b>	<b>37</b>	<b>895</b>	<b>621</b>	<b>37</b>
<b>% increase</b>							(1,3%)	-		1,0%	-
<b>Total municipal employees headcount</b>	6, 10										
Finance personnel headcount	8, 10										
Human Resources personnel headcount	8, 10										

EC104 Makana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>																
Property rates		6 690	6 690	6 690	6 690	6 690	6 690	6 690	6 690	6 690	6 690	6 690	6 690	80 277	85 094	90 200
Service charges - electricity revenue		13 115	13 115	13 115	13 115	13 115	13 115	13 115	13 115	13 115	13 115	13 115	13 115	157 384	166 827	176 837
Service charges - water revenue		6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	74 722	79 205	83 958
Service charges - sanitation revenue		1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	17 674	19 087	20 614
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	14 771	14 771	15 952	17 228
Rental of facilities and equipment		123	123	123	123	123	123	123	123	123	123	123	123	1 478	1 567	1 661
Interest earned - external investments		167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 120	2 247
Interest earned - outstanding debtors		655	655	655	655	655	655	655	655	655	655	655	655	7 863	8 335	8 835
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		105	105	105	105	105	105	105	105	105	105	105	105	1 261	1 337	1 417
Licences and permits		298	298	298	298	298	298	298	298	298	298	298	298	3 570	3 784	4 011
Agency services		131	131	131	131	131	131	131	131	131	131	131	131	1 575	1 670	1 770
Transfers and subsidies		9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	110 257	110 757	118 405
Other revenue		866	866	866	866	866	866	866	866	866	866	866	866	10 388	11 011	11 672
Gains on disposal of PPE		17	17	17	17	17	17	17	17	17	17	17	17	200	200	200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>39 054</b>	<b>53 825</b>	<b>483 419</b>	<b>506 946</b>	<b>539 054</b>
<b>Expenditure By Type</b>																
Employee related costs		15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	189 305	204 449	220 805
Remuneration of councillors		1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	12 017	12 738	13 502
Debt impairment		3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	36 100	36 822	37 558
Depreciation & asset impairment		2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	33 500	34 170	34 853
Finance charges		875	875	875	875	875	875	875	875	875	875	875	875	10 500	10 710	10 924
Bulk purchases		8 917	8 917	8 917	8 917	8 917	8 917	8 917	8 917	8 917	8 917	8 917	8 917	107 000	112 350	117 968
Other materials		1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	15 300	15 606	15 918
Contracted services		6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	(44 351)	27 413	27 961	28 520
Transfers and subsidies		13	13	13	13	13	13	13	13	13	13	13	13	150	153	156
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	50 875	50 875	51 892	52 930
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>482 159</b>	<b>506 852</b>	<b>533 136</b>
<b>Surplus/(Deficit)</b>		<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>(1 126)</b>	<b>13 645</b>	<b>1 260</b>	<b>95</b>	<b>5 918</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	37 547	42 167	42 515
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>16 774</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>2 003</b>	<b>16 774</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>

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

Description	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - TECHNICAL SERVICES		3 936	3 936	3 936	3 936	3 936	3 936	3 936	3 936	3 936	3 936	3 936	3 936	47 231	50 679	54 418
Vote 2 - CORPORATE SERVICES		167	167	167	167	167	167	167	167	167	167	167	167	2 002	2 122	2 250
Vote 3 - FINANCIAL SERVICES		10 225	10 225	10 225	10 225	10 225	10 225	10 225	10 225	10 225	10 225	10 225	10 425	122 904	130 788	139 034
Vote 4 - COMMUNITY & SOCIAL SERVICES		2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	28 553	24 595	26 380
Vote 5 - EXECUTIVE MAYOR		844	844	844	844	844	844	844	844	844	844	844	844	10 131	9 630	10 328
Vote 6 - MUNICIPAL MANAGER		834	834	834	834	834	834	834	834	834	834	834	834	10 002	10 703	11 478
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		852	852	852	852	852	852	852	852	852	852	852	852	10 226	10 793	11 503
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	160 283	172 773	182 919
Vote 10 - WATER		10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	129 634	137 029	143 260
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 397</b>	<b>43 597</b>	<b>520 966</b>	<b>549 113</b>	<b>581 569</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - TECHNICAL SERVICES		4 813	4 813	4 813	4 813	4 813	4 813	4 813	4 813	4 813	4 813	4 813	4 813	57 751	61 843	66 251
Vote 2 - CORPORATE SERVICES		3 814	3 814	3 814	3 814	3 814	3 814	3 814	3 814	3 814	3 814	3 814	3 814	45 773	47 876	50 115
Vote 3 - FINANCIAL SERVICES		10 530	10 530	10 530	10 530	10 530	10 530	10 530	10 530	10 530	10 530	10 530	10 530	126 362	130 178	134 173
Vote 4 - COMMUNITY & SOCIAL SERVICES		4 764	4 764	4 764	4 764	4 764	4 764	4 764	4 764	4 764	4 764	4 764	4 764	57 162	61 145	65 435
Vote 5 - EXECUTIVE MAYOR		1 873	1 873	1 873	1 873	1 873	1 873	1 873	1 873	1 873	1 873	1 873	1 873	22 480	23 760	25 122
Vote 6 - MUNICIPAL MANAGER		943	943	943	943	943	943	943	943	943	943	943	943	11 315	11 870	12 463
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	22 563	24 040	25 628
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	106 614	111 792	117 227
Vote 10 - WATER		2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	32 139	34 348	36 721
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>40 180</b>	<b>482 159</b>	<b>506 852</b>	<b>533 136</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 417</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 217</b>	<b>3 417</b>	<b>38 807</b>	<b>42 261</b>	<b>48 433</b>	

