

EC104 MAKANA MUNICIPALITY



1st SPECIAL ADJUSTMENT BUDGET 2020-2021 30 SEPTEMBER 2020

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PART 1 – ADJUSTMENT BUDGET

Mayor’s report

In terms of section 23(3) of the Municipal Budget and Reporting Regulations, 2008, a municipality must table an adjustment budget referred to in section 28(2) (b) of the MFMA in the council to appropriate these additional revenues if a national or provincial budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget.

The municipality has now adopted a funded 2020/21 MTREF Budget after the numerous unfunded budgets approved in recent years. The main reasons for the funded budget being at risk are the impairment of debtors reducing the recoverability of debtors to a low asset value as well as the high amount of arrear outstanding creditors. The non-payment of creditors within 30 days was also highlighted as an area of non-compliance with the MFMA. The municipality’s focus is therefore to implement initiatives of resolving the areas of concern.

The municipality has since the approval of the Original 2020/21 MTREF, The Minister of Finance tabled a Supplementary Budget in Parliament and as a result all municipalities received additional Equitable Share allocations. Makana received an extra R15,012,000. NT has given permission to Makana Municipality to pass a Special Adjustments Budget by no later than 30 September 2020.

Payment Plans for creditors are already in place and the arrear creditors will reduce to a minimal amount at the end of the current 3 year cycle. The municipality has to ensure that, in addition to the payment plans, the current accounts are settled as they become due.

Cash management initiatives have already been improved and additional efforts of maximising Interest income will be made whilst the municipality has unspent grant funding in its call investment account.

The following are the payment plans of Bulk Creditors to be implemented:

Creditor	Eskom	Dept. Water & Sanitation	Amatola Water (Capital portion)	SALGA
Debt Owed	R30.1M	R50M	R16.77M	R7.5M

2021	: Eskom - R7.5M payable each December 2020 & March 2021	= R15.0M
	: Amatola R3.6M payable each in July 2020; Dec 2020; March 2021	= R10.8M
	: SALGA – R2.5M arrears payable in December 2020	= R 2.5M
	: DWS – R 6M in arrears paid in monthly instalments	= R 6.0M
2022	: Eskom - R7.5M payable in Dec 2021 & R7.6M in March 2022	= R15.1M
	: Amatola R3.6M payable in July 2021 and R2.37M in Dec 2021	= R5.97M
	: SALGA – R2.5m arrears in December 2021	= R 2.5M
	: DWS – R24 M arrears payable in monthly instalments	= R24.0M
2023	: SALGA – R2.5M arrears in December 2022	= R 2.5M
	: DWS – R24M in arrears payable in monthly instalments	= R24.0M

In addition to the above instalments of arrears, the Current Accounts will be paid on due dates, which is 30 days from date of invoice or receipt thereof.

The above payment plans have been accepted by Provincial Treasury as realistic and they confirmed the adjustments and placed additional responsibilities on the municipality in order for Treasury to monitor compliance and improvements.

1.1 REASONS FOR THE ADJUSTMENT BUDGET

1.1.1 Multi-year funds shifting in relation to the capital program

No multi-year funds will be shift in the capital program.

1.1.2 Allocations and grant adjustments

This adjustment budget relates to the approval granted by National Treasury for the additional Equitable Share grant of R15,012,000 for the 2020/21 financial year. The municipality is therefore required to effect these changes in an adjustment budget by no later than 30 September 2020.

1.1.3 Appropriate additional revenues that have become available

Additional revenues of R1,650,000 from our Auction of Obsolete Assets became available and is allocated to Capital Expenditure.

1.1.4 Correction of errors in the annual budget

There were no known errors in the annual budget.

1.1.5 Provision of basic services

There is no negative effect of the adjustment budget on the provision of basic services.

Conclusion

The Adjustment budget has increased the Revenue Budget (including capital transfers) from R 612.201 million to R 627.213 million. The complete first (1st) 2020/21 Special Adjustments Budget is attached as an Annexure that will be sent electronically.

1.2 RECOMMENDATIONS TO COUNCIL REGARDING THE ADJUSTMENT BUDGET

Taking into consideration the reasons listed in paragraph 1.1, it is recommended that Council approve the Adjustment Budget.

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET



EXTRACTS FROM THE MINUTES OF THE SPECIAL (VIRTUAL) COUNCIL MEETING HELD ON 30 Sept 2020

TO: EM MM DCSS CFO DIES DPSC DLED&P ALL FILE

The following resolution adopted by the Special Council meeting is passed to you for:

ATTENTION / REPORT / INFORMATION

SC 6.1

FIRST / SPECIAL ADJUSTMENTS BUDGET FOR 2020/21 FINANCIAL YEAR

The Council **RESOLVED**:

- 1) THAT Council approves the third (1st) / Special adjustments budget of EC104 Makana Municipality for the 2020/21 financial year as tabled in terms of section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).
- 2) To approve the adjustments to the 2020/21 Operating Expenditure budget, resulting an increase of R4,000,000 in Operating expenditure from R501.398 million to R505.398 million;
- 3) To approve the adjustments to the 2020/21 Operating Revenue budget, resulting in an overall increase of R15,012,000 in Operating revenue from R569.154 million to R584.166 million.
- 4) To approve no adjustments to the 2020/21 Capital Revenue budget, resulting no increase and remains at R43.047 million bringing Total Revenue to R627.213 million.
- 5) To approve the adjustments to the 2020/21 Capital budget, resulting in an overall increase of R3,850,000 in capital expenditure from R41,260,653 to R45,110,653.

Represented by the following tables:

- a) Table B2: Adjustment budget Financial Performance (expenditure by standard classification)
 - b) Table B3: Adjustment budget Financial Performance (expenditure by municipal vote)
 - c) Table B4: Adjustment budget Financial Performance (revenue by source)
 - d) Table B5: Adjustment budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
 - e) Table B6: Budgeted Financial Position
 - f) Table B7: Budgeted Cash Flow
 - g) Table B8: Cash backed reserves/Accumulated surplus reconciliation
 - h) Table B9: Asset Management
 - i) Table B10: Basic service delivery measurement
 - j) Tables SB1 to SB20: Supporting Schedules
- 6) That the Adjustment Budget be submitted to the authorities and in the format as required by law

**CLLR M. MPAHLWA
EXECUTIVE MAYOR**

**M.A. MENE
MUNICIPAL MANAGER**

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Executive summary

Introduction

The municipality submitted a business plan totalling R15.2 million to The Department of Co-operative Governance and Traditional Affairs (COGTA). On 08 May 2020, an allocation of R1,639,000 was received by the municipality for COVID19 Relief. The municipalities across the country, through the SALGA, submit its financial statistics to highlight the decline in revenue collection rates and the burden that the COVID19 Pandemic has on the municipal funds. Further, not all COVID19 related expenditure was approved on the business plan. The municipality then received an additional Equitable Share allocation of R15,012.000 which is to compensate for loss of revenue and funding COVID19 expenditure.

The above reallocation of R15,012,000 will therefore be added to the Operating Revenue for Equitable Share under the heading Transfers and Subsidies: Operational. The Operating Expenditure will only increase by R4,000,000 under Contracted Services and will be allocated to the:

- Revenue Enhancement Data Cleansing Project and Services Verification – R2,000,000
- Improvement of Waste Management – Landfill site and Illegal Dumping – R1,000,000
- Tankering of Water and Hiring of Hydroblast / Jetting Machine - R1,000,000

Any other expenditure needs will be incurred from existing votes. The municipality has also created new line items for COVID19 purchases to enable National treasury to directly track what is being bought by municipalities.

The above project for Revenue enhancement whereby between 70 and 140 jobs can be created across all wards. The project is in advanced planning stage and is supposed to start early October 2020 with Sarah Baartman District Municipality testing their pilot project in Makana before we continue with our own project.

The municipality also conducted an auction in July 2020 and recorded revenue of R1.65 million mostly from the sale of Electricity Transformers and cables. Linked to the majority of the income being derived from Electricity, the Budget Steering Committee recommended that Council consider approving for the funds to be utilised to buy a Cherry picker truck and / or bakkies for the Electricity section. This amount is therefore added to the budget for Technical Services Vehicles, but specifically for the purchase of a Cherry picker Truck and a bakkie if sufficient budget remains available.

The municipality also added the unspent R2 million (Insurance Funding) for the Refurbishment of Alicedale Halls to the Capital Budget as the project was not implemented successfully in 2019/20.

The last adjustment to the Capital Budget is a R200,000 for computer equipment so that both Councillors and Officials can have adequate tools of trade should the virtual meetings still continue.

In terms of S23 (3) of the MBRR must approve an adjustment budget within 60 days after the approval of the national or provincial adjustment budget / Rollover approval.

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Provision of basic services

There is no negative effect of the adjustment budget on the provision of basic services.

Adjustment highlights

The following adjustments were effected:

Operating Revenue

Total Operating Revenue will increase by R15,012,000 from R569.15 million to R584.17 million funded by increased Transfers and Subsidies (Equitable Share).

Operating Expenditure Adjustments

Contracted Services increases by the R4,000,000 for various Disaster Management Relief: COVID-19 expenditure bringing the Total Expenditure to increase from R501,398 million to R505,398 million.

Capital Budget

The Capital Expenditure Budget increases by R3,850,000 from R41,260,653 to R45,110,653 for the projects mentioned under paragraph 4 and funded by insurance, internal and auction revenue. The Adjustments Capital Budget is also reflected above to reflect the WSIG amended Business Plan as approved by Council on 05 August 2020.

Conclusion

The Adjustment budget has increased the Revenue Budget (including capital transfers) by R15.012 million from R 612.201 million to R 627.213 million.

