



**MAKANA**  
MUNICIPALITY | EASTERN CAPE

# **DRAFT BUDGET OF MAKANA MUNICIPALITY**

**2016/17 TO 2018/19 MEDIUM-TERM REVENUE  
AND EXPENDITURE FORECASTS**

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## Part 1 – Annual Budget

### 1.1 Mayor's Report

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

### 1.2 Council Resolutions

On 29 March 2016 the Makana Council will meet at the Council Chambers to consider the draft annual budget for the 2016/17 financial year. The Council will consider the following resolutions:

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

1.1 The annual budget of the municipality for the financial year 2016/17 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in A2;

1.1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in A3;

1.1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in A4; and

1.1.4 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in A5

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

1.2.1 Budgeted Financial Position as contained in A6;

1.2.2 Budgeted Cash Flows as contained in A7;

1.2.3 Cash backed reserves and accumulated surplus reconciliation as contained in A8;

1.2.4 Asset management as contained in A9; and

1.2.5 Basic service delivery measurement in A10.

2. The Council of the Makana Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2016:

2.1 Schedule 1 - Tariffs for property rates.

2.2 Schedule 2 – Tariffs for electricity.

2.3 Schedule 3 - Tariffs for the supply of water.

2.4 Schedule 4 - Tariffs for the supply of sewer.

2.5 Schedule 5 – Tariffs for waste management services.

2.6 Schedule 6 – Miscellaneous and other tariffs

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

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

3.2 That Municipal Budget Circular 79 for the 2016/17 MTREF be approved as a guide for preparing the budget.

4. To guide the implementation of the municipality's annual budget, the Council approves the policies as set out in the Annexures of this document.

Annexure Budget Policy (reviewed)  
Annexure Property Rates Policy (In progress)  
Annexure Indigent Policy (in progress)  
Annexure Credit Control & Debt Collection Policy (in progress)  
Annexure Funding and Reserves Policy (remains unchanged)  
Annexure Borrowing Policy (remains unchanged)  
Annexure Cash Management and Investment Policy (reviewed)  
Annexure Asset Management Policy (reviewed)  
Annexure Tariff Policy (reviewed)

5. That it be noted that the Standard Charts of Accounts (SCOA) will have to be funded by the Financial Management Grant (FMG) and Equitable Share and that system configuration will not proceed until further notice from National Treasury.

  
.....  
Ms. M. Meiring  
ACTING MUNICIPAL MANAGER

DATE: .....



**COMMENTS FROM THE EXECUTIVE MANAGEMENT:**

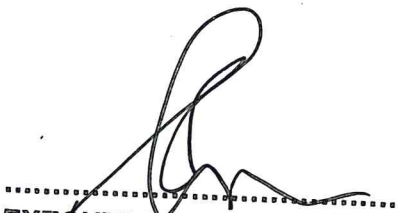
- 1.1.1. TECHNICAL AND INFRASTRUCTURE SERVICES: Yes
- 1.1.2. COMMUNITY AND SOCIAL SERVICES: Yes
- 1.1.3. CORPORATE SERVICES: Yes
- 1.1.4. BUDGET AND TREASURY SERVICES: Yes
- 1.1.5. LOCAL ECONOMIC DEVELOPMENT: Yes
- 1.1.6. MUNICIPAL MANAGER: Yes

**FOR FURTHER DETAILS CONTACT:**

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.....  
**ACTING CHIEF FINANCIAL OFFICER**  
Mr. M. Crouse

  
.....  
**ACTING MUNICIPAL MANAGER**  
Ms. R. Meiring

  
.....  
**EXECUTIVE MAYOR**  
HON. CLR N. Gaga

### 1.3 Executive Summary

Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. This includes the compilation of the Medium-term Revenue and Expenditure Framework.

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

One of the key elements of the budget process is ensuring that the budget is appropriately funded. To do this, various MFMA requirements must be understood and complied with, including section 18 (Funding of expenditure), section 19 (Capital projects) and section 21 (Budget preparation process).

#### 1.3.1 Revenue Management

National Treasury continues to encourage municipality to keep increases in property rates, tariffs for trading services and charges for other municipal own revenue sources within the parameters of the country's inflation rate.

In terms of Circular 79 "Setting of tariffs should consider the following practicalities:

- Cost of bulk purchases and the fluctuation in the seasonal cost thereof,
- Consumption patterns to enable better demand planning and management, and
- Embark on the process to correct tariff structures to be cost reflective.

The MTREF used the guidelines set by the Minister of Finance in his Medium-term Budget Policy Statement Speech as well as the guidelines in terms of Circular 78 and 79 issued by National Treasury.

As announced by NERSA in Circular 79, a tariff increase of 9.4% has been approved for 2016/17 financial year, however NERSA has not yet approved published guidelines on municipal electricity price increase for 2016/17 financial year. Municipalities are urged to examine the cost structure of providing electricity services and apply to NERSA for electricity tariff increase that reflect the total cost of providing the service in order to achieve financial sustainability.

PricewaterhouseCoopers was appointed to conduct a Revenue Assessment. The scope of work was modified to accommodate specific challenges namely:-

- Electricity distribution losses, Tariff analysis and benchmarking; and
- Conduct a targeted electricity meter audit / survey.

The door-to-door consumer and electricity meter audit was conducted in October 2015 in conjunction with municipal electricians, of the 1,000 electricity meters audited 31 (3%) were found to be tampered.

One of the main challenges affecting cost-reflective tariff is that the municipality continues to implement a tariff structure which is not updated with recent developments and growth taking place. It is of note that a clear plan exists to review the existing structure.

The budget is based on a water tariff increase of 8.5% which is the same as the bulk water purchases tariff. The meter readers replacements and correct placements projects implemented by ECDC/ Amatola Waters and Department of Waters Affairs (DWA) are expected to significantly have a positive effect on the collection rate as this will mean that all consumers are accurately billed and should minimise the frequency of disputes by consumers.



Sanitation tariffs will increase by 8.5%. This is based on the cost of sewer purification rendered. Refuse removal tariff increase is set at 8.5% for all users. This is largely based on the increase of the main cost drivers of the service.

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

The financial sustainability and viability of the 2016/17 MTREF is largely dependent on the collection level of billed revenue for services delivered. A debt collection company has been appointed for data cleansing and improving collection rate. The 2016/17 budget is based on the collection rate 85% collection, the year to date collection level for 2015/16 financial year 81%.

### **Expenditure Management**

Long-outstanding debt, particularly ESKOM, continues to be a challenge. Payment plans are in place and provision has been made in 2016/17 budget for repayment of these debts. An agreement for repayment of DBSA loan is in place and the provision has been accommodated in the 2016/17 budget.

The repayment of long-outstanding creditors relating to previous financial years was not budgeted for appropriately in the current financial year, compromising service delivery. This means some budgeted expenditure had to be cut or put on hold to compensate for the funds used in the repayment of the accruals. Repayment of Creditors continues to be a challenge due to availability of funds.

Employee-related costs budget has been based on the personnel verification process that was conducted as recommended in the Financial Recovery Plan. The employee related costs budget has increased due to appointment of contract workers, provision for housing allowance for employees earning less than R8 000 a month and medical costs for permanent employees that didn't have the medical aid.

In order to improve the services rendered to our community the repair and maintenance budget has been increased by 8% in 2016/17.

Asset plan, including a maintenance plan are regarded a priority as they have a direct impact on the quality of services delivered to the communities. To date, the maintenance plan has been developed and its implementation is in phases due to financial constraints. Municipal asset reconciliations, verification of movables and updating of work-in-progress (WIP) have been completed.

In terms of Circular 78 issued on the 7 December 2015 it states that 2016/17 tabled budget should include an annexure containing the mSCOA project plan and progress to date. The implementation of the Municipal Standard Chart of Accounts (mSCOA) is funded from Financial Management Grant (FMG) and Equitable Share, as recommended by National Treasury. Self-assessment together with ITC readiness has been conducted and the progress report has been reported to Provincial & National Treasury.

The externally funded Capital Budget of R157, 874 million for 2016/17 is 51% more when compared to the 2014/15 Revised Budget. The Capital Budget is largely driven by projects emanating from the IDP and projects identified by the community as well as incomplete projects. A backlog study was conducted and various components of backlog on infrastructure were analysed, including access backlogs, technical backlogs, and growth and renewal backlogs.

During the Adjustment Budget period Budget Steering Committee convened to evaluate a status quo of current capital projects and prioritisation and monitoring of such projects to ensure quality service delivery and responding to issues raised by the community. Furthermore, prioritization of capital projects for the 16/17 MTREF is determined by the funding source and performance of current projects to ensure completion thereon.

The MTREF for the 2016/17 Multi-year budget summary is as follows:

EC104 Makana - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	38,084	46,153	53,827	52,695	52,695	52,695	–	58,980	62,637	64,122
Service charges	166,253	161,564	199,402	260,856	277,532	277,532	(24,542)	282,142	299,713	324,107
Investment revenue	9,711	10,822	12,494	500	500	500	–	550	584	619
Transfers recognised - operational	74,354	82,950	120,569	84,920	80,361	80,361	–	89,475	95,022	97,128
Other own revenue	8,514	18,989	6,707	28,666	28,966	28,966	–	42,619	49,556	51,480
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>296,916</b>	<b>320,478</b>	<b>392,999</b>	<b>427,637</b>	<b>440,053</b>	<b>440,053</b>	<b>(24,542)</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
Employee costs	113,294	129,818	128,392	126,773	131,969	131,969	–	142,759	154,125	167,088
Remuneration of councillors	7,782	8,337	9,458	9,723	9,723	9,723	–	9,689	10,290	10,897
Depreciation & asset impairment	46,625	36,729	33,599	31,502	31,502	31,502	–	35,000	37,170	39,363
Finance charges	215	6,337	21,536	478	478	478	–	–	–	–
Materials and bulk purchases	69,229	67,096	82,037	89,174	82,858	82,858	–	94,058	100,815	107,754
Transfers and grants	17,187	22,099	30,545	48,997	48,997	48,997	–	37,901	40,259	42,644
Other expenditure	93,724	67,198	74,705	120,991	132,393	132,393	–	154,359	164,853	169,711
<b>Total Expenditure</b>	<b>348,057</b>	<b>337,615</b>	<b>380,272</b>	<b>427,637</b>	<b>437,920</b>	<b>437,920</b>	<b>–</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
<b>Surplus/(Deficit)</b>	<b>(51,141)</b>	<b>(17,137)</b>	<b>12,727</b>	<b>1</b>	<b>2,134</b>	<b>2,134</b>	<b>(24,542)</b>	<b>0</b>	<b>0</b>	<b>(1)</b>
Transfers recognised - capital	59,398	32,636	2,230	191,857	85,078	85,078	–	157,874	106,599	116,175
Contributions recognised - capital & contributed	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8,257</b>	<b>15,499</b>	<b>14,957</b>	<b>191,858</b>	<b>87,212</b>	<b>87,212</b>	<b>(24,542)</b>	<b>157,874</b>	<b>106,599</b>	<b>116,174</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>8,257</b>	<b>15,499</b>	<b>14,957</b>	<b>191,858</b>	<b>87,212</b>	<b>87,212</b>	<b>(24,542)</b>	<b>157,874</b>	<b>106,599</b>	<b>116,174</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>94,186</b>	<b>50,261</b>	<b>40,579</b>	<b>191,856</b>	<b>85,078</b>	<b>85,078</b>	<b>–</b>	<b>157,873</b>	<b>106,599</b>	<b>116,175</b>
Transfers recognised - capital	94,186	29,643	21,697	179,775	80,022	80,022	–	158,873	106,599	116,175
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	6,835	–	–	–	–	–	–	–
Internally generated funds	–	20,619	12,047	12,081	5,056	5,056	–	–	–	–
<b>Total sources of capital funds</b>	<b>94,186</b>	<b>50,261</b>	<b>40,579</b>	<b>191,856</b>	<b>85,078</b>	<b>85,078</b>	<b>–</b>	<b>158,873</b>	<b>106,599</b>	<b>116,175</b>
<b>Financial position</b>										
Total current assets	185,449	183,242	261,423	329,733	383,757	383,757	–	278,677	295,955	313,417
Total non current assets	1,498,744	1,037,290	1,083,701	944,650	950,562	950,562	–	1,155,225	1,226,849	1,299,233
Total current liabilities	153,800	135,312	257,115	123,423	111,932	111,932	–	274,085	291,078	308,251
Total non current liabilities	70,357	91,099	103,040	55,246	2,673	2,673	–	109,841	116,651	123,534
Community wealth/Equity	1,460,035	994,122	984,969	1,095,714	1,219,714	1,219,714	–	1,049,977	1,115,075	1,180,865
<b>Cash flows</b>										
Net cash from (used) operating	27,831	(3,662)	58,442	246,082	(9,744)	5,042	–	36,202	38,447	40,715
Net cash from (used) investing	(93,501)	(50,377)	(40,580)	(191,857)	(6,857)	(6,857)	–	(26,558)	(28,205)	(29,869)
Net cash from (used) financing	22,505	30,770	6,909	–	–	–	–	(5,500)	(5,841)	(6,186)
<b>Cash/cash equivalents at the year end</b>	<b>9,833</b>	<b>(13,437)</b>	<b>11,334</b>	<b>64,058</b>	<b>(9,681)</b>	<b>5,105</b>	<b>–</b>	<b>6,753</b>	<b>11,155</b>	<b>15,815</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	10,318	(13,275)	19,347	148,156	19,813	19,813	–	20,623	21,902	23,194
Application of cash and investments	12,878	(60,879)	9,897	(61,030)	(149,629)	(134,496)	–	82,368	89,520	96,409
<b>Balance - surplus (shortfall)</b>	<b>(2,560)</b>	<b>47,604</b>	<b>9,449</b>	<b>209,186</b>	<b>169,442</b>	<b>154,309</b>	<b>–</b>	<b>(61,745)</b>	<b>(67,618)</b>	<b>(73,215)</b>
<b>Asset management</b>										
Asset register summary (WDV)	253,100	231,182	1,082,652	1,695,900	316,035	316,035	404,138	404,138	368,132	393,138
Depreciation & asset impairment	46,625	36,729	33,599	31,502	31,502	31,502	35,000	35,000	37,170	39,363
Renewal of Existing Assets	–	–	–	191,857	62,992	62,992	62,992	–	–	–
Repairs and Maintenance	18,721	12,777	10,136	23,657	23,657	23,657	–	–	–	–
<b>Free services</b>										
Cost of Free Basic Services provided	–	–	–	–	–	–	31,976	31,976	33,959	35,962
Revenue cost of free services provided	–	–	–	4,034	4,034	4,034	–	–	1,260	1,338
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	0	0	0	0	0	–	–



## 1.4 OPERATING BUDGET FRAMEWORK

### 1.4.1 Operating Revenue

Municipality is in the process of turning around the current declining position in order to build a sustainable future, revenue enhancement is one of the key elements of turn around strategies that has been used to address the challenges.

The Council has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. A debt collecting company was also appointed to assist with data cleansing, recovering outstanding debts and capacitating the Credit Control personnel in the process.

Indigent policy and procedures, credit control and debt collection policy were reviewed as they are an important part of debt management and revenue enhancement.

**Table 1 Summary of revenue classified by main revenue source**

EC104 Makana - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 medium term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	38,084	46,153	53,827	52,695	52,695	52,695	–	58,980	62,637	64,122
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	106,423	95,766	114,619	168,727	185,703	185,703	–	188,011	199,682	205,647
Service charges - water revenue	2	34,413	39,594	53,344	54,900	54,900	54,900	–	50,184	53,335	68,188
Service charges - sanitation revenue	2	16,844	19,752	21,525	26,016	26,016	26,016	–	35,749	37,990	41,053
Service charges - refuse revenue	2	8,445	6,363	9,813	10,913	10,913	10,913	–	8,198	8,706	9,220
Service charges - other		129	90	102	301	1	1	–	–	–	–
Rental of facilities and equipment		1,059	801	1,023	3,176	3,176	3,176	–	4,281	4,547	4,815
Interest earned - external investments		9,711	10,822	12,494	500	500	500	–	550	584	619
Interest earned - outstanding debtors		1,325	385	–	11,893	11,393	11,393	–	16,059	17,055	18,061
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		996	656	55	1,089	1,089	1,089	–	1,092	1,159	1,228
Licences and permits		2,411	2,597	2,344	3,448	3,448	3,448	–	1,467	1,558	1,650
Agency services		1,006	877	850	1,300	–	–	–	500	531	562
Transfers recognised - operational		74,354	82,950	120,569	84,920	80,361	80,361	–	89,475	95,022	97,128
Other revenue	2	1,717	13,674	2,433	7,760	9,860	9,860	–	19,220	24,706	25,163
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		296,916	320,478	392,999	427,637	440,053	440,053	–	473,766	507,512	537,456

- Revenue generated from rates and services charges form a significant percentage of the revenue basket for the municipality. In the 2016/17 financial year, revenue from rates and services charges have been budgeted at R341,122 million or 72 per cent of the total operating budget. This increases to R362,350 million and R388,299 million in the respective outer years of the MTREF. This growth can be mainly attributed to the yearly tariff increases in service charges and the anticipated increase collection rate.
- Electricity is the largest revenue source, excluding grants and transfers, totalling 43 per cent or R188,011 million; followed by Water and Property rates at R58,980 million or 12.4 per cent and R50,184 million or 11 per cent respectively. With water being one of the significant contributors of revenue, the priority of water projects being currently undertaken are expected to not only materially improve the municipality's service delivery but also increase our revenue as a result of improved meter reading and billing so that the municipality can successfully transition from administration.

