

EC104 MAKANA MUNICIPALITY



FINAL BUDGET 2020-2021 MTREF 29 JUNE 2020

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PART 1 – ANNUAL BUDGET

1.1 Mayor's report

It is my privilege to table this budget and other related documents for 2020/2021 and the two outer years as prescribed in terms of section 16 of the Municipal Finance Management Act.

As a result of the intensive planning process undertaken through the IDP, the budget presented today is in line with the needs of the communities we serve. The operating revenue budget (excluding capital transfers and contributions) amounts to R569.154 million. The bulk of the income is derived from Property Rates and Service Charges related to municipal services. The R2 million increase from the Tabled 2020/21 Budget is the unspent portion of the COVID19 disaster grant estimated to be R1.5 million and R0.5 million to be received from SBDM for installation of water and bulk water meters.

The capital budget amounts to R41.3 million. Expenditure will mainly be funded from Government Grants as follows: Municipal Infrastructure Grant (MIG) R20,04 million; Water Services Infrastructure Grant (WSIG) R17,391 million; DSRAC Library Grant R650,000; Sarah Baartman DM Fire Grant R173,913; Sarah Baartman DM Water Meter Grant R435,000; National Treasury Finance Management Grant R0.87 million and lastly the balance being funded from Internally Generated Funds of R 1.2 million. There is also an amount of R500,000 for Technical Services vehicles that is unspent for the 2019/20 financial year from internal funds but necessary for service delivery and is applied to be carried forward to the new year.

The following adjustments to the employee related costs were made:

- The general salary increase of 6.25% has been forecasted.
- Notch increases are limited to 2.3% where applicable.

Given the current backlog of Repairs & maintenance exacerbated by Court Judgments against the municipality to remedy the lack of adequate service delivery, the council's tariff and property rates increases needs to increase to approximately by **9%** on rates and services except for electricity where the increase still needs to be published, but NERSA issued a DRAFT guideline of **6.22%** on condition that NERSA approves the final tariffs; and Refuse Removal where a tariff increase of **19%** is approved to adequately fund the refuse service including the compliance of the court judgment on the landfill site management.

Motivation for higher than inflation Tariff increases

The electricity increase is regulated by NERSA and the municipality does not have the financial muscle to absorb any increase on Bulk Purchases from Eskom on behalf of the consumer that is above the upper limits of inflation currently pegged at 6%. The maximum allowed tariff increase allowed by NERSA would therefore be implemented and charged to consumers. The National & Provincial Treasury has stated that refuse removal and sewerage services were running at a deficit and the municipality should be taking steps to budget for a breakeven or surplus position. The debt collection on these services are also low and exacerbates the financial (cash) losses we incur. The High Court ruled against the municipality in 2015 in that it found the municipality not managing the landfill sites in accordance to the license conditions. The High Court again ruled

against the municipality in 2020 where we were found to be in contempt of the 2015 court order and were given 30 days to comply and ensure continued compliance.

In response to this finding and the continued struggle to adequately deliver services with aged fleet and plant, the municipality has to propose an increase of **19%** to reduce the deficit and appoint a service provider to assist in managing the landfill site. The increased charge is still well below the market price charged by other municipalities and far below private sector charges for the same service.

The Draft Budget as tabled to Council on 26 March 2020 was taken through a public participation process led by the Executive Mayor and comprised radio interviews with Ndlambe FM; Radio Grahamstown and Rhodes Music Radio on 17 and 18 June 2020. A Webinar also took place on 24 June 2020 to engage with local residents.

The municipality was previously found to have an unfunded budget due to its low revenue budgets and high arrear creditors balance. During 2019/20 the municipality has increased its revenue base and made significant progress in reducing its arrear creditors' balance. The municipality as part of its efforts to improve its sustainability adopted the 2019/20 review of the Financial Recovery Plan in addition to its 2019/20 Special Adjustments Budget on 08 November 2019 and these documents laid the implementation plan for the municipality to follow for financial recovery and forming the foundation of its long-term financial sustainability. Central to the Financial Recovery Plan is the cost-reflective tariff setting and increased revenue base. It is against this background that the municipality has to propose a **9%** increase for Property Rates; Service Charges: Water; Services Charges: Sewerage & Sanitation; and other miscellaneous tariffs & revenue.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Makana Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms. The application of sound financial management principles in the compilation of the municipality's financial plan is essential and critical to ensure that Makana Municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

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

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

1.2 Council Resolution

- 1) The Council of Makana Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - a) The annual budget of the municipality for the financial year 2020/21 and the multi-year and single-year capital appropriations as set out in the following tables:
 - (i) Budgeted Financial Performance (revenue & expenditure by standard classification) – Table A2;
 - (ii) Budgeted Financial Performance (revenue & expenditure by municipal vote) – Table A3;
 - (iii) Budgeted Financial Performance (revenue by source and expenditure by type) – Table A4; and
 - (iv) Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.
 - b) The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - (i) Budgeted Financial Position – Table A6;
 - (ii) Budgeted Cash Flows – Table A7;
 - (iii) Cash backed reserves and accumulated surplus reconciliation – Table A8;
 - (iv) Asset management – Table A9; and
 - (v) Basic service delivery measurement – Table A10.
- 2) The Council of Makana Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2020:
 - (i) the tariffs for property rates,
 - (ii) the tariffs for electricity,
 - (iii) the tariffs for the supply of water
 - (iv) the tariffs for sanitation services
 - (v) the tariffs for solid waste services
- 3) The Council of Makana Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2020 the tariffs for other services as contained in the tariff list included in the budget document.
- 4) To give proper effect to the municipality's annual budget, the Council of Makana Municipality approves:
 - a) That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of section 8 of the Municipal Budget and Reporting Regulations.
- 5) The following policies were reviewed and the Council of Makana Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following existing policies:
 - a) Asset management policy
 - b) Cash Management and Investment policy
 - c) Credit control and Debt collection policy
 - d) Property Rates policy
 - e) Tariff policy

- f) Virement policy
- g) Property Rates Bylaw
- h) Supply Chain Management policy
- i) Borrowing Policy
- j) Funding, Reserves and Long Term Financial Planning Policy
- k) Budget Implementation and Monitoring Policy



CLLR M. MPAHLWA
EXECUTIVE MAYOR



M.A. MENE
MUNICIPAL MANAGER

1.3 Executive summary

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

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

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

National Treasury's MFMA Circular No. 98 and 99 was used to guide the compilation of the 2020/21 MTREF.

The main challenges experienced during the compilation of the 2020/21 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy that is further exacerbated by the COVID-19 virus and the rapid decline in the value of stock markets;
- Aging infrastructure - water, sewerage, roads and electricity;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from Department Water & Sanitation and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Salary increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- COVID19 Pandemic and related lockdown has caused revenue collection levels to decline

The following budget principles and guidelines directly informed the compilation of the 2020/21 MTREF:

- The 2019/20 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2020/21 annual budget;
- The newly proclaimed COVID-19 pandemic and its potential impact on the economy.
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

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

The following table is a consolidated overview of the approved 2020/21 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2020/21 MTREF

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source	1								
Total Revenue (excluding capital transfers and contributions)		424 211	425 963	482 346	484 420	542 151	569 154	594 286	622 815
Expenditure By Type									
Total Expenditure		516 614	499 485	544 502	484 059	484 059	501 398	519 341	544 034
Surplus/(Deficit)		(92 403)	(73 523)	(62 156)	360	58 092	67 756	74 945	78 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		27 884	40 300	56 984	43 701	95 560	43 047	55 624	55 977
Surplus/(Deficit) for the year		(64 519)	(33 223)	(5 172)	44 061	153 652	110 803	130 568	134 758

Operating Revenue

Total Operating Revenue for the 2020/21 financial year will increase by R27 million from R542 million in the 2019/20 Adjustment Budget to R569.1 million funded by increased service charges and increased Operating Grant Revenue. Amongst others, the following still requires attention and prioritisation:

- Outdated tariff structure especially for service charges;
- Lobbying of additional funding especially operations and maintenance.

Operating Expenditure

Total operating expenditure for the 2020/21 financial year has been appropriated at R501.4 million and translates into an operational budgeted surplus of R67.7 million. When compared to the 2019/20 Adjustments Budget, operational expenditure has increased by R17.3 million in the 2020/21 financial year from R484,06 million to R501,4 million. The expenditure for the two outer years respectively increase with R18 million and R24.7 million respectively.

The municipality continues to face financial challenges and this has a negative impact in providing services to Makana residents and not being able to fulfil financial obligations. Repayment of long outstanding debts continues to cripple financial muscle of the institution especially Eskom account; Amatola Water & Department of Water & Sanitation. Service delivery has previously been neglected due to the financial burden of payment plans that are in place.

Capital Expenditure

The capital budget of R41.3 million for 2020/21 represents a decrease of 51% when compared to the 2018/19 Adjustment Budget. The capital programme decreases are attributable to the drought funding falling away and a reduction in other grants and Rollovers that are in the 2018/19 Adjustments Budget. The Capital Budget will increase to R47.368 million in the 2021/22 financial

year and then increases in 2022/23 to R48.675 million. There is no Borrowing in the Capital Budget due to the lack of cash resources to repay the annual instalments. There will only be R2.2million funded from internally generated funds in the 2020/21 financial year.

1.4 Operating Revenue Framework

1.4.1 Property Rates

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

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

The following stipulations in the Property Rates Policy are highlighted:

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

Comparison of approved rates to levy for the 2020/21 financial year to prior year

Category	Comparative Tariff (1 July 2019)	Approved tariff (from 1 July 2020)
	C	C
1. Businesses	0,017006	0,018536
2. Government Properties (e.g Public Schools, Government Buildings, etc)	0,021864	0,023832
3. Schools (Private & Public)	0,005727	0,006242
4. Residential Properties	0,005727	0,006242
5. Tertiary Institutions (e.g University)	0,011280	0,012296
6. Domestic Farmers (bona fide farmers)	0,001433	0,001562
7. Public Service Infrastructure (PSI)	0,001433	0,001562
8. Industrial Properties	0,008503	0,009268
9. Tourism/Game	0,001433	0,001562
10. RDP Houses	0,001433	0,001562
11. Sectional Titles	0,005727	0,006242
12. B&B Properties	0,006247	0,006242
13. Monument	0,008503	0,009268
14. Museum Properties	EXEMPT	EXEMPT
15. Sporting Bodies	EXEMPT	EXEMPT
16. Places of Worship	EXEMPT	EXEMPT
17. Public Benefit Organisations (P.B.O.)(Including Private Schools)	0,001433	0,001562
Please note that the municipality does not levy property rates on places of worship (churches) as in line with the Property Rates Act and the Council's Property Rates Policy. Also note that rebates as per Council Resolution, as well as rebates as per the Municipal Property Rates Act No. 6 of 2004 for all the qualifying rate-able properties are available on application, which must be completed on or before 30 September each year.		

Property Rates tariffs are approved to increase by 9 percent from 01 July 2020. The new General Valuation Roll was implemented on 01 July 2019. The B&B properties tariff is approved to be aligned to residential tariff as from 01 July 2020 to bring relief amid the COVID-19 effects.

1.4.2 Sale of Water and Impact of Tariff Increases

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

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

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

A tariff increase of approximately 9 percent from 1 July 2020 for water is approved. In addition 6 kl water per month will **ONLY** be granted free of charge to registered indigent residents.

In light of the Drought situation, Makana Municipality's punitive tariff structure will continue to be implemented until the Settlers' Dam level increases to considerably above 30%.

CATEGORY	KILOLITRES	STEPPED TARRIF (NORMAL PERIOD) 2019/2020	STEPPED TARRIF (NORMAL PERIOD) 2020/2021	STEPPED TARRIF (CRITICAL PERIOD) 2019/2020	STEPPED TARRIF (CRITICAL PERIOD) 2020/2021
RESIDENTIAL PROPERTIES	0 - 10kl/pm	7,30	7,96	8,60	9,37
	11 - 20kl/pm	9,27	10,10	12,00	13,08
	21 - 30kl/pm	10,21	11,13	16,00	17,44
	31 - 40kl/pm	11,22	12,23	20,00	21,80
	41 - 50kl/pm	12,34	13,45	30,00	32,70
	>51kl/pm	13,58	14,80	40,00	43,60
BUSINESS; INDUSTRIAL AND OTHER PROPERTIES	0 - 10kl/pm	7,51	8,18	10,22	11,14
	11 - 20kl/pm	10,02	10,93	13,65	14,88
	21 - 30kl/pm	11,03	12,02	15,02	16,37
	31 - 40kl/pm	12,11	13,20	16,52	18,00
	41 - 50kl/pm	13,34	14,54	18,17	19,80
	>51kl/pm	14,66	15,98	20,00	21,80
NB:(i) Critical periods will be based on the Dam Levels such as when Settlers Dam is less than 30% the situation will be critical and Engineers will alert Finance in order to alter tariffs.					
(ii) All other properties not listed amongst the above categories will be categorised by the Chief Financial Officer after motivation by applicant.					
MISCELLANEOUS WATER CHARGES					
CATEGORY	KILOLITRES			TARIFF 2019/2020	TARIFF 2020/2021
Raw	1st 10 kl			5,48	5,98
	>10kl kl			6,75	7,35
Standpipe	Consumption			21,00	22,89

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. The formal pricing structure from NERSA will only be communicated by end April 2020. At this stage an estimated 6.9 percent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2020.

Considering the Eskom increases, the consumer tariff had to be increased by approximately 6.24 percent to offset the additional bulk purchase cost from 1 July 2020. Furthermore, it should be

noted that given the magnitude of previous tariff increases, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

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

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

Owing to the previous high increases in Eskom's bulk tariffs, it is clearly not possible to fund these necessary upgrades through increases in the municipal electricity tariff – as the resultant tariff increases would be unaffordable to the consumers. It is therefore proposed that the electricity upgrades only be undertaken by Grant funding. A full listing of tariffs will be available separately on the municipal website.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of approximately 9 percent for sanitation from 1 July 2020 is approved. This is based on the input cost assumptions related to water. It should be noted that electricity costs contributes approximately 20 percent of waste water treatment input costs, and therefore the cost-reflective tariff study will determine future tariff increases. The following factors also contribute to the approved tariff increase:

- Free sanitation will be applicable to registered indigents; and
- The total revenue expected to be generated from rendering this service amounts to R28.5million for the 2020/21 financial year.

The following table compares current and approved amounts payable from 1 July 2020:

ANNUAL SEWER CONNECTION CHARGES		CURRENT TARIFFS 2019/20	APPROVED TARIFFS 2019/20
Domestic	First 2 units	R 1 655.22	R 1 800
	Each unit over 2	R 826.44	R 900
Sporting / Churches / Monument	per each unit	R 826.44	R 900
Flats	First 2 units	R 1 655.22	R 1 800
	Each unit over 2	R 1 655.22	R 1 800
Business Sub-Economic	per each unit	R 1 655.22	R 1 800
Housing	per each unit	R 826.44	R 900
Industrial Area	per point In respect of the first 25 units	R 1 869.19	R 2 000
	after which the costs are the same as the business tariff of:	R 1 655.22	R 1 800

1.4.5 Waste Removal and Impact of Tariff Increases

A 19 percent increase in the waste removal tariff is approved from 1 July 2020. The National & Provincial Treasury has stated that refuse removal and sewerage services are running at a deficit and the municipality should be taking steps to budget for a breakeven or surplus position. In response to this finding and the continued struggle to adequately deliver services with aged fleet and plant, the municipality has to propose an increase of 19% to reduce the deficit. The increased charge is still well below the market price charged by other municipalities and far below private sector charges for the same service.

The following table compares current and approved amounts payable from 1 July 2020:

	CURRENT TARIFFS 2019/20 (Ex. VAT)	APPROVED TARIFFS 2020/21 (Ex. VAT)
Refuse removal - Domestic	R 83.75	R 99.66
Refuse removal - Business	R 167.57	R 199.00

A revised tariff of R40.00 per ton of waste will be levied on all waste being dumped at the landfill site by private individuals and / or companies.