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Adjustment budget tables

Table B1 Adjustment budget Summary

EC104 Makana - Table B1 Adjustments Budget Summary - 30/09/2020

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	98 587	-	-	-	-	-	-	-	98 587	104 502	110 772
Service charges	298 819	-	-	-	-	-	-	-	298 819	310 902	323 710
Investment revenue	3 500	-	-	-	-	-	-	-	3 500	3 500	3 500
Transfers recognised - operational	114 068	-	-	-	-	15 012	-	15 012	129 080	118 730	125 561
Other own revenue	54 180	-	-	-	-	-	-	-	54 180	56 652	59 273
Total Revenue (excluding capital transfers and contributions)	569 154	-	-	-	-	15 012	-	15 012	584 166	594 286	622 815
Employee costs	198 818	-	-	-	-	-	-	-	198 818	210 751	223 374
Remuneration of councillors	12 700	-	-	-	-	-	-	-	12 700	13 480	14 379
Depreciation & asset impairment	33 500	-	-	-	-	-	-	-	33 500	35 900	38 100
Finance charges	10 000	-	-	-	-	-	-	-	10 000	9 000	8 000
Materials and bulk purchases	142 462	-	-	-	-	-	(100)	(100)	142 362	148 153	155 653
Transfers and grants	100	-	-	-	-	-	-	-	100	100	100
Other expenditure	103 817	-	-	-	-	-	4 100	4 100	107 917	101 958	104 428
Total Expenditure	501 398	-	-	-	-	-	4 000	4 000	505 398	519 341	544 034
Surplus/(Deficit)	67 756	-	-	-	-	15 012	(4 000)	11 012	78 768	74 945	78 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	43 047	-	-	-	-	-	-	-	43 047	55 624	55 977
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	110 803	-	-	-	-	15 012	(4 000)	11 012	121 815	130 568	134 758
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	110 803	-	-	-	-	15 012	(4 000)	11 012	121 815	130 568	134 758
Capital expenditure & funds sources											
Capital expenditure	41 261	-	-	-	-	-	3 850	3 850	45 111	47 369	48 675
Transfers recognised - capital	38 082	-	-	-	-	-	-	-	38 082	47 369	48 675
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 178	-	-	-	-	-	3 850	3 850	7 028	-	-
Total sources of capital funds	41 261	-	-	-	-	-	3 850	3 850	45 111	47 369	48 675
Financial position											
Total current assets	190 280	-	-	-	-	15 012	(18 546)	(3 534)	186 746	758 975	796 026
Total non current assets	1 136 688	-	-	-	-	-	3 850	3 850	1 140 538	1 196 842	1 255 218
Total current liabilities	96 178	-	-	-	-	-	(10 696)	(10 696)	85 482	(3 135)	(4 454)
Total non current liabilities	155 741	-	-	-	-	-	-	-	155 741	159 920	164 380
Community wealth/Equity	1 075 049	-	-	-	-	15 012	(4 000)	11 012	1 086 061	1 799 032	1 891 318
Cash flows											
Net cash from (used) operating	140 575	-	-	-	-	15 012	(7 850)	7 162	147 737	247 795	223 768
Net cash from (used) investing	(41 061)	-	-	-	-	-	(28 221)	(28 221)	(69 281)	(47 169)	(48 475)
Net cash from (used) financing	(845)	-	-	-	-	-	845	845	-	-	-
Cash/cash equivalents at the year end	122 449	-	-	-	-	15 012	(35 226)	(20 214)	102 235	351 473	417 411
Cash backing/surplus reconciliation											
Cash and investments available	131 885	-	-	-	-	15 012	(18 546)	(3 534)	128 351	72 249	74 734
Application of cash and investments	25 805	-	-	-	-	-	(10 696)	(10 696)	15 109	(763 470)	(759 926)
Balance - surplus (shortfall)	106 080	-	-	-	-	15 012	(7 850)	7 162	113 242	835 719	834 660
Asset Management											
Asset register summary (WDV)	1 094 015	-	-	-	-	-	(6 846)	(6 846)	1 087 169	1 134 123	1 203 356
Depreciation & asset impairment	33 500	-	-	-	-	-	-	-	33 500	35 900	38 100
Renewal and Upgrading of Existing Assets	34 404	-	-	-	-	-	2 200	2 200	36 604	38 673	44 328
Repairs and Maintenance	13 840	-	-	-	-	-	1 000	1 000	14 840	11 230	11 230
Free services											
Cost of Free Basic Services provided	28 877	-	-	-	-	-	-	-	28 877	-	-
Revenue cost of free services provided	2 310	-	-	-	-	-	-	-	2 310	-	-
Households below minimum service level											
Water:	1	-	-	-	-	-	-	-	1	-	-
Sanitation/sewerage:	1	-	-	-	-	-	-	-	1	-	-
Energy:	1	-	-	-	-	-	-	-	1	-	-
Refuse:	2	-	-	-	-	-	-	-	2	-	-

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B2 Adjustment budget Financial Performance (standard classification)

EC104 Makana - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/09/2020

Standard Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		169 431	-	-	-	-	-	7 064	7 064	176 495	176 795	186 684
Executive and council		21 296	-	-	-	-	-	3 051	3 051	24 347	21 757	23 112
Finance and administration		148 135	-	-	-	-	-	4 013	4 013	152 148	155 038	163 572
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		9 064	-	-	-	-	-	-	-	9 064	8 758	8 790
Community and social services		4 869	-	-	-	-	-	-	-	4 869	5 063	5 095
Sport and recreation		85	-	-	-	-	-	-	-	85	85	85
Public safety		2 096	-	-	-	-	-	-	-	2 096	1 596	1 596
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		2 014	-	-	-	-	-	-	-	2 014	2 014	2 014
<i>Economic and environmental services</i>		18 167	-	-	-	-	-	1 285	1 285	19 451	19 217	20 213
Planning and development		10 457	-	-	-	-	-	1 285	1 285	11 741	11 165	11 798
Road transport		7 710	-	-	-	-	-	-	-	7 710	8 052	8 415
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		415 539	-	-	-	-	-	6 663	6 663	422 203	445 141	463 105
Energy sources		164 232	-	-	-	-	-	1 445	1 445	165 677	180 060	193 668
Water management		163 237	-	-	-	-	-	1 525	1 525	164 763	171 426	170 104
Waste water management		57 454	-	-	-	-	-	2 248	2 248	59 702	61 085	64 786
Waste management		30 616	-	-	-	-	-	1 445	1 445	32 061	32 570	34 548
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	612 201	-	-	-	-	-	15 012	15 012	627 213	649 910	678 792
Expenditure - Functional												
<i>Governance and administration</i>		197 981	-	-	-	-	-	1 631	1 631	199 612	202 796	210 715
Executive and council		32 285	-	-	-	-	-	-	-	32 285	32 661	34 265
Finance and administration		163 072	-	-	-	-	-	1 631	1 631	164 703	167 484	173 644
Internal audit		2 624	-	-	-	-	-	-	-	2 624	2 651	2 807
<i>Community and public safety</i>		59 126	-	-	-	-	-	1 269	1 269	60 395	60 445	63 558
Community and social services		14 459	-	-	-	-	-	-	-	14 459	14 528	15 370
Sport and recreation		12 558	-	-	-	-	-	-	-	12 558	12 541	13 159
Public safety		23 623	-	-	-	-	-	-	-	23 623	24 671	26 093
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		8 485	-	-	-	-	-	1 269	1 269	9 754	8 704	8 936
<i>Economic and environmental services</i>		45 881	-	-	-	-	-	-	-	45 881	47 296	49 706
Planning and development		10 027	-	-	-	-	-	-	-	10 027	10 531	11 068
Road transport		35 804	-	-	-	-	-	-	-	35 804	36 730	38 603
Environmental protection		50	-	-	-	-	-	-	-	50	35	35
<i>Trading services</i>		198 404	-	-	-	-	-	1 100	1 100	199 504	208 798	220 048
Energy sources		126 661	-	-	-	-	-	-	-	126 661	133 805	140 958
Water management		33 814	-	-	-	-	-	1 000	1 000	34 814	35 735	37 735
Waste water management		23 887	-	-	-	-	-	-	-	23 887	24 651	25 990
Waste management		14 043	-	-	-	-	-	100	100	14 143	14 607	15 364
<i>Other</i>		6	-	-	-	-	-	-	-	6	6	7
Total Expenditure - Functional	3	501 398	-	-	-	-	-	4 000	4 000	505 398	519 341	544 034
Surplus/ (Deficit) for the year		110 803	-	-	-	-	-	11 012	11 012	121 815	130 568	134 758

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B3 Adjustment budget Financial Performance (revenue and expenditure by municipal vote)

EC104 Makana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/09/2020

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - TECHNICAL SERVICES		57 454	-	-	-	-	-	2 248	2 248	59 702	61 085	64 786
Vote 2 - CORPORATE SERVICES		503	-	-	-	-	-	-	-	503	533	565
Vote 3 - FINANCIAL SERVICES		148 135	-	-	-	-	-	4 013	4 013	152 148	155 038	163 572
Vote 4 - COMMUNITY & SOCIAL SERVICES		46 885	-	-	-	-	-	1 445	1 445	48 330	48 845	51 185
Vote 5 - EXECUTIVE MAYOR		10 616	-	-	-	-	-	1 445	1 445	12 061	10 306	10 948
Vote 6 - MUNICIPAL MANAGER		10 680	-	-	-	-	-	1 606	1 606	12 286	11 451	12 164
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		10 459	-	-	-	-	-	1 285	1 285	11 743	11 167	11 800
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		164 232	-	-	-	-	-	1 445	1 445	165 677	180 060	193 668
Vote 10 - WATER		163 237	-	-	-	-	-	1 525	1 525	164 763	171 426	170 104
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	612 201	-	-	-	-	-	15 012	15 012	627 213	649 910	678 792
Expenditure by Vote	1											
Vote 1 - TECHNICAL SERVICES		53 645	-	-	-	-	-	-	-	53 645	55 797	58 927
Vote 2 - CORPORATE SERVICES		33 602	-	-	-	-	-	-	-	33 602	34 183	35 644
Vote 3 - FINANCIAL SERVICES		132 070	-	-	-	-	-	1 631	1 631	133 701	135 295	140 107
Vote 4 - COMMUNITY & SOCIAL SERVICES		66 079	-	-	-	-	-	1 369	1 369	67 448	67 610	70 882
Vote 5 - EXECUTIVE MAYOR		23 182	-	-	-	-	-	-	-	23 182	23 383	24 747
Vote 6 - MUNICIPAL MANAGER		11 727	-	-	-	-	-	-	-	11 727	11 929	12 325
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		20 617	-	-	-	-	-	-	-	20 617	21 605	22 709
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		126 661	-	-	-	-	-	-	-	126 661	133 805	140 958
Vote 10 - WATER		33 814	-	-	-	-	-	1 000	1 000	34 814	35 735	37 735
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	501 398	-	-	-	-	-	4 000	4 000	505 398	519 341	544 034
Surplus/ (Deficit) for the year	2	110 803	-	-	-	-	-	11 012	11 012	121 815	130 568	134 758