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	144 036	152 180	161 962
Executive and council		1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	20 131	20 331	21 803
Finance and administration		10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	123 903	131 847	140 156
Internal audit		0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
<b>Community and public safety</b>		776	776	776	776	776	776	776	776	776	776	776	776	9 313	3 935	4 171
Community and social services		426	426	426	426	426	426	426	426	426	426	426	426	5 117	1 184	1 255
Sport and recreation		218	218	218	218	218	218	218	218	218	218	218	218	2 610	2 767	2 933
Public safety		82	82	82	82	82	82	82	82	82	82	82	82	986	(15)	(16)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-
<b>Economic and environmental services</b>		1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	16 364	17 299	18 400
Planning and development		852	852	852	852	852	852	852	852	852	852	852	852	10 224	10 790	11 501
Road transport		512	512	512	512	512	512	512	512	512	512	512	512	6 140	6 509	6 899
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		29 271	29 271	29 271	29 271	29 271	29 271	29 271	29 271	29 271	29 271	29 271	29 271	351 253	375 698	397 036
Energy sources		13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	13 357	160 283	172 773	182 919
Water management		10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	10 803	129 634	137 029	143 260
Waste water management		2 923	2 923	2 923	2 923	2 923	2 923	2 923	2 923	2 923	2 923	2 923	2 923	35 081	37 679	40 508
Waste management		2 188	2 188	2 188	2 188	2 188	2 188	2 188	2 188	2 188	2 188	2 188	2 188	26 256	28 217	30 349
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		43 414	43 414	43 414	43 414	43 414	43 414	43 414	43 414	43 414	43 414	43 414	43 414	520 966	549 113	581 569
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	16 965	203 576	211 149	219 143
Executive and council		2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	31 414	33 090	34 873
Finance and administration		14 148	14 148	14 148	14 148	14 148	14 148	14 148	14 148	14 148	14 148	14 148	14 148	169 781	175 519	181 558
Internal audit		198	198	198	198	198	198	198	198	198	198	198	198	2 381	2 540	2 712
<b>Community and public safety</b>		4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	4 462	53 548	57 408	61 568
Community and social services		1 173	1 173	1 173	1 173	1 173	1 173	1 173	1 173	1 173	1 173	1 173	1 173	14 075	15 130	16 268
Sport and recreation		873	873	873	873	873	873	873	873	873	873	873	873	10 473	11 224	12 034
Public safety		1 921	1 921	1 921	1 921	1 921	1 921	1 921	1 921	1 921	1 921	1 921	1 921	23 055	24 783	26 647
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		495	495	495	495	495	495	495	495	495	495	495	495	5 945	6 270	6 618
<b>Economic and environmental services</b>		3 717	3 717	3 717	3 717	3 717	3 717	3 717	3 717	3 717	3 717	3 717	3 717	44 601	47 710	51 059
Planning and development		899	899	899	899	899	899	899	899	899	899	899	899	10 791	11 496	12 253
Road transport		2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	33 745	36 149	38 739
Environmental protection		5	5	5	5	5	5	5	5	5	5	5	5	65	66	67
<b>Trading services</b>		15 018	15 018	15 018	15 018	15 018	15 018	15 018	15 018	15 018	15 018	15 018	15 018	180 220	190 366	201 141
Energy sources		8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	8 885	106 614	111 792	117 227
Water management		2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	2 678	32 139	34 348	36 721
Waste water management		2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 208	26 491	28 229	30 097
Waste management		1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	14 976	15 997	17 096
Other		18	18	18	18	18	18	18	18	18	18	18	18	215	219	224
<b>Total Expenditure - Functional</b>		40 180	40 180	40 180	40 180	40 180	40 180	40 180	40 180	40 180	40 180	40 180	40 180	482 159	506 852	533 136
<b>Surplus/(Deficit) before assoc.</b>		3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 807	42 261	48 433
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 807	42 261	48 433