- c) One of the ever-present challenges facing all spheres of government is managing the gap between cost drivers and tariffs levied. With this in mind, Makana municipality has undertaken to set the tariff increase relating to service charges above 8.5 per cent and rates at 9 per cent.

#### 1.4.2 Operating Expenditure

Operating expenditure for 2016/17 MTREF is informed by the following:

- The implementation of cost-containment measures and elimination of non-priority spending.
- Eliminating of wasteful expenditure
- Credibility and level of funding
- Labour Relations Act (LRA) Section 198 (b) implementation
- Financial Recovery Plan

**Table 2 Summary of operating expenditure by standard classification item**

EC104 Makana - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Expenditure By Type</b>											
Employee related costs	2	113,294	129,818	128,392	126,773	131,969	131,969	–	142,759	154,125	167,088
Remuneration of councillors		7,782	8,337	9,458	9,723	9,723	9,723		9,689	10,290	10,897
Debt impairment	3	23,522		–	–	–	–				
Depreciation & asset impairment	2	46,625	36,729	33,599	31,502	31,502	31,502	–	35,000	37,170	39,363
Finance charges		215	6,337	21,536	478	478	478				
Bulk purchases	2	69,229	67,096	82,037	87,574	81,258	81,258	–	92,524	99,185	106,029
Other materials	8	–	–	–	1,600	1,600	1,600		1,534	1,629	1,725
Contracted services		4,332	6,917	4,491	8,734	10,128	10,129	–	–	–	–
Transfers and grants		17,187	22,099	30,545	48,997	48,997	48,997	–	37,901	40,259	42,644
Other expenditure	4, 5	65,723	60,281	70,215	112,257	122,264	122,264	–	154,359	164,853	169,711
Loss on disposal of PPE		148	–	–							
<b>Total Expenditure</b>		<b>348,057</b>	<b>337,615</b>	<b>380,272</b>	<b>427,637</b>	<b>437,920</b>	<b>437,920</b>	<b>–</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
<b>Surplus/(Deficit)</b>		<b>(51,141)</b>	<b>(17,137)</b>	<b>12,727</b>	<b>1</b>	<b>2,134</b>	<b>2,134</b>	<b>–</b>	<b>0</b>	<b>0</b>	<b>(1)</b>

- a) The total operating expenditure is budgeted at R473, 766 million, equaling the Operating revenue.
- b) Employee-related costs are budgeted for at R142, 759 million, which is 30.1 per cent of the total operating expenditure. The amount is based on the recent institutional personnel verification exercise.
- c) The cost associated with the remuneration of councillors of R9, 689 million is budgeted in line with the latest Public Officer Bearers act latest issue.
- d) Bulk purchases of R92, 524 million are directly informed by the purchase of electricity from Eskom and water. The Bulk purchases increase of Electricity at 9.4 per cent have been factored into the budget appropriations and directly inform the revenue provisions.
- e) The municipality allocates R35, 000 million (7.4%) of its total operating budgeting on depreciation and asset impairment.
- f) Repairs and maintenance have been budgeted at R30, 637 million. This is aligned to the municipality's strategic objectives and goals in the Integrated Development Plan (IDP). Consequently, repairs and maintenance are linked to the municipality's core services.

A critical review was undertaken on non-core and 'nice to have' expenditures and no upward budget amendments were provided for such items.



## 1.5 CAPITAL BUDGET FRAMEWORK

### 1.5.1 Capital Revenue and Expenditure

Total Capital Budget amounts to R157, 874 million, comprising of conditional grants of R152, 790 million and unconditional grant of R5, 084 million.

The municipality continues to lack funding to internally fund projects, thus only priority capital expenditure without funding which have direct impact on performance had to be considered.

The prioritisation of projects is still under way, which aims to prioritise mostly incomplete projects and these projects will be reflected in the final budget.

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

EC104 Makana - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding											
Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Capital Expenditure - Standard</b>											
<i>Governance and administration</i>		53,707	5,302	3,368	1,200	1,150	1,150	–	4,000	–	–
Executive and council		5,748	673	327	–	–	–	–	–	–	–
Budget and treasury office		36,161	1,161	568	–	–	–	–	4,000	–	–
Corporate services		11,798	3,468	2,473	1,200	1,150	1,150	–	–	–	–
<i>Community and public safety</i>		6,640	15,778	3,673	14,300	10,704	10,704	–	14,084	–	–
Community and social services		705	269	67	3,891	996	996	–	1,084	–	–
Sport and recreation		–	14,138	3,393	10,409	9,708	9,708	–	13,000	–	–
Public safety		5,935	935	213	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	436	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		16,312	8,229	11,945	14,682	13,934	13,934	–	21,474	23,656	24,827
Planning and development		10,867	2,867	3,720	–	–	–	–	–	–	–
Road transport		–	4,917	8,224	14,682	13,934	13,934	–	21,474	23,656	24,827
Environmental protection		5,445	445	–	–	–	–	–	–	–	–
<i>Trading services</i>		17,528	20,952	21,593	161,674	59,291	59,291	–	118,316	82,943	91,348
Electricity		3,230	1,129	2,953	7,674	5,114	5,114	–	7,782	12,110	14,348
Water		5,436	1,897	14,381	15,000	26,000	26,000	–	41,000	13,360	–
Waste water management		8,862	17,926	4,236	139,000	28,177	28,177	–	69,534	57,473	77,000
Waste management		–	–	24	–	–	–	–	–	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>94,186</b>	<b>50,261</b>	<b>40,579</b>	<b>191,856</b>	<b>85,078</b>	<b>85,078</b>	<b>–</b>	<b>157,873</b>	<b>106,599</b>	<b>116,175</b>
<b>Funded by:</b>											
National Government		94,186	29,643	21,630	168,779	79,026	79,026	–	157,789	106,599	116,175
Provincial Government		–	–	–	996	996	996	–	1,085	–	–
District Municipality		–	–	67	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	10,000	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>4</b>	<b>94,186</b>	<b>29,643</b>	<b>21,697</b>	<b>179,775</b>	<b>80,022</b>	<b>80,022</b>	<b>–</b>	<b>158,874</b>	<b>106,599</b>	<b>116,175</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Borrowing</b>	<b>6</b>	<b>–</b>	<b>–</b>	<b>6,835</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>		<b>–</b>	<b>20,619</b>	<b>12,047</b>	<b>12,081</b>	<b>5,056</b>	<b>5,056</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>94,186</b>	<b>50,261</b>	<b>40,579</b>	<b>191,856</b>	<b>85,078</b>	<b>85,078</b>	<b>–</b>	<b>158,874</b>	<b>106,599</b>	<b>116,175</b>

**Table 3: 2015/16 Medium-term capital grants and transfers receipts**
**EC104 Makana - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		58,871	–	76,391	80,559	80,559	80,559	77,632	83,855	124,072
Local Government Equitable Share		58,871		72,184	75,767	75,767	75,767	73,008	80,465	86,244
Finance Management				1,909	1,675	1,675	1,675	1,810	2,145	24,000
Municipal Systems Improvement				27	930	930	930	–	–	761
EPWP Incentive				1,007	1,002	1,002	1,002	1,000	–	–
Integrated National Electrification Programme				–	–	–	–	–	–	–
				–	–	–	–	–	–	–
MIG (Operational)				1,264	1,185	1,185	1,185	1,814	1,245	13,067
Provincial Government:		–	–	2,435	2,581	2,581	2,581	2,901	–	–
Sport and Recreation		–	–	2,435	2,581	2,581	2,581	2,901	–	–
		–	–	–	–	–	–	–	–	–
Health subsidy		–	–	–	–	–	–	–	–	–
COGTA		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	1,409	1,500	1,500	1,500	1,917	2,036	2,156
Health				1,409	1,500	1,500	1,500	1,917	2,036	2,156
Fire		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	58,871	–	80,235	84,639	84,639	84,639	82,450	85,891	126,228
Capital Transfers and Grants										
National Government:		–	51,699	48,778	169,204	79,450	79,450	152,790	106,599	116,172
Municipal Infrastructure Grant (MIG)			30,098	35,865	22,510	22,510	22,510	34,474	23,656	24,824
Regional Bulk Infrastructure			–	10,000	15,000	26,000	26,000	86,000	70,833	77,000
Neighbourhood Development Partnership			21,601	893	–	300	300	–	–	–
			–	–	–	–	–	–	–	–
INEP & Bucket Eradication			–	2,020	131,694	30,640	30,640	32,316	12,110	14,348
Provincial Government:		–	–	1,550	996	996	996	1,084	–	–
Sports and Recreation				1,550	996	996	996	1,084	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Health										
Other grant providers:		–	–	131,624	10,000	–	5,056	4,000	–	–
External Funding				126,224	10,000	–	–	4,000		
INNOWIND/ Internally Funded				5,400	–	–	5,056			
Total Capital Transfers and Grants	5	–	51,699	181,952	180,200	80,446	85,502	157,874	106,599	116,172
TOTAL RECEIPTS OF TRANSFERS & GRANTS		58,871	51,699	262,187	264,839	165,085	170,141	240,324	192,490	242,400



Table 4: 2015/16 Medium-term capital grants and transfers expenditure

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		58,871	–	76,391	80,559	80,559	80,559	77,632	83,855	124,072
Local Government Equitable Share		58,871		72,184	75,767	75,767	75,767	73,008	80,465	86,244
Finance Management				1,909	1,675	1,675	1,675	1,810	2,145	24,000
Municipal Systems Improvement				27	930	930	930	–	–	761
EPWP Incentive				1,007	1,002	1,002	1,002	1,000	–	–
Integrated National Electrification Programme				–	–	–	–	–	–	–
MIG (Operational)				1,264	1,185	1,185	1,185	1,814	1,245	13,067
Provincial Government:		–	–	2,935	2,581	2,581	2,581	2,901	–	–
Sport and Recreation				2,435	2,581	2,581	2,581	2,901	–	–
Health subsidy				–	–	–	–	–	–	–
COGTA				500	–	–	–	–	–	–
District Municipality:		–	–	1,409	1,500	1,500	1,500	1,917	2,036	2,156
Health		–	–	1,409	1,500	1,500	1,500	1,917	2,036	2,156
Fire		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total operating expenditure of Transfers and Grants</b>		58,871	–	80,735	84,639	84,639	84,639	82,450	85,891	126,228
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		–	51,699	48,778	169,204	56,940	56,940	152,790	106,599	116,172
Municipal Infrastructure Grant (MIG)			30,098	35,865	22,510	–	–	34,474	23,656	24,824
Regional Bulk Infrastructure			–	10,000	15,000	26,000	26,000	86,000	70,833	77,000
Neighbourhood Development Partnership			21,601	893	–	300	300	–	–	–
INEP & Bucket Eradication			–	2,020	131,694	30,640	30,640	32,316	12,110	14,348
Provincial Government:		–	–	1,550	996	996	996	1,084	–	–
Sports and Recreation				1,550	996	996	996	1,084	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Health										
Other grant providers:		–	–	131,624	10,000	–	5,056	4,000	–	–
External Funding				126,224	10,000	–	–	4,000	–	–
				5,400	–	–	5,056	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		–	51,699	181,952	180,200	57,936	62,992	157,874	106,599	116,172
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		58,871	51,699	262,687	264,839	142,575	147,631	240,324	192,490	242,400

## 1.5 Budgeted Financial Position

### Table A6 - Budgeted Financial Position

EC104 Makana - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Current assets											
Cash		4,133	5	7,066	4,591	6,920	6,920		7,533	8,000	8,472
Call investment deposits	1	5,700	2,024	12,139	142,928	6,344	6,344	–	12,940	13,742	14,553
Consumer debtors	1	128,468	129,572	177,542	142,419	330,698	330,698	–	189,260	200,994	212,853
Other debtors		38,442	38,490	49,106	30,124	30,124	30,124		52,347	55,593	58,873
Current portion of long-term receivables		–	29	28	–	–	–		30	32	34
Inventory	2	8,706	13,122	15,542	9,671	9,671	9,671		16,568	17,595	18,633
Total current assets		185,449	183,242	261,423	329,733	383,757	383,757	–	278,677	295,955	313,417
Non current assets											
Long-term receivables		–	–	–	–	–	–		–	–	–
Investments		485	161	142	637	6,549	6,549		151	160	170
Investment property		226,882	201,302	201,302	252,039	252,039	252,039		214,588	227,893	241,338
Investment in Associate		–	–	–	–	–	–		–	–	–
Property, plant and equipment	3	1,245,158	805,947	852,542	661,804	661,804	661,804	–	908,810	965,156	1,022,100
Agricultural		25,770	28,931	–	–	–	–		–	–	–
Biological		–	–	29,008	–	–	–		30,923	32,840	34,777
Intangible		448	948	707	1,004	1,004	1,004		753	800	847
Other non-current assets		–	–	–	29,166	29,166	29,166		–	–	–
Total non current assets		1,498,744	1,037,290	1,083,701	944,650	950,562	950,562	–	1,155,225	1,226,849	1,299,233
TOTAL ASSETS		1,684,192	1,220,533	1,345,124	1,274,383	1,334,319	1,334,319	–	1,433,902	1,522,804	1,612,650
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	15,467	–	–	–	–		–	–	–
Borrowing	4	1,727	4,010	4,128	2,500	2,500	2,500	–	4,400	4,673	4,949
Consumer deposits		2,206	2,298	2,321	2,451	2,451	2,451		2,474	2,628	2,783
Trade and other payables	4	147,095	103,825	240,953	114,354	102,863	102,863	–	256,856	272,781	288,875
Provisions		2,772	9,713	9,713	4,118	4,118	4,118		10,354	10,996	11,644
Total current liabilities		153,800	135,312	257,115	123,423	111,932	111,932	–	274,085	291,078	308,251
Non current liabilities											
Borrowing		21,913	50,117	56,786	52,573	–	–	–	60,534	64,287	68,080
Provisions		48,444	40,982	46,254	2,673	2,673	2,673	–	49,307	52,364	55,453
Total non current liabilities		70,357	91,099	103,040	55,246	2,673	2,673	–	109,841	116,651	123,534
TOTAL LIABILITIES		224,157	226,411	360,155	178,669	114,605	114,605	–	383,926	407,729	431,785
NET ASSETS	5	1,460,035	994,122	984,969	1,095,714	1,219,714	1,219,714	–	1,049,977	1,115,075	1,180,865
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1,454,627	988,694	979,576	1,090,286	1,214,286	1,214,286		1,044,228	1,108,970	1,174,399
Reserves	4	5,409	5,428	5,393	5,428	5,428	5,428	–	5,749	6,106	6,466
TOTAL COMMUNITY WEALTH/EQUITY	5	1,460,035	994,122	984,969	1,095,714	1,219,714	1,219,714	–	1,049,977	1,115,075	1,180,865

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



## 1.6 Budgeted Cash Flow

### Table A7- Budgeted Cash Flow

EC104 Makana - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		34,703	38,085	53,459	44,790	40,518	40,518	–	57,240	60,788	64,375
Service charges		122,476	166,253	199,402	222,147	206,731	206,731	–	209,889	222,902	236,053
Other revenue		13,980	17,839	12,130	5,717	757	757	–	21,000	22,302	23,618
Government - operating	1	128,119	133,752	120,569	84,920	84,920	84,920	–	89,475	95,022	100,629
Government - capital	1	–	–	2,044	170,389	1,801	1,801	–	41,372	43,937	46,529
Interest		1,325	385	–	11,893	(7,393)	7,393	–	12,100	12,850	13,608
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(272,557)	(353,639)	(307,626)	(243,064)	(259,776)	(259,776)	–	(351,972)	(373,794)	(395,848)
Finance charges		(215)	(6,337)	(21,536)	(1,713)	(1,713)	(1,713)	–	(5,000)	(5,310)	(5,623)
Transfers and Grants	1	–	–	–	(48,997)	(75,589)	(75,589)	–	(37,901)	(40,251)	(42,626)
NET CASH FROM/(USED) OPERATING ACTIVITIES		27,831	(3,662)	58,442	246,082	(9,744)	5,042	–	36,202	38,447	40,715
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		131	(116)	(21)	–	–	–	–	–	–	–
Decrease (increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		554	–	20	–	–	–	–	–	–	–
Payments											
Capital assets		(94,186)	(50,261)	(40,579)	(191,857)	(6,857)	(6,857)	–	(26,558)	(28,205)	(29,869)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(93,501)	(50,377)	(40,580)	(191,857)	(6,857)	(6,857)	–	(26,558)	(28,205)	(29,869)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		23,407	30,770	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(902)	–	6,909	–	–	–	–	(5,500)	(5,841)	(6,186)
NET CASH FROM/(USED) FINANCING ACTIVITIES		22,505	30,770	6,909	–	–	–	–	(5,500)	(5,841)	(6,186)
NET INCREASE/ (DECREASE) IN CASH HELD		(43,165)	(23,269)	24,770	54,225	(16,601)	(1,815)	–	4,144	4,401	4,661
Cash/cash equivalents at the year begin:	2	52,997	9,833	(13,437)	9,833	6,920	6,920	–	2,609	6,753	11,155
Cash/cash equivalents at the year end:	2	9,833	(13,437)	11,334	64,058	(9,681)	5,105	–	6,753	11,155	15,815

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

## 1.7 Cash backed Reconciliation

### Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	9,833	(13,437)	11,334	64,058	(9,681)	5,105	–	6,753	11,155	15,815
Other current investments > 90 days		–	0	7,871	83,461	22,945	8,159	–	13,719	10,587	7,209
Non current assets - investments	1	485	161	142	637	6,549	6,549	–	151	160	170
Cash and investments available:		10,318	(13,275)	19,347	148,156	19,813	19,813	–	20,623	21,902	23,194
<b>Application of cash and investments</b>											
Unspent conditional transfers		45,126	–	–	–	–	14,863	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	–	–	–	(33,331)	–	–	–	(65,000)	(69,030)	(73,103)
Other working capital requirements	3	(32,248)	(60,879)	9,897	(37,979)	(161,131)	(161,131)	–	75,448	82,171	88,626
Other provisions		–	–	–	4,852	4,582	4,852	–	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	5,428	6,920	6,920	–	6,920	7,349	7,783
Total Application of cash and investments:		12,878	(60,879)	9,897	(61,030)	(149,629)	(134,496)	–	17,368	20,490	23,306
Surplus(shortfall)		(2,560)	47,604	9,449	209,186	169,442	154,309	–	3,255	1,412	(112)

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

#### **1.10 Basic Service Measurement**



EC104 Makana - Table A10 Basic service delivery measurement										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	37,500	37,500	37,500	37,500	45,000	50,000
Piped water inside yard (but not in dwelling)		-	-	-	650	650	650	650	500	500
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	38,150	38,150	38,150	38,150	45,500	50,500
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	38,150	38,150	38,150	38,150	45,500	50,500
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	700	700	700	700	750	800
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	700	700	700	700	750	800
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	700	700	700	700	750	800
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	24,423	24,423	24,423	24,423	24,423	24,423
Minimum Service Level and Above sub-total		-	-	-	24,423	24,423	24,423	24,423	24,423	24,423
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	2	2	2	2	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	2	2	2	2	-	-
Total number of households	5	-	-	-	24,425	24,425	24,425	24,425	24,423	24,423
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	12,348	13,113	13,887
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	7,842	8,328	8,820
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	4,352	4,622	4,895
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>								7,434	7,895	8,361
Total cost of FBS provided		-	-	-	-	-	-	31,976	33,959	35,962
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)					45,925,379	45,925,379	45,925,379			
Water (kilolitres per household per month)					6	6	6			
Sanitation (kilolitres per household per month)					20	20	20			
Sanitation (Rand per household per month)					106	106	106			
Electricity (kwh per household per month)					50	50	50			
Refuse (average litres per week)					85	85	85			
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	4,034	4,034	4,034	-	1,260	1,338
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	4,034	4,034	4,034	-	1,260	1,338

The municipality is mandated to provide free-basic services to indigent households. Considering economic conditions, such households comprise a large portion in the municipal area. As the municipality cannot afford to subsidise such households from its own revenue collection, a portion of the equitable share is used to fund them.