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B4 Adjustment budget Financial Performance (revenue and expenditure)

EC104 Makana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	98 587	-	-	-	-	-	-	-	98 587	104 502	110 772
Service charges - electricity revenue	2	154 880	-	-	-	-	-	-	-	154 880	164 173	174 023
Service charges - water revenue	2	97 439	-	-	-	-	-	-	-	97 439	97 439	97 439
Service charges - sanitation revenue	2	28 500	-	-	-	-	-	-	-	28 500	30 210	32 023
Service charges - refuse revenue	2	18 000	-	-	-	-	-	-	-	18 000	19 080	20 225
Rental of facilities and equipment		553	-	-	-	-	-	-	-	553	583	615
Interest earned - external investments		3 500	-	-	-	-	-	-	-	3 500	3 500	3 500
Interest earned - outstanding debtors		35 000	-	-	-	-	-	-	-	35 000	37 100	39 326
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		727	-	-	-	-	-	-	-	727	727	727
Licences and permits		5 700	-	-	-	-	-	-	-	5 700	6 042	6 405
Agency services		2 000	-	-	-	-	-	-	-	2 000	2 000	2 000
Transfers and subsidies		114 068	-	-	-	-	15 012	-	15 012	129 080	118 730	125 561
Other revenue	2	10 000	-	-	-	-	-	-	-	10 000	10 000	10 000
Gains		200	-	-	-	-	-	-	-	200	200	200
Total Revenue (excluding capital transfers and contributions)		569 154	-	-	-	-	15 012	-	15 012	584 166	594 286	622 815
Expenditure By Type												
Employee related costs		198 818	-	-	-	-	-	-	-	198 818	210 751	223 374
Remuneration of councillors		12 700	-	-	-	-	-	-	-	12 700	13 480	14 379
Debt impairment		43 000	-	-	-	-	-	-	-	43 000	45 000	47 000
Depreciation & asset impairment		33 500	-	-	-	-	-	-	-	33 500	35 900	38 100
Finance charges		10 000	-	-	-	-	-	-	-	10 000	9 000	8 000
Bulk purchases		124 500	-	-	-	-	-	-	-	124 500	132 500	140 000
Other materials		17 962	-	-	-	-	-	(100)	(100)	17 862	15 653	15 653
Contracted services		35 629	-	-	-	-	-	4 100	4 100	39 729	31 585	31 805
Transfers and subsidies		100	-	-	-	-	-	-	-	100	100	100
Other expenditure		25 188	-	-	-	-	-	-	-	25 188	25 373	25 623
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		501 398	-	-	-	-	-	4 000	4 000	505 398	519 341	544 034
Surplus/(Deficit)		67 756	-	-	-	-	15 012	(4 000)	11 012	78 768	74 945	78 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		43 047	-	-	-	-	-	-	-	43 047	55 624	55 977
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		110 803	-	-	-	-	15 012	(4 000)	11 012	121 815	130 568	134 758
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		110 803	-	-	-	-	15 012	(4 000)	11 012	121 815	130 568	134 758
Atributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		110 803	-	-	-	-	15 012	(4 000)	11 012	121 815	130 568	134 758
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		110 803	-	-	-	-	15 012	(4 000)	11 012	121 815	130 568	134 758

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B5 Adjustments Capital Expenditure Budget by vote and funding

EC104 Makana - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	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		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - TECHNICAL SERVICES		14 289	-	-	-	-	-	8 696	8 696	22 985	10 532	11 196
Vote 2 - CORPORATE SERVICES		1 420	-	-	-	-	-	2 200	2 200	3 620	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		1 359	-	-	-	-	-	-	-	1 359	-	-
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		1 050	-	-	-	-	-	1 650	1 650	2 700	5 097	7 826
Vote 10 - WATER		23 143	-	-	-	-	-	(8 696)	(8 696)	14 447	31 739	29 654
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		41 261	-	-	-	-	-	3 850	3 850	45 111	47 369	48 675
Total Capital Expenditure - Vote		41 261	-	-	-	-	-	3 850	3 850	45 111	47 369	48 675
Capital Expenditure - Functional												
Governance and administration		1 320	-	-	-	-	-	200	200	1 520	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 320	-	-	-	-	-	200	200	1 520	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		924	-	-	-	-	-	2 000	2 000	2 924	-	-
Community and social services		750	-	-	-	-	-	2 000	2 000	2 750	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		174	-	-	-	-	-	-	-	174	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		6 574	-	-	-	-	-	-	-	6 574	3 000	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		6 574	-	-	-	-	-	-	-	6 574	3 000	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		32 444	-	-	-	-	-	1 650	1 650	34 094	44 369	48 675
Energy sources		-	-	-	-	-	-	-	-	-	5 097	7 826
Water management		24 193	-	-	-	-	-	(7 046)	(7 046)	17 147	31 739	29 654
Waste water management		7 716	-	-	-	-	-	8 696	8 696	16 411	7 532	11 196
Waste management		535	-	-	-	-	-	-	-	535	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	41 261	-	-	-	-	-	3 850	3 850	45 111	47 369	48 675
Funded by:												
National Government		37 432	-	-	-	-	-	-	-	37 432	47 369	48 675
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		650	-	-	-	-	-	-	-	650	-	-
Transfers recognised - capital	4	38 082	-	-	-	-	-	-	-	38 082	47 369	48 675
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 178	-	-	-	-	-	3 850	3 850	7 028	-	-
Total Capital Funding		41 261	-	-	-	-	-	3 850	3 850	45 111	47 369	48 675

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B6 Adjustment budget Financial Position

EC104 Makana - Table B6 Adjustments Budget Financial Position - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		110 833	-				15 012	(18 546)	(3 534)	107 300	72 249	74 734
Call investment deposits	1	21 052	-	-	-	-	-	-	-	21 052	-	-
Consumer debtors	1	27 400	-	-	-	-	-	-	-	27 400	660 896	693 985
Other debtors		25 093	-							25 093	19 633	20 801
Current portion of long-term receivables		-	-							-	-	-
Inventory		5 902	-							5 902	6 197	6 507
Total current assets		190 280	-	-	-	-	15 012	(18 546)	(3 534)	186 746	758 975	796 026
Non current assets												
Long-term receivables		-	-							-	-	-
Investments		-	-							-	-	-
Investment property		186 295	-							186 295	195 494	205 164
Investment in Associate		-	-							-	-	-
Property, plant and equipment	1	915 525	-	-	-	-	-	3 850	3 850	919 375	964 736	1 011 611
Biological		-	-							-	-	-
Intangible		261	-							261	274	287
Other non-current assets		34 608	-							34 608	36 339	38 156
Total non current assets		1 136 688	-	-	-	-	-	3 850	3 850	1 140 538	1 196 842	1 255 218
TOTAL ASSETS		1 326 968	-	-	-	-	15 012	(14 696)	316	1 327 284	1 955 817	2 051 244
LIABILITIES												
Current liabilities												
Bank overdraft		-	-							-	-	-
Borrowing		1 321	-	-	-	-	-	-	-	1 321	1 387	1 457
Consumer deposits		2 588	-							2 588	2 717	2 853
Trade and other payables		72 767	-	-	-	-	-	(10 696)	(10 696)	62 071	(27 717)	(30 265)
Provisions		19 502	-							19 502	20 477	21 501
Total current liabilities		96 178	-	-	-	-	-	(10 696)	(10 696)	85 482	(3 135)	(4 454)
Non current liabilities												
Borrowing	1	51 541	-	-	-	-	-	-	-	51 541	50 510	49 500
Provisions	1	104 199	-	-	-	-	-	-	-	104 199	109 409	114 880
Total non current liabilities		155 741	-	-	-	-	-	-	-	155 741	159 920	164 380
TOTAL LIABILITIES		251 919	-	-	-	-	-	(10 696)	(10 696)	241 223	156 785	159 926
NET ASSETS	2	1 075 049	-	-	-	-	15 012	(4 000)	11 012	1 086 061	1 799 032	1 891 318
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 075 049	-	-	-	-	15 012	(4 000)	11 012	1 086 061	1 799 032	1 891 318
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1 075 049	-	-	-	-	15 012	(4 000)	11 012	1 086 061	1 799 032	1 891 318

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET
Table B7 Adjustment budget Cash Flows

EC104 Makana - Table B7 Adjustments Budget Cash Flows - 30/09/2020

Description	Ref	Budget Year 2020/21								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		88 728	-						-	88 728	94 052	65 727
Service charges		269 019	-						-	269 019	285 812	300 485
Other revenue		18 201	-						-	18 201	127 924	135 146
Transfers and Subsidies - Operational	1	113 968	-				15 012		15 012	128 980	118 630	125 461
Transfers and Subsidies - Capital	1	43 047	-						-	43 047	49 762	46 977
Interest		-	-						-	-	3 500	3 500
Dividends		-	-						-	-	-	-
Payments												
Suppliers and employees		(392 387)	-					(7 850)	(7 850)	(400 237)	(431 883)	(453 528)
Finance charges		-	-						-	-	-	-
Transfers and Grants	1	-	-						-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		140 575	-	-	-	-	15 012	(7 850)	7 162	147 737	247 795	223 768
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		200	-						-	200	200	200
Decrease (increase) in non-current receivables		-	-						-	-	-	-
Decrease (increase) in non-current investments		-	-						-	-	-	-
Payments												
Capital assets		(41 261)	-					(28 221)	(28 221)	(69 481)	(47 369)	(48 675)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(41 061)	-	-	-	-	-	(28 221)	(28 221)	(69 281)	(47 169)	(48 475)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-						-	-	-	-
Borrowing long term/refinancing		-	-						-	-	-	-
Increase (decrease) in consumer deposits		(845)	-					845	845	-	-	-
Payments												
Repayment of borrowing		-	-						-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(845)	-	-	-	-	-	845	845	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		98 670	-	-	-	-	15 012	(35 226)	(20 214)	78 456	200 627	175 292
Cash/cash equivalents at the year begin:	2	23 779	-						-	23 779	150 846	242 119
Cash/cash equivalents at the year end:	2	122 449	-					15 012	(35 226)	102 235	351 473	417 411