Annual Budget Tables

Table A1 - Budget Summary

EC104 Makana - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	62 566	66 278	71 995	81 496	81 496	81 496	81 496	98 587	104 502	110 772
Service charges	230 148	224 897	259 654	269 667	300 446	300 446	300 446	298 819	310 902	323 710
Investment revenue	1 086	991	6 026	2 000	4 000	4 000	4 000	3 500	3 500	3 500
Transfers recognised - operational	86 421	91 100	95 807	104 889	104 889	104 889	104 889	114 068	118 730	125 561
Other own revenue	43 990	42 697	48 863	26 368	51 320	51 320	51 320	54 180	56 652	59 273
Total Revenue (excluding capital transfers and contributions)	424 211	425 963	482 346	484 420	542 151	542 151	542 151	569 154	594 286	622 815
Employee costs	178 487	156 270	165 707	189 305	187 860	187 860	187 860	198 818	210 751	223 374
Remuneration of councillors	9 637	10 315	10 676	12 017	12 017	12 017	12 017	12 700	13 480	14 379
Depreciation & asset impairment	30 591	29 479	29 921	33 500	32 050	32 050	32 050	33 500	35 900	38 100
Finance charges	33 371	23 505	24 228	10 500	10 500	10 500	10 500	10 000	9 000	8 000
Materials and bulk purchases	116 135	107 377	103 201	124 200	125 129	125 129	125 129	142 463	148 153	155 653
Transfers and grants	23 280	2 678	417	150	100	100	100	100	100	100
Other expenditure	125 114	169 862	210 353	114 387	116 403	116 403	116 403	103 817	101 958	104 428
Total Expenditure	516 614	499 485	544 502	484 059	484 059	484 059	484 059	501 398	519 341	544 034
Surplus/(Deficit)	(92 403)	(73 523)	(62 156)	360	58 092	58 092	58 092	67 756	74 945	78 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	27 884	40 300	56 984	43 701	95 560	95 560	95 560	43 047	55 624	55 977
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(64 519)	(33 223)	(5 172)	44 061	153 652	153 652	153 652	110 803	130 568	134 758
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(64 519)	(33 223)	(5 172)	44 061	153 652	153 652	153 652	110 803	130 568	134 758
Capital expenditure & funds sources										
Capital expenditure	292	35 745	28 002	39 069	86 164	86 164	86 164	41 261	47 369	48 675
Transfers recognised - capital	292	34 371	27 404	37 547	83 164	83 164	83 164	38 082	47 369	48 675
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	442	598	1 522	3 000	3 000	3 000	3 178	-	-
Total sources of capital funds	292	34 813	28 002	39 069	86 164	86 164	86 164	41 261	47 369	48 675
Financial position										
Total current assets	91 627	56 035	116 666	133 165	194 211	194 211	194 211	203 955	148 827	155 371
Total non current assets	1 045 376	1 050 730	1 049 360	893 823	942 368	942 368	942 368	1 136 688	1 196 842	1 255 218
Total current liabilities	249 809	259 602	271 375	147 617	147 617	147 617	147 617	109 853	(3 135)	(4 454)
Total non current liabilities	160 212	160 755	155 161	160 000	160 000	160 000	160 000	155 741	159 920	164 380
Community wealth/Equity	726 982	686 408	739 491	719 371	828 962	828 962	828 962	1 075 049	1 188 884	1 250 663
Cash flows										
Net cash from (used) operating	(24 458)	58 225	83 607	98 020	165 368	165 368	165 368	140 575	106 167	75 431
Net cash from (used) investing	32 664	(35 677)	(28 174)	(38 869)	(85 964)	(85 964)	(85 964)	(41 061)	(47 169)	(48 475)
Net cash from (used) financing	(526)	(21 955)	(1 206)	2 154	-	-	-	(845)	129	136
Cash/cash equivalents at the year end	12 943	13 536	67 763	79 998	136 594	136 594	136 594	122 449	84 097	53 308
Cash backing/surplus reconciliation										
Cash and investments available	12 943	13 536	67 762	80 191	136 594	136 594	136 594	145 560	112 948	119 393
Application of cash and investments	130 505	170 124	192 754	54 746	53 988	53 988	53 988	40 322	(56 013)	(56 554)
Balance - surplus (shortfall)	(117 562)	(156 588)	(124 991)	25 445	82 606	82 606	82 606	105 238	168 961	175 947
Asset management										
Asset register summary (WDV)	1 045 669	1 057 319	1 028 203	892 665	922 425	922 425	922 425	1 094 015	1 134 123	1 203 356
Depreciation	30 591	29 479	29 849	33 500	32 050	32 050	32 050	33 500	35 900	38 100
Renewal and Upgrading of Existing Assets	-	21 504	-	36 001	72 404	72 404	72 404	34 404	38 673	44 328
Repairs and Maintenance	-	-	(631)	3 965	14 815	14 815	14 815	13 840	11 230	11 230
Free services										
Cost of Free Basic Services provided	-	-	-	21 576	21 576	21 576	28 877	28 877	30 610	32 447
Revenue cost of free services provided	-	-	-	1 804	1 804	1 804	2 310	2 310	2 449	2 596
Households below minimum service level										
Water:	1	1	1	1	1	1	1	1	1	1
Sanitation/sewerage:	1	1	1	1	1	1	1	1	1	1
Energy:	1	1	1	1	1	1	1	1	1	1
Refuse:	2	2	2	2	2	2	2	2	2	2

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

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

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional										
Governance and administration		131 148	140 230	127 418	145 255	154 264	154 264	169 431	176 795	186 684
Executive and council		6 149	8 143	6 721	20 131	20 131	20 131	21 296	21 757	23 112
Finance and administration		121 419	127 190	120 694	125 122	134 131	134 131	148 135	155 038	163 572
Internal audit		3 581	4 897	2	2	2	2	-	-	-
Community and public safety		16 425	14 816	6 188	10 631	9 277	9 277	9 064	8 758	8 790
Community and social services		3 648	4 616	5 040	5 150	5 150	5 150	4 869	5 063	5 095
Sport and recreation		9 971	7 319	69	2 610	45	45	85	85	85
Public safety		2 806	1 067	239	971	2 183	2 183	2 096	1 596	1 596
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 813	839	1 900	1 900	1 900	2 014	2 014	2 014
Economic and environmental services		8 343	27 821	10 103	15 864	14 926	14 926	18 167	19 217	20 213
Planning and development		2 468	264	7 083	9 724	9 724	9 724	10 457	11 165	11 798
Road transport		5 850	27 533	3 019	6 140	5 202	5 202	7 710	8 052	8 415
Environmental protection		26	24	-	-	-	-	-	-	-
Trading services		285 737	283 395	395 621	356 370	459 244	459 244	415 539	445 141	463 105
Energy sources		136 548	122 568	136 904	164 843	177 318	177 318	164 232	180 060	193 668
Water management		94 278	105 275	170 548	129 634	206 145	206 145	163 237	171 426	170 104
Waste water management		36 790	37 920	71 483	35 081	49 761	49 761	57 454	61 085	64 786
Waste management		18 121	17 632	16 686	26 813	26 019	26 019	30 616	32 570	34 548
Other	4	10 442	1	1	-	-	-	-	-	-
Total Revenue - Functional	2	452 095	466 262	539 330	528 120	637 711	637 711	612 201	649 910	678 792
Expenditure - Functional										
Governance and administration		255 883	256 314	275 108	203 576	201 529	201 529	197 981	202 796	210 715
Executive and council		19 554	20 118	27 950	31 414	31 414	31 414	32 285	32 661	34 265
Finance and administration		236 330	234 562	245 746	169 781	167 735	167 735	163 072	167 484	173 644
Internal audit		-	1 635	1 412	2 381	2 381	2 381	2 624	2 651	2 807
Community and public safety		37 086	33 830	51 412	53 548	55 915	55 915	59 126	60 445	63 558
Community and social services		9 296	11 501	11 538	14 075	13 847	13 847	14 459	14 528	15 370
Sport and recreation		8 514	1 823	10 439	10 473	10 750	10 750	12 558	12 541	13 159
Public safety		17 234	18 349	25 328	23 055	23 729	23 729	23 623	24 671	26 093
Housing		-	45	-	-	-	-	-	-	-
Health		2 042	2 113	4 106	5 945	7 590	7 590	8 485	8 704	8 936
Economic and environmental services		23 243	24 683	41 489	44 601	45 664	45 664	45 881	47 296	49 706
Planning and development		7 744	6 477	8 951	10 791	11 056	11 056	10 027	10 531	11 068
Road transport		13 739	14 704	32 538	33 745	34 543	34 543	35 804	36 730	38 603
Environmental protection		1 760	3 502	0	65	65	65	50	35	35
Trading services		200 401	184 432	176 393	182 120	180 940	180 940	198 404	208 798	220 048
Energy sources		131 079	135 557	98 118	108 514	108 174	108 174	126 661	133 805	140 958
Water management		33 720	25 227	48 735	32 139	32 747	32 747	33 814	35 735	37 735
Waste water management		23 709	14 787	19 444	26 491	25 686	25 686	23 887	24 651	25 990
Waste management		11 894	8 861	10 096	14 976	14 333	14 333	14 043	14 607	15 364
Other	4	-	227	99	215	10	10	6	6	7
Total Expenditure - Functional	3	516 614	499 485	544 502	484 059	484 059	484 059	501 398	519 341	544 034
Surplus/(Deficit) for the year		(64 519)	(33 223)	(5 172)	44 061	153 652	153 652	110 803	130 568	134 758

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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Revenue by Vote	1									
Vote 1 - TECHNICAL SERVICES		42 640	55 582	71 483	42 084	55 826	55 826	57 454	61 085	64 786
Vote 2 - CORPORATE SERVICES		3 581	313	499	2 035	1 045	1 045	503	533	565
Vote 3 - FINANCIAL SERVICES		121 419	145 526	120 899	124 123	134 122	134 122	148 135	155 038	163 572
Vote 4 - COMMUNITY & SOCIAL SERVICES		45 014	28 432	25 180	35 543	33 395	33 395	46 885	48 845	51 185
Vote 5 - EXECUTIVE MAYOR		6 149	6 417	5 291	10 131	10 131	10 131	10 616	10 306	10 948
Vote 6 - MUNICIPAL MANAGER		-	-	1 432	10 002	10 002	10 002	10 680	11 451	12 164
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		2 468	5 179	7 093	9 726	9 726	9 726	10 459	11 167	11 800
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECCTRICITY		136 548	124 099	136 904	164 843	177 318	177 318	164 232	180 060	193 668
Vote 10 - WATER		94 278	100 715	170 548	129 634	206 145	206 145	163 237	171 426	170 104
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	452 095	466 262	539 330	528 120	637 711	637 711	612 201	649 910	678 792
Expenditure by Vote to be appropriated	1									
Vote 1 - TECHNICAL SERVICES		37 447	25 517	47 440	53 039	54 132	54 132	53 645	55 797	58 927
Vote 2 - CORPORATE SERVICES		59 339	37 319	47 225	45 773	44 968	44 968	33 602	34 183	35 644
Vote 3 - FINANCIAL SERVICES		176 990	230 650	207 390	126 362	125 033	125 033	132 070	135 295	140 107
Vote 4 - COMMUNITY & SOCIAL SERVICES		50 740	28 392	49 765	61 875	63 719	63 719	66 079	67 610	70 882
Vote 5 - EXECUTIVE MAYOR		12 952	17 911	20 497	22 480	22 470	22 470	23 182	23 383	24 747
Vote 6 - MUNICIPAL MANAGER		6 602	8 633	8 865	11 315	11 325	11 325	11 727	11 929	12 325
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		7 744	15 663	16 467	22 563	21 491	21 491	20 617	21 605	22 709
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECCTRICITY		131 079	105 708	98 118	108 514	108 174	108 174	126 661	133 805	140 958
Vote 10 - WATER		33 720	29 693	48 735	32 139	32 747	32 747	33 814	35 735	37 735
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	516 614	499 485	544 502	484 059	484 059	484 059	501 398	519 341	544 034
Surplus/(Deficit) for the year	2	(64 519)	(33 223)	(5 172)	44 061	153 652	153 652	110 803	130 568	134 758

Table A4 - Budgeted Financial Performance (revenue and expenditure)

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1								
Revenue By Source									
Property rates	2	62 566	66 278	71 995	81 496	81 496	98 587	104 502	110 772
Service charges - electricity revenue	2	127 106	118 437	128 213	161 943	163 155	154 880	164 173	174 023
Service charges - water revenue	2	66 687	76 280	97 439	74 722	97 439	97 439	97 439	97 439
Service charges - sanitation revenue	2	24 372	21 765	24 524	17 674	24 524	28 500	30 210	32 023
Service charges - refuse revenue	2	11 937	8 415	9 478	15 328	15 328	18 000	19 080	20 225
Rental of facilities and equipment		1 280	1 743	2 326	1 511	1 511	553	583	615
Interest earned - external investments		1 086	991	6 026	2 000	4 000	3 500	3 500	3 500
Interest earned - outstanding debtors		18 731	19 879	26 572	7 863	26 572	35 000	37 100	39 326
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		492	383	315	1 261	1 261	727	727	727
Licences and permits		2 360	2 642	3 018	3 570	3 570	5 700	6 042	6 405
Agency services		811	-	-	1 575	1 575	2 000	2 000	2 000
Transfers and subsidies		86 421	91 100	95 807	104 889	104 889	114 068	118 730	125 561
Other revenue	2	20 316	18 050	16 631	10 388	16 631	10 000	10 000	10 000
Gains		-	-	-	200	200	200	200	200
Total Revenue (excluding capital transfers and contributions)		424 211	425 963	482 346	484 420	542 151	569 154	594 286	622 815
Expenditure By Type									
Employee related costs	2	178 487	156 270	165 707	189 305	187 860	198 818	210 751	223 374
Remuneration of councillors		9 637	10 315	10 676	12 017	12 017	12 700	13 480	14 379
Debt impairment	3	30 415	109 388	116 094	36 100	41 100	43 000	45 000	47 000
Depreciation & asset impairment	2	30 591	29 479	29 921	33 500	32 050	33 500	35 900	38 100
Finance charges		33 371	23 505	24 228	10 500	10 500	10 000	9 000	8 000
Bulk purchases	2	116 135	107 377	103 201	108 900	107 400	124 500	132 500	140 000
Other materials	8	-	-	-	15 300	17 729	17 963	15 653	15 653
Contracted services		39 901	19 359	55 475	27 413	37 439	35 629	31 585	31 805
Transfers and subsidies		23 280	2 678	417	150	100	100	100	100
Other expenditure	4, 5	53 554	40 029	37 660	50 875	37 864	25 188	25 373	25 623
Losses		1 244	1 086	1 124	-	-	-	-	-
Total Expenditure		516 614	499 485	544 502	484 059	484 059	501 398	519 341	544 034
Surplus/(Deficit)		(92 403)	(73 523)	(62 156)	360	58 092	67 756	74 945	78 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		27 884	40 300	56 984	43 701	95 560	43 047	55 624	55 977
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(64 519)	(33 223)	(5 172)	44 061	153 652	110 803	130 568	134 758
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(64 519)	(33 223)	(5 172)	44 061	153 652	110 803	130 568	134 758
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(64 519)	(33 223)	(5 172)	44 061	153 652	110 803	130 568	134 758
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(64 519)	(33 223)	(5 172)	44 061	153 652	110 803	130 568	134 758

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

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote	2										
Single-year expenditure to be appropriated											
Vote 1 - TECHNICAL SERVICES		-	18 604	10 768	6 597	23 132	23 132	23 132	14 289	10 532	11 196
Vote 2 - CORPORATE SERVICES		-	1 247	-	200	400	400	400	1 420	-	-
Vote 3 - FINANCIAL SERVICES		-	261	598	600	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	5 572	94	722	522	522	522	1 359	-	-
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	10	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		292	932	1 793	-	5 407	5 407	5 407	1 050	5 097	7 826
Vote 10 - WATER		-	9 118	14 749	30 950	56 702	56 702	56 702	23 143	31 739	29 654
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		292	35 745	28 002	39 069	86 164	86 164	86 164	41 261	47 369	48 675
Total Capital Expenditure - Vote		292	35 745	28 002	39 069	86 164	86 164	86 164	41 261	47 369	48 675
Capital Expenditure - Functional											
Governance and administration		-	1 508	598	600	300	300	300	1 320	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	261	598	600	300	300	300	1 320	-	-
Internal audit		-	1 247	-	-	-	-	-	-	-	-
Community and public safety		-	5 572	94	722	622	622	622	924	-	-
Community and social services		-	1 156	94	722	622	622	622	750	-	-
Sport and recreation		-	4 417	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	174	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	15 941	1 287	1 158	3 078	3 078	3 078	6 574	3 000	-
Planning and development		-	10	-	-	-	-	-	-	-	-
Road transport		-	15 931	1 287	1 158	3 078	3 078	3 078	6 574	3 000	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		292	12 723	26 023	36 589	82 164	82 164	82 164	32 444	44 369	48 675
Energy sources		292	932	1 793	-	4 907	4 907	4 907	-	5 097	7 826
Water management		-	9 118	14 749	30 950	57 202	57 202	57 202	24 193	31 739	29 654
Waste water management		-	2 673	9 481	5 439	20 054	20 054	20 054	7 716	7 532	11 196
Waste management		-	-	-	200	-	-	-	535	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	292	35 745	28 002	39 069	86 164	86 164	86 164	41 261	47 369	48 675
Funded by:											
National Government		292	33 215	27 310	37 547	82 642	82 642	82 642	37 432	47 369	48 675
Provincial Government		-	1 156	94	-	522	522	522	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	650	-	-
Transfers recognised - capital	4	292	34 371	27 404	37 547	83 164	83 164	83 164	38 082	47 369	48 675
Public contributions and donations		-	932	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	442	598	1 522	3 000	3 000	3 000	3 178	-	-
Total Capital Funding	7	292	35 745	28 002	39 069	86 164	86 164	86 164	41 261	47 369	48 675