The measurement is informed by the indigent register and Statistics SA. For the municipality to appropriately the cost of providing such services it is imperative that households meeting the indigent requirements register at the municipality and those who no longer qualify to update such status.

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

### **1.11 Annual Budget Tables**

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

EC104 Makana - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	38,084	46,153	53,827	52,695	52,695	52,695	–	58,980	62,637	64,122
Service charges	166,253	161,564	199,402	260,856	277,532	277,532	(24,542)	282,142	299,713	324,107
Investment revenue	9,711	10,822	12,494	500	500	500	–	550	584	619
Transfers recognised - operational	74,354	82,950	120,569	84,920	80,361	80,361	–	89,475	95,022	97,128
Other own revenue	8,514	18,989	6,707	28,666	28,966	28,966	–	42,619	49,556	51,480
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>296,916</b>	<b>320,478</b>	<b>392,999</b>	<b>427,637</b>	<b>440,053</b>	<b>440,053</b>	<b>(24,542)</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
Employee costs	113,294	129,818	128,392	126,773	131,969	131,969	–	142,759	154,125	167,088
Remuneration of councillors	7,782	8,337	9,458	9,723	9,723	9,723	–	9,689	10,290	10,897
Depreciation & asset impairment	46,625	36,729	33,599	31,502	31,502	31,502	–	35,000	37,170	39,363
Finance charges	215	6,337	21,536	478	478	478	–	–	–	–
Materials and bulk purchases	69,229	67,096	82,037	89,174	82,858	82,858	–	94,058	100,815	107,754
Transfers and grants	17,187	22,099	30,545	48,997	48,997	48,997	–	37,901	40,259	42,644
Other expenditure	93,724	67,198	74,705	120,991	132,393	132,393	–	154,359	164,853	169,711
<b>Total Expenditure</b>	<b>348,057</b>	<b>337,615</b>	<b>380,272</b>	<b>427,637</b>	<b>437,920</b>	<b>437,920</b>	<b>–</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
<b>Surplus/(Deficit)</b>	<b>(51,141)</b>	<b>(17,137)</b>	<b>12,727</b>	<b>1</b>	<b>2,134</b>	<b>2,134</b>	<b>(24,542)</b>	<b>0</b>	<b>0</b>	<b>(1)</b>
Transfers recognised - capital	59,398	32,636	2,230	191,857	85,078	85,078	–	157,874	106,599	116,175
Contributions recognised - capital & contributed	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8,257</b>	<b>15,499</b>	<b>14,957</b>	<b>191,858</b>	<b>87,212</b>	<b>87,212</b>	<b>(24,542)</b>	<b>157,874</b>	<b>106,599</b>	<b>116,174</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>8,257</b>	<b>15,499</b>	<b>14,957</b>	<b>191,858</b>	<b>87,212</b>	<b>87,212</b>	<b>(24,542)</b>	<b>157,874</b>	<b>106,599</b>	<b>116,174</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	94,186	50,261	40,579	191,856	85,078	85,078	–	157,873	106,599	116,175
Transfers recognised - capital	94,186	29,643	21,697	179,775	80,022	80,022	–	158,874	106,599	116,175
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	6,835	–	–	–	–	–	–	–
Internally generated funds	–	20,619	12,047	12,081	5,056	5,056	–	–	–	–
<b>Total sources of capital funds</b>	<b>94,186</b>	<b>50,261</b>	<b>40,579</b>	<b>191,856</b>	<b>85,078</b>	<b>85,078</b>	<b>–</b>	<b>158,874</b>	<b>106,599</b>	<b>116,175</b>
<b>Financial position</b>										
Total current assets	185,449	183,242	261,423	329,733	383,757	383,757	–	278,677	295,955	313,417
Total non current assets	1,498,744	1,037,290	1,083,701	944,650	950,562	950,562	–	1,155,225	1,226,849	1,299,233
Total current liabilities	153,800	135,312	257,115	123,423	111,932	111,932	–	274,085	291,078	308,251
Total non current liabilities	70,357	91,099	103,040	55,246	2,673	2,673	–	109,841	116,651	123,534
Community wealth/Equity	1,460,035	994,122	984,969	1,095,714	1,219,714	1,219,714	–	1,049,977	1,115,075	1,180,865
<b>Cash flows</b>										
Net cash from (used) operating	27,831	(3,662)	58,442	246,082	(9,744)	5,042	–	36,202	38,447	40,715
Net cash from (used) investing	(93,501)	(50,377)	(40,580)	(191,857)	(6,857)	(6,857)	–	(26,558)	(28,205)	(29,869)
Net cash from (used) financing	22,505	30,770	6,909	–	–	–	–	(5,500)	(5,841)	(6,186)
<b>Cash/cash equivalents at the year end</b>	<b>9,833</b>	<b>(13,437)</b>	<b>11,334</b>	<b>64,058</b>	<b>(9,681)</b>	<b>5,105</b>	<b>–</b>	<b>6,753</b>	<b>11,155</b>	<b>15,815</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	10,318	(13,275)	19,347	148,156	19,813	19,813	–	20,623	21,902	23,194
Application of cash and investments	12,878	(60,879)	9,897	(61,030)	(149,629)	(134,496)	–	17,368	20,490	23,306
<b>Balance - surplus (shortfall)</b>	<b>(2,560)</b>	<b>47,604</b>	<b>9,449</b>	<b>209,186</b>	<b>169,442</b>	<b>154,309</b>	<b>–</b>	<b>3,255</b>	<b>1,412</b>	<b>(112)</b>
<b>Asset management</b>										
Asset register summary (WDV)	253,100	231,182	1,082,652	1,695,900	316,035	316,035	404,138	404,138	368,132	393,138
Depreciation & asset impairment	46,625	36,729	33,599	31,502	31,502	31,502	35,000	35,000	37,170	39,363
Renewal of Existing Assets	–	–	–	191,857	62,992	62,992	62,992	–	–	–
Repairs and Maintenance	18,721	12,777	10,136	23,657	23,657	23,657	–	–	–	–
<b>Free services</b>										
Cost of Free Basic Services provided	–	–	–	–	–	–	31,976	31,976	33,959	35,962
Revenue cost of free services provided	–	–	–	4,034	4,034	4,034	–	–	1,260	1,338
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	0	0	0	0	0	–	–



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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		190,061	104,831	186,455	110,328	110,328	–	123,972	136,031	144,058
Executive and council		190,061	3,858	4,937	8,520	8,520	–	6,660	7,073	7,492
Budget and treasury office		–	96,280	178,364	98,799	98,799	–	114,039	125,481	132,885
Corporate services		–	4,694	3,154	3,009	3,009	–	3,274	3,477	3,682
<i>Community and public safety</i>		–	8,971	5,259	4,509	4,912	–	6,778	7,199	7,623
Community and social services		–	2,682	1,085	3,242	3,642	–	3,747	3,979	4,214
Sport and recreation		–	3,784	2,230	12	15	–	9	10	10
Public safety		–	711	204	1,255	1,255	–	1,101	1,170	1,239
Housing		–	–	–	–	–	–	–	–	–
Health		–	1,793	1,740	–	–	–	1,921	2,040	2,161
<i>Economic and environmental services</i>		129	13,097	4,215	9,003	4,040	–	2,666	2,831	2,998
Planning and development		–	2,455	641	7,514	2,551	–	230	244	259
Road transport		129	9,620	3,172	1,489	1,489	–	2,411	2,560	2,711
Environmental protection		–	1,022	402	–	–	–	25	27	28
<i>Trading services</i>		166,124	226,212	199,300	303,782	320,757	–	340,339	361,440	382,765
Electricity		106,423	100,108	114,619	174,087	191,063	–	197,011	209,226	221,570
Water		34,413	61,021	53,344	73,101	73,101	–	75,645	80,335	85,075
Waste water management		16,844	37,692	21,525	37,254	37,254	–	51,919	55,138	58,391
Waste management		8,445	27,390	9,813	19,340	19,340	–	15,764	16,741	17,729
<i>Other</i>	4	–	3	–	15	15	–	10	11	11
<b>Total Revenue - Standard</b>	<b>2</b>	<b>356,314</b>	<b>353,114</b>	<b>395,229</b>	<b>427,637</b>	<b>440,053</b>	<b>–</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		348,057	112,147	164,586	132,160	129,449	–	129,020	141,391	149,734
Executive and council		348,057	24,104	16,310	32,474	33,831	–	18,496	19,643	20,802
Budget and treasury office		–	57,673	117,244	59,180	52,069	–	61,825	70,030	74,163
Corporate services		–	30,371	31,032	40,506	43,548	–	48,698	51,718	54,769
<i>Community and public safety</i>		–	25,345	33,475	33,475	36,101	–	49,610	52,686	55,794
Community and social services		–	6,599	8,601	12,144	14,147	–	24,944	26,490	28,053
Sport and recreation		–	6,685	8,014	4,852	4,876	–	2,394	2,542	2,692
Public safety		–	9,768	15,038	16,479	17,078	–	19,448	20,654	21,872
Housing		–	45	–	–	–	–	56	60	64
Health		–	2,249	1,822	–	–	–	2,768	2,939	3,113
<i>Economic and environmental services</i>		–	23,905	17,704	36,831	39,391	–	42,233	44,851	47,498
Planning and development		–	7,675	6,520	15,076	13,444	–	16,168	17,171	18,184
Road transport		–	11,789	9,692	14,597	18,907	–	15,159	16,099	17,049
Environmental protection		–	4,440	1,491	7,158	7,039	–	10,906	11,582	12,265
<i>Trading services</i>		–	175,967	164,507	225,011	232,820	–	252,735	268,404	284,240
Electricity		–	84,155	98,641	120,032	117,977	–	146,228	155,294	164,456
Water		–	50,585	37,390	52,203	55,749	–	61,032	64,816	68,640
Waste water management		–	24,801	16,314	29,996	29,739	–	32,978	35,022	37,089
Waste management		–	16,426	12,163	22,781	29,354	–	12,497	13,272	14,055
<i>Other</i>	4	–	252	–	160	160	–	169	179	190
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>348,057</b>	<b>337,615</b>	<b>380,272</b>	<b>427,637</b>	<b>437,920</b>	<b>–</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
<b>Surplus/(Deficit) for the year</b>		<b>8,257</b>	<b>15,498</b>	<b>14,957</b>	<b>(0)</b>	<b>2,133</b>	<b>–</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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



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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Technical & Infrastructure		–	–	35,407	38,567	38,567	–	53,842	57,181	60,554
Vote 2 - Corporate Services		–	–	403	929	929	–	848	900	953
Vote 3 - Financial Services		–	–	83,700	98,799	98,799	–	114,039	125,482	132,887
Vote 4 - Community & Social Services		–	–	28,469	27,319	27,716	–	24,687	26,218	27,765
Vote 5 - Executive Mayor		–	–	463	561	561	–	1,913	2,032	2,152
Vote 6 - Speakers Office		–	–	3,746	4,508	4,508	–	4,745	5,040	5,337
Vote 7 - Municipal Manager		–	–	–	3,428	3,428	–	2	2	2
Vote 8 - Local Economic Development		–	–	109	6,336	1,380	–	1,032	1,096	1,160
Vote 9 - Housing		–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	116,556	174,087	191,063	–	197,011	209,226	221,570
Vote 11 - Water		–	–	76,715	73,101	73,101	–	75,645	80,335	85,075
Vote 12 - Dog Tax		–	–	–	1	1	–	1	1	1
Vote 13 - Parking Meters		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	–	345,569	427,637	440,054	–	473,766	507,512	537,456
Expenditure by Vote to be appropriated	1									
Vote 1 - Technical & Infrastructure		–	–	44,396	49,834	51,054	–	58,159	61,765	65,409
Vote 2 - Corporate Services		–	–	25,738	30,744	38,016	–	33,403	35,473	37,566
Vote 3 - Financial Services		–	–	60,708	59,180	50,605	–	59,624	67,694	71,689
Vote 4 - Community & Social Services		–	–	58,543	67,402	87,102	–	76,552	81,298	86,095
Vote 5 - Executive Mayor		–	–	4,371	4,937	4,937	–	7,441	7,903	8,369
Vote 6 - Speakers Office		–	–	6,728	11,887	11,348	–	10,800	11,470	12,146
Vote 7 - Municipal Manager		–	–	4,158	13,193	5,806	–	2,455	2,607	2,761
Vote 8 - Local Economic Development		–	–	4,866	18,197	16,433	–	18,015	19,132	20,260
Vote 9 - Housing		–	–	48	26	26	–	56	60	64
Vote 10 - Electricity		–	–	106,402	120,032	116,744	–	146,228	155,294	164,457
Vote 11 - Water		–	–	48,304	52,203	55,849	–	61,032	64,816	68,640
Vote 12 - Dog Tax		–	–	–	1	–	–	1	2	2
Vote 13 - Parking Meters		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	–	364,262	427,637	437,920	–	473,766	507,512	537,456
Surplus/(Deficit) for the year	2	–	–	(18,693)	(1)	2,133	–	(0)	(0)	(0)

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

**Table A4 - Budgeted Financial Performance (revenue and expenditure)**

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

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source												
Property rates	2		38,084	46,153	53,827	52,695	52,695	52,695	–	58,980	62,637	64,122
Property rates - penalties & collection charges			–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2		106,423	95,766	114,619	168,727	185,703	185,703	(4,352)	188,011	199,682	205,647
Service charges - water revenue	2		34,413	39,594	53,344	54,900	54,900	54,900	(12,348)	50,184	53,335	68,188
Service charges - sanitation revenue	2		16,844	19,752	21,525	26,016	26,016	26,016	(7,842)	35,749	37,990	41,053
Service charges - refuse revenue	2		8,445	6,363	9,813	10,913	10,913	10,913	–	8,198	8,706	9,220
Service charges - other			129	90	102	301	1	1	–	–	–	–
Rental of facilities and equipment			1,059	801	1,023	3,176	3,176	3,176	–	4,281	4,547	4,815
Interest earned - external investments			9,711	10,822	12,494	500	500	500	–	550	584	619
Interest earned - outstanding debtors			1,325	385	–	11,893	11,393	11,393	–	16,059	17,055	18,061
Dividends received			–	–	–	–	–	–	–	–	–	–
Fines			996	656	55	1,089	1,089	1,089	–	1,092	1,159	1,228
Licences and permits			2,411	2,597	2,344	3,448	3,448	3,448	–	1,467	1,558	1,650
Agency services			1,006	877	850	1,300	–	–	–	500	531	562
Transfers recognised - operational			74,354	82,950	120,569	84,920	80,361	80,361	–	89,475	95,022	97,128
Other revenue	2		1,717	13,674	2,433	7,760	9,860	9,860	–	19,220	24,706	25,163
Gains on disposal of PPE			–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)			296,916	320,478	392,999	427,637	440,053	440,053	(24,542)	473,766	507,512	537,456
Expenditure By Type												
Employee related costs	2		113,294	129,818	128,392	126,773	131,969	131,969	–	142,759	154,125	167,088
Remuneration of councillors			7,782	8,337	9,458	9,723	9,723	9,723	–	9,689	10,290	10,897
Debt impairment	3		23,522	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	2		46,625	36,729	33,599	31,502	31,502	31,502	–	35,000	37,170	39,363
Finance charges			215	6,337	21,536	478	478	478	–	–	–	–
Bulk purchases	2		69,229	67,096	82,037	87,574	81,258	81,258	–	92,524	99,185	106,029
Other materials	8		–	–	–	1,600	1,600	1,600	–	1,534	1,629	1,725
Contracted services			4,332	6,917	4,491	8,734	10,128	10,128	–	–	–	–
Transfers and grants			17,187	22,099	30,545	48,997	48,997	48,997	–	37,901	40,259	42,644
Other expenditure	4, 5		65,723	60,281	70,215	112,257	122,264	122,264	–	154,359	164,853	169,711
Loss on disposal of PPE			148	–	–	–	–	–	–	–	–	–
Total Expenditure			348,057	337,615	380,272	427,637	437,920	437,920	–	473,766	507,512	537,456
Surplus/(Deficit)			(51,141)	(17,137)	12,727	1	2,134	2,134	(24,542)	0	0	(1)
Transfers recognised - capital			59,398	32,636	2,230	191,857	85,078	85,078	–	157,874	106,599	116,175
Contributions recognised - capital	6		–	–	–	–	–	–	–	–	–	–
Contributed assets			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			8,257	15,499	14,957	191,858	87,212	87,212	(24,542)	157,874	106,599	116,174
Taxation			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation			8,257	15,499	14,957	191,858	87,212	87,212	(24,542)	157,874	106,599	116,174
Attributable to minorities			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality			8,257	15,499	14,957	191,858	87,212	87,212	(24,542)	157,874	106,599	116,174
Share of surplus/ (deficit) of associate	7		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year			8,257	15,499	14,957	191,858	87,212	87,212	(24,542)	157,874	106,599	116,174