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
<b>R thousand</b>																	
<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>		841	841	841	841	841	841	841	841	841	841	841	841	10 093	9 688	9 472	
Vote 1 - TECHNICAL SERVICES		841	841	841	841	841	841	841	841	841	841	841	841	10 093	9 688	9 472	
Vote 2 - CORPORATE SERVICES		17	17	17	17	17	17	17	17	17	17	17	17	200	-	-	
Vote 3 - FINANCIAL SERVICES		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-	
Vote 4 - COMMUNITY & SOCIAL SERVICES		60	60	60	60	60	60	60	60	60	60	60	60	722	-	-	
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	1 870	-	
Vote 10 - WATER		2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 454	27 826	30 435	
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - NULL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital single-year expenditure sub-total</b>	2	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	39 069	39 384	39 906	
<b>Total Capital Expenditure</b>	2	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	39 069	39 384	39 906	

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>					100	100			100	100	100	100		600		
Executive and council																
Finance and administration					100	100			100	100	100	100		600		
Internal audit																
<i>Community and public safety</i>		60	60	60	60	60	60	60	60	60	60	60	60	722		
Community and social services		60	60	60	60	60	60	60	60	60	60	60	60	722		
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		841	841	841	841	841	841	841	841	841	841	841	841	10 093	4 471	776
Planning and development																
Road transport		841	841	841	841	841	841	841	841	841	841	841	841	10 093	4 471	776
Environmental protection																
<i>Trading services</i>		2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	27 654	34 913	39 130
Energy sources															1 870	
Water management		2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 454	27 826	30 435
Waste water management															5 217	8 696
Waste management		17	17	17	17	17	17	17	17	17	17	17	17	200		
<i>Other</i>																
<b>Total Capital Expenditure - Functional</b>	2	3 206	3 206	3 206	3 306	3 306	3 206	3 206	3 306	3 306	3 306	3 306	3 206	39 069	39 384	39 906
<b>Funded by:</b>																
National Government		3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	37 547	39 384	39 906
Provincial Government																
District Municipality																
Other transfers and grants																
<b>Transfers recognised - capital</b>		3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	37 547	39 384	39 906
<b>Borrowing</b>																
<b>Internally generated funds</b>		77	77	77	177	177	77	77	177	177	177	177	77	1 522		
<b>Total Capital Funding</b>		3 206	3 206	3 206	3 306	3 306	3 206	3 206	3 306	3 306	3 306	3 306	3 206	39 069	39 384	39 906