Table A6 - Budgeted Financial Position

EC104 Makana - Table A6 Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS											
Current assets											
Cash		12 943	13 536	2 712	80 191	136 594	136 594	136 594	124 508	90 844	96 184
Call investment deposits	1	-	-	65 050	-	-	-	-	21 052	22 104	23 210
Consumer debtors	1	71 821	17 608	30 011	19 796	24 438	24 438	24 438	27 400	10 050	8 670
Other debtors		-	17 479	12 991	27 136	27 136	27 136	27 136	25 093	19 633	20 801
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	6 863	7 412	5 902	6 042	6 042	6 042	6 042	5 902	6 197	6 507
Total current assets		91 627	56 035	116 666	133 165	194 211	194 211	194 211	203 955	148 827	155 371
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		184 590	184 470	188 114	188 500	188 500	188 500	188 500	186 295	195 494	205 164
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	826 850	832 401	827 550	669 457	718 001	718 001	718 001	915 525	964 736	1 011 611
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		571	494	331	500	500	500	500	261	274	287
Other non-current assets		33 365	33 365	33 365	35 367	35 367	35 367	35 367	34 608	36 339	38 156
Total non current assets		1 045 376	1 050 730	1 049 360	893 823	942 368	942 368	942 368	1 136 688	1 196 842	1 255 218
TOTAL ASSETS		1 137 004	1 106 765	1 166 027	1 026 988	1 136 579	1 136 579	1 136 579	1 340 643	1 345 669	1 410 589
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	1 085	1 206	1 321	1 278	1 278	1 278	1 278	1 321	1 387	1 457
Consumer deposits		2 957	3 238	2 588	3 432	3 432	3 432	3 432	2 588	2 717	2 853
Trade and other payables	4	212 573	214 680	247 964	100 000	100 000	100 000	100 000	86 442	(27 717)	(30 265)
Provisions		33 195	40 478	19 502	42 906	42 906	42 906	42 906	19 502	20 477	21 501
Total current liabilities		249 809	259 602	271 375	147 617	147 617	147 617	147 617	109 853	(3 135)	(4 454)
Non current liabilities											
Borrowing		54 748	53 542	52 221	52 264	52 264	52 264	52 264	51 541	50 510	49 500
Provisions		105 464	107 213	102 939	107 736	107 736	107 736	107 736	104 199	109 409	114 880
Total non current liabilities		160 212	160 755	155 161	160 000	160 000	160 000	160 000	155 741	159 920	164 380
TOTAL LIABILITIES		410 021	420 357	426 536	307 617	307 617	307 617	307 617	265 594	156 785	159 926
NET ASSETS	5	726 982	686 408	739 491	719 371	828 962	828 962	828 962	1 075 049	1 188 884	1 250 663
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		726 982	686 408	739 491	719 371	828 962	828 962	828 962	1 075 049	1 188 884	1 250 663
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	726 982	686 408	739 491	719 371	828 962	828 962	828 962	1 075 049	1 188 884	1 250 663

Table A7 - Budgeted Cash Flow Statement

EC104 Makana - Table A7 Budgeted Cash Flows

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		62 566	55 277	57 596	75 538	75 538	75 538	75 538	88 728	93 755	65 727
Service charges		228 749	191 256	193 702	260 791	286 270	286 270	286 270	269 019	304 703	320 509
Other revenue		9 921	7 040	7 013	27 510	24 548	24 548	24 548	18 201	18 570	18 961
Transfers and Subsidies - Operational	1	86 421	91 034	100 807	104 889	104 889	104 889	104 889	113 968	118 630	125 461
Transfers and Subsidies - Capital	1	27 884	40 300	56 984	43 701	95 560	95 560	95 560	43 047	49 762	46 977
Interest		1 086	21 861	32 598	-	30 572	30 572	30 572	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(441 086)	(347 121)	(340 866)	(403 809)	(441 409)	(441 409)	(441 409)	(392 387)	(479 252)	(502 204)
Finance charges		-	-	(24 228)	(10 500)	(10 500)	(10 500)	(10 500)	-	-	-
Transfers and Grants	1	-	(1 423)	-	(100)	(100)	(100)	(100)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(24 458)	58 225	83 607	98 020	165 368	165 368	165 368	140 575	106 167	75 431
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	143	125	200	200	200	200	200	200	200
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		32 664	(35 821)	(28 300)	(39 069)	(86 164)	(86 164)	(86 164)	(41 261)	(47 369)	(48 675)
NET CASH FROM/(USED) INVESTING ACTIVITIES		32 664	(35 677)	(28 174)	(38 869)	(85 964)	(85 964)	(85 964)	(41 061)	(47 169)	(48 475)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	(20 870)	-	3 432	-	-	-	(845)	129	136
Payments											
Repayment of borrowing		(526)	(1 085)	(1 206)	(1 278)	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(526)	(21 955)	(1 206)	2 154	-	-	-	(845)	129	136
NET INCREASE/ (DECREASE) IN CASH HELD		7 679	593	54 227	61 305	79 404	79 404	79 404	98 670	59 128	27 092
Cash/cash equivalents at the year begin:	2	5 264	12 943	13 536	18 693	57 190	57 190	57 190	23 779	24 968	26 217
Cash/cash equivalents at the year end:	2	12 943	13 536	67 763	79 998	136 594	136 594	136 594	122 449	84 097	53 308

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	12 943	13 536	67 763	79 998	136 594	136 594	136 594	122 449	84 097	53 308
Other current investments > 90 days		0	(0)	(1)	194	-	-	-	23 111	28 852	66 085
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		12 943	13 536	67 762	80 191	136 594	136 594	136 594	145 560	112 948	119 393
Application of cash and investments											
Unspent conditional transfers		12 702	5 744	47 349	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	117 804	164 380	145 405	54 746	53 988	53 988	53 988	40 322	(56 013)	(56 554)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		130 505	170 124	192 754	54 746	53 988	53 988	53 988	40 322	(56 013)	(56 554)
Surplus(shortfall)		(117 562)	(156 588)	(124 991)	25 445	82 606	82 606	82 606	105 238	168 961	175 947

Table A9 - Asset Management

EC104 Makana - Table A9 Asset Management

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	292	14 241	28 002	3 068	13 760	13 760	6 857	8 696	4 348
<i>Roads Infrastructure</i>		-	-	1 287	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	932	1 793	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	9 118	14 749	-	12 712	12 712	-	8 696	4 348
<i>Sanitation Infrastructure</i>		-	2 673	9 481	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	12 723	27 310	-	12 712	12 712	-	8 696	4 348
Community Facilities		292	-	94	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		292	-	94	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	10	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	10	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	261	598	174	174	174	-	-	-
Furniture and Office Equipment		-	1 247	-	174	174	174	-	-	-
Machinery and Equipment		-	-	-	2 100	200	200	5 157	-	-
Transport Assets		-	-	-	620	500	500	1 700	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	15 931	-	34 669	66 999	66 999	27 830	35 673	35 632
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	15 931	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	4 907	4 907	-	5 097	7 826
<i>Water Supply Infrastructure</i>		-	-	-	30 330	49 762	49 762	18 795	23 044	25 306
<i>Sanitation Infrastructure</i>		-	-	-	3 739	10 029	10 029	7 716	7 532	2 500
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	15 931	-	34 069	64 699	64 699	26 511	35 673	35 632
Community Facilities		-	-	-	-	2 000	2 000	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	2 000	2 000	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	300	300	1 320	-	-
Furniture and Office Equipment		-	-	-	600	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Table A9 - Asset Management (cont.)

EC104 Makana - Table A9 Asset Management

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
CAPITAL EXPENDITURE										
<u>Total Upgrading of Existing Assets</u>	6	-	5 572	-	1 332	5 405	5 405	6 574	3 000	8 696
<i>Roads Infrastructure</i>		-	-	-	1 158	1 078	1 078	6 574	3 000	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	4 153	4 153	-	-	8 696
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	1 158	5 231	5 231	6 574	3 000	8 696
Community Facilities		-	5 572	-	174	174	174	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	5 572	-	174	174	174	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	292	35 745	28 002	39 069	86 164	86 164	41 261	47 369	48 675
<i>Roads Infrastructure</i>		-	-	1 287	1 158	1 078	1 078	6 574	3 000	-
<i>Storm water Infrastructure</i>		-	15 931	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	932	1 793	-	4 907	4 907	-	5 097	7 826
<i>Water Supply Infrastructure</i>		-	9 118	14 749	30 330	62 474	62 474	18 795	31 739	29 654
<i>Sanitation Infrastructure</i>		-	2 673	9 481	3 739	14 183	14 183	7 716	7 532	11 196
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	28 655	27 310	35 227	82 642	82 642	33 084	47 369	48 675
Community Facilities		292	5 572	94	174	2 174	2 174	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		292	5 572	94	174	2 174	2 174	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	10	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	10	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	261	598	174	474	474	1 320	-	-
Furniture and Office Equipment		-	1 247	-	774	174	174	-	-	-
Machinery and Equipment		-	-	-	2 100	200	200	5 157	-	-
Transport Assets		-	-	-	620	500	500	1 700	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		292	35 745	28 002	39 069	86 164	86 164	41 261	47 369	48 675

Table A9 - Asset Management (cont.)

EC104 Makana - Table A9 Asset Management

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 045 669	1 057 319	1 028 203	892 665	922 425	922 425	1 094 015	1 134 123	1 203 356
<i>Roads Infrastructure</i>		150 345	97	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	13 753	-	4 013	5 463	5 463	-	-	-
<i>Electrical Infrastructure</i>		110 753	-	-	-	4 907	4 907	-	5 097	7 826
<i>Water Supply Infrastructure</i>		150 345	530 251	535 097	504 528	523 961	523 961	626 235	652 377	695 454
<i>Sanitation Infrastructure</i>		119 172	2 557	-	3 739	10 029	10 029	4 962	-	-
<i>Solid Waste Infrastructure</i>		17 319	11 974	10 974	12 969	12 969	12 969	10 080	10 584	11 114
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		547 933	558 632	546 071	525 249	557 329	557 329	641 278	668 059	714 394
Community Assets		73 084	82 091	77 731	(15 924)	(15 924)	(15 924)	75 796	79 586	83 565
Heritage Assets		33 365	33 365	33 365	33 367	33 367	33 367	34 608	36 339	38 156
Investment properties		184 590	190 709	188 114	188 500	188 500	188 500	186 295	195 494	205 164
Other Assets		206 126	94 997	94 649	59 162	59 162	59 162	60 760	63 188	66 048
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		571	494	331	500	500	500	261	274	287
Computer Equipment		-	-	-	774	474	474	1 320	-	-
Furniture and Office Equipment		-	20 233	16 856	19 862	19 862	19 862	15 755	16 543	17 370
Machinery and Equipment		-	-	-	2 100	200	200	5 157	-	-
Transport Assets		-	-	-	620	500	500	1 700	-	-
Land		-	76 799	71 086	76 455	76 455	76 455	71 086	74 641	78 373
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 045 669	1 057 319	1 028 203	892 665	922 425	922 425	1 094 015	1 134 123	1 203 356
EXPENDITURE OTHER ITEMS		30 591	29 479	29 217	37 465	46 865	46 865	47 340	47 130	49 330
Depreciation	7	30 591	29 479	29 849	33 500	32 050	32 050	33 500	35 900	38 100
Repairs and Maintenance by Asset Class	3	-	-	(631)	3 965	14 815	14 815	13 840	11 230	11 230
<i>Roads Infrastructure</i>		-	-	165	17	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	(1)	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	(280)	1 180	1 130	1 130	850	850	850
<i>Water Supply Infrastructure</i>		-	-	3 290	260	1 430	1 430	700	500	500
<i>Sanitation Infrastructure</i>		-	-	(141)	110	110	110	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	(12)	110	3 000	3 000	4 500	4 500	4 500
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	(2)	20	60	60	30	30	30
Infrastructure		-	-	3 020	1 697	5 730	5 730	6 080	5 880	5 880
Community Facilities		-	-	(86)	830	1 630	1 630	1 630	900	900
Sport and Recreation Facilities		-	-	(21)	15	15	15	500	100	100
Community Assets		-	-	(107)	845	1 645	1 645	2 130	1 000	1 000
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	(1 690)	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	(1 690)	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	(135)	235	1 380	1 380	1 050	1 000	1 000
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	-	(135)	235	1 380	1 380	1 050	1 000	1 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	(199)	13	13	13	-	-	-
Intangible Assets		-	-	(199)	13	13	13	-	-	-
Computer Equipment		-	-	(371)	-	-	-	-	-	-
Furniture and Office Equipment		-	-	(12)	220	220	220	-	-	-
Machinery and Equipment		-	-	(295)	22	2 057	2 057	1 650	1 260	1 260
Transport Assets		-	-	(843)	934	3 770	3 770	2 930	2 090	2 090
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		30 591	29 479	29 217	37 465	46 865	46 865	47 340	47 130	49 330
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0,0%	60,2%	0,0%	92,1%	84,0%	84,0%	83,4%	81,6%	91,1%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0,0%	72,9%	0,0%	107,5%	225,9%	225,9%	102,7%	107,7%	116,3%
<i>R&M as a % of PPE</i>		0,0%	0,0%	-0,1%	0,6%	2,1%	2,1%	1,5%	1,2%	1,1%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0,0%	2,0%	0,0%	4,0%	9,0%	9,0%	4,0%	4,0%	5,0%

Table A10 - Basic Service Delivery Measurement

EC104 Makana - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets										
Water:										
Piped water inside dwelling	1	21 431	21 431	21 431	21 431	21 431	21 431	21 431	21 431	21 431
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		21 431	21 431	21 431	21 431	21 431	21 431	21 431	21 431	21 431
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 269
<i>Below Minimum Service Level sub-total</i>		1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 269
Total number of households	5	22 700	22 700	22 700	22 700	22 700	22 700	22 700	22 700	22 700
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		19 382	19 382	19 382	19 382	19 382	19 382	19 382	19 382	19 382
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		50	50	50	50	50	50	50	50	50
Pit toilet (ventilated)		2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		21 542	21 542	21 542	21 542	21 542	21 542	21 542	21 542	21 542
Bucket toilet		264	264	264	264	264	264	264	264	264
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		480	480	480	480	480	480	480	480	480
<i>Below Minimum Service Level sub-total</i>		744	744	744	744	744	744	744	744	744
Total number of households	5	22 286	22 286	22 286	22 286	22 286	22 286	22 286	22 286	22 286
Energy:										
Electricity (at least min.service level)		21 934	21 934	21 934	21 934	21 934	21 934	21 934	21 934	21 934
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		21 934	21 934	21 934	21 934	21 934	21 934	21 934	21 934	21 934
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		688	688	688	688	688	688	688	688	688
<i>Below Minimum Service Level sub-total</i>		688	688	688	688	688	688	688	688	688
Total number of households	5	22 622	22 622	22 622	22 622	22 622	22 622	22 622	22 622	22 622
Refuse:										
Removed at least once a week		20 444	20 444	20 444	20 444	20 444	20 444	20 444	20 444	20 444
<i>Minimum Service Level and Above sub-total</i>		20 444	20 444	20 444	20 444	20 444	20 444	20 444	20 444	20 444
Removed less frequently than once a week		223	223	223	223	223	223	223	223	223
Using communal refuse dump		888	888	888	888	888	888	888	888	888
Using own refuse dump		528	528	528	528	528	528	528	528	528
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		347	347	347	347	347	347	347	347	347
<i>Below Minimum Service Level sub-total</i>		1 986	1 986	1 986	1 986	1 986	1 986	1 986	1 986	1 986
Total number of households	5	22 430	22 430	22 430	22 430	22 430	22 430	22 430	22 430	22 430
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	-	-	-	5 000	5 000	5 000	5 000	5 000	5 000
Sanitation (free minimum level service)		-	-	-	5 000	5 000	5 000	5 000	5 000	5 000
Electricity/other energy (50kwh per household per month)		-	-	-	5 000	5 000	5 000	5 000	5 000	5 000
Refuse (removed at least once a week)		-	-	-	5 000	5 000	5 000	5 000	5 000	5 000
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	-	-	-	1 300	1 300	1 300	13 877	14 709	15 592
Sanitation (free sanitation service to indigent households)		-	-	-	8 276	8 276	8 276	9 021	9 562	10 136
Electricity/other energy (50kwh per indigent household per month)		-	-	-	6 000	6 000	6 000	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	6 000	6 000	6 000	5 980	6 339	6 719
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	21 576	21 576	21 576	28 877	30 610	32 447
Highest level of free service provided per household										
Property rates (R value threshold)								15 000	15 000	15 000
Water (kilolitres per household per month)								6	6	6
Sanitation (kilolitres per household per month)								6	6	6
Sanitation (Rand per household per month)								150	150	150
Electricity (kwh per household per month)								50	50	50
Refuse (average litres per week)								50	50	50
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9									
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)					1 804	1 804	1 804	2 310	2 449	2 596
Water (in excess of 6 kilolitres per indigent household per month)					-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)					-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)					-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)					-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided					1 804	1 804	1 804	2 310	2 449	2 596

PART 2 – SUPPORTING DOCUMENTATION

2.1 Overview of the annual budget process

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

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

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

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

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2019) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule during July 2019

SCHEDULE OF KEY DEADLINES SUMMARY

AUGUST 2019	Planning
SEPTEMBER 2019	Public Participation (Inputs)
OCTOBER 2019	Management Planning
NOVEMBER 2019	Mayoral Committee / Council Planning
DECEMBER 2019 – MARCH 2020	Budget Process / IDP Development Draft IDP Review and Budget Approvals
APRIL 2020	Public Participation (Report Back)
MAY 2020	Final approval of IDP and Budget
JUNE 2020	Performance System Development (SDBIP)

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The draft amendment & second revision of the 4th Generation Integrated Development Plan (IDP) for the 2017/18 – 2021/22 financial years was submitted to Council for approval on 26 March 2020.