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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Technical & Infrastructure		-	-	-	153,683	41,195	41,195	-	91,008	81,129	101,827
Vote 2 - Corporate Services		-	-	-	1,200	1,050	1,050	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	4,000	-	-
Vote 4 - Community & Social Services		-	-	-	14,300	11,420	11,420	-	14,084	-	-
Vote 5 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 6 - Speakers Office		-	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 8 - Local Economic Development		-	-	-	-	300	300	-	-	-	-
Vote 9 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	7,674	5,114	5,114	-	7,782	12,110	14,348
Vote 11 - Water		-	-	-	15,000	26,000	26,000	-	41,000	13,360	-
Vote 12 - Dog Tax		-	-	-	-	-	-	-	-	-	-
Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	191,857	85,078	85,078	-	157,874	106,599	116,175
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Technical & Infrastructure		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 6 - Speakers Office		-	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 8 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 9 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-
Vote 12 - Dog Tax		-	-	-	-	-	-	-	-	-	-
Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		-	-	-	191,857	85,078	85,078	-	157,874	106,599	116,175
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		53,707	5,302	3,368	1,200	1,150	1,150	-	4,000	-	-
Executive and council		5,748	673	327	-	-	-	-	-	-	-
Budget and treasury office		36,161	1,161	568	-	-	-	-	4,000	-	-
Corporate services		11,798	3,468	2,473	1,200	1,150	1,150	-	-	-	-
<b>Community and public safety</b>		6,640	15,778	3,673	14,300	10,704	10,704	-	14,084	-	-
Community and social services		705	269	67	3,891	996	996	-	1,084	-	-
Sport and recreation		-	14,138	3,393	10,409	9,708	9,708	-	13,000	-	-
Public safety		5,935	935	213	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	436	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		16,312	8,229	11,945	14,682	13,934	13,934	-	21,474	23,656	24,827
Planning and development		10,867	2,867	3,720	-	-	-	-	-	-	-
Road transport		-	4,917	8,224	14,682	13,934	13,934	-	21,474	23,656	24,827
Environmental protection		5,445	445	-	-	-	-	-	-	-	-
<b>Trading services</b>		17,528	20,952	21,593	161,674	59,291	59,291	-	118,316	82,943	91,348
Electricity		3,230	1,129	2,953	7,674	5,114	5,114	-	7,782	12,110	14,348
Water		5,436	1,897	14,381	15,000	26,000	26,000	-	41,000	13,360	-
Waste water management		8,862	17,926	4,236	139,000	28,177	28,177	-	69,534	57,473	77,000
Waste management		-	-	24	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	94,186	50,261	40,579	191,856	85,078	85,078	-	157,873	106,599	116,175
<b>Funded by:</b>											
National Government		94,186	29,643	21,630	168,779	79,026	79,026	-	157,789	106,599	116,175
Provincial Government		-	-	-	996	996	996	-	1,085	-	-
District Municipality		-	-	67	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	10,000	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	94,186	29,643	21,697	179,775	80,022	80,022	-	158,874	106,599	116,175
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	6,835	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	20,619	12,047	12,081	5,056	5,056	-	-	-	-
<b>Total Capital Funding</b>	7	94,186	50,261	40,579	191,856	85,078	85,078	-	158,874	106,599	116,175

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



**Table A6 - Budgeted Financial Position****EC104 Makana - Table A6 Budgeted Financial Position**

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
ASSETS													
Current assets													
Cash			4,133	5	7,066	4,591	6,920	6,920		7,533	8,000	8,472	
Call investment deposits	1		5,700	2,024	12,139	142,928	6,344	6,344	–	12,940	13,742	14,553	
Consumer debtors	1		128,468	129,572	177,542	142,419	330,698	330,698	–	189,260	200,994	212,853	
Other debtors			38,442	38,490	49,106	30,124	30,124	30,124		52,347	55,593	58,873	
Current portion of long-term receivables			–	29	28	–	–	–		30	32	34	
Inventory	2		8,706	13,122	15,542	9,671	9,671	9,671		16,568	17,595	18,633	
Total current assets			185,449	183,242	261,423	329,733	383,757	383,757	–	278,677	295,955	313,417	
Non current assets													
Long-term receivables			–	–	–	–	–	–		–	–	–	
Investments			485	161	142	637	6,549	6,549		151	160	170	
Investment property			226,882	201,302	201,302	252,039	252,039	252,039		214,588	227,893	241,338	
Investment in Associate			–	–	–	–	–	–		–	–	–	
Property, plant and equipment	3		1,245,158	805,947	852,542	661,804	661,804	661,804	–	908,810	965,156	1,022,100	
Agricultural			25,770	28,931						–	–	–	
Biological					29,008					30,923	32,840	34,777	
Intangible			448	948	707	1,004	1,004	1,004		753	800	847	
Other non-current assets						29,166	29,166	29,166		–	–	–	
Total non current assets			1,498,744	1,037,290	1,083,701	944,650	950,562	950,562	–	1,155,225	1,226,849	1,299,233	
TOTAL ASSETS			1,684,192	1,220,533	1,345,124	1,274,383	1,334,319	1,334,319	–	1,433,902	1,522,804	1,612,650	
LIABILITIES													
Current liabilities													
Bank overdraft	1			15,467									
Borrowing	4		1,727	4,010	4,128	2,500	2,500	2,500	–	4,400	4,673	4,949	
Consumer deposits			2,206	2,298	2,321	2,451	2,451	2,451		2,474	2,628	2,783	
Trade and other payables	4		147,095	103,825	240,953	114,354	102,863	102,863	–	256,856	272,781	288,875	
Provisions			2,772	9,713	9,713	4,118	4,118	4,118		10,354	10,996	11,644	
Total current liabilities			153,800	135,312	257,115	123,423	111,932	111,932	–	274,085	291,078	308,251	
Non current liabilities													
Borrowing			21,913	50,117	56,786	52,573	–	–	–	60,534	64,287	68,080	
Provisions			48,444	40,982	46,254	2,673	2,673	2,673	–	49,307	52,364	55,453	
Total non current liabilities			70,357	91,099	103,040	55,246	2,673	2,673	–	109,841	116,651	123,534	
TOTAL LIABILITIES			224,157	226,411	360,155	178,669	114,605	114,605	–	383,926	407,729	431,785	
NET ASSETS			5	1,460,035	994,122	984,969	1,095,714	1,219,714	1,219,714	–	1,049,977	1,115,075	1,180,865
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)			1,454,627	988,694	979,576	1,090,286	1,214,286	1,214,286		1,044,228	1,108,970	1,174,399	
Reserves	4		5,409	5,428	5,393	5,428	5,428	5,428	–	5,749	6,106	6,466	
TOTAL COMMUNITY WEALTH/EQUITY			5	1,460,035	994,122	984,969	1,095,714	1,219,714	1,219,714	–	1,049,977	1,115,075	1,180,865

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

Table A7 - Budgeted Cash Flow Statement

EC104 Makana - Table A7 Budgeted Cash Flows

EC104 Makana - Table A7 Budgeted Cash Flows											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		34,703	38,085	53,459	44,790	40,518	40,518	-	57,240	60,788	64,375
Service charges		122,476	166,253	199,402	222,147	206,731	206,731	-	209,889	222,902	236,053
Other revenue		13,980	17,839	12,130	5,717	757	757	-	21,000	22,302	23,618
Government - operating	1	128,119	133,752	120,569	84,920	84,920	84,920	-	89,475	95,022	100,629
Government - capital	1	-	-	2,044	170,389	1,801	1,801	-	41,372	43,937	46,529
Interest		1,325	385	-	11,893	(7,393)	7,393	-	12,100	12,850	13,608
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(272,557)	(353,639)	(307,626)	(243,064)	(259,776)	(259,776)	-	(351,972)	(373,794)	(395,848)
Finance charges		(215)	(6,337)	(21,536)	(1,713)	(1,713)	(1,713)	-	(5,000)	(5,310)	(5,623)
Transfers and Grants	1	-	-	-	(48,997)	(75,589)	(75,589)	-	(37,901)	(40,251)	(42,626)
NET CASH FROM/(USED) OPERATING ACTIVITIES		27,831	(3,662)	58,442	246,082	(9,744)	5,042	-	36,202	38,447	40,715
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		131	(116)	(21)	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		554	-	20	-	-	-	-	-	-	-
Payments											
Capital assets		(94,186)	(50,261)	(40,579)	(191,857)	(6,857)	(6,857)	-	(26,558)	(28,205)	(29,869)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(93,501)	(50,377)	(40,580)	(191,857)	(6,857)	(6,857)	-	(26,558)	(28,205)	(29,869)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		23,407	30,770	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(902)	-	6,909	-	-	-	-	(5,500)	(5,841)	(6,186)
NET CASH FROM/(USED) FINANCING ACTIVITIES		22,505	30,770	6,909	-	-	-	-	(5,500)	(5,841)	(6,186)
NET INCREASE/ (DECREASE) IN CASH HELD		(43,165)	(23,269)	24,770	54,225	(16,601)	(1,815)	-	4,144	4,401	4,661
Cash/cash equivalents at the year begin:	2	52,997	9,833	(13,437)	9,833	6,920	6,920	-	2,609	6,753	11,155
Cash/cash equivalents at the year end:	2	9,833	(13,437)	11,334	64,058	(9,681)	5,105	-	6,753	11,155	15,815

- The budgeted cash flow statement is the first measurement in determining whether the budget is funded.
- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget with the expected 85% collection rate.



**Table A9 - Asset Management**

EC104 Makana - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
CAPITAL EXPENDITURE										
<b>Total New Assets</b>	1	94,186	50,261	40,579	191,857	62,992	62,992	157,874	106,599	116,175
Infrastructure - Road transport		-	17,290	8,224	14,683	1,701	1,701	21,474	23,656	24,827
Infrastructure - Electricity		3,230	825	2,953	7,674	5,114	5,114	7,782	12,110	14,348
Infrastructure - Water		5,436	1,034	14,381	15,000	26,000	26,000	41,000	13,360	-
Infrastructure - Sanitation		8,862	15,193	4,236	139,000	26,811	26,811	69,534	57,473	77,000
Infrastructure - Other		16,312	-	-	-	-	-	4,000	-	-
Infrastructure		33,840	34,342	29,793	176,357	59,626	59,626	143,790	106,599	116,175
Community		5,935	883	7,113	13,350	2,016	2,016	14,084	-	-
Heritage assets		-	2,669	-	-	300	300	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	54,412	10,697	2,689	2,150	1,050	1,050	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	1,039	77	-	-	-	-	-	-
Intangibles		-	631	907	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	191,857	62,992	62,992	-	-	-
Infrastructure - Road transport		-	-	-	14,682	1,200	1,200	-	-	-
Infrastructure - Electricity		-	-	-	7,274	5,114	5,114	-	-	-
Infrastructure - Water		-	-	-	15,000	26,000	26,000	-	-	-
Infrastructure - Sanitation		-	-	-	139,000	27,347	27,347	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	175,956	59,661	59,661	-	-	-
Community		-	-	-	12,805	1,881	1,881	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	3,096	1,450	1,450	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	17,290	8,224	29,365	2,901	2,901	21,474	23,656	24,827
Infrastructure - Electricity		3,230	825	2,953	14,948	10,228	10,228	7,782	12,110	14,348
Infrastructure - Water		5,436	1,034	14,381	30,000	52,000	52,000	41,000	13,360	-
Infrastructure - Sanitation		8,862	15,193	4,236	278,000	54,158	54,158	69,534	57,473	77,000
Infrastructure - Other		16,312	-	-	-	-	-	4,000	-	-
Infrastructure		33,840	34,342	29,793	352,313	119,287	119,287	143,790	106,599	116,175
Community		5,935	883	7,113	26,155	3,897	3,897	14,084	-	-
Heritage assets		-	2,669	-	-	300	300	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		54,412	10,697	2,689	5,246	2,500	2,500	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	1,039	77	-	-	-	-	-	-
Intangibles		-	631	907	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	94,186	50,261	40,579	383,714	125,984	125,984	157,874	106,599	116,175
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5			8,224	14,682	1,200	1,200	21,474	23,656	24,827
Infrastructure - Electricity				2,953	7,274	5,114	5,114	7,782	12,110	14,348
Infrastructure - Water				14,381	15,000	26,000	26,000	41,000	13,360	-
Infrastructure - Sanitation				4,236	1,390,000	23,131	23,131	69,534	57,473	77,000
Infrastructure - Other				-	-	-	-	4,000	-	-
Infrastructure		-	-	29,793	1,426,956	55,445	55,445	143,790	106,599	116,175
Community				223,893	12,805	2,781	2,781	14,084		
Heritage assets				-	-	-	-	-	-	-
Investment properties		226,882	201,302	201,302	252,039	252,039	252,039	214,588	227,893	241,338
Other assets				597,949	3,096	4,766	4,766			
Agricultural Assets		25,770	28,931	-	-	-	-	-	-	-
Biological assets		-	-	29,008	-	-	-	30,923	32,840	34,777
Intangibles		448	948	707	1,004	1,004	1,004	753	800	847
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	253,100	231,182	1,082,652	1,695,900	316,035	316,035	404,138	368,132	393,138
EXPENDITURE OTHER ITEMS										
<b>Depreciation &amp; asset impairment</b>		46,625	36,729	33,599	31,502	31,502	31,502	35,000	37,170	39,363
<b>Repairs and Maintenance by Asset Class</b>	3	18,721	12,777	10,136	23,657	23,657	23,657	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	23,657	23,657	23,657	-	-	-
Infrastructure		-	-	-	23,657	23,657	23,657	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	18,721	12,777	10,136	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		65,346	49,506	43,735	55,159	55,159	55,159	35,000	37,170	39,363



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

**Table A10 - Basic Service Delivery Measurement**

EC104 Makana - Table A10 Basic service delivery measurement										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	37,500	37,500	37,500	37,500	45,000	50,000
Piped water inside yard (but not in dwelling)		-	-	-	650	650	650	650	500	500
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	38,150	38,150	38,150	38,150	45,500	50,500
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	38,150	38,150	38,150	38,150	45,500	50,500
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	700	700	700	700	750	800
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	700	700	700	700	750	800
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	700	700	700	700	750	800
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	24,423	24,423	24,423	24,423	24,423	24,423
Minimum Service Level and Above sub-total		-	-	-	24,423	24,423	24,423	24,423	24,423	24,423
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	2	2	2	2	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	2	2	2	2	-	-
<b>Total number of households</b>	5	-	-	-	24,425	24,425	24,425	24,425	24,423	24,423
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	12,348	13,113	13,887
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	7,842	8,328	8,820
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	4,352	4,622	4,895
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	7,434	7,895	8,361
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	31,976	33,959	35,962
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)					45,925,379	45,925,379	45,925,379			
Water (kilolitres per household per month)					6	6	6			
Sanitation (kilolitres per household per month)					20	20	20			
Sanitation (Rand per household per month)					106	106	106			
Electricity (kwh per household per month)					50	50	50			
Refuse (average litres per week)					85	85	85			
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	4,034	4,034	4,034	-	1,260	1,338
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										
<b>Total revenue cost of subsidised services provided</b>	6	-	-	-	4,034	4,034	4,034	-	1,260	1,338

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

## PART 2- SUPPORTING DOCUMENTATION

### 2.1 Overview of the Budget Process

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

The Budget Steering Committee consists of the Mayor, Mayco, Municipal Manager and senior officials of the municipality meet on the 18<sup>th</sup> March 2016 to discuss the draft budget.