**EC104 Makana - Supporting Table SA30 Budgeted monthly cash flow**

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>															
<b>Cash Receipts By Source</b>															
Property rates	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	74 441	78 908	83 642
Service charges - electricity revenue	12 364	12 364	12 364	12 364	12 364	12 364	12 364	12 364	12 364	12 364	12 364	12 364	148 362	157 394	166 978
Service charges - water revenue	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	6 227	74 722	79 205	83 958
Service charges - sanitation revenue	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	17 674	19 087	20 614
Service charges - refuse revenue	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	14 771	15 952	17 228
Rental of facilities and equipment	123	123	123	123	123	123	123	123	123	123	123	123	1 478	1 567	1 661
Interest earned - external investments	167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 120	2 247
Interest earned - outstanding debtors	655	655	655	655	655	655	655	655	655	655	655	655	7 863	8 335	8 835
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	105	105	105	105	105	105	105	105	105	105	105	1 261	1 337	1 417
Licences and permits	298	298	298	298	298	298	298	298	298	298	298	298	3 570	3 784	4 011
Agency services	131	131	131	131	131	131	131	131	131	131	131	131	1 575	1 670	1 770
Transfer receipts - operational	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	110 257	110 757	118 405
Other revenue	866	866	866	866	866	866	866	866	866	866	866	866	10 388	11 011	11 672
<b>Cash Receipts by Source</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>39 030</b>	<b>468 361</b>	<b>491 127</b>	<b>522 438</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	37 547	42 167	42 515
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	17	17	17	17	17	17	17	17	17	17	17	17	200	200	200
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>42 176</b>	<b>506 108</b>	<b>533 494</b>	<b>565 153</b>
<b>Cash Payments by Type</b>															
Employee related costs	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	15 775	189 305	204 449	220 805
Remuneration of councillors	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	12 017	12 738	13 502
Finance charges	875	875	875	875	875	875	875	875	875	875	875	875	10 500	10 710	10 924
Bulk purchases - Electricity	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	100 000	105 000	110 250
Bulk purchases - Water & Sewer	583	583	583	583	583	583	583	583	583	583	583	583	7 000	7 350	7 718
Other materials	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	15 300	15 606	15 918
Contracted services	6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	6 524	78 287	79 853	81 450
Transfers and grants - other municipalities	13	13	13	13	13	13	13	13	13	13	13	13	150	153	156
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	3 008	36 100	36 822	37 558
<b>Cash Payments by Type</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>448 659</b>	<b>472 682</b>	<b>498 282</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	3 256	39 069	39 384	39 906
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	1 575	-	1 575	1 654	1 736
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>40 644</b>	<b>40 644</b>	<b>40 644</b>	<b>40 644</b>	<b>40 644</b>	<b>40 644</b>	<b>40 644</b>	<b>40 644</b>	<b>40 644</b>	<b>40 644</b>	<b>42 219</b>	<b>40 644</b>	<b>489 303</b>	<b>513 719</b>	<b>539 925</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>1 532</b>	<b>1 532</b>	<b>1 532</b>	<b>1 532</b>	<b>1 532</b>	<b>1 532</b>	<b>1 532</b>	<b>1 532</b>	<b>1 532</b>	<b>1 532</b>	<b>(43)</b>	<b>1 532</b>	<b>16 805</b>	<b>5 974</b>	<b>2 228</b>
Cash/cash equivalents at the month/year begin:	18 693	20 224	21 756	23 288	24 819	26 351	27 883	29 414	30 946	32 478	34 009	33 966	18 693	35 498	55 272
Cash/cash equivalents at the month/year end:	20 224	21 756	23 288	24 819	26 351	27 883	29 414	30 946	32 478	34 009	33 966	35 498	35 498	55 272	80 500

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	4 927	-	11 207	-	-	-	-
Roads Infrastructure		-	-	-	-	772	-	-	-	-
Roads		-	-	-	-	772	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	4 924	-	10 435	-	-	-	-
Dams and Weirs		-	-	4 924	-	-	-	-	-	-
Boreholes		-	-	-	-	10 435	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	3	-	-	-	-	-	-
Toilet Facilities		-	-	3	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	5 156	-	-	-	-	-	-
Community Facilities		-	-	5 156	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	5 156	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	1 522	-	-	174	-	-
Computer Equipment		-	-	-	1 522	-	-	174	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	1 639	-	174	-	-
Furniture and Office Equipment		-	-	-	-	1 639	-	174	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	400	-	-
Machinery and Equipment		-	-	-	-	-	-	400	-	-
<b>Transport Assets</b>		-	-	-	-	435	-	-	-	-
Transport Assets		-	-	-	-	435	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	-	-	10 083	1 522	13 281	-	748	-	-