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

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

The IDP has been taken into a business and financial planning process leading up to the 2020/21 MTREF, based on the approved 2019/20 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2020/21 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2019/20 Top Level Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.2 Overview of alignment of annual budget with IDP

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

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

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

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

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

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

The Public consultation of the IDP and Budget could not follow its normal processes due to the National lockdown which commenced effectively 27 March 2020 and is still ongoing at the time of approving the IDP & Budget. The restrictions have however eased to level 4 from 01 May 2020 and level 3 from 01 June 2020, but public gatherings were still prohibited. The IDP & Budget consultations took place via 3 radio slots on 17 to 18 June 2020 and 1 webinar on 24 June 2020 with the final approval taking place on 29 June 2020.

No written objections were received.

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	62 566	66 278	71 995	83 300	83 300	83 300	83 300	100 897	106 950	113 367
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-	-	-	1 804	1 804	1 804	1 804	2 310	2 449	2 596
Net Property Rates		62 566	66 278	71 995	81 496	81 496	81 496	81 496	98 587	104 502	110 772
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	127 106	118 437	128 213	167 943	169 155	169 155	169 155	154 880	164 173	174 023
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	6 000	6 000	6 000	6 000	-	-	-
Net Service charges - electricity revenue		127 106	118 437	128 213	161 943	163 155	163 155	163 155	154 880	164 173	174 023
Service charges - water revenue											
Total Service charges - water revenue	6	66 687	76 280	97 439	76 022	98 739	98 739	98 739	111 316	112 149	113 031
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	1 300	1 300	1 300	1 300	13 877	14 709	15 592
Net Service charges - water revenue		66 687	76 280	97 439	74 722	97 439	97 439	97 439	97 439	97 439	97 439
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	24 372	21 765	24 524	25 950	32 800	32 800	32 800	37 521	39 772	42 159
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	8 276	8 276	8 276	8 276	9 021	9 562	10 136
Net Service charges - sanitation revenue		24 372	21 765	24 524	17 674	24 524	24 524	24 524	28 500	30 210	32 023
Service charges - refuse revenue											
Total refuse removal revenue	6	11 937	8 415	9 478	21 328	21 328	21 328	21 328	23 980	25 419	26 944
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	6 000	6 000	6 000	6 000	5 980	6 339	6 719
Net Service charges - refuse revenue		11 937	8 415	9 478	15 328	15 328	15 328	15 328	18 000	19 080	20 225
Other Revenue by source											
Fuel Levy		-	6 108	14 962	-	-	-	-	-	-	-
Other Revenue		20 316	11 942	1 669	10 388	16 631	16 631	16 631	10 000	10 000	10 000
Total 'Other' Revenue	1	20 316	18 050	16 631	10 388	16 631	16 631	16 631	10 000	10 000	10 000

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	107 657	114 729	119 254	142 146	141 126	141 126	141 126	147 105	155 931	165 287
Pension and UIF Contributions		16 672	17 767	17 890	20 773	20 773	20 773	20 773	23 146	24 532	26 001
Medical Aid Contributions		9 499	9 730	9 597	10 079	10 079	10 079	10 079	14 230	15 084	15 983
Overtime		9 812	7 780	7 714	-	-	-	-	-	-	-
Performance Bonus		2 397	(188)	(465)	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 718	3 571	3 272	3 851	3 870	3 870	3 870	4 114	4 360	4 619
Cellphone Allowance		317	265	198	348	349	349	349	302	318	318
Housing Allowances		1 896	1 223	1 305	1 455	1 455	1 455	1 455	1 098	1 163	1 233
Other benefits and allowances		4 181	3 299	3 394	8 088	7 643	7 643	7 643	7 315	7 762	8 228
Payments in lieu of leave		7 665	(5 566)	2	1 366	1 366	1 366	1 366	809	858	919
Long service awards		-	-	-	1 200	1 200	1 200	1 200	700	742	787
Post-retirement benefit obligations		14 672	3 661	3 546	-	-	-	-	-	-	-
sub-total	5	178 487	156 270	165 707	189 305	187 860	187 860	187 860	198 818	210 751	223 374
<u>Less: Employees costs capitalised to PPE</u>		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	178 487	156 270	165 707	189 305	187 860	187 860	187 860	198 818	210 751	223 374
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		30 591	29 479	29 921	33 500	32 050	32 050	32 050	33 500	35 900	38 100
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	30 591	29 479	29 921	33 500	32 050	32 050	32 050	33 500	35 900	38 100
Bulk purchases											
Electricity Bulk Purchases		110 702	101 058	98 198	101 900	101 900	101 900	101 900	118 000	125 000	132 000
Water Bulk Purchases		5 433	6 319	5 003	7 000	5 500	5 500	5 500	6 500	7 500	8 000
Total bulk purchases	1	116 135	107 377	103 201	108 900	107 400	107 400	107 400	124 500	132 500	140 000
Transfers and grants											
Cash transfers and grants		3 358	2 678	417	150	100	100	100	100	100	100
Non-cash transfers and grants		19 922	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	23 280	2 678	417	150	100	100	100	100	100	100
Contracted services											
Outsourced Services		-	12 981	12 966	13 008	12 458	12 458	12 458	18 019	17 175	17 395
Consultants and Professional Services		39 901	4 806	14 030	10 846	10 155	10 155	10 155	3 750	3 160	3 160
Contractors		-	1 573	28 479	3 559	14 826	14 826	14 826	13 860	11 250	11 250
Total contracted services		39 901	19 359	55 475	27 413	37 439	37 439	37 439	35 629	31 585	31 805
Other Expenditure By Type											
Collection costs		1 295	8	14	350	-	-	-	200	200	200
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		3 919	4 940	4 536	5 030	5 030	5 030	5 030	5 050	5 000	5 000
Other Expenditure		48 339	35 081	33 110	45 495	32 834	32 834	32 834	19 938	20 173	20 423
Total 'Other' Expenditure	1	53 554	40 029	37 660	50 875	37 864	37 864	37 864	25 188	25 373	25 623
by Expenditure Item											
Employee related costs	8										
Other materials											
Contracted Services											
Other Expenditure				(631)	3 965	14 815	14 815	-	13 840	11 230	11 230
Total Repairs and Maintenance Expenditure	9	-	-	(631)	3 965	14 815	14 815	-	13 840	11 230	11 230

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

Description	Ref	Vote 1 - TECHNICAL SERVICES	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCIAL SERVICES	Vote 4 - COMMUNITY & SOCIAL SERVICES	Vote 5 - EXECUTIVE MAYOR	Vote 6 - MUNICIPAL MANAGER	Vote 7 - LOCAL ECONOMIC DEVELOPMENT	Vote 8 - HOUSING	Vote 9 - ELECTRICITY	Vote 10 - WATER	Vote 11 - DOG TAX	Vote 12 - PARKING METERS	Vote 13 - null	Vote 14 - null	Vote 15 - null	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	98 587	-	-	-	-	-	-	-	-	-	-	-	-	98 587
Service charges - electricity revenue		-	-	-	-	-	-	-	-	154 530	350	-	-	-	-	-	154 880
Service charges - water revenue		-	-	-	-	-	-	-	-	-	97 439	-	-	-	-	-	97 439
Service charges - sanitation revenue		28 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28 500
Service charges - refuse revenue		-	-	-	18 000	-	-	-	-	-	-	-	-	-	-	-	18 000
Rental of facilities and equipment		-	503	-	50	-	-	-	-	-	-	-	-	-	-	-	553
Interest earned - external investments		-	-	3 500	-	-	-	-	-	-	-	-	-	-	-	-	3 500
Interest earned - outstanding debtors		14 000	-	6 000	3 000	-	-	-	-	-	12 000	-	-	-	-	-	35 000
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2	-	61	517	-	-	2	-	90	55	-	-	-	-	-	727
Licences and permits		-	-	-	5 700	-	-	-	-	-	-	-	-	-	-	-	5 700
Agency services		-	-	-	2 000	-	-	-	-	-	-	-	-	-	-	-	2 000
Other revenue		-	-	8 594	506	-	-	700	-	-	200	-	-	-	-	-	10 000
Transfers and subsidies		14 952	-	31 193	17 112	10 616	10 680	9 757	-	9 612	10 146	-	-	-	-	-	114 068
Gains		-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	200
Total Revenue (excluding capital transfers and contributions)		57 454	503	148 135	46 885	10 616	10 680	10 459	-	164 232	120 190	-	-	-	-	-	569 154
Expenditure By Type																	
Employee related costs		49 245	19 903	23 928	51 585	5 768	5 927	16 447	-	2 401	23 614	-	-	-	-	-	198 818
Remuneration of councillors		-	-	-	-	12 700	-	-	-	-	-	-	-	-	-	-	12 700
Debt impairment		-	-	43 000	-	-	-	-	-	-	-	-	-	-	-	-	43 000
Depreciation & asset impairment		-	-	33 500	-	-	-	-	-	-	-	-	-	-	-	-	33 500
Finance charges		-	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	10 000
Bulk purchases		-	-	-	-	-	-	-	-	118 000	6 500	-	-	-	-	-	124 500
Other materials		2 600	233	6 600	2 510	70	160	1 290	-	2 000	2 500	-	-	-	-	-	17 963
Contracted services		1 600	8 565	11 310	8 510	1 084	400	810	-	2 200	1 150	-	-	-	-	-	35 629
Transfers and subsidies		-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	100
Other expenditure		200	4 902	3 732	3 474	3 460	5 240	2 070	-	2 060	50	-	-	-	-	-	25 188
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		53 645	33 602	132 070	66 079	23 182	11 727	20 617	-	126 661	33 814	-	-	-	-	-	501 398
Surplus/(Deficit)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	43 047	-	-	-	-	-	43 047
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 809	(33 099)	16 065	(19 195)	(12 566)	(1 047)	(10 158)	-	37 571	129 423	-	-	-	-	-	110 803

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		371 521	421 474	498 943	19 796	24 438	24 438	24 438	629 545	642 302	672 535
Less: Provision for debt impairment		(299 700)	(403 866)	(468 932)	-	-	-	-	(602 145)	(632 252)	(663 865)
Total Consumer debtors	2	71 821	17 608	30 011	19 796	24 438	24 438	24 438	27 400	10 050	8 670
Debt impairment provision											
Balance at the beginning of the year		(313 724)	(299 700)	(403 866)	-	-	-	-	(602 145)	(632 252)	(663 865)
Contributions to the provision		(51 626)	(109 243)	(116 044)	-	468 932	-	-	-	-	-
Bad debts written off		65 650	5 077	50 978	-	-	-	-	-	-	-
Balance at end of year		(299 700)	(403 866)	(468 932)	-	468 932	-	-	(602 145)	(632 252)	(663 865)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 054 347	1 088 778	1 111 472	982 257	1 029 351	1 029 351	1 029 351	1 200 096	1 264 146	1 326 291
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		227 496	256 377	283 922	312 800	311 350	311 350	311 350	284 571	299 410	314 681
Total Property, plant and equipment (PPE)	2	826 850	832 401	827 550	669 457	718 001	718 001	718 001	915 525	964 736	1 011 611
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		1 085	1 206	1 321	1 278	1 278	1 278	1 278	1 321	1 387	1 457
Total Current liabilities - Borrowing		1 085	1 206	1 321	1 278	1 278	1 278	1 278	1 321	1 387	1 457
Trade and other payables											
Trade Payables	5	162 426	176 055	159 567	100 000	100 000	100 000	100 000	83 200	(31 121)	(33 839)
Other creditors		19 633	14 974	15 029	-	-	-	-	-	-	-
Unspent conditional transfers		12 702	5 744	47 349	-	-	-	-	-	-	-
VAT		17 813	17 907	26 018	-	-	-	-	3 242	3 404	3 574
Total Trade and other payables	2	212 573	214 680	247 964	100 000	100 000	100 000	100 000	86 442	(27 717)	(30 265)
Non current liabilities - Borrowing											
Borrowing	4	54 748	53 542	52 221	52 264	52 264	52 264	52 264	51 541	50 510	49 500
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		54 748	53 542	52 221	52 264	52 264	52 264	52 264	51 541	50 510	49 500
Provisions - non-current											
Retirement benefits		74 370	74 530	68 771	107 736	107 736	107 736	107 736	70 121	73 627	77 308
Refuse landfill site rehabilitation		31 094	32 684	34 168	-	-	-	-	32 278	33 892	35 587
Other		-	-	-	-	-	-	-	1 800	1 891	1 985
Total Provisions - non-current		105 464	107 213	102 939	107 736	107 736	107 736	107 736	104 199	109 409	114 880
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		763 052	745 393	746 602	675 310	675 310	675 310	675 310	964 181	1 058 316	1 115 905
GRAP adjustments		-	-	-	-	-	-	-	65	(0)	0
Restated balance		763 052	745 393	746 602	675 310	675 310	675 310	675 310	964 246	1 058 316	1 115 905
Surplus/(Deficit)		(64 519)	(33 223)	(5 172)	44 061	153 652	153 652	153 652	110 803	130 568	134 758
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	(7 254)	(8 641)	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	698 533	704 916	732 789	719 371	828 962	828 962	828 962	1 075 049	1 188 884	1 250 663
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	698 533	704 916	732 789	719 371	828 962	828 962	828 962	1 075 049	1 188 884	1 250 663

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Efficient planning and Service delivery improvement plans	Provision of reliable of basic service delivery infrastructure			273 466	293 297	378 934	336 560	439 289	439 289	384 923	412 571	428 558	
Increase % of households with access to free basic service	To provide economical and appropriate services for the poor			6 149	8 143	5 291	10 131	10 131	10 131	10 616	10 306	10 948	
To ensure effective management of staff through internal controls such as policies	An effective productive administration capable of sustainable service delivery			12 910	265	1 931	12 037	11 047	11 047	11 183	11 984	12 729	
Ensure compliance with environmental health by-laws	A safe, healthy and secure living environment			34 572	32 471	25 180	35 543	33 395	33 395	46 885	48 845	51 185	
Access to basic Library Services	Access to basic Library Services												
Promote job creation initiatives	Maximise economic growth and development takes place in a conducive environment				-								
To ensure a continually secure, effective and efficient ICT service	To ensure a continually secure, effective and efficient ICT service			3 581	4 897	7 093	9 726	9 726	9 726	10 459	11 167	11 800	
A financially viable and sustainable Municipality by 2022	Improve municipal revenue base and financial management			121 419	127 190	120 899	124 123	134 122	134 122	148 135	155 038	163 572	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	452 095	466 262	539 330	528 120	637 711	637 711	612 201	649 910	678 792