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

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

### 2.2 Overview of Budget Assumptions

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

#### General inflation outlook and its impact on the municipal activities

The revised headline CPI forecasts from National Treasury for 2016/17, 2017/18 and 2018/19 are 6.6%, 6.2% and 5.9% respectively. These growth parameters does not apply to tariff increases for property rates, user and other charges raised by municipalities.

#### Rates, tariffs and charges

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

Tariffs	Proposed tariff increases (2016/17)
Rates	9%
Water	8.5%
Electricity Monthly consumption	9.4%
Sewerage	8.5%
Refuse	8.5%

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

**Collection rates for each revenue source and customer type**

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

**Free or subsidised basic services**

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



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

Description		Ref	2017/13	2018/14	2019/15	Current Year 2019/20			2019/21 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pro-Mod outcome	Budget Year 2019/21	Budget Year +1 2020/22	Budget Year +2 2021/23
<b>REVENUE ITEMS:</b>												
<b>Proprietary Items:</b>												
R thousand	Total Property Rates	6	28 084	46 153	53 827	56 728	56 728	56 728		62 242	63 814	66 240
	Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		--	--	--	4 036	4 036	4 036		5 280	5 328	5 128 298 95
	Net Property Rates		28 084	46 153	53 827	52 692	52 692	52 692	--	56 962	62 837	64 112
Services charges - electricity revenue	Total Service charges - electricity revenue	6	106 423	95 766	114 619	188 727	188 727	188 727		192 634	204 577	205 647
	Less Revenue Foregone (in excess of 36 cents per indigent household per month)		--	--	--	--	--	--	4 352	4 422	4 495	--
	Less Cost of Free Basic Services (36 cents per indigent household per month)		--	--	--	--	--	--				--
	Net Service charges - electricity revenue		106 423	95 766	114 619	188 727	188 727	188 727	(4 352)	188 211	199 082	201 152
Services charges - water revenue	Total Service charges - water revenue	6	34 612	29 594	32 544	54 909	54 909	54 909		62 297	67 222	68 198
	Less Revenue Foregone (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	12 348	13 112	13 887	--
	Less Cost of Free Basic Services (6 kilolitre per indigent household per month)		--	--	--	--	--	--				--
	Net Service charges - water revenue		34 612	29 594	32 544	54 909	54 909	54 909	(12 348)	66 184	63 255	68 198
Services charges - sanitation revenue	Total Service charges - sanitation revenue		16 844	19 782	21 525	26 818	26 818	26 818		44 077	48 812	41 052
	Less Revenue Foregone (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	7 842	8 328	8 820	--
	Less Cost of Free Basic Services (free sanitation service to indigent households)		--	--	--	--	--	--				--
	Net Service charges - sanitation revenue		16 844	19 782	21 525	26 818	26 818	26 818	(7 842)	36 249	39 992	41 052
Services charges - refuse revenue	Total refuse removal revenue	6	8 445	6 363	9 813	10 913	10 913	10 913		8 108	8 706	9 225
	Less Revenue Foregone (in excess of one removal a week to indigent households)		--	--	--	--	--	--				--
	Less Cost of Free Basic Services (removed once a week to indigent households)		--	--	--	--	--	--				--
	Net Service charges - refuse revenue		8 445	6 363	9 813	10 913	10 913	10 913	--	8 108	8 706	9 225
<b>Other Revenue by source:</b>												
	Royalties		--	41	--	7 760	8 800	8 800				
	Administration fee of jobs		258	347	419	--	--	--				
	Advertising fees		1	1	1	--	--	--				
	Building Plans		428	350	291	--	--	--				
	Car pound fees		17	12	29	--	--	--				
	Grading fees		20	22	27	--	--	--				
	Wingfencing fees		10	2	--	--	--	--				
	Survey revenue		828	1 183	528	--	--	--				
	Search fees		3	5	10	--	--	--				
	Printing and photocopies		19	54	19	--	--	--				
	Refuse bags and bins		20	17	14	--	--	--				
	Other own revenue	3	5	11 632	1 081	--	--	--		19 220	24 756	25 183
	Total Other Revenue	1	1 717	13 814	2 433	7 760	8 800	8 800	--	19 220	24 756	25 183
<b>EXPENDITURE ITEMS:</b>												
<b>Employee related costs</b>												
R thousand	Basic Salaries and Wages	2	83 278	89 808	95 422	94 258	99 555	99 555		122 234	110 452	118 074
	Pension and LIF Contributions		187	941	828	17 482	17 482	17 482		19 257	22 570	26 477
	Medical Aid Contributions		5 124	6 096	6 162	1 465	1 465	1 465		7 088	7 857	8 588
	Overhead		7 854	8 478	7 108	2 225	2 225	2 225		1 214	1 466	1 613
	Performance Bonus		405	(2 546)	(5 105)	--	--	--		--	--	--
	Motor Vehicle Allowance		2 254	2 278	2 352	3 804	3 804	3 804		2 796	4 045	4 301
	Cellphone Allowance		--	--	--	360	360	360		288	291	294
	Housing Allowance		367	279	292	255	255	255		1 128	1 863	1 861
	Other benefits and allowances		12 489	10 812	17 181	2 218	2 218	2 218		2 896	1 948	1 793
	Payments in lieu of rates		542	7 521	1 081	872	872	872		929	929	947
	Long service awards		--	--	--	428	428	428		460	403	537
	Post-retirement benefit obligations	4	4	138	3 085	2 145	2 145	2 145		2 949	2 753	2 479
	Less: Employees costs capitalised to PPE	sub-total	5	112 234	129 818	126 382	126 773	121 949	--	142 758	154 125	167 888
	Total Employee related costs	1	112 234	129 818	126 382	126 773	121 949	121 949	--	142 758	154 125	167 888
	<b>Contributions recognised - capital</b>											
	Less contributions by contract		--	--	--	--	--	--		--	--	--
Total Contributions recognised - capital		--	--	--	--	--	--	--		--	--	--
<b>Depreciation and amortisation</b>												
	Depreciation of Property, Plant & Equipment		48 625	38 729	33 599	14 186	14 186	14 186		35 000	37 170	39 383
	Lease amortisation		--	--	--	--	--	--		--	--	--
	Capital asset impairment		--	--	--	17 317	17 317	17 317		--	--	--
	Depreciation resulting from revaluation of PPE	10	--	--	--	--	--	--		--	--	--
Total Depreciation & asset impairment	1	48 625	38 729	33 599	31 502	31 502	31 502	--	35 000	37 170	39 383	
<b>Bulk purchases</b>												
	Electricity Bulk Purchases		67 875	67 096	72 294	85 574	79 258	79 258		82 524	99 185	106 529
	Water Bulk Purchases		1 564	--	2 743	2 000	2 000	2 000		--	--	--
Total bulk purchases	1	69 439	67 096	75 037	87 574	81 258	81 258	--	82 524	99 185	106 529	
<b>Transfers and grants</b>												
	Cash transfers and grants		17 187	22 099	30 545	48 987	48 987	48 987		37 901	42 259	42 944
	Non-cash transfers and grants		--	--	--	--	--	--		--	--	--
Total transfers and grants	1	17 187	22 099	30 545	48 987	48 987	48 987	--	37 901	42 259	42 944	
<b>Contracted services</b>												
	Professional fees		4 322	6 917	4 481	4 569	5 904	5 904				
	Other Contractors		--	--	--	--	--	--				
	Rent Office Equipment		--	--	--	568	568	568				
	Security		--	--	--	2 559	2 559	2 559				
Allocations to organs of state:	sub-total	1	4 322	6 917	4 481	5 137	9 031	9 031	--	--	--	--
Electricity			--	--	--	--	--	--		--	--	--
Water			--	--	--	--	--	--		--	--	--
Sanitation			--	--	--	--	--	--		--	--	--
Other			--	--	--	--	--	--		--	--	--
Total contracted services			4 322	6 917	4 481	5 137	9 031	9 031	--	--	--	--
<b>Other Expenditure by Type</b>												
	Collection costs		--	--	--	159	159	159				
	Contributions to other persons		--	--	--	18 252	18 252	18 252				
	Consultant fees		3 151	2 564	2 281	--	--	--				
	Audit fees		--	--	--	--	--	--				
	General expenses		6 408	8 451	6 444	--	--	--				
	Administration Charges		2 462	3 902	2 704	1 929	1 929	1 929		4 296	4 562	4 822
	Advertising		1 268	1 813	768	2 215	2 215	2 215		2 211	2 454	2 589
	Bank Charges		1 082	900	343	478	478	478		508	528	569
	Chemicals and Pesticides		2 542	582	84	1 078	1 078	1 078		858	858	908
	Cleaning Material		151	--	--	201	201	201		--	--	--
	Commodities and Fuel		1 285	1 691	1 400	1 423	1 423	1 423		1 508	1 602	1 696
	Conference Expenses		1 838	1 168	510	1 721	1 721	1 721		1 581	1 660	1 759
	Corporate Standing		73	--	--	290	290	290		290	290	281
	Electricity and Water		4 196	4 825	16 822	5 984	5 984	5 984		5 373	5 708	6 042
	Fuel and Oil		4 054	5 578	3 889	3 379	3 379	3 379		2 864	4 138	4 382
	Insurance and Security		1 082	1 308	1 328	1 747	1 747	1 747		1 772	1 881	1 692
	Internal Control Audit Fees		4 129	754	12 827	3 298	3 298	3 298		5 184	5 505	5 820
	Licence Costs and Licences		617	408	560	1 147	1 147	1 147		54	54	62
	Materials and Stocks		421	483	(10)	1 269	1 269	1 269		--	--	--
	Newspaper		160	5	--	800	800	800		150	159	169
	Other expenses		1 277	1 219	2 375	25 227	25 228	25 228		81 864	87 853	88 189
	Postage and Courier		666	942	837	878	878	878		922	958	1 015
	Repairs and maintenance		18 721	12 777	10 136	23 857	23 857	23 857		27 137	28 520	30 520
	Project Expenses from own funds		5 528	7 188	2 887	10 447	10 447	10 447		13 429	14 252	15 102
	Protective Clothing		518	3	84	1 115	1 115	1 115		1 111	1 179	1 249
	Publication Expenses		22	168	23	200	200	200		212	225	238
	Telephone		1 822	2 771	2 738	2 868	2 868	2 868		2 513	2 138	2 264
Total Other Expenditure	1	65 773	88 291	79 219	112 257	122 264	122 264	--	154 589	164 853	168 711	
<b>Repairs and Maintenance by Expenditure Item</b>												
	Employee related costs	8	18 721	12 777	10 136	23 857	23 857	23 857		30 637	32 537	34 458
	Other materials		--	--	--	--	--	--		--	--	--
	Contracted Services		--	--	--	--	--	--		--	--	--
	Other Expenditure		--	--	--	--	--	--		--	--	--
Total Repairs and Maintenance Expenditure	8	18 721	12 777	10 136	23 857	23 857	23 857	--	30 637	32 537	34 458	
check		--	--	--	0	0	0		30 637	32 537	34 458	

## EXPLANATIONS

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items and 'General' expenditure is not &gt; 10% of Total Expenditure)

4. Expenditure is not any 'unrelated categories'

5. Free sub-total must agree with the total on SA2, but excluding council and board member items

6. Include a note for each revenue item that is affected by 'Revenue Foregone'

7. Special consideration may have to be given to including 'booked wrong' or 'part similar' budgets where circumstances require this (include separately under relevant notes)

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

Description	Ref	Vote 1 - Technical & Infrastructure	Vote 2 - Corporate Services	Vote 3 - Financial Services	Vote 4 - Community & Social Services	Vote 5 - Executive Mayor	Vote 6 - Speakers Office	Vote 7 - Municipal Manager	Vote 8 - Local Economic Development	Vote 9 - Housing	Vote 10 - Electricity	Vote 11 - Water	Vote 12 - Dog Tax	Vote 13 - Parking Meters	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	58,980	-	-	-	-	-	-	-	-	-	-	-	-	58,980
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	188,011	-	-	-	-	-	188,011
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	50,184	-	-	-	-	50,184
Service charges - sanitation revenue		35,749	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,749
Service charges - refuse revenue		-	-	-	8,198	-	-	-	-	-	-	-	-	-	-	-	8,198
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	550	-	-	-	-	-	-	-	-	-	-	-	-	550
Interest earned - external investments		-	4,281	-	-	-	-	-	-	-	-	-	-	-	-	-	4,281
Interest earned - outstanding debtors		-	-	16,059	-	-	-	-	-	-	-	-	-	-	-	-	16,059
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	1,092	-	-	-	-	-	-	-	-	-	-	-	1,092
Licences and permits		-	-	-	1,467	-	-	-	-	-	-	-	-	-	-	-	1,467
Agency services		-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	500
Other revenue		3,500	-	10,000	-	-	-	-	1,020	-	3,500	1,200	-	-	-	-	19,220
Transfers recognised - operational		7,842	-	50,039	9,434	490	5,020	50	-	-	4,352	12,248	-	-	-	-	89,475
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution		47,091	4,281	135,628	20,691	490	5,020	50	1,020	-	195,863	63,632	-	-	-	-	473,766
Expenditure By Type																	
Employee related costs		-	142,759	-	-	-	-	-	-	-	-	-	-	-	-	-	142,759
Remuneration of councillors		-	-	-	-	-	9,689	-	-	-	-	-	-	-	-	-	9,689
Debt impairment		-	-	-	-	-	-	-	-	-	92,524	-	-	-	-	-	92,524
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	1,534	-	-	-	-	-	-	-	-	-	-	-	-	-	1,534
Contracted services		-	-	37,901	-	-	-	-	-	-	-	-	-	-	-	-	37,901
Transfers and grants		-	-	189,359	-	-	-	-	-	-	-	-	-	-	-	-	189,359
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	144,293	227,260	-	-	9,689	-	-	-	92,524	-	-	-	-	-	473,766
Surplus/(Deficit)		47,091	(140,012)	(91,632)	20,691	490	(4,669)	50	1,020	-	103,339	63,632	-	-	-	-	0
Transfers recognised - capital		156,790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	156,790
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		203,881	(140,012)	(91,632)	20,691	490	(4,669)	50	1,020	-	103,339	63,632	-	-	-	-	156,790

References  
1. Departmental columns to be based on municipal organisation structure

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

Supporting Table 6A Supporting Detail to Budgeted Financial Position											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days					6,344	6,344	6,344		-	-	-
Other current investments > 90 days		5,700	2,024	12,139	136,584	-	-		12,940	13,742	14,553
Total Call investment deposits	2	5,700	2,024	12,139	142,928	6,344	6,344	-	12,940	13,742	14,553
Consumer debtors											
Consumer debtors		212,802	219,682	290,231	153,721	342,000	342,000		309,386	328,568	347,953
Less: Provision for debt impairment		(84,334)	(90,109)	(112,688)	(11,302)	(11,302)	(11,302)		(120,126)	(127,573)	(135,100)
Total Consumer debtors	2	128,468	129,572	177,542	142,419	330,698	330,698	-	189,260	200,994	212,853
Debt impairment provision											
Balance at the beginning of the year									-		
Contributions to the provision					(17,137)	(17,137)	(17,137)		-		
Bad debts written off					5,835	5,835	5,835		-		
Balance at end of year		-	-	-	(11,302)	(11,302)	(11,302)	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1,429,021	992,462	1,070,770	857,458	857,458	857,458		1,141,441	1,212,210	1,283,731
Leases recognised as PPE									-	-	-
Less: Accumulated depreciation		183,862	186,515	218,228	195,654	195,654	195,654		232,631	247,054	261,631
Total Property, plant and equipment (PPE)	2	1,245,158	805,947	852,542	661,804	661,804	661,804	-	908,810	965,156	1,022,100
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)									-	-	-
Current portion of long-term liabilities		1,727	4,010	4,128	2,500	2,500	2,500		4,400	4,673	4,949
Total Current liabilities - Borrowing		1,727	4,010	4,128	2,500	2,500	2,500	-	4,400	4,673	4,949
Trade and other payables											
Trade and other creditors		101,969	103,825	240,953	99,491	88,000	88,000		256,856	272,781	288,875
Unspent conditional transfers		45,126					14,863		-	-	-
VAT					14,863	14,863			-	-	-
Total Trade and other payables	2	147,095	103,825	240,953	114,354	102,863	102,863	-	256,856	272,781	288,875
Non current liabilities - Borrowing											
Borrowing	4	21,913	50,117	56,786	52,573	-	-		60,534	64,287	68,080
Finance leases (including PPP asset element)									-	-	-
Total Non current liabilities - Borrowing		21,913	50,117	56,786	52,573	-	-	-	60,534	64,287	68,080
Provisions - non-current											
Retirement benefits		44,076	40,982	46,254	2,145	2,145	2,145		49,307	52,364	55,453
List other major provision items											
Refuse landfill site rehabilitation		750			100	100	100		-	-	-
Other		3,618			428	428	428		-	-	-
Total Provisions - non-current		48,444	40,982	46,254	2,673	2,673	2,673	-	49,307	52,364	55,453
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance					1,076,100	945,139	945,139		-	-	-
GRAP adjustments									-	-	-
Restated balance		-	-	-	1,076,100	945,139	945,139	-	-	-	-
Surplus/(Deficit)		8,257	15,499	14,957	191,858	87,212	87,212	(24,542)	157,874	106,599	116,174
Appropriations to Reserves									-	-	-
Transfers from Reserves									-	-	-
Depreciation offsets					14,186	14,186	14,186		-	-	-
Other adjustments									-	-	-
Accumulated Surplus/(Deficit)	1	8,257	15,499	14,957	1,282,144	1,046,537	1,046,537	(24,542)	157,874	106,599	116,174
Reserves											
Housing Development Fund										-	-
Capital replacement										-	-
Self-insurance										-	-
Other reserves		5,409	5,428	5,393	5,428	5,428	5,428		5,749	6,106	6,466
Revaluation										-	-
Total Reserves	2	5,409	5,428	5,393	5,428	5,428	5,428	-	5,749	6,106	6,466
TOTAL COMMUNITY WEALTH/EQUITY	2	13,666	20,927	20,350	1,287,572	1,051,965	1,051,965	(24,542)	163,623	112,705	122,646