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B8 Cash backed reserves/accumulated surplus reconciliation

EC104 Makana - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	122 449	-	-	-	-	15 012	(35 226)	(20 214)	102 235	351 473	417 411
Other current investments > 90 days		9 436	-	-	-	-	-	16 680	16 680	26 116	(279 224)	(342 677)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		131 885	-	-	-	-	15 012	(18 546)	(3 534)	128 351	72 249	74 734
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing			-							-		
Statutory requirements			-							-		
Other working capital requirements	2	25 805	-					(10 696)	(10 696)	15 109	(763 470)	(759 926)
Other provisions			-							-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		25 805	-	-	-	-	-	(10 696)	(10 696)	15 109	(763 470)	(759 926)
Surplus(shortfall)		106 080	-	-	-	-	15 012	(7 850)	7 162	113 242	835 719	834 660

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B9 Asset Management

EC104 Makana - Table B9 Asset Management - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	+1 2021/22 Adjusted Budget	+2 2022/23 Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	6 857	-	-	-	-	1 650	1 650	8 507	8 696	4 348	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	8 696	4 348	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	8 696	4 348	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		5 157	-	-	-	-	-	-	5 157	-	-	
Transport Assets		1 700	-	-	-	-	1 650	1 650	3 350	-	-	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	27 830	-	-	-	-	(6 496)	(6 496)	21 335	35 673	35 632	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	5 097	7 826	
Water Supply Infrastructure		18 795	-	-	-	-	(8 696)	(8 696)	10 099	23 044	25 306	
Sanitation Infrastructure		7 716	-	-	-	-	-	-	7 716	7 532	2 500	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		26 511	-	-	-	-	(8 696)	(8 696)	17 815	35 673	35 632	
Community Facilities		-	-	-	-	-	2 000	2 000	2 000	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	2 000	2 000	2 000	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		1 320	-	-	-	-	200	200	1 520	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets to be adjusted	2a	6 574	-	-	-	-	8 696	8 696	15 269	3 000	8 696	
Roads Infrastructure		6 574	-	-	-	-	-	-	6 574	3 000	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	8 696	8 696	8 696	-	8 696	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		6 574	-	-	-	-	8 696	8 696	15 269	3 000	8 696	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B9 Asset Management (Cont)

EC104 Makana - Table B9 Asset Management - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2021/22	+2 2022/23
R thousands												
CAPITAL EXPENDITURE												
Total Capital Expenditure to be adjusted	4	41 261	-	-	-	-	-	3 850	3 850	45 111	47 369	48 675
Roads Infrastructure		6 574	-	-	-	-	-	-	-	6 574	3 000	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	5 097	7 826
Water Supply Infrastructure		18 795	-	-	-	-	-	(8 696)	(8 696)	10 099	31 739	29 654
Sanitation Infrastructure		7 716	-	-	-	-	-	8 696	8 696	16 411	7 532	11 196
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		33 084	-	-	-	-	-	-	-	33 084	47 369	48 675
Community Facilities		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 320	-	-	-	-	-	200	200	1 520	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		5 157	-	-	-	-	-	-	-	5 157	-	-
Transport Assets		1 700	-	-	-	-	-	1 650	1 650	3 350	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	41 261	-	-	-	-	-	3 850	3 850	45 111	47 369	48 675
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 094 015	-	-	-	-	-	(6 846)	(6 846)	1 087 169	1 134 123	1 203 356
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	5 097	7 826
Water Supply Infrastructure		626 235	-	-	-	-	-	(8 696)	(8 696)	617 539	652 377	695 454
Sanitation Infrastructure		4 962	-	-	-	-	-	-	-	4 962	-	-
Solid Waste Infrastructure		10 080	-	-	-	-	-	-	-	10 080	10 584	11 114
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		641 278	-	-	-	-	-	(8 696)	(8 696)	632 582	668 059	714 394
Community Assets		75 796	-	-	-	-	-	-	-	75 796	79 586	83 565
Heritage Assets		34 608	-	-	-	-	-	-	-	34 608	36 339	38 156
Investment properties		186 295	-	-	-	-	-	-	-	186 295	195 494	205 164
Other Assets		60 760	-	-	-	-	-	-	-	60 760	63 188	66 048
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		261	-	-	-	-	-	-	-	261	274	287
Computer Equipment		1 320	-	-	-	-	-	200	200	1 520	-	-
Furniture and Office Equipment		15 755	-	-	-	-	-	-	-	15 755	16 543	17 370
Machinery and Equipment		5 157	-	-	-	-	-	-	-	5 157	-	-
Transport Assets		1 700	-	-	-	-	-	1 650	1 650	3 350	-	-
Land		71 086	-	-	-	-	-	-	-	71 086	74 641	78 373
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 094 015	-	-	-	-	-	(6 846)	(6 846)	1 087 169	1 134 123	1 203 356

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B9 Asset Management (Cont)

EC104 Makana - Table B9 Asset Management - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
R thousands		A	A1	B	C	D	E	F	G	H		
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		33 500	-	-	-	-	-	-	-	33 500	35 900	38 100
Repairs and Maintenance by asset class	3	13 840	-	-	-	-	-	1 000	1 000	14 840	11 230	11 230
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		850	-	-	-	-	-	-	-	850	850	850
Water Supply Infrastructure		700	-	-	-	-	-	-	-	700	500	500
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 500	-	-	-	-	-	1 000	1 000	5 500	4 500	4 500
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		30	-	-	-	-	-	-	-	30	30	30
Infrastructure		6 080	-	-	-	-	-	1 000	1 000	7 080	5 880	5 880
Community Facilities		1 630	-	-	-	-	-	-	-	1 630	900	900
Sport and Recreation Facilities		500	-	-	-	-	-	-	-	500	100	100
Community Assets		2 130	-	-	-	-	-	-	-	2 130	1 000	1 000
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 050	-	-	-	-	-	-	-	1 050	1 000	1 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		1 050	-	-	-	-	-	-	-	1 050	1 000	1 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		1 650	-	-	-	-	-	-	-	1 650	1 260	1 260
Transport Assets		2 930	-	-	-	-	-	-	-	2 930	2 090	2 090
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		47 340	-	-	-	-	-	1 000	1 000	48 340	47 130	49 330
Renewal and upgrading of Existing Assets as % of total capex		83,4%	0,0%							81,1%	81,6%	91,1%
Renewal and upgrading of Existing Assets as % of deprecn"		102,7%	0,0%							109,3%	107,7%	116,3%
R&M as a % of PPE		1,3%	0,0%							1,4%	1,0%	0,9%
Renewal and upgrading and R&M as a % of PPE		4,4%	0,0%							4,7%	4,4%	4,6%

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Table B10 Basic service delivery measurement

EC104 Makana - Table B10 Basic service delivery measurement - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		21431								21		
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)												
<i>Minimum Service Level and Above sub-total</i>		21								21		
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3.4											
No water supply		1269								1		
<i>Below Minimum Service Level sub-total</i>		1								1		
Total number of households	5	23								23		
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		19382								19 382		
Flush toilet (with septic tank)		0										
Chemical toilet		50								50		
Pit toilet (ventilated)		2110								2 110		
Other toilet provisions (> min.service level)		0										
<i>Minimum Service Level and Above sub-total</i>		21 542								21 542		
Bucket toilet		264								264		
Other toilet provisions (< min.service level)		0										
No toilet provisions		480								480		
<i>Below Minimum Service Level sub-total</i>		744								744		
Total number of households	5	22 286								22 286		
Energy:												
Electricity (at least min. service level)		21934								21 934		
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>		21 934								21 934		
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources		688								688		
<i>Below Minimum Service Level sub-total</i>		688								688		
Total number of households	5	22 622								22 622		
Refuse:												
Removed at least once a week (min.service)		20444								20 444		
<i>Minimum Service Level and Above sub-total</i>		20 444								20 444		
Removed less frequently than once a week		223								223		
Using communal refuse dump		888								888		
Using own refuse dump		528								528		
Other rubbish disposal		0										
No rubbish disposal		347								347		
<i>Below Minimum Service Level sub-total</i>		1 986								1 986		
Total number of households	5	22 430								22 430		
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		13 877								13 877		
Sanitation (free sanitation service to indigent households)		9 021								9 021		
Electricity/other energy (50kwh per indigent household per month)												
Refuse (removed once a week for indigent households)		5 980								5 980		
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided		28 877								28 877		
Highest level of free service provided												
Property rates (R'000 value threshold)		15000								15 000		
Water (kilolitres per household per month)		6								6		
Sanitation (kilolitres per household per month)		6								6		
Sanitation (Rand per household per month)		150								150		
Electricity (kw per household per month)		50								50		
Refuse (average litres per week)		50								50		
Revenue cost of free services provided (R'000)	17											
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)		2 310								2 310		
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other	6											
Total revenue cost of subsidised services provided		2 310								2 310		

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

PART 2 – SUPPORTING DOCUMENTATION

Adjustments to budget assumptions

There are no changes to the budget assumptions proposed in the adjustments budget.

Adjustments to the budget funding

In terms of Section 18 of the MFMA an annual budget may only be funded from realistic anticipated revenues to be collected, cash-backed accumulated funds from previous year's surpluses and borrowed funds for funding of the capital budget. Furthermore the revenue projections must be realistic taking into account projected revenue for the current year and actual revenue collected in the previous financial year.