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
Efficient planning and Service delivery improvement plans	Provision of reliable of basic service delivery infrastructure			202 247	210 595	194 293	193 691	195 053	195 053	214 120	225 337	237 621
Increase % of households with access to free basic service	To provide economical and appropriate services for the poor			19 554	41 947	17 857	19 682	19 504	19 326	19 849	19 850	21 003
To ensure effective management of staff through internal controls such as policies	An effective productive administration capable of sustainable service delivery			59 339	32 737	56 090	57 088	56 293	56 293	45 329	46 112	47 968
Ensure compliance with environmental health by-laws	A safe, healthy and secure living environment			50 740	10 548	38 659	50 102	51 240	50 491	52 058	52 747	55 128
Access to basic Library Services	Access to basic Library Services				10 478	11 106	11 773	12 479	13 228	14 021	14 863	15 755
Promote job creation initiatives	Maximise economic growth and development takes place in a conducive environment				11 365	16 467	22 563	21 491	21 491	20 617	21 605	22 709
To ensure a continually secure, effective and efficient ICT service	To ensure a continually secure, effective and efficient ICT service			7 744	2 490	2 640	2 798	2 966	3 144	3 333	3 533	3 744
A financially viable and sustainable Municipality by 2022	Improve municipal revenue base and financial management			176 990	179 326	207 390	126 362	125 033	125 033	132 070	135 295	140 107
				-	-							
Allocations to other priorities												
Total Expenditure			1	516 614	499 485	544 502	484 059	484 059	484 059	501 398	519 341	544 034

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
Efficient planning and Service delivery improvement plans	Provision of reliable of basic service delivery infrastructure	A		292	28 664	27 310	37 547	85 242	85 242	39 017	47 369	48 675
Increase % of households with access to free basic service	To provide economical and appropriate services for the poor	B										
To ensure effective management of staff through internal controls such as policies	An effective productive administration capable of sustainable service delivery	C										
Ensure compliance with environmental health by-laws	A safe, healthy and secure living environment	D		-	5 572	-	-	-	-	-	-	-
Access to basic Library Services	Access to basic Library Services	E				94	722	522	522	824	-	-
Promote job creation initiatives	Maximise economic growth and development takes place in a conducive environment	F										
To ensure a continually secure, effective and efficient ICT service	To ensure a continually secure, effective and efficient ICT service	G										
A financially viable and sustainable Municipality by 2022	Improve municipal revenue base and financial management	H		-	1 508	598	800	400	400	1 420	-	-
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	292	35 745	28 002	39 069	86 164	86 164	41 261	47 369	48 675

EC104 Makana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

EC104 Makana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6,6%	4,9%	4,7%	2,4%	2,2%	2,2%	2,2%	2,0%	1,7%	1,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	10,0%	7,3%	6,6%	3,1%	2,4%	2,4%	2,4%	2,2%	1,9%	1,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	0,4	0,2	0,4	0,9	1,3	1,3	1,3	1,9	(47,5)	(34,9)
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,4	0,2	0,4	0,9	1,3	1,3	1,3	1,9	(47,5)	(34,9)
Liquidity Ratio	Monetary Assets/Current Liabilities	0,1	0,1	0,2	0,5	0,9	0,9	0,9	1,3	(36,0)	(26,8)
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		99,5%	84,7%	75,8%	95,8%	94,7%	94,7%	94,7%	90,0%	95,9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99,5%	84,7%	75,8%	95,8%	94,7%	94,7%	94,7%	90,0%	95,9%	88,9%
Outstanding Debtors to Revenue Longstanding Debtors Recovered	Total Outstanding Debtors to Annual Revenue Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	16,9%	8,2%	8,9%	9,7%	9,5%	9,5%	9,5%	9,2%	5,0%	4,7%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))								90,0%	100,0%	100,0%
Creditors to Cash and Investments		1254,9%	1300,7%	235,5%	125,0%	73,2%	73,2%	73,2%	67,9%	-37,0%	-63,5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (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)	42,1%	36,7%	34,4%	39,1%	34,7%	34,7%	34,7%	34,9%	35,5%	35,9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	44,3%	39,1%	36,6%	41,6%	36,9%	36,9%	36,9%	37,2%	37,7%	38,2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	0,0%	-0,1%	0,8%	2,7%	2,7%	2,7%	2,4%	1,9%	1,8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15,1%	12,4%	11,2%	9,1%	7,8%	7,8%	7,8%	7,6%	7,6%	7,4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	14,7	9,9	302,5	12,4	12,4	12,4	-	-	-	-
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	24,4%	12,0%	12,9%	13,3%	13,4%	13,4%	13,4%	13,2%	7,1%	6,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,4	0,4	1,7	2,3	3,9	3,9	3,9	3,3	2,2	1,3

EC104 Makana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Census Headcount	75	70	80	82	82	82	91	91	91	91
Females aged 5 - 14		Census Headcount	7	7	6	8	8	8	8	8	8	8
Males aged 5 - 14		Census Headcount	7	7	6	7	7	7	7	7	7	7
Females aged 15 - 34		Census Headcount	15	15	16	17	17	17	17	17	17	17
Males aged 15 - 34		Census Headcount	14	14	15	15	15	15	15	15	15	15
Unemployment												
Monthly household income (no. of households)												
No income	1, 12											
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			70 253	70 059	74 115	82	82	82	82	82	82	82
Number of poor people in municipal area												
Number of households in municipal area			18 009	18 864	21 388	23	23	23	23	23	23	23
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3		18 009	18 864	21 388	22 700	22 700	22 700	22 700	22 700	22 700	22 700
Informal												
Total number of households			18 009	18 864	21 388	22 700	22 700	22 700	22 700	22 700	22 700	22 700
Dwellings provided by municipality	4		18 009	18 864	21 388	22 700	22 700	22 700	22 700	22 700	22 700	22 700
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			18 009	18 864	21 388	22 700	22 700	22 700	22 700	22 700	22 700	22 700
Economic												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

EC104 Makana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	12 943	13 536	67 763	79 998	136 594	136 594	136 594	122 449	84 097	53 308
Cash + investments at the yr end less applications - R'000	18(1)b	2	(117 562)	(156 588)	(124 991)	25 445	82 606	82 606	82 606	105 238	168 961	175 947
Cash year end/monthly employee/supplier payments	18(1)b	3	0,4	0,4	1,7	2,3	3,9	3,9	3,9	3,3	2,2	1,3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(64 519)	(33 223)	(5 172)	44 061	153 652	153 652	153 652	110 803	130 568	134 758
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6,5%)	7,9%	(0,1%)	2,8%	(6,0%)	(6,0%)	(2,0%)	(1,5%)	(1,4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89,5%	75,9%	67,9%	96,4%	89,2%	89,2%	89,2%	83,3%	88,4%	82,1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10,4%	37,6%	35,0%	10,3%	10,8%	10,8%	10,8%	10,8%	10,8%	10,8%
Capital payments % of capital expenditure	18(1)c;19	8	(11178,2%)	100,2%	101,1%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(51,1%)	22,6%	9,1%	9,9%	0,0%	0,0%	1,8%	(43,5%)	(0,7%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,0%	0,0%	(0,1%)	0,6%	2,1%	2,1%	1,9%	1,5%	1,2%	1,1%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	44,6%	0,0%	88,7%	77,8%	77,8%	0,0%	67,5%	75,3%	73,2%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			(0,5%)	13,9%	5,9%	8,8%	0,0%	0,0%	4,0%	4,5%	4,6%
% incr Property Tax	18(1)a			5,9%	8,6%	13,2%	0,0%	0,0%	0,0%	21,0%	6,0%	6,0%
% incr Service charges - electricity revenue	18(1)a			(6,8%)	8,3%	26,3%	0,7%	0,0%	0,0%	(5,1%)	6,0%	6,0%
% incr Service charges - water revenue	18(1)a			14,4%	27,7%	(23,3%)	30,4%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - sanitation revenue	18(1)a			(10,7%)	12,7%	(27,9%)	38,8%	0,0%	0,0%	16,2%	6,0%	6,0%
% incr Service charges - refuse revenue	18(1)a			(29,5%)	12,6%	61,7%	0,0%	0,0%	0,0%	17,4%	6,0%	6,0%
% incr in	18(1)a			(100,0%)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a		292 714	291 174	331 650	351 163	381 942	381 942	381 942	397 406	415 404	434 482
Service charges			292 714	291 174	331 650	351 163	381 942	381 942	381 942	397 406	415 404	434 482
Property rates			62 566	66 278	71 995	81 496	81 496	81 496	81 496	98 587	104 502	110 772
Service charges - electricity revenue			127 106	118 437	128 213	161 943	163 155	163 155	163 155	154 880	164 173	174 023
Service charges - water revenue			66 687	76 280	97 439	74 722	97 439	97 439	97 439	97 439	97 439	97 439
Service charges - sanitation revenue			24 372	21 765	24 524	17 674	24 524	24 524	24 524	28 500	30 210	32 023
Service charges - refuse removal			11 937	8 415	9 478	15 328	15 328	15 328	15 328	18 000	19 080	20 225
Service charges - other			47	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			1 280	1 743	2 326	1 511	1 511	1 511	1 511	553	583	615
Capital expenditure excluding capital grant funding			-	1 374	598	1 522	3 000	3 000	3 000	3 178	(0)	-
Cash receipts from ratepayers	18(1)a		301 236	253 574	258 311	363 839	386 356	386 356	386 356	375 947	417 028	405 197
Ratepayer & Other revenue	18(1)a		336 704	333 871	380 513	377 331	433 062	433 062	433 062	451 386	471 856	493 555
Change in consumer debtors (current and non-current)			(29 401)	(36 733)	7 915	3 929	8 572	8 572	8 572	5 561	(22 811)	(211)
Operating and Capital Grant Revenue	18(1)a		114 305	131 400	152 791	148 590	200 449	200 449	200 449	157 115	174 354	181 538
Capital expenditure - total	20(1)(vi)		292	35 745	28 002	39 069	86 164	86 164	86 164	41 261	47 369	48 675
Capital expenditure - renewal	20(1)(vi)		-	15 931	-	34 669	66 999	66 999	66 999	27 830	35 673	35 632
Supporting benchmarks												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline			4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										-	-	-
Average annual collection rate (arrears inclusive)												

Total Operating Revenue			424 211	425 963	482 346	484 420	542 151	542 151	542 151	569 154	594 286	622 815
Total Operating Expenditure			516 614	499 485	544 502	484 059	484 059	484 059	484 059	501 398	519 341	544 034
Operating Performance Surplus/(Deficit)			(92 403)	(73 523)	(62 156)	360	58 092	58 092	58 092	67 756	74 945	78 782
Cash and Cash Equivalents (30 June 2012)										122 449		
Revenue												
% Increase in Total Operating Revenue				0,4%	13,2%	0,4%	11,9%	0,0%	0,0%	5,0%	4,4%	4,8%
% Increase in Property Rates Revenue				5,9%	8,6%	13,2%	0,0%	0,0%	0,0%	21,0%	6,0%	6,0%
% Increase in Electricity Revenue				(6,8%)	8,3%	26,3%	0,7%	0,0%	0,0%	(5,1%)	6,0%	6,0%
% Increase in Property Rates & Services Charges				(0,5%)	13,9%	5,9%	8,8%	0,0%	0,0%	4,0%	4,5%	4,6%
Expenditure												
% Increase in Total Operating Expenditure				(3,3%)	9,0%	(11,1%)	0,0%	0,0%	0,0%	3,6%	3,6%	4,8%
% Increase in Employee Costs				(12,4%)	6,0%	14,2%	(0,8%)	0,0%	0,0%	5,8%	6,0%	6,0%
% Increase in Electricity Bulk Purchases				(8,7%)	(2,8%)	3,8%	0,0%	0,0%	0,0%	15,8%	5,9%	5,6%
Average Cost Per Budgeted Employee Position (Remuneration)					265131,6416	218093,2719				229052,9954		
Average Cost Per Councillor (Remuneration)					395389,3644	445069,6296				470370,3704		
R&M % of PPE		0,0%	0,0%	(0,1%)	0,6%	2,1%	2,1%	2,1%	2,1%	1,5%	1,2%	1,1%
Asset Renewal and R&M as a % of PPE		0,0%	2,0%	0,0%	4,0%	9,0%	9,0%	9,0%	9,0%	4,0%	4,0%	5,0%
Debt Impairment % of Total Billable Revenue		10,4%	37,6%	35,0%	10,3%	10,8%	10,8%	10,8%	10,8%	10,8%	10,8%	10,8%
Capital Revenue												
Internally Funded & Other (R'000)			-	442	598	1 522	3 000	3 000	3 000	3 178	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			292	34 371	27 404	37 547	83 164	83 164	83 164	38 082	47 369	48 675
Internally Generated funds % of Non Grant Funding			0,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	0,0%	0,0%
Borrowing % of Non Grant Funding			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grant Funding % of Total Funding			100,0%	98,7%	97,9%	96,1%	96,5%	96,5%	96,5%	92,3%	100,0%	100,0%
Capital Expenditure												
Total Capital Programme (R'000)			292	35 745	28 002	39 069	86 164	86 164	86 164	41 261	47 369	48 675
Asset Renewal			-	21 504	-	36 001	72 404	72 404	72 404	34 404	38 673	44 328
Asset Renewal % of Total Capital Expenditure			0,0%	61,8%	0,0%	92,1%	84,0%	84,0%	84,0%	83,4%	81,6%	91,1%
Cash												
Cash Receipts % of Rate Payer & Other			89,5%	75,9%	67,9%	96,4%	89,2%	89,2%	89,2%	83,3%	88,4%	82,1%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			6,6%	4,9%	4,7%	2,4%	2,2%	2,2%	2,2%	2,0%	1,7%	1,5%
Borrowing Receipts % of Capital Expenditure			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Reserves												
Surplus/(Deficit)			(117 562)	(156 588)	(124 991)	25 445	82 606	82 606	82 606	105 238	168 961	175 947
Free Services												
Free Basic Services as a % of Equitable Share			0,0%	0,0%	0,0%	23,1%	23,1%	23,1%		28,9%	28,6%	28,5%
Free Services as a % of Operating Revenue (excl operational transfers)			0,0%	0,0%	0,0%	0,5%	0,4%	0,4%		0,5%	0,5%	0,5%
High Level Outcome of Funding Compliance												
Total Operating Revenue			424 211	425 963	482 346	484 420	542 151	542 151	542 151	569 154	594 286	622 815
Total Operating Expenditure			516 614	499 485	544 502	484 059	484 059	484 059	484 059	501 398	519 341	544 034
Surplus/(Deficit) Budgeted Operating Statement			(92 403)	(73 523)	(62 156)	360	58 092	58 092	58 092	67 756	74 945	78 782
Surplus/(Deficit) Considering Reserves and Cash Backing			(117 562)	(156 588)	(124 991)	25 445	82 606	82 606	82 606	105 238	168 961	175 947
MTREF Funded (1) / Unfunded (0)	15	0	0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/mts	Public benefit organs.	Mining Props.	
Current Year 2019/20																		
Valuation:																		
No. of properties		18 073	131	407	1 401	121	570	504							1	84		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)		2																
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Method of valuation used (select)		Market	Other	Other	Other	Dep.Replace	Dep.Replace	Dep.Replace	Market	Market	Market	Dep.Replace	Other	Other	Dep.Replace	Dep.Replace	other	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)		No	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	
Flat rate used? (Y/N)		No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	
Is balance rated by uniform rate/variable rate?		Uniform	Variable	Variable	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	

EC104 Makana - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/mts	Public benefit organs.	Mining Props.	
Budget Year 2020/21																		
Valuation:																		
No. of properties		18 073	131	407	1 401	121	570	504							1	84		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)		2																
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Method of valuation used (select)		Market	Other	Other	Other	Dep.Replace	Dep.Replace	Dep.Replace	Market	Market	Market	Dep.Replace	Other	Other	Dep.Replace	Dep.Replace	other	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)		No	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	
Flat rate used? (Y/N)		No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	
Is balance rated by uniform rate/variable rate?		Uniform	Variable	Variable	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	

EC104 Makana - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Property rates (rate in the Rand)	1								
Residential properties					0,0054	0,0057	0,0062	0,0066	0,0070
Residential properties - vacant land					0,0054	0,0057	0,0062	0,0066	0,0070
Formal/informal settlements					0,0014	0,0014	0,0016	0,0017	0,0018
Small holdings					0,0014	0,0014	0,0016	0,0017	0,0018
Farm properties - used					0,0014	0,0014	0,0016	0,0017	0,0018
Farm properties - not used					0,0014	0,0014	0,0016	0,0017	0,0018
Industrial properties					0,0080	0,0085	0,0093	0,0098	0,0104
Business and commercial properties					0,0160	0,0170	0,0185	0,0196	0,0208
State-owned properties					0,0206	0,0219	0,0238	0,0253	0,0268
Municipal properties					Exempt	Exempt	Exempt	Exempt	Exempt
Public service infrastructure					0,0014	0,0014	0,0016	0,0017	0,0018
Privately owned towns serviced by the owner									
State trust land					0,0206	0,0219	0,0238	0,0253	0,0268
Restitution and redistribution properties					0,0206	0,0219	0,0238	0,0253	0,0268
Protected areas									
National monuments properties						0,0085	0,0093	0,0098	0,0104
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)				139	152	161	175	186	197
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		0 - 10kl		650	689	730	796	844	894
Water usage - Block 2 (c/k)		11 - 20kl		825	874	927	1 010	1 071	1 135
Water usage - Block 3 (c/k)		21 - 30kl		909	963	1 021	1 113	1 180	1 250
Water usage - Block 4 (c/k)		31 - 40kl		998	1 058	1 122	1 223	1 296	1 374
Water usage - Block 5 (c/k)		41 - 50kl		1 098	1 164	1 234	1 345	1 426	1 511
Water usage - Block 6 (c/k)		>51kl		1 209	1 281	1 358	1 480	1 569	1 663
Other	2								
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)					130	138	150	159	169
Service point - vacant land (Rands/month)					130	138	150	159	169
Other	2								
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)				133	142	160	170	181	192
Service point - vacant land (Rands/month)									
FBE		50kwh free for households earning less than 2 state pension							
Life-line tariff - meter		Basic Charge plus 50kwh		201	215	243	259	274	291
Life-line tariff - prepaid		50kwh free		72	77	87	92	98	104
Flat rate tariff - meter (c/kwh)				137	146	166	176	187	198
Flat rate tariff - prepaid (c/kwh)				144	154	174	185	196	208
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/ fixed fee					70	84	100	106	112
80l bin - once a week									
250l bin - once a week					141	168	199	211	224