**Total capital expenditure includes expenditure on nationally significant priorities:**

[illegible]



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

EC 104 Makana - Supporting Table SA6 Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b><u>Borrowing Management</u></b>											
Credit Rating		0	0	0	0	0	0	0			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.3%	1.9%	3.8%	0.1%	0.1%	0.1%	0.0%	1.2%	1.2%	1.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.5%	2.7%	5.4%	0.1%	0.1%	0.1%	0.0%	1.4%	1.4%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-24.9%	-103.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	405.2%	923.4%	1052.9%	968.6%	0.0%	0.0%	0.0%	1052.9%	1052.9%	1052.9%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	1.2	1.4	1.0	2.7	3.4	3.4	–	1.0	1.0	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.4	1.0	2.7	3.4	3.4	–	1.0	1.0	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	0.1	1.2	0.1	0.1	–	0.1	0.1	0.1
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		76.9%	98.4%	99.9%	85.1%	74.9%	74.9%	0.0%	78.3%	78.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		76.9%	98.4%	99.9%	85.1%	74.9%	74.9%	0.0%	78.3%	78.3%	77.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	56.2%	52.4%	57.7%	40.3%	82.0%	82.0%	0.0%	51.0%	50.6%	50.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within' MFMA' s 65(e))										
Creditors to Cash and Investments		1037.0%	-772.7%	2126.0%	155.3%	-909.0%	1723.8%	0.0%	3803.4%	2445.5%	1826.5%
<b><u>Other Indicators</u></b>											
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 (kℓ)										
	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)	38.2%	40.5%	32.7%	29.6%	30.0%	30.0%	0.0%	30.1%	30.4%	31.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.2%	0.0%	0.0%	29.6%	30.0%	30.0%		30.1%	30.4%	31.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.3%	4.0%	2.6%	5.5%	5.4%	5.4%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.8%	13.4%	14.0%	7.5%	7.3%	7.3%	0.0%	7.4%	7.3%	7.3%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	577.9	(34.4)	22.9	(46.4)	(46.4)	(46.4)	(1.4)	20.6	20.8	22.2
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	81.3%	80.6%	89.2%	54.5%	108.2%	108.2%	0.0%	70.0%	69.9%	69.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.5	(0.6)	0.4	2.3	(0.3)	0.2	–	0.2	0.4	0.5

**References**

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



Detail on the provision of municipal services for A10

Total municipal services		2012/13	2013/14	2014/15	Current Year 2015/16		2016/17 Medium Term Revenue & Expenditure Framework	
Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Budget Year 2016/17	Budget Year +2 2018/19
	<b>Household service March 2000</b>							
	<b>Water:</b>							
8	Flood water inside dwelling	-	-	-	37,500	37,500	37,500	45,000
9	Flood water inside yard (but not in dwelling)	-	-	-	650	650	650	500
10	Using public tap (at least min service level)	-	-	-	-	-	-	-
	Other water supply (at least min service level)	-	-	-	-	-	-	-
9	Using public tap (< min service level)	-	-	-	38,150	38,150	38,150	45,500
10	Other water supply (< min service level)	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-
	<b>Below Minimum Service Level sub-total</b>	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	38,150	38,150	38,150	45,500
	<b>Sewerage:</b>							
	Flush toilet (connected to sewerage)	-	-	-	700	700	700	750
	Chemical toilet	-	-	-	-	-	-	-
	PI toilet (ventilated)	-	-	-	-	-	-	-
	Other toilet provisions (< min service level)	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	700	700	700	750
	Other toilet provisions (< min service level)	-	-	-	-	-	-	-
	No toilet provisions	-	-	-	-	-	-	-
	<b>Below Minimum Service Level sub-total</b>	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	700	700	700	750
	<b>Electricity:</b>							
	Electricity (at least min service level)	-	-	-	-	-	-	-
	Electricity - prepaid (min service level)	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	Electricity (< min service level)	-	-	-	-	-	-	-
	Electricity - prepaid (< min service level)	-	-	-	-	-	-	-
	Other energy sources	-	-	-	-	-	-	-
	<b>Below Minimum Service Level sub-total</b>	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-
	<b>Refuse:</b>							
	Removed at least once a week	-	-	-	24,425	24,425	24,425	24,425
	Removed less frequently than once a week	-	-	-	2	2	2	2
	Using communal refuse dump	-	-	-	-	-	-	-
	Using own refuse dump	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-
	<b>Below Minimum Service Level sub-total</b>	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	24,425	24,425	24,425	24,425
	<b>Household service March 2000</b>							
	<b>Water:</b>							
8	Flood water inside dwelling	-	-	-	37,500	37,500	37,500	45,000
9	Flood water inside yard (but not in dwelling)	-	-	-	650	650	650	500
10	Using public tap (at least min service level)	-	-	-	-	-	-	-
	Other water supply (at least min service level)	-	-	-	-	-	-	-
9	Using public tap (< min service level)	-	-	-	38,150	38,150	38,150	45,500
10	Other water supply (< min service level)	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-
	<b>Below Minimum Service Level sub-total</b>	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	38,150	38,150	38,150	45,500
	<b>Sanitation services:</b>							
	Flush toilet (connected to sewerage)	-	-	-	700	700	700	750
	Chemical toilet	-	-	-	-	-	-	-
	PI toilet (ventilated)	-	-	-	-	-	-	-
	Other toilet provisions (< min service level)	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	700	700	700	750
	Other toilet provisions (< min service level)	-	-	-	-	-	-	-
	No toilet provisions	-	-	-	-	-	-	-
	<b>Below Minimum Service Level sub-total</b>	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	700	700	700	750
	<b>Electricity:</b>							
	Electricity (at least min service level)	-	-	-	-	-	-	-
	Electricity - prepaid (min service level)	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	Electricity (< min service level)	-	-	-	-	-	-	-
	Electricity - prepaid (< min service level)	-	-	-	-	-	-	-
	Other energy sources	-	-	-	-	-	-	-
	<b>Below Minimum Service Level sub-total</b>	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-
	<b>Refuse:</b>							
	Removed at least once a week	-	-	-	24,425	24,425	24,425	24,425
	Removed less frequently than once a week	-	-	-	2	2	2	2
	Using communal refuse dump	-	-	-	-	-	-	-
	Using own refuse dump	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-
	<b>Below Minimum Service Level sub-total</b>	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	24,425	24,425	24,425	24,425

Municipal in-house services



Municipal entity services		Ref	2012/13 Outcome	2013/14 Outcome	2014/15 Outcome	Current Year 2015/16		2016/17 Medium Term Revenue & Expenditure Framework					
						Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19		
Name of municipal entity													
Name of municipal entity		Ref	Household service input: 0.000										
		8	Piped water inside dwelling										
		10	Piped water inside yard (not in dwelling)										
		9	Using public tap (at least min service level)										
		10	Other water supply (at least min service level)										
		9	Minimum Service Level and Above sub-total										
		10	Using public tap (< min service level)										
		9	Other water supply (< min service level)										
		10	Below Minimum Service Level sub-total										
		9	Total number of households										
Name of municipal entity		Ref	Sanitation service input: 0.000										
		8	Flush toilet (connected to sewerage)										
		10	Flush toilet (with septic tank)										
		9	Other toilet (not in dwelling)										
		10	Private toilet										
		9	Other toilet provisions (< min service level)										
		10	Minimum Service Level and Above sub-total										
		9	Other toilet provisions (< min service level)										
		10	Below Minimum Service Level sub-total										
		9	Total number of households										
Name of municipal entity		Ref	Electricity service input: 0.000										
		8	Electricity (at least min service level)										
		10	Electricity - prepaid (min service level)										
		9	Minimum Service Level and Above sub-total										
		10	Electricity - prepaid (< min service level)										
		9	Other energy sources										
		10	Below Minimum Service Level sub-total										
		9	Total number of households										
		Name of municipal entity		Ref	Waste management service input: 0.000								
				8	Removed at least once a week								
10	Minimum Service Level and Above sub-total												
9	Removed less frequently than once a week												
10	Using communal refuse dump												
9	Using own refuse dump												
10	Other refuse disposal												
9	No refuse disposal												
10	Below Minimum Service Level sub-total												
9	Total number of households												
Service provided by 'external mechanisms'		Ref											
Name of service providers		Ref	Household service input: 0.000										
Name of service providers		8	Piped water inside dwelling										
		10	Piped water inside yard (not in dwelling)										
		9	Using public tap (at least min service level)										
		10	Other water supply (at least min service level)										
		9	Minimum Service Level and Above sub-total										
		10	Using public tap (< min service level)										
		9	Other water supply (< min service level)										
		10	Below Minimum Service Level sub-total										
		9	Total number of households										
		Name of service providers		Ref	Sanitation service input: 0.000								
8	Flush toilet (connected to sewerage)												
10	Flush toilet (with septic tank)												
9	Other toilet												
10	Private toilet												
9	Other toilet provisions (< min service level)												
10	Minimum Service Level and Above sub-total												
9	Other toilet provisions (< min service level)												
10	Below Minimum Service Level sub-total												
9	Total number of households												
Name of service providers		Ref	Electricity service input: 0.000										
		8	Electricity (at least min service level)										
		10	Electricity - prepaid (min service level)										
		9	Minimum Service Level and Above sub-total										
		10	Electricity (< min service level)										
		9	Other energy sources										
		10	Below Minimum Service Level sub-total										
		9	Total number of households										
		Name of service providers		Ref	Waste management service input: 0.000								
				8	Removed at least once a week								
10	Minimum Service Level and Above sub-total												
9	Removed less frequently than once a week												
10	Using communal refuse dump												
9	Using own refuse dump												
10	Other refuse disposal												
9	No refuse disposal												
10	Below Minimum Service Level sub-total												
9	Total number of households												
Detail of Free Basic Service (FBS) provided		Ref	2013/14 Outcome										
Electricity		Ref	2014/15 Outcome										
		Ref	2015/16 Outcome										
Electricity		Ref	2016/17 Medium Term Revenue & Expenditure Framework										
		Ref	2017/18 Outcome										
Electricity		Ref	2018/19 Outcome										
		Ref	2019/20 Outcome										



**EC104 Makana Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	9,833	(13,437)	11,334	64,058	(9,681)	5,105	–	6,753	11,155	15,811
Cash + investments at the yr end less applications - R'000	18(1)b	2	(2,560)	47,604	9,449	209,186	169,442	154,309	–	3,255	1,412	(11,111)
Cash year end/monthly employee/supplier payments	18(1)b	3	0.5	(0.6)	0.4	2.3	(0.3)	0.2	–	0.2	0.4	0.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	8,257	15,499	14,957	206,044	101,398	101,398	(24,542)	157,874	106,599	116,177
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	(4.3%)	15.9%	17.8%	(0.7%)	(6.0%)	(113.4%)	(2.7%)	0.2%	1.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	80.4%	98.0%	101.9%	79.7%	69.0%	69.0%	0.0%	75.1%	74.3%	73.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	11.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	100.0%	8.1%	8.1%	0.0%	16.8%	26.5%	25.7%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(24.9%)	(103.8%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.7%	34.9%	(23.9%)	109.1%	0.0%	(100.0%)	(33.0%)	6.2%	5.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.5%	1.6%	1.2%	3.6%	3.6%	3.6%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	100.0%	74.0%	74.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection



Total Operating Revenue			296,916	320,478	392,999	427,637	440,053	440,053	(24,542)	473,766	507,512	537,456
Total Operating Expenditure			348,057	337,615	380,272	427,637	437,920	437,920	–	473,766	507,512	537,456
Operating Performance Surplus/(Deficit)			(51,141)	(17,137)	12,727	1	2,134	2,134	(24,542)	0	0	(1)
Cash and Cash Equivalents (30 June 2012)										6,753		
Revenue												
% Increase in Total Operating Revenue				7.9%	22.6%	8.8%	2.9%	0.0%	(105.6%)	7.7%	7.1%	5.9%
% Increase in Property Rates Revenue				21.2%	16.6%	(2.1%)	0.0%	0.0%	(100.0%)	11.9%	6.2%	2.4%
% Increase in Electricity Revenue				(10.0%)	19.7%	47.2%	10.1%	0.0%	(102.3%)	1.2%	6.2%	3.0%
% Increase in Property Rates & Services Charges				1.7%	21.9%	23.8%	5.3%	0.0%	(107.4%)	3.3%	6.2%	7.1%
Expenditure												
% Increase in Total Operating Expenditure				(3.0%)	12.6%	12.5%	2.4%	0.0%	(100.0%)	8.2%	7.1%	5.9%
% Increase in Employee Costs				14.6%	(1.1%)	(1.3%)	4.1%	(0.0%)	(100.0%)	8.2%	8.0%	8.4%
% Increase in Electricity Bulk Purchases				(1.1%)	18.2%	7.9%	(7.4%)	0.0%	(100.0%)	16.7%	7.2%	6.9%
Average Cost Per Budgeted Employee Position (Remuneration)					107531.1315	21128765				139549.3646		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			1.5%	1.6%	1.2%	3.6%	3.6%			0.0%	0.0%	0.0%
Asset Renewal and R&M as a % of PPE			7.0%	6.0%	1.0%	13.0%	27.0%	27.0%		0.0%	0.0%	0.0%
Debt Impairment % of Total Billable Revenue			11.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			–	20,619	12,047	12,081	5,056	5,056	–	–	–	–
Borrowing (R'000)			–	–	6,835	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			94,186	29,643	21,697	179,775	80,022	80,022	–	158,874	106,599	116,175
Internally Generated funds % of Non Grant Funding			0.0%	100.0%	63.8%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	36.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			100.0%	59.0%	53.5%	93.7%	94.1%	94.1%	0.0%	100.0%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			94,186	50,261	40,579	191,856	85,078	85,078	–	157,873	106,599	116,175
Asset Renewal			–	–	–	191,857	62,992	62,992	62,992	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	100.0%	74.0%	74.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			80.4%	98.0%	101.9%	79.7%	69.0%	69.0%	0.0%	75.1%	74.3%	73.7%
Cash Coverage Ratio			0	(0)	0	0	(0)	0	–	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			0.3%	1.9%	3.8%	0.1%	0.1%	0.1%	0.0%	1.2%	1.2%	1.2%
Borrowing Receipts % of Capital Expenditure			(24.9%)	(103.8%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(2,560)	47,604	9,449	209,186	169,442	154,309	–	3,255	1,412	(112)
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		43.8%	42.2%	41.7%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	1.2%	1.1%	1.1%		0.0%	0.3%	0.3%
High Level Outcome of Funding Compliance												
Total Operating Revenue			296,916	320,478	392,999	427,637	440,053	440,053	(24,542)	473,766	507,512	537,456
Total Operating Expenditure			348,057	337,615	380,272	427,637	437,920	437,920	–	473,766	507,512	537,456
Surplus/(Deficit) Budgeted Operating Statement			(51,141)	(17,137)	12,727	1	2,134	2,134	(24,542)	0	0	(1)
Surplus/(Deficit) Considering Reserves and Cash Backing			(2,560)	47,604	9,449	209,186	169,442	154,309	–	3,255	1,412	(112)
MTREF Funded (1) / Unfunded (0)	15	0	1	1	1	1	1	1	1	1	1	0
MTREF Funded ✓ / Unfunded ✕	15	✕	✓	✓	✓	✓	✓	✓	✓	✓	✓	✕

**EC104 Makana - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		23,357	1,727	3,888	2,500	-	-	5,500	5,841	6,186
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		283	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	23,640	1,727	3,888	2,500	-	-	5,500	5,841	6,186
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	23,640	1,727	3,888	2,500	-	-	5,500	5,841	6,186

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

**References**

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

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		58,871	–	76,391	80,559	80,559	80,559	77,632	83,855	124,072
Local Government Equitable Share		58,871		72,184	75,767	75,767	75,767	73,008	80,465	86,244
Finance Management				1,909	1,675	1,675	1,675	1,810	2,145	24,000
Municipal Systems Improvement				27	930	930	930	–	–	761
EPWP Incentive				1,007	1,002	1,002	1,002	1,000	–	–
Integrated National Electrification Programme				–	–	–	–	–	–	–
				–	–	–	–	–	–	–
MIG (Operational)				1,264	1,185	1,185	1,185	1,814	1,245	13,067
<b>Provincial Government:</b>		–	–	2,435	2,581	2,581	2,581	2,901	–	–
Sport and Recreation		–	–	2,435	2,581	2,581	2,581	2,901	–	–
		–	–	–	–	–	–	–	–	–
Health subsidy		–	–	–	–	–	–	–	–	–
COGTA		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	1,409	1,500	1,500	1,500	1,917	2,036	2,156
Health				1,409	1,500	1,500	1,500	1,917	2,036	2,156
Fire		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	58,871	–	80,235	84,639	84,639	84,639	82,450	85,891	126,228
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	51,699	48,778	169,204	79,450	79,450	152,790	106,599	116,172
Municipal Infrastructure Grant (MIG)			30,098	35,865	22,510	22,510	22,510	34,474	23,656	24,824
Regional Bulk Infrastructure			–	10,000	15,000	26,000	26,000	86,000	70,833	77,000
Neighbourhood Development Partnership			21,601	893	–	300	300	–	–	–
			–	–						
			–	–						
INEP & Bucket Eradication			–	2,020	131,694	30,640	30,640	32,316	12,110	14,348
<b>Provincial Government:</b>		–	–	1,550	996	996	996	1,084	–	–
Sports and Recreation				1,550	996	996	996	1,084	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
Health										
<b>Other grant providers:</b>		–	–	131,624	10,000	–	5,056	4,000	–	–
External Funding				126,224	10,000	–	–	4,000		
INNOWIND/ Internally Funded				5,400	–	–	5,056			
<b>Total Capital Transfers and Grants</b>	5	–	51,699	181,952	180,200	80,446	85,502	157,874	106,599	116,172
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		58,871	51,699	262,187	264,839	165,085	170,141	240,324	192,490	242,400