EC104 Makana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	2 705	8 075	59 218	-	27 454	34 913	30 435
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	2 696	75	2 442	-	-	-	-
Storm water Conveyance		-	-	2 696	75	2 442	-	-	-	-
Electrical Infrastructure		-	-	-	8 000	6 957	-	-	1 870	-
HV Switching Station		-	-	-	8 000	6 957	-	-	-	-
MV Networks		-	-	-	-	-	-	-	1 043	-
LV Networks		-	-	-	-	-	-	-	826	-
Water Supply Infrastructure		-	-	-	-	49 820	-	27 454	27 826	30 435
Dams and Weirs		-	-	-	-	-	-	8 696	8 696	-
Boreholes		-	-	-	-	-	-	-	1 739	8 696
Reservoirs		-	-	-	-	-	-	9 826	10 435	21 739
Water Treatment Works		-	-	-	-	-	-	8 932	-	-
Bulk Mains		-	-	-	-	-	-	-	6 957	-
Distribution		-	-	-	-	49 820	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	5 217	-
Reticulation		-	-	-	-	-	-	-	5 217	-
Solid Waste Infrastructure		-	-	9	-	-	-	-	-	-
Waste Drop-off Points		-	-	9	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	600	-	-
Furniture and Office Equipment		-	-	-	-	-	-	600	-	-
<b>Machinery and Equipment</b>		-	-	(1 315)	-	-	-	-	-	-
Machinery and Equipment		-	-	(1 315)	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing asset</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1 390</b>	<b>8 075</b>	<b>59 218</b>	<b>-</b>	<b>28 054</b>	<b>34 913</b>	<b>30 435</b>
<b>Renewal of Existing Assets as % of total capex</b>		<b>0,0%</b>	<b>0,0%</b>	<b>12,1%</b>	<b>68,3%</b>	<b>69,6%</b>	<b>0,0%</b>	<b>71,8%</b>	<b>88,6%</b>	<b>76,3%</b>
<b>Renewal of Existing Assets as % of deprecn"</b>		<b>0,0%</b>	<b>0,0%</b>	<b>53,4%</b>	<b>18,2%</b>	<b>166,2%</b>	<b>0,0%</b>	<b>83,7%</b>	<b>102,2%</b>	<b>87,3%</b>

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	4 987	16 520	1 526	-	1 697	1 731	1 766
Roads Infrastructure		-	-	585	3 525	16	-	17	17	18
Roads		-	-	585	3 500	16	-	17	17	18
Road Furniture		-	-	-	25	-	-	-	-	-
Storm water Infrastructure		-	-	1	3 000	-	-	-	-	-
Attenuation		-	-	1	3 000	-	-	-	-	-
Electrical Infrastructure		-	-	267	1 950	1 075	-	1 180	1 204	1 228
Power Plants		-	-	267	1 770	475	-	520	530	541
MV Networks		-	-	-	120	600	-	660	673	687
Capital Spares		-	-	-	60	-	-	-	-	-
Water Supply Infrastructure		-	-	3 951	6 500	216	-	260	265	271
Pump Stations		-	-	3 951	6 500	97	-	130	133	135
Water Treatment Works		-	-	-	-	119	-	130	133	135
Sanitation Infrastructure		-	-	130	1 510	100	-	110	112	114
Reticulation		-	-	130	1 500	-	-	-	-	-
Waste Water Treatment Works		-	-	-	10	100	-	110	112	114
Solid Waste Infrastructure		-	-	52	10	100	-	110	112	114
Landfill Sites		-	-	52	10	100	-	110	112	114
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	2	25	20	-	20	20	21
Capital Spares		-	-	2	25	20	-	20	20	21
<b>Community Assets</b>		-	-	43	1 955	775	-	845	862	879
Community Facilities		-	-	23	1 305	761	-	830	847	864
Halls		-	-	23	50	11	-	15	15	16
Testing Stations		-	-	-	30	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	500	300	-	315	321	328
Public Open Space		-	-	-	575	450	-	500	510	520
Airports		-	-	-	150	-	-	-	-	-
Sport and Recreation Facilities		-	-	21	650	13	-	15	15	16
Outdoor Facilities		-	-	21	650	13	-	15	15	16
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	1 690	-	-	-	-	-	-
Revenue Generating		-	-	1 690	-	-	-	-	-	-
Unimproved Property		-	-	1 690	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	222	2 132	202	-	235	240	244
Operational Buildings		-	-	222	2 132	202	-	235	240	244
Municipal Offices		-	-	222	2 132	202	-	235	240	244
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	201	580	6	-	13	13	14
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	201	580	6	-	13	13	14
Computer Software and Applications		-	-	201	580	6	-	13	13	14
<b>Computer Equipment</b>		-	-	371	1 216	-	-	-	-	-
Computer Equipment		-	-	371	1 216	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	12	116	200	-	220	224	229
Furniture and Office Equipment		-	-	12	116	200	-	220	224	229
<b>Machinery and Equipment</b>		-	-	399	2 206	13	-	22	22	22
Machinery and Equipment		-	-	399	2 206	13	-	22	22	22
<b>Transport Assets</b>		-	-	938	3 224	813	-	934	952	971
Transport Assets		-	-	938	3 224	813	-	934	952	971
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	-	-	8 862	27 949	3 535	-	3 965	4 044	4 125
<b>R&amp;M as a % of PPE</b>		0,0%	0,0%	1,1%	4,1%	0,5%	0,0%	0,5%	72,6%	79,1%
<b>R&amp;M as % Operating Expenditure</b>		0,0%	0,0%	1,7%	6,5%	0,7%	0,0%	1,6%	0,8%	0,8%