EC104 Makana - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Exemptions, reductions and rebates (Rands)									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water tariffs									
Basic charge/fixed fee (Rands/month)		Flat rate		139	152	161	175	186	197
Water usage - Block 1 (c/k)		0 - 10kl		650	689	730	796	844	894
Water usage - Block 2 (c/k)		11 - 20kl		825	874	927	1 010	1 071	1 135
Water usage - Block 3 (c/k)		21 - 30kl		909	963	1 021	1 113	1 180	1 250
Water usage - Block 4 (c/k)		31 - 40kl		998	1 058	1 122	1 223	1 296	1 374
Water usage - Block 5 (c/k)		41 - 50kl		1 098	1 164	1 234	1 345	1 426	1 511
Water usage - Block 6 (c/k)		>51kl		1 209	1 281	1 358	1 480	1 569	1 663
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
Basic charge/fixed fee (Rands/month)		Flat rate			130	138	150	159	169
Service point - vacant land (Rands/month)		Flat rate			130	138	150	159	169
Electricity tariffs									
Basic charge/fixed fee (Rands/month)		Flat rate		133	142	160	171	181	192
Flat rate tariff - meter (c/kwh)		Flat rate, basic charge applies		137	146	166	176	187	198
Flat rate tariff - prepaid(c/kwh)		Flat rate, No basic charge		144	154	174	185	196	208
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

EC104 Makana - Supporting Table SA14 Household bills

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21 % incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates					326,92	326,92	326,92	9,0%	356,33	377,71	400,37
Electricity: Basic levy					160,49	160,49	160,49	6,22%	170,50	180,73	191,58
Electricity: Consumption					1 660,00	1 660,00	1 660,00	6,22%	1 763,58	1 869,40	1 981,56
Water: Basic levy					160,60	160,60	160,60	9,0%	175,00	185,50	196,67
Water: Consumption					267,80	267,80	267,80	9,0%	291,93	309,50	327,90
Sanitation					137,94	137,94	137,94	9,0%	150,00	159,00	168,50
Refuse removal					83,75	83,75	83,75	19,0%	99,66	105,64	111,98
Other											
sub-total		-	-	-	2 797,49	2 797,49	2 797,49	7,5%	3 007,00	3 187,48	3 378,56
VAT on Services					370,59	370,59	370,59		397,60	421,47	446,73
Total large household bill:		-	-	-	3 168,08	3 168,08	3 168,08	7,5%	3 404,60	3 608,95	3 825,29
% increase/-decrease			-	-	-	-	-	7,5%	7,5%	6,0%	6,0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates					231,47	231,47	231,47	9,0%	252,29	267,43	283,47
Electricity: Basic levy					160,49	160,49	160,49	6,22%	170,50	180,73	191,58
Electricity: Consumption					830,00	830,00	830,00	6,22%	881,79	934,70	990,78
Water: Basic levy					160,60	160,60	160,60	9,0%	175,00	185,50	196,67
Water: Consumption					216,75	216,75	216,75	9,0%	236,28	250,50	265,40
Sanitation					137,94	137,94	137,94	9,0%	150,00	159,00	168,50
Refuse removal					83,75	83,75	83,75	19,0%	99,66	105,64	111,98
Other											
sub-total		-	-	-	1 820,99	1 820,99	1 820,99	7,9%	1 965,52	2 083,50	2 208,38
VAT on Services					238,43	238,43	238,43		256,98	272,41	288,74
Total small household bill:		-	-	-	2 059,42	2 059,42	2 059,42	7,9%	2 222,51	2 355,91	2 497,12
% increase/-decrease			-	-	-	-	-	7,9%	7,9%	6,0%	6,0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates					-	-	-	9,0%			
Electricity: Basic levy					-	-	-	6,22%			
Electricity: Consumption					498,00	498,00	498,00	6,22%	529,08	560,82	594,47
Water: Basic levy					-	-	-	9,0%			
Water: Consumption					121,90	121,90	121,90	9,0%	132,87	140,86	149,26
Sanitation					-	-	-	9,0%			
Refuse removal					-	-	-	19,0%			
Other											
sub-total		-	-	-	619,90	619,90	619,90	6,8%	661,94	701,68	743,73
VAT on Services					92,99	92,99	92,99		99,29	105,25	111,56
Total small household bill:		-	-	-	712,89	712,89	712,89	6,8%	761,23	806,93	855,29
% increase/-decrease			-	-	-	-	-	6,8%	6,8%	6,0%	6,0%

EC104 Makana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		8 906	6 966	65 050	-	-	-	24 552	25 604	26 710
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	8 906	6 966	65 050	-	-	-	24 552	25 604	26 710
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		8 906	6 966	65 050	-	-	-	24 552	25 604	26 710

EC104 Makana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
FNB Call Deposit Account	1	Short-term - 48 hr notice	48 hour notice call deposit	No	Variable	4.75% (linked to prime minus 4)	Nil	Nil	48 hour notice	40 000	3 500	(22 448)	-	21 052
														-
														-
														-
														-
Municipality sub-total										40 000		(22 448)	-	21 052
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									40 000		(22 448)	-	21 052

EC104 Makana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		54 748	53 542	52 221	52 264	52 264	52 264	51 541	50 510	49 500
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	54 748	53 542	52 221	52 264	52 264	52 264	51 541	50 510	49 500
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	54 748	53 542	52 221	52 264	52 264	52 264	51 541	50 510	49 500

EC104 Makana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		79 910	85 382	90 440	98 525	98 525	98 525	105 068	111 566	118 397
Local Government Equitable Share		77 008	79 858	85 578	93 494	93 494	93 494	99 851	107 063	113 728
EPWP Incentive		1 000	1 331	1 000	1 131	1 131	1 131	1 004	-	-
Finance Management		1 810	2 145	2 215	2 680	2 680	2 680	3 000	3 200	3 300
Municipal Drought Relief		-	810	449	-	-	-	-	-	-
MIG		92	1 238	1 199	1 220	1 220	1 220	1 213	1 303	1 369
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 509	4 000	4 000	3 478	3 478	3 478	5 500	4 164	4 164
Library & Archives Grant		3 509	4 000	4 000	3 478	3 478	3 478	4 000	4 164	4 164
Covid-19 Disaster grant		-	-	-	-	-	-	1 500	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		2 806	1 718	839	2 886	2 886	2 886	3 500	3 000	3 000
Fire Services		1 020	-	-	986	986	986	1 486	986	986
Environmental Health		1 787	1 718	839	1 900	1 900	1 900	2 014	2 014	2 014
Other grant providers:		195	-	527	-	-	-	-	-	-
LG SETA		195	-	527	-	-	-	-	-	-
Total Operating Transfers and Grants	5	86 421	91 100	95 807	104 889	104 889	104 889	114 068	118 730	125 561
Capital Transfers and Grants										
National Government:		27 884	40 300	56 984	43 179	47 679	47 679	43 047	55 624	55 977
Municipal Infrastructure Grant (MIG)		23 681	40 300	27 404	23 179	23 179	23 179	23 047	24 762	26 017
Water Services Infrastructure Grant		3 962	-	27 223	20 000	20 000	20 000	20 000	25 000	20 960
Integrated National Electrification Programme		241	-	2 357	-	-	-	-	5 862	9 000
Water Services Infrastructure Grant (Drought Relief)		-	-	-	-	4 500	4 500	-	-	-
Municipal Infrastructure Support Agency		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	522	522	522	-	-	-
Library & Archives Grant		-	-	-	522	522	522	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Fire Services		-	-	-	-	-	-	-	-	-
Environmental Health		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
LG SETA		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	27 884	40 300	56 984	43 701	48 201	48 201	43 047	55 624	55 977
TOTAL RECEIPTS OF TRANSFERS & GRANTS		114 305	131 400	152 791	148 590	153 090	153 090	157 115	174 354	181 538

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		79 910	85 382	90 440	98 525	98 525	98 525	105 068	111 566	118 397
Local Government Equitable Share		77 008	79 858	85 578	93 494	93 494	93 494	99 851	107 063	113 728
EPWP Incentive		1 000	1 331	1 000	1 131	1 131	1 131	1 004	-	-
Finance Management		1 810	2 145	2 215	2 680	2 680	2 680	3 000	3 200	3 300
Municipal Drought Relief		-	810	449	-	-	-	-	-	-
MIG		92	1 238	1 199	1 220	1 220	1 220	1 213	1 303	1 369
Other transfers/grants [insert description]										
Provincial Government:		3 509	4 000	4 000	3 478	3 478	3 478	5 500	4 164	4 164
Library & Archives Grant		3 509	4 000	4 000	3 478	3 478	3 478	4 000	4 164	4 164
Covid-19 Disaster grant		-	-	-	-	-	-	1 500	-	-
Other transfers/grants [insert description]										
District Municipality:		2 806	1 718	839	2 886	2 886	2 886	3 500	3 000	3 000
Fire Services		1 020	-	-	986	986	986	1 486	986	986
Environmental Health		1 787	1 718	839	1 900	1 900	1 900	2 014	2 014	2 014
Other grant providers:		195	-	527	-	-	-	-	-	-
LG SETA		195	-	527	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		86 421	91 100	95 807	104 889	104 889	104 889	114 068	118 730	125 561
Capital expenditure of Transfers and Grants										
National Government:		27 884	40 300	56 984	43 179	95 038	95 038	43 047	55 624	55 977
Municipal Infrastructure Grant (MIG)		23 681	40 300	27 404	23 179	35 108	35 108	23 047	24 762	26 017
Water Services Infrastructure Grant		3 962	-	27 223	20 000	49 787	49 787	20 000	25 000	20 960
Integrated National Electrification Programme		241	-	2 357	-	5 643	5 643	-	5 862	9 000
Water Services Infrastructure Grant (Drought Relief)		-	-	-	-	4 500	4 500	-	-	-
Municipal Infrastructure Support Agency		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	522	522	522	-	-	-
Library & Archives Grant		-	-	-	522	522	522	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Fire Services		-	-	-	-	-	-	-	-	-
Environmental Health		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
LG SETA		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		27 884	40 300	56 984	43 701	95 560	95 560	43 047	55 624	55 977
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 305	131 400	152 791	148 590	200 449	200 449	157 115	174 354	181 538

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		79 910	85 382	90 440	98 525	98 525	98 525	105 068	111 566	118 397
Conditions met - transferred to revenue		79 910	85 382	90 440	98 525	98 525	98 525	105 068	111 566	118 397
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		3 509	4 000	4 000	3 478	3 478	3 478	5 500	4 164	4 164
Conditions met - transferred to revenue		3 509	4 000	4 000	3 478	3 478	3 478	5 500	4 164	4 164
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		2 806	1 718	839	2 886	2 886	2 886	3 500	3 000	3 000
Conditions met - transferred to revenue		2 806	1 718	839	2 886	2 886	2 886	3 500	3 000	3 000
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		195	-	527						
Conditions met - transferred to revenue		195	-	527	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		86 421	91 100	95 807	104 889	104 889	104 889	114 068	118 730	125 561
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			12 702	1 714	47 349	47 349	47 349	-	-	-
Current year receipts		40 586	40 300	102 619	43 179	47 679	47 679	43 047	55 624	55 977
Conditions met - transferred to revenue		27 884	51 287	56 984	90 528	95 028	95 028	43 047	55 624	55 977
Conditions still to be met - transferred to liabilities		12 702	1 714	47 349	-	-	-			
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts					522	522	522			
Conditions met - transferred to revenue		-	-	-	522	522	522	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		27 884	51 287	56 984	91 050	95 550	95 550	43 047	55 624	55 977
Total capital transfers and grants - CTBM	2	12 702	1 714	47 349	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		114 305	142 387	152 791	195 939	200 439	200 439	157 115	174 354	181 538
TOTAL TRANSFERS AND GRANTS - CTBM		12 702	1 714	47 349	-	-	-	-	-	-

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

R thousand	Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
	Cash Transfers to other municipalities												
	<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-	-
	Cash Transfers to Entities/Other External Mechanisms												
	<i>Insert description</i>	2	3 358	2 678	417	150	100	100	100	100	100	100	100
	Total Cash Transfers To Entities/Ems'		3 358	2 678	417	150	100	100	100	100	100	100	100
	Cash Transfers to other Organs of State												
	<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-	-
	Cash Transfers to Organisations												
	<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-	-
	Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-	-
	Cash Transfers to Groups of Individuals												
	<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-	-
	Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-
	TOTAL CASH TRANSFERS AND GRANTS	6	3 358	2 678	417	150	100	100	100	100	100	100	100
	Non-Cash Transfers to other municipalities												
	<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-	-
	Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-	-
	Non-Cash Transfers to Entities/Other External Mechanisms												
	<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-	-
	Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-	-
	Non-Cash Transfers to other Organs of State												
	<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-	-
	Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-	-
	Non-Cash Grants to Organisations												
	<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-	-
	Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-	-
	Groups of Individuals												
	<i>Insert description</i>	5	19 922	-	-	-	-	-	-	-	-	-	-
	Total Non-Cash Grants To Groups Of Individuals:		19 922	-	-	-	-	-	-	-	-	-	-
	TOTAL NON-CASH TRANSFERS AND GRANTS		19 922	-	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS AND GRANTS	6	23 280	2 678	417	150	100	100	100	100	100	100	100

EC104 Makana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		7 115	7 578	7 156	8 050	8 050	8 050	8 494	8 930	9 470
Pension and UIF Contributions		–	–	–	589	589	589	445	470	495
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 941	2 018	2 073	2 140	2 140	2 140	2 330	2 525	2 730
Cellphone Allowance		580	719	1 148	1 102	1 102	1 102	1 301	1 420	1 539
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	299	137	137	137	130	135	145
Sub Total - Councillors		9 637	10 315	10 676	12 017	12 017	12 017	12 700	13 480	14 379
% increase	4		7,0%	3,5%	12,6%	–	–	5,7%	6,1%	6,7%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		3 485	3 994	5 414	6 300	6 280	6 280	7 000	7 420	7 865
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	480	832	817	900	919	919	1 200	1 272	1 348
Cellphone Allowance	3	26	53	61	64	65	65	53	54	54
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		3 992	4 879	6 291	7 264	7 264	7 264	8 253	8 746	9 268
% increase	4		22,2%	29,0%	15,5%	–	–	13,6%	6,0%	6,0%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		103 665	111 614	115 221	135 846	134 846	134 846	140 105	148 511	157 422
Pension and UIF Contributions		16 672	18 808	18 909	20 773	20 773	20 773	23 146	24 532	26 001
Medical Aid Contributions		9 499	13 391	13 216	10 079	10 079	10 079	14 230	15 084	15 983
Overtime		9 812	–	–	–	–	–	–	–	–
Performance Bonus		2 397	(1 062)	(19)	–	–	–	–	–	–
Motor Vehicle Allowance	3	3 718	2 739	2 394	2 951	2 951	2 951	2 914	3 088	3 271
Cellphone Allowance	3	317	212	198	284	284	284	249	264	264
Housing Allowances	3	1 896	1 223	1 305	1 455	1 455	1 455	1 098	1 163	1 233
Other benefits and allowances	3	4 181	10 038	8 708	8 088	7 643	7 643	7 315	7 762	8 228
Payments in lieu of leave		7 665	(5 566)	(71)	1 366	1 366	1 366	809	858	919
Long service awards		–	–	(446)	1 200	1 200	1 200	700	742	787
Post-retirement benefit obligations	6	14 672	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		174 495	151 396	159 416	182 041	180 596	180 596	190 565	202 005	214 107
% increase	4		(13,2%)	5,3%	14,2%	(0,8%)	–	5,5%	6,0%	6,0%
Total Parent Municipality		188 123	166 590	176 383	201 322	199 877	199 877	211 518	224 231	237 753
			(11,4%)	5,9%	14,1%	(0,7%)	–	5,8%	6,0%	6,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		188 123	166 590	176 383	201 322	199 877	199 877	211 518	224 231	237 753
% increase	4		(11,4%)	5,9%	14,1%	(0,7%)	–	5,8%	6,0%	6,0%
TOTAL MANAGERS AND STAFF	5,7	178 487	156 275	165 707	189 305	187 860	187 860	198 818	210 751	223 374