**References**

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



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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>										
<b>EXPENDITURE:</b>	<b>1</b>									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		58,871	–	76,391	80,559	80,559	80,559	77,632	83,855	124,072
Local Government Equitable Share		58,871		72,184	75,767	75,767	75,767	73,008	80,465	86,244
Finance Management				1,909	1,675	1,675	1,675	1,810	2,145	24,000
Municipal Systems Improvement				27	930	930	930	–	–	761
EPWP Incentive				1,007	1,002	1,002	1,002	1,000	–	–
Integrated National Electrification Programme				–	–	–	–	–	–	–
				–	–	–	–	–	–	–
MIG (Operational)				1,264	1,185	1,185	1,185	1,814	1,245	13,067
<b>Provincial Government:</b>		–	–	2,935	2,581	2,581	2,581	2,901	–	–
Sport and Recreation				2,435	2,581	2,581	2,581	2,901	–	–
				–	–	–	–	–	–	–
				–	–	–	–	–	–	–
Health subsidy				–	–	–	–	–	–	–
COGTA				500	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	1,409	1,500	1,500	1,500	1,917	2,036	2,156
Health		–	–	1,409	1,500	1,500	1,500	1,917	2,036	2,156
Fire		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		58,871	–	80,735	84,639	84,639	84,639	82,450	85,891	126,228
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		–	51,699	48,778	169,204	56,940	56,940	152,790	106,599	116,172
Municipal Infrastructure Grant (MIG)			30,098	35,865	22,510	–	–	34,474	23,656	24,824
Regional Bulk Infrastructure			–	10,000	15,000	26,000	26,000	86,000	70,833	77,000
Neighbourhood Development Partnership			21,601	893	–	300	300	–	–	–
			–	–	–	–	–	–	–	–
INEP & Bucket Eradication			–	2,020	131,694	30,640	30,640	32,316	12,110	14,348
<b>Provincial Government:</b>		–	–	1,550	996	996	996	1,084	–	–
Sports and Recreation				1,550	996	996	996	1,084	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
Health										
<b>Other grant providers:</b>		–	–	131,624	10,000	–	5,056	4,000	–	–
External Funding				126,224	10,000	–	–	4,000	–	–
				5,400	–	–	5,056	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		–	51,699	181,952	180,200	57,936	62,992	157,874	106,599	116,172
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		58,871	51,699	262,687	264,839	142,575	147,631	240,324	192,490	242,400

References

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

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	467	-	341	341	-	-	-
Current year receipts		-	-	75,184	79,374	159,933	159,933	77,632	85,891	126,228
<b>Conditions met - transferred to revenue</b>		-	-	<b>75,651</b>	<b>79,374</b>	<b>160,274</b>	<b>160,274</b>	<b>77,632</b>	<b>85,891</b>	<b>126,228</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	500	-	-	-	-	-	-
Current year receipts		-	-	2,435	2,581	2,581	2,581	2,901	-	-
<b>Conditions met - transferred to revenue</b>		-	-	<b>2,935</b>	<b>2,581</b>	<b>2,581</b>	<b>2,581</b>	<b>2,901</b>	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	1,409	1,500	1,500	1,500	1,917	2,036	2,156
<b>Conditions met - transferred to revenue</b>		-	-	<b>1,409</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,917</b>	<b>2,036</b>	<b>2,156</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	1,024	1,024	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	<b>1,024</b>	<b>1,024</b>	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		-	-	<b>79,995</b>	<b>83,455</b>	<b>165,379</b>	<b>165,379</b>	<b>82,450</b>	<b>87,927</b>	<b>128,384</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	12,567	-	-	-	-	-	-
Current year receipts		-	-	36,212	170,378	56,685	56,685	156,790	106,599	116,172
<b>Conditions met - transferred to revenue</b>		-	-	<b>48,779</b>	<b>170,378</b>	<b>56,685</b>	<b>56,685</b>	<b>156,790</b>	<b>106,599</b>	<b>116,172</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	1,550	996	996	996	1,084	-	-
<b>Conditions met - transferred to revenue</b>		-	-	<b>1,550</b>	<b>996</b>	<b>996</b>	<b>996</b>	<b>1,084</b>	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	130,717	10,000	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	<b>130,717</b>	<b>10,000</b>	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		-	-	<b>181,046</b>	<b>181,374</b>	<b>57,681</b>	<b>57,681</b>	<b>157,874</b>	<b>106,599</b>	<b>116,172</b>
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	<b>261,041</b>	<b>264,829</b>	<b>223,060</b>	<b>223,060</b>	<b>240,324</b>	<b>194,526</b>	<b>244,556</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

References

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



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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Makana Tourism</i>	3	604	968	484	740	740	740		829	889	950
Other Grants and subsidies psid		44	-	1	-	-	-		-	-	-
Free Basic Services		15,252	20,549	28,648	46,841	46,841	46,841		35,572	37,777	40,006
Total Cash Transfers To Other Organs Of State:		15,901	21,517	29,133	47,581	47,581	47,581	-	36,401	38,666	40,957
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<i>Internship</i>		1,276	581	1,394	500	500	500				
Other		11	0	18	916	916	916		1,500	1,593	1,687
Total Cash Transfers To Groups Of Individuals:		1,287	581	1,412	1,416	1,416	1,416	-	1,500	1,593	1,687
TOTAL CASH TRANSFERS AND GRANTS	6	17,187	22,099	30,545	48,997	48,997	48,997	-	37,901	40,259	42,644
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	17,187	22,099	30,545	48,997	48,997	48,997	-	37,901	40,259	42,644

References

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



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

<b>Disclosure of Salaries, Allowances &amp; Benefits 1.</b>	<b>Ref</b>	<b>No.</b>	<b>Salary</b>	<b>Contributions</b>	<b>Allowances</b>	<b>Performance Bonuses</b>	<b>In-kind benefits</b>	<b>Total Package</b>
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		454,800	187,894	172,476			815,170
Chief Whip			17,500		172,476			189,976
Executive Mayor			568,500	156,241	172,476			897,217
Deputy Executive Mayor			-	-	-			-
Executive Committee			2,020,740	790,846	862,380			3,673,966
Total for all other councillors			2,741,760	238,011	2,759,616			5,739,387
<b>Total Councillors</b>	8	-	<b>5,803,300</b>	<b>1,372,992</b>	<b>4,139,424</b>			<b>11,315,716</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1,030,854	-	145,919			1,176,773
Chief Finance Officer			760,665	-	135,964			896,629
Director Community & Social Services			797,937	-	168,005			965,942
Director Corporate Services			760,665	-	135,964			896,629
Director Technial & Infrastructural Services			760,665	-	135,964			896,629
Director Local & Economic Development			760,665	-	135,964			896,629
List of each offical with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	<b>4,871,449</b>	<b>-</b>	<b>857,780</b>	<b>-</b>		<b>5,729,229</b>
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	8,10	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	<b>10,674,749</b>	<b>1,372,992</b>	<b>4,997,204</b>	<b>-</b>		<b>17,044,945</b>

## References

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		454,800	187,894	172,476			815,170
Chief Whip			17,500		172,476			189,976
Executive Mayor			568,500	156,241	172,476			897,217
Deputy Executive Mayor			-	-	-			-
Executive Committee			2,020,740	790,846	862,380			3,673,966
Total for all other councillors			2,741,760	238,011	2,759,616			5,739,387
<b>Total Councillors</b>	8	-	<b>5,803,300</b>	<b>1,372,992</b>	<b>4,139,424</b>			<b>11,315,716</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1,030,854	-	145,919			1,176,773
Chief Finance Officer			760,665	-	135,964			896,629
Director Community & Social Services			797,937	-	168,005			965,942
Director Corporate Services			760,665	-	135,964			896,629
Director Technical & Infrastructural Services			760,665	-	135,964			896,629
Director Local & Economic Development			760,665	-	135,964			896,629
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	<b>4,871,449</b>	<b>-</b>	<b>857,780</b>	<b>-</b>		<b>5,729,229</b>
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	8,10	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10,674,749	1,372,992	4,997,204	-		17,044,945

## References

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



EC104 Makana - Supporting Table SA25 Budgeted monthly revenue and expenditure

EC104 Makana - Supporting Table SA23 Budgeted monthly revenue and expenditure																	
R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Revenue By Source</b>			4,915	4,915	4,915	4,915	4,915	4,915	4,915	4,915	4,915	4,915	4,915	4,915	58,980	62,637	64,122
	Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property rates - penalties & collection charges		15,668	15,668	15,668	15,668	15,668	15,668	15,668	15,668	15,668	15,668	15,668	15,668	188,011	199,682	205,647
	Service charges - electricity revenue		4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	50,184	53,335	68,188
	Service charges - water revenue		2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	35,749	37,990	41,053
	Service charges - sanitation revenue		683	683	683	683	683	683	683	683	683	683	683	683	8,198	8,706	9,220
	Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - other		357	357	357	357	357	357	357	357	357	357	357	357	4,281	4,547	4,815
	Rental of facilities and equipment		46	46	46	46	46	46	46	46	46	46	46	46	550	584	619
	Interest earned - external investments		1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	16,059	17,055	18,061
	Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dividends received		91	91	91	91	91	91	91	91	91	91	91	91	1,092	1,159	1,228
	Fines		122	122	122	122	122	122	122	122	122	122	122	122	1,467	1,558	1,650
	Licences and permits		42	42	42	42	42	42	42	42	42	42	42	42	500	531	562
	Agency services		7,456	7,456	7,456	7,456	7,456	7,456	7,456	7,456	7,456	7,456	7,456	7,456	89,475	95,022	97,128
	Transfers recognised - operational		1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	19,220	24,706	25,163
	Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Gains on disposal of PPE		39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	473,766	507,512	537,456
<b>Total Revenue (excluding capital transfers and contribution)</b>			39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	473,766	507,512	537,456
<b>Expenditure By Type</b>																	
	Employee related costs		11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	142,759	154,125	167,088
	Remuneration of councillors		807	807	807	807	807	807	807	807	807	807	807	807	9,689	10,290	10,897
	Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation & asset impairment		2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000	37,170	39,363
	Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bulk purchases		7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	92,524	99,185	106,029
	Other materials		128	128	128	128	128	128	128	128	128	128	128	128	1,534	1,629	1,725
	Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and grants		3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	37,901	40,259	42,644
	Other expenditure		12,863	12,863	12,863	12,863	12,863	12,863	12,863	12,863	12,863	12,863	12,863	12,863	154,359	164,853	169,711
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Expenditure</b>		39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	473,766	507,512	537,456
<b>Surplus/(Deficit)</b>																	
	Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	0	0	(1)
	Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	157,874	106,599	116,175
	Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>																	
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Surplus/(Deficit)</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	157,874	106,599	116,174

## References

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



**:C104 Makana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description		Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Revenue by Vote			4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	53,842	57,181	60,554
Vote 1 - Technical & Infrastructure			71	71	71	71	71	71	71	71	71	71	71	71	70	848	900	953
Vote 2 - Corporate Services			9,502	9,502	9,502	9,502	9,502	9,502	9,502	9,502	9,502	9,502	9,502	9,502	9,512	114,039	125,482	132,887
Vote 3 - Financial Services			2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,058	24,687	26,218	27,765
Vote 4 - Community & Social Services			159	159	159	159	159	159	159	159	159	159	159	159	160	1,913	2,032	2,152
Vote 5 - Executive Mayor			395	395	395	395	395	395	395	395	395	395	395	395	396	4,745	5,040	5,337
Vote 6 - Speakers Office			0	0	0	0	0	0	0	0	0	0	0	0	(0)	2	2	2
Vote 7 - Municipal Manager			86	86	86	86	86	86	86	86	86	86	86	86	86	1,032	1,096	1,160
Vote 8 - Local Economic Development			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Housing			16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,419	197,011	209,226	221,570
Vote 10 - Electricity			6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	75,645	80,335	85,075
Vote 11 - Water			0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Vote 12 - Dog Tax			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Parking Meters			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			39,480	39,480	39,480	39,480	39,480	39,480	39,480	39,480	39,480	39,480	39,480	39,480	39,491	473,766	507,512	537,456
Expenditure by Vote to be appropriated			4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,846	58,159	61,765	65,409
Vote 1 - Technical & Infrastructure			2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,783	33,403	35,473	37,566
Vote 2 - Corporate Services			4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	59,624	67,694	71,689
Vote 3 - Financial Services			6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	6,379	76,552	81,298	86,095
Vote 4 - Community & Social Services			620	620	620	620	620	620	620	620	620	620	620	620	620	7,441	7,903	8,369
Vote 5 - Executive Mayor			900	900	900	900	900	900	900	900	900	900	900	900	900	10,800	11,470	12,146
Vote 6 - Speakers Office			205	205	205	205	205	205	205	205	205	205	205	205	204	2,455	2,607	2,761
Vote 7 - Municipal Manager			1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	18,015	19,132	20,260
Vote 8 - Local Economic Development			5	5	5	5	5	5	5	5	5	5	5	5	5	56	60	64
Vote 9 - Housing			12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	146,228	155,294	164,457
Vote 10 - Electricity			5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	61,032	64,816	68,640
Vote 11 - Water			0	0	0	0	0	0	0	0	0	0	0	0	1	1	2	2
Vote 12 - Dog Tax			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Parking Meters			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,481	39,480	473,766	507,512	537,456
Surplus/(Deficit) before assoc.			(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	11	(0)	(0)	(0)
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	11	(0)	(0)	(0)

References

[, Surplus (Deficit) must reconcile with Budgeted Financial Performance

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

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	<b>Revenue - Standard</b>																
	<i>Governance and administration</i>																
	Executive and council		10,331	10,331	10,331	10,331	10,331	10,331	10,331	10,331	10,331	10,331	10,331	10,331	123,972	135,031	144,058
	Budget and treasury office		555	555	555	555	555	555	555	555	555	555	555	555	6,660	7,073	7,492
	Corporate services		9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	114,039	125,481	132,885
	<i>Community and public safety</i>																
	Community and social services		565	565	565	565	565	565	565	565	565	565	565	565	6,778	7,199	7,623
	Sport and recreation		312	312	312	312	312	312	312	312	312	312	312	312	3,747	3,979	4,214
	Public safety		1	1	1	1	1	1	1	1	1	1	1	1	9	10	10
	Housing		92	92	92	92	92	92	92	92	92	92	92	92	1,101	1,170	1,239
	Health		160	160	160	160	160	160	160	160	160	160	160	160	1,921	2,040	2,161
	<i>Economic and environmental services</i>																
	Planning and development		222	222	222	222	222	222	222	222	222	222	222	222	2,666	2,831	2,998
	Road transport		19	19	19	19	19	19	19	19	19	19	19	19	230	244	259
	Environmental protection		201	201	201	201	201	201	201	201	201	201	201	201	2,411	2,560	2,711
	<i>Trading services</i>																
	Electricity		2	2	2	2	2	2	2	2	2	2	2	2	25	27	28
	Water		28,362	28,362	28,362	28,362	28,362	28,362	28,362	28,362	28,362	28,362	28,362	28,362	340,339	381,440	382,765
	Waste water management		16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	197,011	209,226	221,570
	Waste management		6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	75,645	80,335	85,075
	Other		4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	51,919	55,138	58,391
			1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	15,764	16,741	17,729
			1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
	<b>Total Revenue - Standard</b>		<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
	<b>Expenditure - Standard</b>																
	<i>Governance and administration</i>																
	Executive and council		10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	129,020	141,391	149,734
	Budget and treasury office		1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	18,496	19,643	20,802
	Corporate services		5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	61,825	70,030	74,163
	<i>Community and public safety</i>																
	Community and social services		4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	48,698	51,718	54,769
	Sport and recreation		4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	49,610	52,686	55,794
	Public safety		2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	24,944	26,490	28,053
	Housing		200	200	200	200	200	200	200	200	200	200	200	200	2,394	2,542	2,692
	Health		1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	19,448	20,654	21,872
	<i>Economic and environmental services</i>																
	Planning and development		5	5	5	5	5	5	5	5	5	5	5	5	56	60	64
	Road transport		231	231	231	231	231	231	231	231	231	231	231	231	2,768	2,939	3,113
	Environmental protection		3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	42,233	44,851	47,498
	<i>Trading services</i>																
	Electricity		1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	16,168	17,171	18,184
	Water		1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	15,159	16,099	17,049
	Waste water management		909	909	909	909	909	909	909	909	909	909	909	908	10,906	11,582	12,265
	Waste management		21,061	21,061	21,061	21,061	21,061	21,061	21,061	21,061	21,061	21,061	21,061	21,061	252,735	268,404	284,240
	Other		12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	12,186	146,228	155,294	164,456
			5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	61,032	64,816	68,640
			2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	32,978	35,022	37,089
			1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,042	12,497	13,272	14,055
			14	14	14	14	14	14	14	14	14	14	14	14	169	179	190
	<b>Total Expenditure - Standard</b>		<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>39,481</b>	<b>473,766</b>	<b>507,512</b>	<b>537,456</b>
	<b>Surplus/(Deficit) before assoc.</b>																
	Share of surplus/ (deficit) of associate																
	<b>Surplus/(Deficit)</b>																