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		100 897	-							100 897	104 502	110 772
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2 310	-							2 310	-	-
Net Property Rates		98 587	-	-	-	-	-	-	-	98 587	104 502	110 772
Service charges - electricity revenue												
Total Service charges - electricity revenue		154 880	-							154 880	164 173	174 023
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-							-	-	-
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-							-	-	-
Net Service charges - electricity revenue		154 880	-	-	-	-	-	-	-	154 880	164 173	174 023
Service charges - water revenue												
Total Service charges - water revenue		111 316	-							111 316	97 439	97 439
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-							-	-	-
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		13 877	-							13 877	-	-
Net Service charges - water revenue		97 439	-	-	-	-	-	-	-	97 439	97 439	97 439
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		37 521	-							37 521	30 210	32 023
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-							-	-	-
less Cost of Free Basis Services (free sanitation service to indigent households)		9 021	-							9 021	-	-
Net Service charges - sanitation revenue		28 500	-	-	-	-	-	-	-	28 500	30 210	32 023
Service charges - refuse revenue												
Total refuse removal revenue		23 980	-							23 980	19 080	20 225
Total landfill revenue		-	-							-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-							-	-	-
less Cost of Free Basis Services (removed once a week to indigent households)		5 980	-							5 980	-	-
Net Service charges - refuse revenue		18 000	-	-	-	-	-	-	-	18 000	19 080	20 225
Other Revenue By Source												
Fuel Levy		9999996	0					0		10 000	9999996	10000000
Other Revenue		0	0					0		-	0	0
Total 'Other' Revenue	1	10 000	-	-	-	-	-	-	-	10 000	10 000	10 000
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		147 105	-							147 105	155 931	165 287
Pension and UIF Contributions		23 145	-							23 145	24 532	26 001
Medical Aid Contributions		14 230	-							14 230	15 084	15 983
Overtime		-	-							-	-	-
Performance Bonus		-	-							-	-	-
Motor Vehicle Allowance		4 114	-							4 114	4 360	4 619
Cellphone Allowance		302	-							302	318	318
Housing Allowances		1 098	-							1 098	1 163	1 233
Other benefits and allowances		7 315	-							7 315	7 762	8 228
Payments in lieu of leave		809	-							809	858	919
Long service awards		700	-							700	742	787
Post-retirement benefit obligations		-	-							-	-	-
sub-total	4	198 818	-	-	-	-	-	-	-	198 818	210 751	223 374
Less: Employees costs capitalised to PPE		-	-							-	-	-
Total Employee related costs	1	198 818	-	-	-	-	-	-	-	198 818	210 751	223 374
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		33 500	-							33 500	35 900	38 100
Lease amortisation		-	-							-	-	-
Capital asset impairment		-	-							-	-	-
Total Depreciation & asset impairment	1	33 500	-	-	-	-	-	-	-	33 500	35 900	38 100
Bulk purchases												
Electricity Bulk Purchases		118 000	-							118 000	125 000	132 000
Water Bulk Purchases		6 500	-							6 500	7 500	8 000
Total bulk purchases	1	124 500	-	-	-	-	-	-	-	124 500	132 500	140 000
Transfers and grants												
Cash transfers and grants		100	-							100	-	-
Non-cash transfers and grants		-	-							-	-	-
Total transfers and grants		100	-	-	-	-	-	-	-	100	-	-
Contracted services												
Outsourced Services		18 019	-					3 100	3 100	21 119	17 175	17 395
Consultants and Professional Services		3 750	-					-	-	3 750	3 160	3 160
Contractors		13 860	-					1 000	1 000	14 860	11 250	11 250
Total contracted services		35 629	-	-	-	-	-	4 100	4 100	39 729	31 585	31 805
Other Expenditure By Type												
Collection costs		200	-							200	200	200
Contributions to 'other' provisions		-	-							-	-	-
Audit fees		5 050	-							5 050	5 000	5 000
Other Expenditure		19 938	-							19 938	20 173	20 423
Total Other Expenditure	1	25 188	-	-	-	-	-	-	-	25 188	25 373	25 623

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
		4	5	6	7	8	9	10	11			
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS		21 052										
		21 052										
Consumer debtors		629 545	-					-		629 545	660 896	693 985
Consumer debtors		629 545	-					-		629 545	660 896	693 985
Less: provision for debt impairment		602 145	-	-	-	-	-	-	-	602 145	-	-
Total Consumer debtors	1	27 400	-	-	-	-	-	-	-	27 400	660 896	693 985
Debt impairment provision		602 145	-					-		602 145	-	-
Balance at the beginning of the year		602 145	-					-		602 145	-	-
Contributions to the provision		-	-					-		-	-	-
Bad debts written off		-	-					-		-	-	-
Balance at end of year		602 145	-	-	-	-	-	-	-	602 145	-	-
Property, plant & equipment		1 200 096	-					3 850	3 850	1 203 946	1 264 146	1 326 291
PPE at cost/valuation (excl. finance leases)		1 200 096	-					3 850	3 850	1 203 946	1 264 146	1 326 291
Leases recognised as PPE		-	-					-	-	-	-	-
Less: Accumulated depreciation		284 571	-					-	-	284 571	299 410	314 681
Total Property, plant & equipment	1	915 525	-	-	-	-	-	3 850	3 850	919 375	964 736	1 011 611
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-					-	-	-	-	-
Current portion of long-term liabilities		1 321	-					-	-	1 321	1 387	1 457
Total Current liabilities - Borrowing		1 321	-	-	-	-	-	-	-	1 321	1 387	1 457
Trade and other payables		69 525	-					(10 696)	(10 696)	58 829	(31 121)	(33 839)
Trade Payables		69 525	-					(10 696)	(10 696)	58 829	(31 121)	(33 839)
Other creditors		-	-					-	-	-	-	-
Unspent conditional transfers		-	-					-	-	-	-	-
VAT		3 242	-					-	-	3 242	3 404	3 574
Total Trade and other payables	1	72 767	-	-	-	-	-	(10 696)	(10 696)	62 071	(27 717)	(30 265)
Non current liabilities - Borrowing		51 541	-					-	-	51 541	50 510	49 500
Borrowing	3	51 541	-					-	-	51 541	50 510	49 500
Finance leases (including PPP asset element)		-	-					-	-	-	-	-
Total Non current liabilities - Borrowing		51 541	-	-	-	-	-	-	-	51 541	50 510	49 500
Provisions - non current		70 121	-					-	-	70 121	73 627	77 308
Retirement benefits		70 121	-					-	-	70 121	73 627	77 308
Refuse landfill site rehabilitation		32 278	-					-	-	32 278	33 892	35 587
Other		1 800	-					-	-	1 800	1 891	1 985
Total Provisions - non current		104 199	-	-	-	-	-	-	-	104 199	109 409	114 880
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)		964 246	-					-	-	964 246	1 058 316	1 115 905
Accumulated surplus/(Deficit) - opening balance		964 246	-					-	-	964 246	1 058 316	1 115 905
GRAP adjustments		-	-					-	-	-	-	-
Restated balance		964 246	-	-	-	-	-	-	-	964 246	1 058 316	1 115 905
Surplus/(Deficit)		110 803	-	-	-	-	15 012	(4 000)	11 012	121 815	130 568	134 758
Transfers to/from Reserves		110 803	-	-	-	-	-	11 012	11 012	121 815	130 568	134 758
Depreciation offsets		(131 855)	-	-	-	-	-	(11 012)	(11 012)	(142 867)	1 188 884	1 250 663
Other adjustments		21 052	-	-	-	-	-	-	-	21 052	(709 305)	(744 766)
Accumulated Surplus/(Deficit)	1	1 075 049	-	-	-	-	15 012	(4 000)	11 012	1 086 061	1 799 032	1 891 318
Reserves												
Housing Development Fund		-	-					-	-	-	-	-
Capital replacement		-	-					-	-	-	-	-
Self-insurance		-	-					-	-	-	-	-
Other reserves		-	-					-	-	-	-	-
Revaluation		-	-					-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 075 049	-	-	-	-	15 012	(4 000)	11 012	1 086 061	1 799 032	1 891 318

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 30/09/2020

Description	Unit of measurement	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
And so on for the rest of the Votes												

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30/09/2020

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Budget Year 2020/21			Budget Year +1 2021/22	Budget Year +2 2022/23
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				2,0%	0,0%	2,0%	1,7%	1,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity									
Current Ratio	Current assets/current liabilities				197,8%	0,0%	218,5%	-24209,7%	-17870,9%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				197,8%	0,0%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1,4	0,0	1,5	-23,0	-16,8
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				9,2%	0,0%	9,0%	114,5%	114,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					59,4%	0,0%	60,7%	-7,9%	-7,3%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kt)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				34,9%	0,0%	34,0%	35,5%	35,9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2,4%	0,0%	2,5%	1,9%	1,8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				7,6%	0,0%	7,4%	7,6%	7,4%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				5056,5%	0,0%	5056,5%	5944,5%	6215,7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				4,8%	0,0%	4,7%	111,2%	111,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB6 Adjustments Budget - funding measurement - 30/09/2020

Description	Ref	MFMA section	2017/18	2018/19	2019/20	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				122 449	-	102 235	351 473	417 411
Cash + investments at the yr end less applications - R'000	2	18(1)b				106 080	-	113 242	835 719	834 660
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				221 607	-	243 631	261 137	269 517
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	-1,5%	-1,4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	83,3%	0,0%	83,3%	107,6%	101,6%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				10,8%	0,0%	10,8%	10,8%	10,8%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							1196,4%	5,0%
Long term receivables % change - incr(decr)	12	18(1)a							0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1,3%	0,0%	1,4%	1,0%	0,9%
Asset renewal % of capital budget	14	20(1)(vi)				67,5%	0,0%	47,3%	75,3%	73,2%

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30/09/2020

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		105 068	-	-	15 012	-	15 012	120 080	111 566	118 397
Local Government Equitable Share		99 851			15 012		15 012	114 863	107 063	113 728
EPWP Incentive	3	1 004					-	1 004	-	-
Finance Management		3 000					-	3 000	3 200	3 300
Municipal Drought Relief		-					-	-	-	-
		-					-	-	-	-
MIG		1 213					-	1 213	1 303	1 369
Other transfers and grants [insert description]							-	-		
Provincial Government:		5 500	-	-	-	-	-	5 500	4 164	4 164
Library & Archives Grant		4 000					-	4 000	4 164	4 164
Covid-19 Disaster grant		1 500					-	1 500		
	4						-	-		
							-	-		
Other transfers and grants [insert description]	5						-	-		
District Municipality:		3 500	-	-	-	-	-	3 500	3 000	3 000
Fire Services		1 486					-	1 486	986	986
Environmental Health		2 014					-	2 014	2 014	2 014
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Operating Transfers and Grants	6	114 068	-	-	15 012	-	15 012	129 080	118 730	125 561
Capital Transfers and Grants										
National Government:		43 047	-	-	-	-	-	43 047	55 624	55 977
Municipal Infrastructure Grant (MIG)		23 047					-	23 047	24 762	26 017
Water Services Infrastructure Grant		20 000					-	20 000	25 000	20 960
Integrated National Electrification Programme							-	-	5 862	9 000
Water Services Infrastructure Grant (Drought Relief)							-	-		
Municipal Infrastructure Support Agency							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Capital Transfers and Grants	6	43 047	-	-	-	-	-	43 047	55 624	55 977
TOTAL RECEIPTS OF TRANSFERS & GRANTS		157 115	-	-	15 012	-	15 012	172 127	174 354	181 538