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.
Councillors	3							
Speaker	4		554 000	75 000	232 000			861 000
Chief Whip			490 000	80 000	222 000			792 000
Executive Mayor			700 000	90 000	162 000			952 000
Deputy Executive Mayor								-
Executive Committee			1 500 000	100 000	565 000			2 165 000
Total for all other councillors			5 250 000	100 000	2 580 000			7 930 000
Total Councillors	8	-	8 494 000	445 000	3 761 000			12 700 000
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 300 000		220 000	100 000		1 620 000
Chief Finance Officer			1 000 000		206 600	80 000		1 286 600
Director: LED & Planning			1 000 000		206 600	80 000		1 286 600
Director: Community & Social Services			1 000 000		206 600	80 000		1 286 600
Director: Corporate & Support Services			1 200 000		206 600	80 000		1 486 600
Director: Engineering & Infrastructural Serv.			1 000 000		206 600	80 000		1 286 600
List of each official with packages >= senior manager								-
								-
Total Senior Managers of the Municipality	8,10	-	6 500 000	-	1 253 000	500 000		8 253 000
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	14 994 000	445 000	5 014 000	500 000		20 953 000

EC104 Makana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			27	-	27	27	-	27	27	-	27
Board Members of municipal entities	4										
Municipal employees											
Municipal Manager and Senior Managers	3		6		6	6		6	6		6
Other Managers	7		42	24	1	42	30	1	42	30	1
Professionals			89	48	3	89	48	3	89	48	3
<i>Finance</i>			15	6	1	15	6	1	15	6	1
<i>Spatial/town planning</i>			4	2		4	2		4	2	
<i>Information Technology</i>			6	2		6	2		6	2	
<i>Roads</i>			3	3		3	3		3	3	
<i>Electricity</i>			6	2		6	2		6	2	
<i>Water</i>			5	2		5	2		5	2	
<i>Sanitation</i>			4	3		4	3		4	3	
<i>Refuse</i>			2	2		2	2		2	2	
<i>Other</i>			44	26	2	44	26	2	44	26	2
Technicians			262	201	-	262	201	-	262	201	-
<i>Finance</i>			45	31		45	31		45	31	
<i>Spatial/town planning</i>			5	4		5	4		5	4	
<i>Information Technology</i>			8	2		8	2		8	2	
<i>Roads</i>			7	6		7	6		7	6	
<i>Electricity</i>			42	25		42	25		42	25	
<i>Water</i>			21	15		21	15		21	15	
<i>Sanitation</i>			23	13		23	13		23	13	
<i>Refuse</i>			21	14		21	14		21	14	
<i>Other</i>			90	91		90	91		90	91	
Clerks (Clerical and administrative)			54	36		54	36		54	36	
Service and sales workers						-	-		-	-	
Skilled agricultural and fishery workers						-	-		-	-	
Craft and related trades						-	-		-	-	
Plant and Machine Operators			21	13		21	13		21	13	
Elementary Occupations			394	293		394	293		394	293	
TOTAL PERSONNEL NUMBERS	9		895	615	37	895	621	37	895	621	37

EC104 Makana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source																
Property rates		8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	98 587	104 502	110 772
Service charges - electricity revenue		12 907	12 907	12 907	12 907	12 907	12 907	12 907	12 907	12 907	12 907	12 907	12 907	154 880	164 173	174 023
Service charges - water revenue		8 120	8 120	8 120	8 120	8 120	8 120	8 120	8 120	8 120	8 120	8 120	8 120	97 439	97 439	97 439
Service charges - sanitation revenue		2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	28 500	30 210	32 023
Service charges - refuse revenue		1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	18 000	19 080	20 225
Rental of facilities and equipment		46	46	46	46	46	46	46	46	46	46	46	46	553	583	615
Interest earned - external investments		292	292	292	292	292	292	292	292	292	292	292	292	3 500	3 500	3 500
Interest earned - outstanding debtors		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	37 100	39 326
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		61	61	61	61	61	61	61	61	61	61	61	61	727	727	727
Licences and permits		475	475	475	475	475	475	475	475	475	475	475	475	5 700	6 042	6 405
Agency services		167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 000	2 000
Transfers and subsidies		9 339	9 339	9 339	9 339	9 339	9 339	9 339	9 339	9 339	9 339	9 339	11 339	114 068	118 730	125 561
Other revenue		833	833	833	833	833	833	833	833	833	833	833	833	10 000	10 000	10 000
Gains		17	17	17	17	17	17	17	17	17	17	17	17	200	200	200
Total Revenue (excluding capital transfers and contributions)		47 263	47 263	47 263	47 263	47 263	47 263	47 263	47 263	47 263	47 263	47 263	49 263	569 154	594 286	622 815
Expenditure By Type																
Employee related costs		16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	198 818	210 751	223 374
Remuneration of councillors		1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	12 700	13 480	14 379
Debt impairment		3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	43 000	45 000	47 000
Depreciation & asset impairment		2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	2 792	33 500	35 900	38 100
Finance charges		833	833	833	833	833	833	833	833	833	833	833	833	10 000	9 000	8 000
Bulk purchases		10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	124 500	132 500	140 000
Other materials		1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	2 872	17 963	15 653	15 653
Contracted services		2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	35 629	31 585	31 805
Transfers and subsidies		8	8	8	8	8	8	8	8	8	8	8	8	100	100	100
Other expenditure		2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	25 188	25 373	25 623
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	43 158	501 398	519 341	544 034
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 605	5 605	5 605	5 605	5 605	5 605	5 605	5 605	5 605	5 605	5 605	5 605	6 756	74 945	78 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 692	110 803	130 568	134 758
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 692	110 803	130 568	134 758

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote																
Vote 1 - TECHNICAL SERVICES		4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	57 454	61 085	64 786
Vote 2 - CORPORATE SERVICES		42	42	42	42	42	42	42	42	42	42	42	42	503	533	565
Vote 3 - FINANCIAL SERVICES		12 220	12 220	12 220	12 220	12 220	12 220	12 220	12 220	12 220	12 220	12 220	13 720	148 135	155 038	163 572
Vote 4 - COMMUNITY & SOCIAL SERVICES		3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	3 865	4 365	46 885	48 845	51 185
Vote 5 - EXECUTIVE MAYOR		885	885	885	885	885	885	885	885	885	885	885	885	10 616	10 306	10 948
Vote 6 - MUNICIPAL MANAGER		890	890	890	890	890	890	890	890	890	890	890	890	10 680	11 451	12 164
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		872	872	872	872	872	872	872	872	872	872	872	872	10 459	11 167	11 800
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	164 232	180 060	193 668
Vote 10 - WATER		13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	163 237	171 426	170 104
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		50 850	50 850	50 850	50 850	50 850	50 850	50 850	50 850	50 850	50 850	50 850	52 850	612 201	649 910	678 792
Expenditure by Vote to be appropriated																
Vote 1 - TECHNICAL SERVICES		4 470	4 470	4 470	4 470	4 470	4 470	4 470	4 470	4 470	4 470	4 470	4 470	53 645	55 797	58 927
Vote 2 - CORPORATE SERVICES		2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	33 602	34 183	35 644
Vote 3 - FINANCIAL SERVICES		10 881	10 881	10 881	10 881	10 881	10 881	10 881	10 881	10 881	10 881	10 881	12 381	132 070	135 295	140 107
Vote 4 - COMMUNITY & SOCIAL SERVICES		5 507	5 507	5 507	5 507	5 507	5 507	5 507	5 507	5 507	5 507	5 507	5 507	66 079	67 610	70 882
Vote 5 - EXECUTIVE MAYOR		1 932	1 932	1 932	1 932	1 932	1 932	1 932	1 932	1 932	1 932	1 932	1 932	23 182	23 383	24 747
Vote 6 - MUNICIPAL MANAGER		977	977	977	977	977	977	977	977	977	977	977	977	11 727	11 929	12 325
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	20 617	21 605	22 709
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	126 661	133 805	140 958
Vote 10 - WATER		2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	33 814	35 735	37 735
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	43 158	501 398	519 341	544 034
Surplus/(Deficit) before assoc.		9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 692	110 803	130 568	134 758
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 692	110 803	130 568	134 758

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional																
Governance and administration		13 994	13 994	13 994	13 994	13 994	13 994	13 994	13 994	13 994	13 994	13 994	15 494	169 431	176 795	186 684
Executive and council		1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	21 296	21 757	23 112
Finance and administration		12 220	12 220	12 220	12 220	12 220	12 220	12 220	12 220	12 220	12 220	12 220	13 720	148 135	155 038	163 572
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		714	714	714	714	714	714	714	714	714	714	714	1 214	9 064	8 758	8 790
Community and social services		406	406	406	406	406	406	406	406	406	406	406	406	4 869	5 063	5 095
Sport and recreation		7	7	7	7	7	7	7	7	7	7	7	7	85	85	85
Public safety		133	133	133	133	133	133	133	133	133	133	133	633	2 096	1 596	1 596
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		168	168	168	168	168	168	168	168	168	168	168	168	2 014	2 014	2 014
Economic and environmental services		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	18 167	19 217	20 213
Planning and development		871	871	871	871	871	871	871	871	871	871	871	871	10 457	11 165	11 798
Road transport		643	643	643	643	643	643	643	643	643	643	643	643	7 710	8 052	8 415
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		34 628	34 628	34 628	34 628	34 628	34 628	34 628	34 628	34 628	34 628	34 628	34 628	415 539	445 141	463 105
Energy sources		13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	13 686	164 232	180 060	193 668
Water management		13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	13 603	163 237	171 426	170 104
Waste water management		4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	4 788	57 454	61 085	64 786
Waste management		2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	30 616	32 570	34 548
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		50 850	50 850	50 850	50 850	50 850	50 850	50 850	50 850	50 850	50 850	50 850	52 850	612 201	649 910	678 792
Expenditure - Functional																
Governance and administration		16 373	16 373	16 373	16 373	16 373	16 373	16 373	16 373	16 373	16 373	16 373	17 873	197 981	202 796	210 715
Executive and council		2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	32 285	32 661	34 265
Finance and administration		13 464	13 464	13 464	13 464	13 464	13 464	13 464	13 464	13 464	13 464	13 464	14 964	163 072	167 484	173 644
Internal audit		219	219	219	219	219	219	219	219	219	219	219	219	2 624	2 651	2 807
Community and public safety		4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	59 126	60 445	63 558
Community and social services		1 205	1 205	1 205	1 205	1 205	1 205	1 205	1 205	1 205	1 205	1 205	1 205	14 459	14 528	15 370
Sport and recreation		1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	12 558	12 541	13 159
Public safety		1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	23 623	24 671	26 093
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		707	707	707	707	707	707	707	707	707	707	707	707	8 485	8 704	8 936
Economic and environmental services		3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	45 881	47 296	49 706
Planning and development		836	836	836	836	836	836	836	836	836	836	836	836	10 027	10 531	11 068
Road transport		2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	35 804	36 730	38 603
Environmental protection		4	4	4	4	4	4	4	4	4	4	4	4	50	35	35
Trading services		16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	198 404	208 798	220 048
Energy sources		10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	126 661	133 805	140 958
Water management		2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	33 814	35 735	37 735
Waste water management		1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	23 887	24 651	25 990
Waste management		1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	14 043	14 607	15 364
Other		1	1	1	1	1	1	1	1	1	1	1	1	6	6	7
Total Expenditure - Functional		41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	41 658	43 158	501 398	519 341	544 034
Surplus/(Deficit) before assoc.		9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 692	110 803	130 568	134 758
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 192	9 692	110 803	130 568	134 758

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand																	
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - TECHNICAL SERVICES		1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 099	14 289	10 532	11 196	
Vote 2 - CORPORATE SERVICES		118	118	118	118	118	118	118	118	118	118	118	118	1 420	-	-	
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - COMMUNITY & SOCIAL SERVICES		69	69	69	69	69	69	69	69	69	69	69	604	1 359	-	-	
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - ELECTRICITY		46	46	46	46	46	46	46	46	46	46	46	546	1 050	5 097	7 826	
Vote 10 - WATER		1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	23 143	31 739	29 654	
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	2	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	4 295	41 261	47 369	48 675	
Total Capital Expenditure	2	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	4 295	41 261	47 369	48 675	

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Expenditure - Functional	1															
Governance and administration		110	110	110	110	110	110	110	110	110	110	110	110	1 320	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		110	110	110	110	110	110	110	110	110	110	110	110	1 320	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		77	77	77	77	77	77	77	77	77	77	77	77	924	-	-
Community and social services		63	63	63	63	63	63	63	63	63	63	63	63	750	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		14	14	14	14	14	14	14	14	14	14	14	14	174	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		548	548	548	548	548	548	548	548	548	548	548	548	6 574	3 000	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		548	548	548	548	548	548	548	548	548	548	548	548	6 574	3 000	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2 626	2 626	2 626	2 626	2 626	2 626	2 626	2 626	2 626	2 626	2 626	3 561	32 444	44 369	48 675
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	5 097	7 826
Water management		1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	2 474	24 193	31 739	29 654
Waste water management		651	651	651	651	651	651	651	651	651	651	651	551	7 716	7 532	11 196
Waste management		-	-	-	-	-	-	-	-	-	-	-	535	535	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	4 295	41 261	47 369	48 675
Funded by:																
National Government		3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	37 432	47 369	48 675
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	650	650	-	-
Transfers recognised - capital		3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 769	38 082	47 369	48 675
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		241	241	241	241	241	241	241	241	241	241	241	526	3 178	-	-
Total Capital Funding		3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	3 360	4 295	41 261	47 369	48 675

EC104 Makana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand															
Cash Receipts By Source															
Property rates	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	88 728	93 755	65 727
Service charges - electricity revenue	11 622	11 622	11 622	11 622	11 622	11 622	11 622	11 622	11 622	11 622	11 622	11 622	139 467	153 697	165 705
Service charges - water revenue	8 349	8 349	8 349	8 349	8 349	8 349	8 349	8 349	8 349	8 349	8 349	8 349	100 186	100 935	101 729
Service charges - sanitation revenue	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	20 273	27 194	28 825
Service charges - refuse revenue	758	758	758	758	758	758	758	758	758	758	758	758	9 093	22 877	24 249
Rental of facilities and equipment	41	41	41	41	41	41	41	41	41	41	41	41	498	525	554
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	61	61	61	61	61	61	61	61	61	61	61	61	727	727	727
Licences and permits	475	475	475	475	475	475	475	475	475	475	475	475	5 700	6 042	6 405
Agency services	167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 000	2 000
Transfers and Subsidies - Operational	9 497	9 497	9 497	9 497	9 497	9 497	9 497	9 497	9 497	9 497	9 497	9 497	113 968	118 630	125 461
Other revenue	773	773	773	773	773	773	773	773	773	773	773	773	9 276	9 276	9 276
Cash Receipts by Source	40 826	40 826	40 826	40 826	40 826	40 826	40 826	40 826	40 826	40 826	40 826	40 826	489 915	535 658	530 658
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	43 047	49 762	46 977
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	17	17	17	17	17	17	17	17	17	17	17	17	200	200	200
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(845)	129	136
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	44 360	44 360	44 360	44 360	44 360	44 360	44 360	44 360	44 360	44 360	44 360	44 360	532 317	585 749	577 971
Cash Payments by Type															
Employee related costs	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	16 568	198 818	210 751	223 374
Remuneration of councillors	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	12 700	13 480	14 379
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	7 966	95 589	118 442	126 594
Bulk purchases - Water & Sewer	542	542	542	542	542	542	542	542	542	542	542	542	6 500	7 500	8 000
Other materials	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	2 872	17 963	15 653
Contracted services	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	35 629	31 585	31 805
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	25 188	81 842	82 398
Cash Payments by Type	32 574	32 574	32 574	32 574	32 574	32 574	32 574	32 574	32 574	32 574	32 574	34 074	392 387	479 252	502 204
Other Cash Flows/Payments by Type															
Capital assets	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	2 554	41 261	47 369	48 675
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	36 093	36 093	36 093	36 093	36 093	36 093	36 093	36 093	36 093	36 093	36 093	36 628	433 647	526 620	550 879
NET INCREASE/(DECREASE) IN CASH HELD	8 267	8 267	8 267	8 267	8 267	8 267	8 267	8 267	8 267	8 267	8 267	7 732	98 670	59 128	27 092
Cash/cash equivalents at the month/year begin:	23 779	32 046	40 313	48 581	56 848	65 115	73 382	81 649	89 916	98 183	106 450	114 717	23 779	24 968	26 217
Cash/cash equivalents at the month/year end:	32 046	40 313	48 581	56 848	65 115	73 382	81 649	89 916	98 183	106 450	114 717	122 449	122 449	84 097	53 308