References

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



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

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
1	<b>Multi-year expenditure to be appropriated</b>		7,584	7,584	7,584	7,584	7,584	7,584	7,584	7,584	7,584	7,584	7,584	7,584	91,008	81,129	101,827
	Vote 1 - Technical & Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Corporate Services		333	333	333	333	333	333	333	333	333	333	333	333	4,000	-	-
	Vote 3 - Financial Services		1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	14,084	-	-
	Vote 4 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - Speakers Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - Electricity		649	649	649	649	649	649	649	649	649	649	649	649	7,782	12,110	14,348
	Vote 11 - Water		3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	41,000	13,360	-
	Vote 12 - Dog Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	<b>Capital multi-year expenditure sub-total</b>		13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	157,874	106,599	116,175
	<b>Single-year expenditure to be appropriated</b>																
	Vote 1 - Technical & Infrastructure																
	Vote 2 - Corporate Services																
	Vote 3 - Financial Services																
	Vote 4 - Community & Social Services																
	Vote 5 - Executive Mayor																
	Vote 6 - Speakers Office																
	Vote 7 - Municipal Manager																
	Vote 8 - Local Economic Development																
	Vote 9 - Housing																
	Vote 10 - Electricity																
	Vote 11 - Water																
	Vote 12 - Dog Tax																
	Vote 13 - Parking Meters																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
2	<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Capital Expenditure</b>		13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	157,874	106,599	116,175

References

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



Table SA29 Budgeted monthly capital expenditure (standard classification)

thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
1	Capital Expenditure - Standard		333	333	333	333	333	333	333	333	333	333	333	333	4,000	-	-
	Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Executive and council		333	333	333	333	333	333	333	333	333	333	333	333	4,000	-	-
	Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety		1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,173	14,084	-	-
	Community and social services		90	90	90	90	90	90	90	90	90	90	90	90	1,084	-	-
	Sport and recreation		1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	13,000	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,789	21,474	23,656	24,827
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,789	21,474	23,656	24,827
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services	Electricity		9,414	9,414	9,414	9,414	9,414	9,414	9,414	9,414	9,414	9,414	9,414	14,763	118,316	82,943	91,348
	Water		649	649	649	649	649	649	649	649	649	649	649	7,782	12,110	14,348	
	Waste water management		3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	41,000	13,360	-	
	Waste management		5,349	5,349	5,349	5,349	5,349	5,349	5,349	5,349	5,349	5,349	10,698	69,534	57,473	77,000	
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure - Standard	2	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	18,058	157,873	106,599	116,175
funded by:	National Government		13,059	13,059	13,059	13,059	13,059	13,059	13,059	13,059	13,059	13,059	14,142	157,789	106,599	116,175	
	Provincial Government		90	90	90	90	90	90	90	90	90	90	91	1,085	-	-	
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers recognised - capital		13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	14,233	158,874	106,599	116,175	
	Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Capital Funding		13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	14,233	158,874	106,599	116,175	

References

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

Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

MONTHLY CASH FLOWS		Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Cash Receipts By Source</b>														1		
Property rates		19,839	3,731	3,723	3,601	3,612	3,498	3,523	3,481	3,606	3,661	3,452	1,511	57,240	60,788	64,375
Property rates - penalties & collection charges													-	-	-	-
Service charges - electricity revenue		11,279	12,354	11,096	11,014	20,715	30,292	16,369	8,034	17,659	1,208	7,843	3,077	150,940	160,299	169,756
Service charges - water revenue		6,271	1,973	1,964	1,962	1,943	1,923	1,919	1,927	1,769	1,781	1,768	770	25,969	27,579	29,207
Service charges - sanitation revenue		9,350	1,780	1,776	1,711	1,723	1,695	1,696	1,691	1,506	1,515	1,513	(2,497)	23,459	24,913	26,383
Service charges - refuse revenue		154	502	1,500	1,201	150	791	757	1,054	1,361	413	552	1,086	9,520	10,110	10,707
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		292	292	292	292	292	292	292	292	292	292	292	292	3,500	3,717	3,936
Interest earned - external investments		50	50	50	50	50	50	50	50	50	50	50	50	600	637	675
Interest earned - outstanding debtors		958	958	958	958	958	958	958	958	958	958	958	958	11,500	12,213	12,934
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		83	83	83	83	83	83	83	83	83	83	83	83	1,000	1,062	1,125
Licences and permits		83	83	83	83	83	83	83	83	83	83	83	83	1,000	1,062	1,125
Agency services		42	42	42	42	42	42	42	42	42	42	42	42	500	531	562
Transfer receipts - operational		1,800	301	35,000	-	-	21,000	-	-	31,374	-	-	-	89,475	95,022	100,629
Other revenue		1,250	1,250	5,250	1,250	3,250	1,250	1,250	2,250	1,250	3,250	1,250	(7,750)	15,000	15,930	16,870
<b>Cash Receipts by Source</b>		<b>51,451</b>	<b>23,399</b>	<b>61,818</b>	<b>22,248</b>	<b>32,903</b>	<b>61,957</b>	<b>27,022</b>	<b>19,945</b>	<b>60,033</b>	<b>13,336</b>	<b>17,885</b>	<b>(2,294)</b>	<b>389,703</b>	<b>413,865</b>	<b>438,283</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		15,500	-	4,000	-	-	21,872	-	-	-	-	-	-	41,372	43,937	46,529
Contributions recognised - capital & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>66,951</b>	<b>23,399</b>	<b>65,818</b>	<b>22,248</b>	<b>32,903</b>	<b>83,829</b>	<b>27,022</b>	<b>19,945</b>	<b>60,033</b>	<b>13,336</b>	<b>17,885</b>	<b>(2,294)</b>	<b>431,075</b>	<b>457,802</b>	<b>484,812</b>
<b>Cash Payments by Type</b>																
Employee related costs		11,978	11,978	11,978	11,978	13,956	11,978	11,978	11,978	11,978	10,978	11,978	10,022	142,759	151,610	160,555
Remuneration of councillors		807	807	807	807	807	807	807	807	807	807	807	807	9,689	10,290	10,897
Finance charges		417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,310	5,623
Bulk purchases - Electricity		7,877	7,877	7,877	7,877	7,877	7,877	7,877	7,877	7,877	7,877	7,877	5,877	92,524	98,260	104,058
Bulk purchases - Water & Sewer		-	1,500	-	-	-	1,500	-	-	2,000	-	-	-	5,000	5,310	5,623
Other materials		125	125	125	125	125	125	125	125	-	-	-	-	1,000	1,062	1,125
Contracted services		1,000	-	3,500	-	2,500	-	1,500	-	2,500	500	500	-	12,000	12,744	13,496
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	3,158	37,901	40,251	42,626
Other expenditure		70	12,500	6,500	6,500	12,500	12,500	5,000	12,500	12,500	5,500	2,930	-	89,000	94,518	100,095
<b>Cash Payments by Type</b>		<b>25,433</b>	<b>38,363</b>	<b>34,363</b>	<b>30,863</b>	<b>41,340</b>	<b>38,363</b>	<b>30,863</b>	<b>36,863</b>	<b>41,238</b>	<b>29,238</b>	<b>27,668</b>	<b>20,282</b>	<b>394,873</b>	<b>419,355</b>	<b>444,097</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	26,558	28,205	29,869
Repayment of borrowing		-	-	-	-	-	2,000	3,500	-	-	-	-	-	5,500	5,841	6,186
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>27,646</b>	<b>40,576</b>	<b>36,576</b>	<b>33,076</b>	<b>43,554</b>	<b>42,576</b>	<b>36,576</b>	<b>39,076</b>	<b>43,451</b>	<b>31,451</b>	<b>29,881</b>	<b>22,495</b>	<b>426,931</b>	<b>453,401</b>	<b>480,151</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>39,306</b>	<b>(17,177)</b>	<b>29,242</b>	<b>(10,827)</b>	<b>(10,651)</b>	<b>41,253</b>	<b>(9,553)</b>	<b>(19,130)</b>	<b>16,582</b>	<b>(18,115)</b>	<b>(11,995)</b>	<b>(24,789)</b>	<b>4,144</b>	<b>4,401</b>	<b>4,661</b>
Cash/cash equivalents at the month/year begin:		2,609	41,915	24,738	53,980	43,152	32,501	73,755	64,201	45,071	61,653	43,538	31,543	2,609	6,753	11,155
Cash/cash equivalents at the month/year end:		41,915	24,738	53,980	43,152	32,501	73,755	64,201	45,071	61,653	43,538	31,543	6,753	11,155	11,155	15,815

References

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



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

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure			33,840	34,342	29,793	176,357	59,626	59,626	143,790	106,599	116,175	
Infrastructure - Road transport			-	17,290	8,224	14,683	1,701	1,701	21,474	23,656	24,827	
Roads, Pavements & Bridges			-	17,290	8,224	14,683	1,701	1,701	21,474	23,656	24,827	
Storm water			-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity			3,230	825	2,953	7,674	5,114	5,114	7,782	12,110	14,348	
Generation			3,230	825	2,953	7,674	5,114	5,114	7,782	12,110	14,348	
Transmission & Reticulation			-	-	-	-	-	-	-	-	-	
Street Lighting			-	-	-	-	-	-	-	-	-	
Infrastructure - Water			5,436	1,034	14,381	15,000	26,000	26,000	41,000	13,360	-	
Dams & Reservoirs			-	-	-	15,000	25,000	25,000	41,000	13,360	-	
Water purification			-	-	-	-	1,000	1,000	-	-	-	
Reticulation			5,436	1,034	14,381	-	-	-	-	-	-	
Infrastructure - Sanitation			8,862	15,193	4,236	139,000	26,811	26,811	69,534	57,473	77,000	
Reticulation			8,862	15,193	4,236	139,000	26,811	26,811	69,534	57,473	77,000	
Sewerage purification			-	-	-	-	-	-	-	-	-	
Infrastructure - Other			16,312	-	-	-	-	-	4,000	-	-	
Waste Management			-	-	-	-	-	-	-	-	-	
Transportation			-	-	-	-	-	-	-	-	-	
Gas			-	-	-	-	-	-	-	-	-	
Other			16,312	-	-	-	-	-	4,000	-	-	
Community			5,935	883	7,113	13,350	2,016	2,016	14,084	-	-	
Parks & gardens			-	431	-	-	-	-	-	-	-	
Sportsfields & stadia			-	158	-	10,409	385	385	13,000	-	-	
Swimming pools			-	-	-	-	-	-	-	-	-	
Community halls			-	-	-	-	-	-	-	-	-	
Libraries			-	-	-	-	-	-	-	-	-	
Recreational facilities			-	294	3,393	996	996	996	1,084	-	-	
Fire, safety & emergency			-	-	-	-	-	-	-	-	-	
Security and policing			-	-	-	-	-	-	-	-	-	
Buses			-	-	-	-	-	-	-	-	-	
Clinics			-	-	-	-	-	-	-	-	-	
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	
Cemeteries			-	-	-	-	-	-	-	-	-	
Social rental housing			-	-	-	-	-	-	-	-	-	
Other			5,935	-	3,720	1,945	635	635	-	-	-	
Heritage assets			-	2,669	-	-	300	300	-	-	-	
Buildings			-	2,669	-	-	300	300	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Investment properties			-	-	-	-	-	-	-	-	-	
Housing development			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Other assets			54,412	10,697	2,689	2,150	1,050	1,050	-	-	-	
General vehicles			5,748	5,239	-	950	-	-	-	-	-	
Specialised vehicles			-	-	-	-	-	-	-	-	-	
Plant & equipment			36,161	1,001	24	-	-	-	-	-	-	
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-	
Furniture and other office equipment			11,798	3,380	2,664	1,200	1,050	1,050	-	-	-	
Abattoirs			-	-	-	-	-	-	-	-	-	
Markets			-	-	-	-	-	-	-	-	-	
Civic Land and Buildings			-	345	-	-	-	-	-	-	-	
Other Buildings			-	632	-	-	-	-	-	-	-	
Other Land			-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-	
Other			705	100	-	-	-	-	-	-	-	
Agricultural assets			-	-	-	-	-	-	-	-	-	
List sub-class			-	-	-	-	-	-	-	-	-	
Biological assets			-	1,039	77	-	-	-	-	-	-	
List sub-class			-	1,039	77	-	-	-	-	-	-	
Intangibles			-	631	907	-	-	-	-	-	-	
Computers - software & programming			-	631	907	-	-	-	-	-	-	
Other (list sub-class)			-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets			1	94,186	50,261	40,579	191,857	62,992	62,992	157,874	106,599	116,175
Specialised vehicles			-	-	-	-	-	-	-	-	-	
Refuse			-	-	-	-	-	-	-	-	-	
Fire			-	-	-	-	-	-	-	-	-	
Conservancy			-	-	-	-	-	-	-	-	-	
Ambulances			-	-	-	-	-	-	-	-	-	

**References**

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance 94,186,425 50,261,322 40,578,847 191,857,405 40,905,702 40,905,702 - - -



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

EC104 Makalla - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure	2	-	-	-	175,956	59,661	59,661	-	-	-	
Infrastructure - Road transport		-	-	-	14,682	1,200	1,200	-	-	-	
Roads, Pavements & Bridges					14,682	1,200	1,200				
Storm water											
Infrastructure - Electricity		-	-	-	7,274	5,114	5,114	-	-	-	
Generation						420	420				
Transmission & Reticulation					2,580	-	-				
Street Lighting					4,694	4,694	4,694				
Infrastructure - Water		-	-	-	15,000	26,000	26,000	-	-	-	
Dams & Reservoirs					15,000	26,000	26,000				
Water purification											
Reticulation											
Infrastructure - Sanitation		-	-	-	139,000	27,347	27,347	-	-	-	
Reticulation					139,000	27,347	27,347				
Sewerage purification											
Infrastructure - Other		-	-	-	-	-	-	-	-	-	
Waste Management											
Transportation											
Gas											
Other		3									
Community			-	-	-	12,805	1,881	1,881	-	-	-
Parks & gardens		7									
Sportsfields & stadia						1,005	385	385			
Swimming pools											
Community halls											
Libraries						996	996	996			
Recreational facilities						9,404	-	-			
Fire, safety & emergency											
Security and policing											
Buses											
Clinics											
Museums & Art Galleries	8										
Cemeteries					1,400	500	500				
Social rental housing											
Other											
Heritage assets		-	-	-	-	-	-	-	-	-	
Buildings	9										
Other											
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development											
Other											
Other assets		-	-	-	3,096	1,450	1,450	-	-	-	
General vehicles	10				400	400	400				
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment					1,496	-	-				
Computers - hardware/equipment					1,200	1,050	1,050				
Furniture and other office equipment											
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings											
Other Land											
Surplus Assets - (Investment or Inventory)											
Other											
Agricultural assets		-	-	-	-	-	-	-	-	-	
List sub-class											
Biological assets		-	-	-	-	-	-	-	-	-	
List sub-class											
Intangibles		-	-	-	-	-	-	-	-	-	
Computers - software & programming											
Other (list sub-class)											
Total Capital Expenditure on renewal of existing assets	1	-	-	-	191,857	62,992	62,992	-	-	-	

<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
<b>Renewal of Existing Assets as % of total capex</b>	0.0%	0.0%	0.0%	50.0%	50.0%	50.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>	0.0%	0.0%	0.0%	609.0%	200.0%	200.0%	0.0%	0.0%	0.0%

**References**

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	94,186,425	50,261,322	40,578,847	191,857,405	40,905,702	40,905,702	-	-	-
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**EC104 Makana - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Technical & Infrastructure		91,008	81,129	101,827				
Vote 2 - Corporate Services		—	—	—				
Vote 3 - Financial Services		4,000	—	—				
Vote 4 - Community & Social Services		14,084	—	—				
Vote 5 - Executive Mayor		—	—	—				
Vote 6 - Speakers Office		—	—	—				
Vote 7 - Municipal Manager		—	—	—				
Vote 8 - Local Economic Development		—	—	—				
Vote 9 - Housing		—	—	—				
Vote 10 - Electricity		7,782	12,110	14,348				
Vote 11 - Water		41,000	13,360	—				
Vote 12 - Dog Tax		—	—	—				
Vote 13 - Parking Meters		—	—	—				
Vote 14 - [NAME OF VOTE 14]		—	—	—				
Vote 15 - [NAME OF VOTE 15]		—	—	—				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>157,874</b>	<b>106,599</b>	<b>116,175</b>	—	—	—	—
<b>Future operational costs by vote</b>	2							
Vote 1 - Technical & Infrastructure								
Vote 2 - Corporate Services								
Vote 3 - Financial Services								
Vote 4 - Community & Social Services								
Vote 5 - Executive Mayor								
Vote 6 - Speakers Office								
Vote 7 - Municipal Manager								
Vote 8 - Local Economic Development								
Vote 9 - Housing								
Vote 10 - Electricity								
Vote 11 - Water								
Vote 12 - Dog Tax								
Vote 13 - Parking Meters								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		—	—	—	—	—	—	—
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		—	—	—	—	—	—	—
<b>Net Financial Implications</b>		<b>157,874</b>	<b>106,599</b>	<b>116,175</b>	—	—	—	—

**References**

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