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30/09/2020

Description	Ref	Budget Year 2020/21						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2021/22	+2 2022/23
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		105 068	-	-	15 012	-	15 012	120 080	111 566	118 397
Local Government Equitable Share		99 851			15 012		15 012	114 863	107 063	113 728
EPWP Incentive		1 004					-	1 004	-	-
Finance Management		3 000					-	3 000	3 200	3 300
Municipal Drought Relief		-					-	-	-	-
MIG		1 213					-	1 213	1 303	1 369
Other transfers and grants [insert description]							-	-		
Provincial Government:		5 500	-	-	-	-	-	5 500	4 164	4 164
Library & Archives Grant		4 000					-	4 000	4 164	4 164
Covid-19 Disaster grant		1 500					-	1 500		
Other transfers and grants [insert description]							-	-		
District Municipality:		3 500	-	-	-	-	-	3 500	3 000	3 000
Fire Services		1 486					-	1 486	986	986
Environmental Health		2 014					-	2 014	2 014	2 014
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total operating expenditure of Transfers and Grants:		114 068	-	-	15 012	-	15 012	129 080	118 730	125 561
Capital expenditure of Transfers and Grants										
National Government:		43 047	-	-	-	-	-	43 047	55 624	55 977
Municipal Infrastructure Grant (MIG)		23 047					-	23 047	24 762	26 017
Water Services Infrastructure Grant		20 000					-	20 000	25 000	20 960
Integrated National Electrification Programme							-	-	5 862	9 000
Water Services Infrastructure Grant (Drought Relief)							-	-		
Municipal Infrastructure Support Agency							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total capital expenditure of Transfers and Grants		43 047	-	-	-	-	-	43 047	55 624	55 977
Total capital expenditure of Transfers and Grants		157 115	-	-	15 012	-	15 012	172 127	174 354	181 538

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 30/09/2020

Description	Ref	Budget Year 2020/21						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		105 068			15 012		15 012	120 080	118 397
Conditions met - transferred to revenue		105 068	-	-	15 012	-	15 012	120 080	118 397
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		5 500					-	5 500	4 164
Conditions met - transferred to revenue		5 500	-	-	-	-	-	5 500	4 164
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts		3 500					-	3 500	3 000
Conditions met - transferred to revenue		3 500	-	-	-	-	-	3 500	3 000
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Total operating transfers and grants revenue		114 068	-	-	15 012	-	15 012	129 080	118 730
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		43 047					-	43 047	55 977
Conditions met - transferred to revenue		43 047	-	-	-	-	-	43 047	55 977
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Total capital transfers and grants revenue		43 047	-	-	-	-	-	43 047	55 977
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		157 115	-	-	15 012	-	15 012	172 127	181 538
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	6	7	8	9	10	11	12	13		
		A1	B	C	D	E	F	G	H			
Cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2		100						-	100	100	100
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	100	-	-	-	-	-	-	100	100	100
Cash transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	100	-	-	-	-	-	-	100	100	100

Non-cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	100	-	-	-	-	-	-	100	100	100

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

No Adjustments to councillors and board members allowances and employee benefits have been made

EC104 Makana - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30/09/2020

Summary of remuneration	Ref	Budget Year 2020/21									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands											
<u>Councillors (Political Office Bearers plus Other)</u>											
Basic Salaries and Wages		8 494	-							8 494	0,0%
Pension and UIF Contributions		445	-							445	0,0%
Medical Aid Contributions		-	-							-	
Motor Vehicle Allowance		2 330	-							2 330	0,0%
Cellphone Allowance		1 301	-							1 301	
Housing Allowances		-	-							-	
Other benefits and allowances		130	-							130	
Sub Total - Councillors		12 700	-							12 700	0,0%
% increase			(0)								
<u>Senior Managers of the Municipality</u>											
Basic Salaries and Wages		7 000	-							7 000	0,0%
Pension and UIF Contributions		-	-							-	
Medical Aid Contributions		-	-							-	
Overtime		-	-							-	
Performance Bonus		-	-							-	
Motor Vehicle Allowance		1 200	-							1 200	0,0%
Cellphone Allowance		53	-							53	0,0%
Housing Allowances		-	-							-	
Other benefits and allowances		-	-							-	
Payments in lieu of leave		-	-							-	
Long service awards		-	-							-	
Post-retirement benefit obligations	5	-	-							-	
Sub Total - Senior Managers of Municipality		8 253	-							8 253	0,0%
% increase			(0)								
<u>Other Municipal Staff</u>											
Basic Salaries and Wages		140 105	-							140 105	0,0%
Pension and UIF Contributions		23 145	-							23 145	0,0%
Medical Aid Contributions		14 230	-							14 230	0,0%
Overtime		-	-							-	
Performance Bonus		-	-							-	
Motor Vehicle Allowance		2 914	-							2 914	0,0%
Cellphone Allowance		249	-							249	0,0%
Housing Allowances		1 098	-							1 098	
Other benefits and allowances		7 315	-							7 315	
Payments in lieu of leave		809	-							809	0,0%
Long service awards		700	-							700	0,0%
Post-retirement benefit obligations	5	-	-							-	
Sub Total - Other Municipal Staff		190 565	-							190 565	0,0%
% increase											
Total Parent Municipality		211 518	-							211 518	0,0%

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30/09/2020

Description	Ref	Budget Year 2020/21												Medium Term
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands														
Revenue by Vote														
Vote 1 - TECHNICAL SERVICES		-	17 613	1 634	(15)	4 788	4 788	4 788	4 788	4 788	4 788	4 788	6 956	59 702
Vote 2 - CORPORATE SERVICES		-	36	21	39	42	42	42	42	42	42	42	114	503
Vote 3 - FINANCIAL SERVICES		-	61 344	8 005	61	12 345	12 345	12 345	12 345	12 345	12 345	12 345	(3 673)	152 148
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	4 806	1 416	16	3 907	3 907	3 907	3 907	3 907	3 907	3 907	14 743	48 330
Vote 5 - EXECUTIVE MAYOR		-	2 674	251	-	885	885	885	885	885	885	885	2 944	12 061
Vote 6 - MUNICIPAL MANAGER		-	330	-	-	890	890	890	890	890	890	890	5 725	12 286
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	1 473	157	23	872	872	872	872	872	872	872	3 990	11 743
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	16 235	12 077	2 225	13 686	13 686	13 686	13 686	13 686	13 686	13 686	39 339	165 677
Vote 10 - WATER		-	31 207	4 487	(287)	13 603	13 603	13 603	13 603	13 603	13 603	13 603	34 134	164 763
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		-	135 717	28 047	2 061	51 017	51 017	51 017	51 017	51 017	51 017	51 017	104 271	627 213
Expenditure by Vote														
Vote 1 - TECHNICAL SERVICES		-	20	15	6 256	4 470	4 470	4 470	4 470	4 470	4 470	4 470	16 061	53 645
Vote 2 - CORPORATE SERVICES		-	734	1 234	3 698	2 800	2 800	2 800	2 800	2 800	2 800	2 800	8 335	33 602
Vote 3 - FINANCIAL SERVICES		-	2 270	2 674	4 148	11 006	11 006	11 006	11 006	11 006	11 006	11 006	47 569	133 701
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	916	1 201	9 465	5 507	5 507	5 507	5 507	5 507	5 507	5 507	17 319	67 448
Vote 5 - EXECUTIVE MAYOR		-	221	224	2 695	1 932	1 932	1 932	1 932	1 932	1 932	1 932	6 519	23 182
Vote 6 - MUNICIPAL MANAGER		-	13	19	994	977	977	977	977	977	977	977	3 860	11 727
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	0	70	2 270	1 718	1 718	1 718	1 718	1 718	1 718	1 718	6 250	20 617
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	246	14 619	2 826	10 555	10 555	10 555	10 555	10 555	10 555	10 555	35 084	126 661
Vote 10 - WATER		-	43	23	5 171	2 818	2 818	2 818	2 818	2 818	2 818	2 818	9 853	34 814
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		-	4 462	20 079	37 525	41 783	41 783	41 783	41 783	41 783	41 783	41 783	150 849	505 398
Surplus/ (Deficit)		-	131 255	7 968	(35 464)	9 234	9 234	9 234	9 234	9 234	9 234	9 234	(46 579)	121 815