SA31 not required – No entities

EC104 Makana - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
BCX	Yrs	3	Internet & Email	30 September 2019	380
Syntell	Yrs	3	Prepaid Electricity System	30 June 2020	8 000
G4S	Yrs	2	Cash in Transit	30 June 2020	1 100
MunSoft	Yrs	5	Financial System	31 May 2021	16 000

EC104 Makana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework			Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Contract Value
		Total	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
<i>Nil</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>Nil</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
<i>Nil</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	12 723	27 310	-	12 712	12 712	-	8 696	4 348
Roads Infrastructure		-	-	1 287	-	-	-	-	-	-
Roads		-	-	1 287	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	932	1 793	-	-	-	-	-	-
HV Transmission Conductors		-	932	1 793	-	-	-	-	-	-
Water Supply Infrastructure		-	9 118	14 749	-	12 712	12 712	-	8 696	4 348
Boreholes		-	-	1 637	-	12 712	12 712	-	8 696	4 348
Water Treatment Works		-	9 118	13 112	-	-	-	-	-	-
Sanitation Infrastructure		-	2 673	9 481	-	-	-	-	-	-
Outfall Sewers		-	2 673	9 481	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Community Assets		292	-	94	-	-	-	-	-	-
Community Facilities		292	-	94	-	-	-	-	-	-
Halls		292	-	-	-	-	-	-	-	-
Libraries		-	-	94	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	10	-	-	-	-	-	-	-
Revenue Generating		-	10	-	-	-	-	-	-	-
Improved Property		-	10	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	261	598	174	174	174	-	-	-
Computer Equipment		-	261	598	174	174	174	-	-	-
Furniture and Office Equipment		-	1 247	-	174	174	174	-	-	-
Furniture and Office Equipment		-	1 247	-	174	174	174	-	-	-
Machinery and Equipment		-	-	-	2 100	200	200	5 157	-	-
Machinery and Equipment		-	-	-	2 100	200	200	5 157	-	-
Transport Assets		-	-	-	620	500	500	1 700	-	-
Transport Assets		-	-	-	620	500	500	1 700	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	292	14 241	28 002	3 068	13 760	13 760	6 857	8 696	4 348

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	15 931	-	34 069	64 699	64 699	26 511	35 673	35 632
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	15 931	-	-	-	-	-	-	-
Storm water Conveyance		-	15 931	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	4 907	4 907	-	5 097	7 826
HV Switching Station		-	-	-	-	4 907	4 907	-	5 097	7 826
Water Supply Infrastructure		-	-	-	30 330	49 762	49 762	18 795	23 044	25 306
Dams and Weirs		-	-	-	7 449	8 473	8 473	8 696	-	-
Reservoirs		-	-	-	18 508	7 701	7 701	5 752	10 000	20 958
Water Treatment Works		-	-	-	4 373	33 588	33 588	-	-	-
Distribution		-	-	-	-	-	-	4 348	13 044	4 348
Sanitation Infrastructure		-	-	-	3 739	10 029	10 029	7 716	7 532	2 500
Reticulation		-	-	-	3 739	10 029	10 029	4 962	-	-
Waste Water Treatment Works		-	-	-	-	-	-	2 754	7 532	2 500
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	2 000	2 000	-	-	-
Community Facilities		-	-	-	-	2 000	2 000	-	-	-
Halls		-	-	-	-	2 000	2 000	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	300	300	1 320	-	-
Computer Equipment		-	-	-	-	300	300	1 320	-	-
Furniture and Office Equipment		-	-	-	600	-	-	-	-	-
Furniture and Office Equipment		-	-	-	600	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asset	1	-	15 931	-	34 669	66 999	66 999	27 830	35 673	35 632
Renewal of Existing Assets as % of total capex		0,0%	44,6%	0,0%	88,7%	77,8%	77,8%	67,5%	75,3%	73,2%
Renewal of Existing Assets as % of deprecn"		0,0%	54,0%	0,0%	103,5%	209,0%	209,0%	83,1%	99,4%	93,5%

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	3 020	1 697	5 730	5 730	6 080	5 880	5 880
Roads Infrastructure		-	-	165	17	-	-	-	-	-
Roads		-	-	165	17	-	-	-	-	-
Storm water Infrastructure		-	-	(1)	-	-	-	-	-	-
Attenuation		-	-	(1)	-	-	-	-	-	-
Electrical Infrastructure		-	-	(280)	1 180	1 130	1 130	850	850	850
Power Plants		-	-	(262)	520	470	470	150	150	150
MV Networks		-	-	(18)	660	660	660	700	700	700
Water Supply Infrastructure		-	-	3 290	260	1 430	1 430	700	500	500
Pump Stations		-	-	1 074	130	230	230	-	-	-
Water Treatment Works		-	-	2 216	130	1 200	1 200	700	500	500
Sanitation Infrastructure		-	-	(141)	110	110	110	-	-	-
Reticulation		-	-	(141)	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	110	110	110	-	-	-
Solid Waste Infrastructure		-	-	(12)	110	3 000	3 000	4 500	4 500	4 500
Landfill Sites		-	-	(12)	110	3 000	3 000	4 500	4 500	4 500
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	(2)	20	60	60	30	30	30
Capital Spares		-	-	(2)	20	60	60	30	30	30
Community Assets		-	-	(107)	845	1 645	1 645	2 130	1 000	1 000
Community Facilities		-	-	(86)	830	1 630	1 630	1 630	900	900
Halls		-	-	(56)	15	815	815	815	100	100
Cemeteries/Crematoria		-	-	(30)	315	315	315	315	300	300
Public Open Space		-	-	-	500	500	500	500	500	500
Sport and Recreation Facilities		-	-	(21)	15	15	15	500	100	100
Outdoor Facilities		-	-	(21)	15	15	15	500	100	100
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	-	(1 690)	-	-	-	-	-	-
Revenue Generating		-	-	(1 690)	-	-	-	-	-	-
Unimproved Property		-	-	(1 690)	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	(135)	235	1 380	1 380	1 050	1 000	1 000
Operational Buildings		-	-	(135)	235	1 380	1 380	1 050	1 000	1 000
Municipal Offices		-	-	(135)	235	1 380	1 380	1 050	1 000	1 000
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	(199)	13	13	13	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	(199)	13	13	13	-	-	-
Computer Software and Applications		-	-	(199)	13	13	13	-	-	-
Computer Equipment		-	-	(371)	-	-	-	-	-	-
Computer Equipment		-	-	(371)	-	-	-	-	-	-
Furniture and Office Equipment		-	-	(12)	220	220	220	-	-	-
Furniture and Office Equipment		-	-	(12)	220	220	220	-	-	-
Machinery and Equipment		-	-	(295)	22	2 057	2 057	1 650	1 260	1 260
Machinery and Equipment		-	-	(295)	22	2 057	2 057	1 650	1 260	1 260
Transport Assets		-	-	(843)	934	3 770	3 770	2 930	2 090	2 090
Transport Assets		-	-	(843)	934	3 770	3 770	2 930	2 090	2 090
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	-	(631)	3 965	14 815	14 815	13 840	11 230	11 230
R&M as a % of PPE		0,0%	0,0%	-0,1%	0,6%	2,1%	2,1%	1,9%	1,2%	1,2%
R&M as % Operating Expenditure		0,0%	0,0%	-0,1%	0,8%	3,1%	3,1%	2,9%	2,2%	2,2%

References

EC104 Makana - Supporting Table SA34d Depreciation by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	549	2 000	550	550	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	500	1 950	500	500	-	-	-
<i>Drainage Collection</i>		-	-	500	1 950	500	500	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	49	50	50	50	-	-	-
<i>Distribution</i>		-	-	49	50	50	50	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	-	1 500	1 500	1 500	1 500	1 700	1 900	2 100
Revenue Generating		-	-	1 500	1 500	1 500	1 500	1 700	1 900	2 100
<i>Improved Property</i>		-	-	1 500	1 500	1 500	1 500	1 700	1 900	2 100
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		30 591	29 479	27 800	30 000	30 000	30 000	31 800	34 000	36 000
Operational Buildings		30 591	29 479	27 800	30 000	30 000	30 000	31 800	34 000	36 000
<i>Municipal Offices</i>		30 591	29 479	27 800	30 000	30 000	30 000	31 800	34 000	36 000
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	30 591	29 479	29 849	33 500	32 050	32 050	33 500	35 900	38 100

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	1 158	5 231	5 231	6 574	3 000	8 696
Roads Infrastructure		-	-	-	1 158	1 078	1 078	6 574	3 000	-
Roads		-	-	-	1 158	1 078	1 078	6 574	3 000	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	4 153	4 153	-	-	8 696
Pump Station		-	-	-	-	-	-	-	-	8 696
Waste Water Treatment Works		-	-	-	-	4 153	4 153	-	-	-
Outfall Sewers		-	-	-	-	(0)	(0)	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Community Assets		-	5 572	-	174	174	174	-	-	-
Community Facilities		-	5 572	-	174	174	174	-	-	-
Centres		-	4 417	-	-	-	-	-	-	-
Libraries		-	1 156	-	174	174	174	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	5 572	-	1 332	5 405	5 405	6 574	3 000	8 696
Upgrading of Existing Assets as % of total capex		0,0%	15,6%	0,0%	3,4%	6,3%	6,3%	15,9%	6,3%	17,9%
Upgrading of Existing Assets as % of deprecn"		0,0%	18,9%	0,0%	4,0%	16,9%	16,9%	19,6%	8,4%	22,8%

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

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
R thousand								
Capital expenditure	1							
Vote 1 - TECHNICAL SERVICES		14 289	10 532	11 196	10 000	10 000	10 000	
Vote 2 - CORPORATE SERVICES		1 420	-	-	500	500	500	
Vote 3 - FINANCIAL SERVICES		-	-	-				
Vote 4 - COMMUNITY & SOCIAL SERVICES		1 359	-	-	200	200	200	
Vote 5 - EXECUTIVE MAYOR		-	-	-				
Vote 6 - MUNICIPAL MANAGER		-	-	-				
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-				
Vote 8 - HOUSING		-	-	-				
Vote 9 - ELECTRICITY		1 050	5 097	7 826	2 000	2 000	2 000	
Vote 10 - WATER		23 143	31 739	29 654	20 000	20 000	20 000	
Vote 11 - DOG TAX		-	-	-				
Vote 12 - PARKING METERS		-	-	-				
Vote 13 - null		-	-	-				
Vote 14 - null		-	-	-				
Vote 15 - null		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		41 261	47 369	48 675	32 700	32 700	32 700	-
Future operational costs by vote	2							
Vote 1 - TECHNICAL SERVICES								
Vote 2 - CORPORATE SERVICES								
Vote 3 - FINANCIAL SERVICES								
Vote 4 - COMMUNITY & SOCIAL SERVICES								
Vote 5 - EXECUTIVE MAYOR								
Vote 6 - MUNICIPAL MANAGER								
Vote 7 - LOCAL ECONOMIC DEVELOPMENT								
Vote 8 - HOUSING								
Vote 9 - ELECTRICITY								
Vote 10 - WATER								
Vote 11 - DOG TAX								
Vote 12 - PARKING METERS								
Vote 13 - null								
Vote 14 - null								
Vote 15 - null								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>		40 326	47 369	48 675	32 700	32 700	32 700	
<i>List entity summary if applicable</i>								
Total future revenue		40 326	47 369	48 675	32 700	32 700	32 700	-
Net Financial Implications		935	(0)	-	-	-	-	-

EC104 Makana - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	2020/21 Medium Term Revenue & Expenditure Framework					
									Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Parent municipality: <i>List all capital projects grouped by Function</i>														
Water Supply Infrastructure	Bothas Hill reservoir to High Level reservoir				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution		876				20 123
Water Supply Infrastructure	Waainek Bulk Water Supply Refurbishment (Multi-year Project)				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution	8 467	8 932				
Water Supply Infrastructure	Bothas Hill reservoir Security fence				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution		2 227				835
Water Supply Infrastructure	Refurbishment of Jameson Dam				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution		8 473				
Water Supply Infrastructure	Construction of 6ML concrete reservoir adjacent to High Level				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution				8 696		
Water Supply Infrastructure	Refurbishment of Milner Dam				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution			8 696			
Water Supply Infrastructure	Refurbishment of Old Town Filters water line				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution				6 957		
Water Supply Infrastructure	Connection of new Boreholes to existing WTW				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution				1 739		4 348
Water Supply Infrastructure	Replacement of Asbestos pipes in water reticulation				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution	4 497		5 752	10 000		
Water Supply Infrastructure	Purchase two bakkies				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Revenue Generating	Unspecified		500	1 050			
Water Supply Infrastructure	Purchase James Kleynhans Pumpset				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution		1 782	4 348			
Water Supply Infrastructure	Refurbishment of Alcedale WTW				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution	2 896	10 147				
Water Supply Infrastructure	Refurbishment of Riebeek East Bulk Water Supply				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution	1 749	6 955				
Water Supply Infrastructure	Groundwater Development Project (Boreholes)				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution	1 637	12 712				
Roads Infrastructure	Alcedale Roads & Stormwater				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Storm water Infrastructure	Roads	1 287	374				
Sanitation Infrastructure	Alcedale Sewerage Works				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Sanitation Infrastructure	Outfall Sewers	9 481	4 153				
Sanitation Infrastructure	Belmont Valley Wastewater Treatment Works Refurbishment				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Sanitation Infrastructure	Waste Water Treatment Works	5 872	2 754	7 532	2 500		
Sanitation Infrastructure	Mayfield Gravity Sewer				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Sanitation Infrastructure	Outfall Sewers	5 120	4 962				
Sanitation Infrastructure	Purchase Hydro-Blast Jetting Machine				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Sanitation Infrastructure	Outfall Sewers						
Sanitation Infrastructure	Refurbishment of Two Sewer Pump Stations in Joza				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Sanitation Infrastructure	Outfall Sewers	4 909					
Sanitation Infrastructure	Complete Alcedale Bulk Sewer Pipeline				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Sanitation Infrastructure	Outfall Sewers						
Roads Infrastructure	Upgrade of Ncame Street				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Roads Infrastructure	Roads	704	6 574	3 000			
Community Facilities	Air conditioners				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Community Facilities	Capital Spares		174				
Community Facilities	Fencing of Library				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Community Facilities	Outdoor Facilities		174				
Furniture and Office Equipment	Computer Equipment				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Revenue Generating	Unspecified	94	174				
Community Facilities	Community Services Equipment				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Revenue Generating	Capital Spares		100	100			
Community Facilities	Technical Services Equipment				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Revenue Generating	Capital Spares		100	535			
Furniture and Office Equipment	Office & Computer Equipment				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Revenue Generating	Capital Spares	598	300	450			
Electrical Infrastructure	66 KV - Electricity Construction				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Electrical Infrastructure	HV Transmission Conductors	1 793	1 538		5 097	7 826	
Electrical Infrastructure	Upgrade of 11KV Mini-substations				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Electrical Infrastructure	MV Substations		3 369				
Community Facilities	Refurbishment of Alcedale Halls				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Community Facilities	Halls		2 000				
Furniture and Office Equipment	ICT Infrastructure Upgrading (Servers and Backup devices)				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Community Facilities	Unspecified			870			
Furniture and Office Equipment	Fire Services Equipment				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Community Facilities	Fire/Ambulance Stations			174			
Community Facilities	Mobile Library				<i>Responsive, accountable, effective and efficient local gov</i>	<i>Inclusion and access</i>	Community Facilities	Libraries			650			
Sanitation Infrastructure	Bulk sewer upgrade				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Sanitation Infrastructure	Outfall Sewers						8 696
Water Supply Infrastructure	Water Conservation & Demand Management				<i>An efficient, competitive and responsive economic infrastruc</i>	<i>Inclusion and access</i>	Water Supply Infrastructure	Distribution			4 348	4 348		4 348
Parent Capital expenditure									28 002	86 164	41 261	47 368	48 675	

Municipal Manager's quality certification

Quality certificate

I, M.A. Mene, Municipal Manager of EC104 Makana Municipality, hereby certify that the 2020/21 MTREF Final budget and supporting documentation has been prepared in accordance with the Municipal Finance Management Act (No. 56 of 2003) and the regulations made under that Act, and that the budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.



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Mr. MA Mene
MUNICIPAL MANAGER

Makana Municipality EC104

29 JUNE 2020