EC104 Makana - Supporting Table SA34d Depreciation by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	36 940	2 000	-	2 000	2 040	2 081
Roads Infrastructure		-	-	-	15 500	-	-	-	-	-
<i>Roads</i>		-	-	-	15 500	-	-	-	-	-
Storm water Infrastructure		-	-	-	2 000	1 951	-	1 950	1 989	2 029
<i>Drainage Collection</i>		-	-	-	2 000	1 951	-	1 950	1 989	2 029
Electrical Infrastructure		-	-	-	3 500	-	-	-	-	-
<i>Power Plants</i>		-	-	-	3 500	-	-	-	-	-
Water Supply Infrastructure		-	-	-	7 690	49	-	50	51	52
<i>Dams and Weirs</i>		-	-	-	7 690	-	-	-	-	-
<i>Distribution</i>		-	-	-	-	49	-	50	51	52
Sanitation Infrastructure		-	-	-	7 500	-	-	-	-	-
<i>Pump Station</i>		-	-	-	7 500	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	750	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	750	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	2 500	1 500	-	1 500	1 530	1 561
Revenue Generating		-	-	-	2 500	1 500	-	1 500	1 530	1 561
<i>Improved Property</i>		-	-	-	1 500	1 500	-	1 500	1 530	1 561
<i>Unimproved Property</i>		-	-	-	1 000	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	4 500	32 136	-	30 000	30 600	31 212
Operational Buildings		-	-	-	4 500	32 136	-	30 000	30 600	31 212
<i>Municipal Offices</i>		-	-	-	4 500	32 136	-	30 000	30 600	31 212
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	150	-	-	-	-	-	-
Computer Equipment		-	-	150	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	280	250	-	-	-	-	-
Furniture and Office Equipment		-	-	280	250	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	1 612	220	-	-	-	-	-
Machinery and Equipment		-	-	1 612	220	-	-	-	-	-
<b>Transport Assets</b>		-	-	560	-	-	-	-	-	-
Transport Assets		-	-	560	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	-	-	2 602	44 410	35 636	-	33 500	34 170	34 853

EC104 Makana - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	2 219	10 705	-	10 093	4 471	9 472
Roads Infrastructure		-	-	-	319	-	-	10 093	4 471	776
Roads		-	-	-	319	-	-	10 093	4 471	776
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	1 900	10 705	-	-	-	8 696
Reticulation		-	-	-	-	-	-	-	-	8 696
Waste Water Treatment Works		-	-	-	1 900	-	-	-	-	-
Outfall Sewers		-	-	-	-	10 705	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	1 900	-	174	-	-
Community Facilities		-	-	-	-	1 900	-	174	-	-
Halls		-	-	-	-	1 900	-	-	-	-
Libraries		-	-	-	-	-	-	174	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	-	-	-	2 219	12 605	-	10 267	4 471	9 472
<b>Upgrading of Existing Assets as % of total capex</b>		0,0%	0,0%	0,0%	18,8%	14,8%	0,0%	26,3%	11,4%	23,7%
<b>Upgrading of Existing Assets as % of deprecn"</b>		0,0%	0,0%	0,0%	5,0%	35,4%	0,0%	30,6%	13,1%	27,2%