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/09/2020

Description - Standard classification	Ref	Budget Year 2020/21												Medium Term	
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands															
Revenue - Functional															
<i>Governance and administration</i>		-	64 348	8 256	61	14 119	14 119	14 119	14 119	14 119	14 119	14 119	14 119	4 996	176 495
Executive and council		-	3 004	251	-	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	8 669	24 347
Finance and administration		-	61 344	8 005	61	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	(3 673)	152 148
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	52	32	54	755	755	755	755	755	755	755	755	3 638	9 064
Community and social services		-	50	29	52	406	406	406	406	406	406	406	406	1 898	4 869
Sport and recreation		-	2	2	-	7	7	7	7	7	7	7	7	31	85
Public safety		-	0	1	2	175	175	175	175	175	175	175	175	870	2 096
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	1	168	168	168	168	168	168	168	168	839	2 014
<i>Economic and environmental services</i>		-	1 473	377	23	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	6 982	19 451
Planning and development		-	1 473	157	23	871	871	871	871	871	871	871	871	3 989	11 741
Road transport		-	-	220	-	643	643	643	643	643	643	643	643	2 993	7 710
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	69 845	19 383	1 923	34 628	34 628	34 628	34 628	34 628	34 628	34 628	34 628	88 654	422 203
Energy sources		-	16 235	12 077	2 225	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	39 339	165 677
Water management		-	31 207	4 487	(287)	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	34 134	164 763
Waste water management		-	17 613	1 634	(15)	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	6 956	59 702
Waste management		-	4 790	1 185	-	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	8 226	32 061
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		-	135 717	28 047	2 061	51 017	51 017	51 017	51 017	51 017	51 017	51 017	51 017	104 271	627 213
Expenditure - Functional															
<i>Governance and administration</i>		-	3 238	4 151	11 289	16 498	16 498	16 498	16 498	16 498	16 498	16 498	16 498	65 445	199 612
Executive and council		-	233	224	3 318	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	9 677	32 285
Finance and administration		-	3 004	3 908	7 600	13 589	13 589	13 589	13 589	13 589	13 589	13 589	13 589	55 066	164 703
Internal audit		-	1	19	372	219	219	219	219	219	219	219	219	702	2 624
<i>Community and public safety</i>		-	122	522	8 664	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	16 597	60 395
Community and social services		-	3	-	2 045	1 205	1 205	1 205	1 205	1 205	1 205	1 205	1 205	3 976	14 459
Sport and recreation		-	40	178	1 615	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	3 400	12 558
Public safety		-	1	2	4 027	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	5 813	23 623
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	78	343	976	707	707	707	707	707	707	707	707	3 407	9 754
<i>Economic and environmental services</i>		-	353	442	4 077	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	14 245	45 881
Planning and development		-	0	70	885	836	836	836	836	836	836	836	836	3 222	10 027
Road transport		-	352	372	3 192	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	11 002	35 804
Environmental protection		-	-	-	-	4	4	4	4	4	4	4	4	21	50
<i>Trading services</i>		-	750	14 964	13 495	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	54 560	199 504
Energy sources		-	246	14 619	2 826	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	35 084	126 661
Water management		-	43	23	5 171	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	9 853	34 814
Waste water management		-	461	322	3 506	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	5 664	18 887
Waste management		-	-	-	1 992	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	3 960	14 143
<i>Other</i>		-	-	-	-	1	1	1	1	1	1	1	1	3	6
Total Expenditure - Functional		-	4 462	20 079	37 525	41 783	41 783	41 783	41 783	41 783	41 783	41 783	41 783	150 849	505 398
Surplus/ (Deficit) 1.		-	131 255	7 968	(35 464)	9 234	9 234	9 234	9 234	9 234	9 234	9 234	9 234	(46 579)	121 815

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30/09/2020

Description	Ref	Budget Year 2020/21												Medium Term
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands														
Revenue By Source														
Property rates		-	42 945	5 303	(11)	8 216	8 216	8 216	8 216	8 216	8 216	8 216	(7 160)	98 587
Service charges - electricity revenue		-	12 992	11 307	2 239	12 907	12 907	12 907	12 907	12 907	12 907	12 907	37 995	154 880
Service charges - water revenue		-	13 572	7 579	(301)	8 120	8 120	8 120	8 120	8 120	8 120	8 120	19 750	97 439
Service charges - sanitation revenue		-	10 949	1 634	(15)	2 375	2 375	2 375	2 375	2 375	2 375	2 375	(692)	28 500
Service charges - refuse revenue		-	1 186	1 185	-	1 500	1 500	1 500	1 500	1 500	1 500	1 500	5 128	18 000
Rental of facilities and equipment		-	36	21	39	46	46	46	46	46	46	46	135	553
Interest earned - external investments		-	8	71	16	292	292	292	292	292	292	292	1 364	3 500
Interest earned - outstanding debtors		-	-	-	-	2 917	2 917	2 917	2 917	2 917	2 917	2 917	14 583	35 000
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	2 174	2 399	0	61	61	61	61	61	61	61	(4 271)	727
Licences and permits		-	-	-	1	475	475	475	475	475	475	475	2 375	5 700
Agency services		-	-	220	-	167	167	167	167	167	167	167	614	2 000
Transfers and subsidies		-	44 934	449	-	9 506	9 506	9 506	9 506	9 506	9 506	9 506	17 157	129 080
Other revenue		-	131	214	94	833	833	833	833	833	833	833	3 728	10 000
Gains		-	-	-	-	17	17	17	17	17	17	17	83	200
Total Revenue		-	128 927	30 383	2 061	47 429	47 429	47 429	47 429	47 429	47 429	47 429	90 788	584 166
Expenditure By Type														
Employee related costs		-	10	5	30 834	16 568	16 568	16 568	16 568	16 568	16 568	16 568	51 992	198 818
Remuneration of councillors		-	-	-	1 903	1 058	1 058	1 058	1 058	1 058	1 058	1 058	3 388	12 700
Debt impairment		-	218	1 244	-	3 583	3 583	3 583	3 583	3 583	3 583	3 583	16 455	43 000
Depreciation & asset impairment		-	-	-	-	2 792	2 792	2 792	2 792	2 792	2 792	2 792	13 958	33 500
Finance charges		-	918	466	15	833	833	833	833	833	833	833	2 767	10 000
Bulk purchases		-	-	13 060	1 101	10 375	10 375	10 375	10 375	10 375	10 375	10 375	37 714	124 500
Other materials		-	290	444	981	1 497	1 497	1 497	1 497	1 497	1 497	1 497	5 669	17 862
Contracted services		-	2 045	2 590	1 525	2 969	2 969	2 969	2 969	2 969	2 969	2 969	12 785	39 729
Transfers and subsidies		-	-	-	-	8	8	8	8	8	8	8	42	100
Other expenditure		-	981	2 271	1 165	2 099	2 099	2 099	2 099	2 099	2 099	2 099	6 079	25 188
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	4 462	20 079	37 525	41 783	41 783	41 783	41 783	41 783	41 783	41 783	150 849	505 398
Surplus/(Deficit)		-	124 465	10 304	(35 464)	5 646	5 646	5 646	5 646	5 646	5 646	5 646	(60 061)	78 768
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	6 790	(2 336)	-	3 587	3 587	3 587	3 587	3 587	3 587	3 587	13 483	43 047
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	131 255	7 968	(35 464)	9 234	9 234	9 234	9 234	9 234	9 234	9 234	(46 579)	121 815

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB15 Adjustments Budget - monthly cash flow - 30/09/2020

Monthly cash flows	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Cash Receipts By Source	1																
Property rates		-	-	8 066	8 066	8 066	8 066	8 066	8 066	8 066	8 066	8 066	16 132	88 728	94 052	65 727	
Service charges - electricity revenue		3 892	6 691	12 679	12 679	12 679	12 679	12 679	12 679	12 679	12 679	12 679	14 775	139 467	153 754	165 766	
Service charges - water revenue		-	-	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	18 216	100 186	87 697	87 697	
Service charges - sanitation revenue		-	1	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	3 685	20 273	27 189	28 820	
Service charges - refuse		-	-	827	827	827	827	827	827	827	827	827	1 653	9 093	17 172	18 202	
Rental of facilities and equipment		43	136	45	45	45	45	45	45	45	-	-	2	498	525	554	
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors		-	-	318	318	318	318	318	318	318	318	318	636	3 500	3 500	3 500	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		4	25	66	66	66	66	66	66	66	66	66	104	727	727	727	
Licences and permits		-	-	518	518	518	518	518	518	518	518	518	1 036	5 700	6 042	6 405	
Agency services		-	574	-	-	182	182	182	182	182	182	182	154	2 000	2 000	2 000	
Transfers and Subsidies - Operational		45 048	3 251	-	-	-	11 725	11 725	11 725	11 725	11 725	11 725	10 328	128 980	118 630	125 461	
Other revenue		47	194	843	843	843	843	843	843	843	843	843	1 445	9 276	9 276	9 276	
Cash Receipts by Source		49 034	10 872	34 313	34 313	34 495	46 221	46 221	46 221	46 221	46 175	46 175	68 166	508 427	520 563	514 134	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 790	3 280	4 600	5 000	-	4 600	-	8 210	10 500	-	-	67	43 047	49 762	46 977	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	200	200	200	200	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		55 824	14 152	38 913	39 313	34 495	50 821	46 221	54 431	56 721	46 175	46 175	68 433	551 674	570 525	561 311	
Cash Payments by Type																	
Employee related costs		16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	198 818	41 278	43 742	
Remuneration of councillors		1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	12 700	-	-	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	11 050	11 050	-	-	
Bulk purchases - Electricity		7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	95 589	-	-	
Bulk purchases - Water & Sewer		542	542	542	542	542	542	542	542	542	542	542	542	6 500	-	-	
Other materials		1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	2 872	17 963	-	-	
Contracted services		2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	35 629	-	-	
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	25 188	390 606	409 787	
Cash Payments by Type		32 574	32 574	32 574	32 574	32 574	32 574	32 574	32 574	32 574	32 574	32 574	45 124	403 437	431 883	453 528	
Other Cash Flows/Payments by Type																	
Capital assets		5 500	5 000	3 519	3 519	4 500	4 500	4 500	4 500	4 500	4 500	4 500	20 444	69 481	47 369	48 675	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		38 074	37 574	36 093	36 093	37 074	37 074	37 074	37 074	37 074	37 074	37 074	65 568	472 918	479 252	502 204	
NET INCREASE/(DECREASE) IN CASH HELD		17 750	(23 422)	2 821	3 221	(2 579)	13 747	9 147	17 357	19 647	9 101	9 101	2 865	78 756	91 273	59 107	
Cash/cash equivalents at the month/year beginning:		23 779	41 530	18 108	20 928	24 149	21 570	35 317	44 464	61 821	81 467	90 569	99 670	23 779	102 535	193 808	
Cash/cash equivalents at the month/year end:		41 530	18 108	20 928	24 149	21 570	35 317	44 464	61 821	81 467	90 569	99 670	102 535	102 535	193 808	252 916	

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 30/09/2020

Description - Municipal Vote	Ref	Budget Year 2020/21												Medium Term Revenue
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands														
Multi-year expenditure appropriation	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		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation														
Vote 1 - TECHNICAL SERVICES		1 174	2 709	2 709	3 925	2 000	2 000	1 191	1 191	1 191	1 191	1 191	2 514	22 985
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	118	118	118	118	118	3 028	3 620
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	113	113	113	113	113	793	1 359
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		619	-	-	1 213	-	-	88	88	88	88	88	430	2 700
Vote 10 - WATER		3 660	2 500	100	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	188	14 447
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	5 453	5 209	2 809	6 138	3 000	3 000	2 510	2 510	2 510	2 510	2 510	6 952	45 111
Total Capital Expenditure	2	5 453	5 209	2 809	6 138	3 000	3 000	2 510	2 510	2 510	2 510	2 510	6 952	45 111

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 30/09/2020

Description	Ref	Budget Year 2020/21												Medium Term
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands														
Capital Expenditure - Functional														
Governance and administration		199	199	-	199	-	-	110	110	110	110	110	373	1 520
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		199	199	-	199	-	-	110	110	110	110	110	373	1 520
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	77	77	77	77	77	2 539	2 924
Community and social services		-	-	-	-	-	-	63	63	63	63	63	2 438	2 750
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	14	14	14	14	14	101	174
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		150	149	149	184	-	-	547	547	547	547	547	3 204	6 574
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		150	149	149	184	-	-	547	547	547	547	547	3 204	6 574
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		5 105	4 861	2 660	5 755	3 000	3 000	1 775	1 775	1 775	1 775	1 776	837	34 094
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		4 080	2 301	100	2 014	1 500	1 500	1 088	1 088	1 088	1 088	1 088	212	17 147
Waste water management		1 024	2 560	2 560	3 741	1 500	1 500	643	643	643	643	643	312	16 411
Waste management		-	-	-	-	-	-	45	45	45	45	45	312	535
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		5 453	5 209	2 809	6 138	3 000	3 000	2 510	2 510	2 510	2 510	2 510	6 952	45 111

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	8 696	4 348
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	8 696	4 348
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	8 696	4 348
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		5 157	-	-	-	-	-	-	-	5 157	-	-
Machinery and Equipment		5 157	-	-	-	-	-	-	-	5 157	-	-
Transport Assets		1 700	-	-	-	-	-	1 650	1 650	3 350	-	-
Transport Assets		1 700	-	-	-	-	-	1 650	1 650	3 350	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	6 857	-	-	-	-	-	1 650	1 650	8 507	8 696	4 348

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		26 511	-	-	-	-	-	(8 696)	(8 696)	17 815	35 673	35 632
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	5 097	7 826
HV Switching Station		-	-	-	-	-	-	-	-	-	5 097	7 826
Water Supply Infrastructure		18 795	-	-	-	-	-	(8 696)	(8 696)	10 099	23 044	25 306
Reservoirs		14 447	-	-	-	-	-	(8 696)	(8 696)	5 752	10 000	20 958
Distribution		4 348	-	-	-	-	-	-	-	4 348	13 044	4 348
Sanitation Infrastructure		7 716	-	-	-	-	-	-	-	7 716	7 532	2 500
Reticulation		4 962	-	-	-	-	-	-	-	4 962	-	-
Waste Water Treatment Works		2 754	-	-	-	-	-	-	-	2 754	7 532	2 500
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Community Facilities		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Halls		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 320	-	-	-	-	-	200	200	1 520	-	-
Computer Equipment		1 320	-	-	-	-	-	200	200	1 520	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	27 830	-	-	-	-	-	(6 496)	(6 496)	21 335	35 673	35 632

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2021/22	+2 2022/23
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		6 080	-	-	-	-	-	1 000	1 000	7 080	5 880	5 880
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		850	-	-	-	-	-	-	-	850	850	850
Power Plants		150	-	-	-	-	-	-	-	150	150	150
MV Networks		700	-	-	-	-	-	-	-	700	700	700
Water Supply Infrastructure		700	-	-	-	-	-	-	-	700	500	500
Water Treatment Works		700	-	-	-	-	-	-	-	700	500	500
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 500	-	-	-	-	-	1 000	1 000	5 500	4 500	4 500
Landfill Sites		4 500	-	-	-	-	-	1 000	1 000	5 500	4 500	4 500
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		30	-	-	-	-	-	-	-	30	30	30
Capital Spares		30	-	-	-	-	-	-	-	30	30	30
Community Assets		2 130	-	-	-	-	-	-	-	2 130	1 000	1 000
Community Facilities		1 630	-	-	-	-	-	-	-	1 630	900	900
Halls		815	-	-	-	-	-	-	-	815	100	100
Cemeteries/Crematoria		315	-	-	-	-	-	-	-	315	300	300
Public Open Space		500	-	-	-	-	-	-	-	500	500	500
Sport and Recreation Facilities		500	-	-	-	-	-	-	-	500	100	100
Outdoor Facilities		500	-	-	-	-	-	-	-	500	100	100
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 050	-	-	-	-	-	-	-	1 050	1 000	1 000
Operational Buildings		1 050	-	-	-	-	-	-	-	1 050	1 000	1 000
Municipal Offices		1 050	-	-	-	-	-	-	-	1 050	1 000	1 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		1 650	-	-	-	-	-	-	-	1 650	1 260	1 260
Machinery and Equipment		1 650	-	-	-	-	-	-	-	1 650	1 260	1 260
Transport Assets		2 930	-	-	-	-	-	-	-	2 930	2 090	2 090
Transport Assets		2 930	-	-	-	-	-	-	-	2 930	2 090	2 090
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be	1	13 840	-	-	-	-	-	1 000	1 000	14 840	11 230	11 230

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Investment properties		1 700	-	-	-	-	-	-	-	1 700	1 900	2 100
Revenue Generating		1 700	-	-	-	-	-	-	-	1 700	1 900	2 100
Improved Property		1 700	-	-	-	-	-	-	-	1 700	1 900	2 100
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		31 800	-	-	-	-	-	-	-	31 800	34 000	36 000
Operational Buildings		31 800	-	-	-	-	-	-	-	31 800	34 000	36 000
Municipal Offices		31 800	-	-	-	-	-	-	-	31 800	34 000	36 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	33 500	-	-	-	-	-	-	-	33 500	35 900	38 100

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget	
R thousands													
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Infrastructure		6 574	-	-	-	-	-	8 696	8 696	15 269	3 000	8 696	
Roads Infrastructure		6 574	-	-	-	-	-	-	-	6 574	3 000	-	
Roads		6 574	-	-	-	-	-	-	-	6 574	3 000	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	8 696	8 696	8 696	-	8 696	
Pump Station		-	-	-	-	-	-	-	-	-	-	8 696	
Outfall Sewers		-	-	-	-	-	-	8 696	8 696	8 696	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Monuments		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Other assets		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	6 574	-	-	-	-	-	8 696	8 696	15 269	3 000	8 696	

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 30/09/2020

Function	Project Description	Project Number	Medium Term Revenue and Expenditure Framework					
			Budget Year 2020/21		Budget Year +1 2021/22		Budget Year +2 2022/23	
			Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands								
Parent municipality:								
<i>List all capital projects grouped by Function</i>								
Water Supply Infrastructure	Bothas Hill reservoir to High Level reservoir						20 123	20 123
Water Supply Infrastructure	Bulk Water Supply Refurbishment (Multi-year Project)							
Water Supply Infrastructure	Bothas Hill reservoir Security fence						835	835
Water Supply Infrastructure	Refurbishment of Jameson Dam							
Water Supply Infrastructure	Construction of 6ML concrete reservoir adjacent to High Level				8 696	8 696		
Water Supply Infrastructure	Refurbishment of Milner Dam		8 696	–				
Water Supply Infrastructure	Refurbishment of Old Town Filters water line				6 957	6 957		
Water Supply Infrastructure	Connection of new Boreholes to existing WTW				1 739	1 739	4 348	4 348
Water Supply Infrastructure	Replacement of Asbestos pipes in water reticulation		5 752	5 752	10 000	10 000		
Water Supply Infrastructure	Purchase Cherry Picker Truck and bakkies		1 050	2 700				
Water Supply Infrastructure	Purchase James Kleynhans Pumpset		4 348	4 348				
Water Supply Infrastructure	Refurbishment of Alicedale WTW							
Water Supply Infrastructure	Refurbishment of Riebeeck East Bulk Water Supply							
Water Supply Infrastructure	Groundwater Development Project (Boreholes)				–	–	–	–
Roads Infrastructure	Alicedale Roads & Stormwater							
Sanitation Infrastructure	Alicedale Sewerage Works							
Sanitation Infrastructure	Mayfield Wastewater Treatment Works Refurbishment		2 754	2 754	7 532	7 532	2 500	2 500
Sanitation Infrastructure	Mayfield Gravity Sewer		4 962	4 962				
Sanitation Infrastructure	Purchase Hydro-Blast Jetting Machine							
Sanitation Infrastructure	Refurbishment of Two Sewer Pump Stations in Joza							
Sanitation Infrastructure	Complete Alicedale Bulk Sewer Pipeline							
Roads Infrastructure	Upgrade of Nname Street		6 574	6 574	3 000	3 000		
Community Facilities	Air conditioners							
Community Facilities	Fencing of Library							
Furniture and Office Equipment	Computer Equipment							
Community Facilities	Community Services Equipment		100	100				
Community Facilities	Technical Services Equipment		535	535				
Furniture and Office Equipment	Office & Computer Equipment		450	650				
Electrical Infrastructure	66 KV - Electricity Construction		–	–	5 097	5 097	7 826	7 826
Electrical Infrastructure	Upgrade of 11KV Mini-substations		–	–				
Community Facilities	Refurbishment of Alicedale Halls		–	2 000	–	–	–	–
Furniture and Office Equipment	Infrastructure Upgrading (Servers and Backup devices)		870	870				
Furniture and Office Equipment	Fire Services Equipment		174	174				
Community Facilities	Mobile Library		650	650				
Sanitation Infrastructure	Bulk sewer upgrade			8 696			8 696	8 696
Water Supply Infrastructure	Water Conservation & Demand Management		4 348	4 348	4 348	4 348	4 348	4 348

2020/21 FIRST (1ST) SPECIAL ADJUSTMENT BUDGET



EXTRACTS FROM THE MINUTES OF THE SPECIAL (VIRTUAL) COUNCIL MEETING HELD ON **30 SEPT 2020**

TO: EM MM DCSS CFO DIES DPSC DLED&P ALL FILE

The following resolution adopted by the Special Council meeting is passed to you for:

ATTENTION / REPORT / INFORMATION

SC 6.1

SIGNED QUALITY CERTIFICATE FOR FIRST / SPECIAL ADJUSTMENTS BUDGET FOR THE 2020/21 FINANCIAL YEAR

Municipal Manager's Quality Certification

Quality Certificate

I, Moppo Mene, Municipal Manager of EC104 Makana Municipality, hereby certify that the 2020/21 first 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 : Mr. Moppo Mene

Municipal Manager of EC104 Makana Municipality

Signature : 

Date : 30 September 2020