**EC104 Makana - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - TECHNICAL SERVICES		10 093	9 688	9 472				
Vote 2 - CORPORATE SERVICES		200	-	-				
Vote 3 - FINANCIAL SERVICES		600	-	-				
Vote 4 - COMMUNITY & SOCIAL SERVICES		722	-	-				
Vote 5 - EXECUTIVE MAYOR		-	-	-				
Vote 6 - MUNICIPAL MANAGER		-	-	-				
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-				
Vote 8 - HOUSING		-	-	-				
Vote 9 - ELECTRICITY		-	1 870	-				
Vote 10 - WATER		27 454	27 826	30 435				
Vote 11 - DOG TAX		-	-	-				
Vote 12 - PARKING METERS		-	-	-				
Vote 13 - NULL		-	-	-				
Vote 14 - NULL		-	-	-				
Vote 15 - NULL		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>39 069</b>	<b>39 384</b>	<b>39 906</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - TECHNICAL SERVICES								
Vote 2 - CORPORATE SERVICES								
Vote 3 - FINANCIAL SERVICES								
Vote 4 - COMMUNITY & SOCIAL SERVICES								
Vote 5 - EXECUTIVE MAYOR								
Vote 6 - MUNICIPAL MANAGER								
Vote 7 - LOCAL ECONOMIC DEVELOPMENT								
Vote 8 - HOUSING								
Vote 9 - ELECTRICITY								
Vote 10 - WATER								
Vote 11 - DOG TAX								
Vote 12 - PARKING METERS								
Vote 13 - NULL								
Vote 14 - NULL								
Vote 15 - NULL								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>39 069</b>	<b>39 384</b>	<b>39 906</b>	-	-	-	-

**EC104 Makana - Supporting Table SA36 Detailed capital budget**

R thousand	Function	Project Description	Project Number	Type	2019/20 Medium Term Revenue & Expenditure Framework				
					Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Parent municipality:</b>									
<i>List all capital projects grouped by Function</i>									
<b>Water Supply Infrastructure</b>	<b>Bothas Hill reservoir to High Level reservoir</b>						8 696	21 739	
Water Supply Infrastructure	Waainek Bulk Water Supply Refurbishment (Multi-year Project)					8 932			
Water Supply Infrastructure	Bothas Hill reservoir Security fence						870		
Water Supply Infrastructure	Refurbishment of Jameson Dam					8 696	-	-	
<b>Water Supply Infrastructure</b>	<b>Construction of 6ML concrete reservoir adjacent to High Level</b>					8 696			
Water Supply Infrastructure	Refurbishment of Milner Dam						8 696		
Water Supply Infrastructure	Refurbishment of Old Town Filters water line						6 957		
Water Supply Infrastructure	Connection of new Boreholes to existing WTW						1 739	8 696	
Water Supply Infrastructure	Bothas Hill reservoir - Security fence						870		
<b>Sanitation Infrastructure</b>	<b>Bulk sewer upgrade</b>							8 696	
Sanitation Infrastructure	Fencing of Belmont Valley Wastewater Treatment Works					1 130			
Sanitation Infrastructure	Refurbishment of internal sewer reticulation						5 217		
Roads Infrastructure	Upgrade of Ncame Street					10 093			
Roads Infrastructure	Upgrade of M - Street						4 471	776	
Roads Infrastructure	Upgrade of Makana Way								
<b>Electrical Infrastructure</b>	<b>Refurbishment of High Mast light</b>						1 043		
Electrical Infrastructure	Refurbishment of Street lights						826		
Community Facilities	Air conditioners					174			
Community Facilities	Fencing of Library					174			
Furniture and Office Equipment	Computer Equipment					174			
Community Facilities	Community Services Equipment					200			
Community Facilities	Technical Services Equipment					200			
Furniture and Office Equipment	Office & Computer Equipment					600			
<b>Parent Capital expenditure</b>					-	-	<b>39 069</b>	<b>39 384</b>	<b>39 906</b>
<b>Entities:</b>									
<i>List all capital projects grouped by Entity</i>									
<b>Entity A</b>									
Water project A									
<b>Entity B</b>									
Electricity project B									
<b>Entity Capital expenditure</b>					-	-	-	-	-
<b>Total Capital expenditure</b>					-	-	<b>39 069</b>	<b>39 384</b>	<b>39 906</b>

## **Municipal Manager's quality certification**

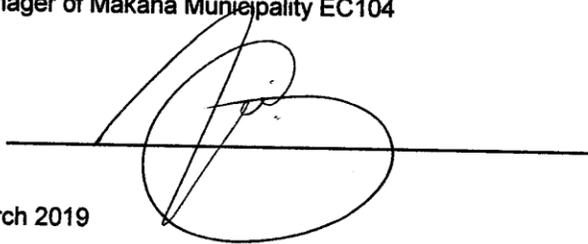
### **Quality certificate**

I, M.A. Mene, Municipal Manager of Makana Municipality, hereby certify that the adjustment budget and supporting documentation has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustment budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name Moppo Mene

Municipal Manager of Makana Municipality EC104

Signature



Date 28 March 2019