

# **EC104 MAKANA MUNICIPALITY**



## **TABLED BUDGET 2020-2021 MTREF 26 March 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 R567.154 million. The bulk of the income is derived from Property Rates and Service Charges related to municipal services.

The capital budget amounts to R40.3 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; National Treasury Finance Management Grant R0.87 million and lastly the balance being funded from Internally Generated Funds of R 1.2 million.

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 **6.24%** on condition that NERSA approves the final tariffs; and Refuse Removal where a proposed tariff increase of **19%** is proposed to adequately fund the refuse service including the compliance of the 2015 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 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

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

  
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**M.A. NENE**  
**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;

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 proposed 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 | Current Year 2019/20 |                 | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------------------|-----|----------------------|-----------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                               |     | Original Budget      | Adjusted Budget | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand                                                                                    |     |                      |                 |                                                     |                        |                        |
| <b>Revenue By Source</b>                                                                      |     |                      |                 |                                                     |                        |                        |
| Total Revenue (excluding capital transfers and contributions)                                 | 1   | 484 420              | 542 151         | 567 154                                             | 594 286                | 622 815                |
| <b>Expenditure By Type</b>                                                                    |     |                      |                 |                                                     |                        |                        |
| Total Expenditure                                                                             |     | 484 059              | 484 059         | 499 898                                             | 519 341                | 544 034                |
| Surplus/(Deficit)                                                                             |     | 360                  | 58 092          | 67 256                                              | 74 945                 | 78 782                 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) |     | 43 701               | 95 560          | 43 047                                              | 55 624                 | 55 977                 |
| Surplus/(Deficit) for the year                                                                |     | 44 061               | 153 652         | 110 303                                             | 130 568                | 134 758                |

## Operating Revenue

Total Operating Revenue for the 2020/21 financial year will increase by R25 million from R542 million in the 2019/20 Adjustment Budget to R567 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 R499.9 million and translates into an operational budgeted surplus of R67 million. When compared to the 2019/20 Adjustments Budget, operational expenditure has increased by R15.84 million in the 2020/21 financial year from R484,06 million to R499,9 million. The expenditure for the two outer years respectively increase with R19.4 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 R40.326 million for 2020/21 represents a decrease of 53% 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 proposed rates to levy for the 2020/21 financial year

| Category                                                                 | Current Tariff<br>(1 July 2019) | Proposed tariff<br>(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                              |



| Category                                                                                                                                                                                                                                                                                                                                                                                                                                         | Current Tariff<br>(1 July 2019) | Proposed tariff<br>(from 1 July 2020) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------|
| 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 proposed 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 proposed 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 proposed. In addition 6 kℓ water per month will **ONLY** be granted free of charge to registered indigent residents.

In light of the Drought situation, Makana Municipality's punitive tariff structure 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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------|------------------------------------------|--------------------------------------------|--------------------------------------------|
| <b>RESIDENTIAL PROPERTIES</b>                                                                                                                                                                 | 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                                      |
| <b>BUSINESS; INDUSTRIAL AND OTHER PROPERTIES</b>                                                                                                                                              | 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.                                           |                   |                                          |                                          |                                            |                                            |
| <b>MISCELLANEOUS WATER CHARGES</b>                                                                                                                                                            |                   |                                          |                                          |                                            |                                            |
| <b>CATEGORY</b>                                                                                                                                                                               | <b>KILOLITRES</b> |                                          |                                          | <b>TARIFF 2019/2020</b>                    | <b>TARIFF 2020/2021</b>                    |
| 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 proposed. This is based on the input cost assumptions related to water. It should be noted that electricity costs contributes approximately 20 percent of waste water treatment input costs, and therefore the cost-reflective tariff study will determine future tariff increases. The following factors also contribute to the proposed tariff increase:

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

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

| ANNUAL SEWER CONNECTION CHARGES |                                                               | CURRENT TARIFFS 2019/20 | PROPOSED 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 proposed 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 proposed amounts payable from 1 July 2020:

|                           | CURRENT TARIFFS 2019/20 (Ex. VAT) | PROPOSED 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 |
| <b>R thousands</b>                                                                                                                                                                                                                                                         |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Financial Performance</b>                                                                                                                                                                                                                                               |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Properly 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           | 112 068                                             | 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                 |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                                                       | <b>424 211</b>   | <b>425 963</b>   | <b>482 346</b>   | <b>484 420</b>       | <b>542 151</b>  | <b>542 151</b>     | <b>542 151</b>    | <b>567 154</b>                                      | <b>594 286</b>         | <b>622 815</b>         |
| 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           | 140 963                                             | 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                |
| <b>Total Expenditure</b>                                                                                                                                                                                                                                                   | <b>516 614</b>   | <b>499 485</b>   | <b>544 502</b>   | <b>484 059</b>       | <b>484 059</b>  | <b>484 059</b>     | <b>484 059</b>    | <b>499 898</b>                                      | <b>519 341</b>         | <b>544 034</b>         |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                                                   | <b>(92 403)</b>  | <b>(73 523)</b>  | <b>(62 156)</b>  | <b>360</b>           | <b>58 092</b>   | <b>58 092</b>      | <b>58 092</b>     | <b>67 256</b>                                       | <b>74 945</b>          | <b>78 782</b>          |
| 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) | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                                                       | <b>(64 519)</b>  | <b>(33 223)</b>  | <b>(5 172)</b>   | <b>44 061</b>        | <b>153 652</b>  | <b>153 652</b>     | <b>153 652</b>    | <b>110 303</b>                                      | <b>130 568</b>         | <b>134 758</b>         |
| Share of surplus/ (deficit) of associate                                                                                                                                                                                                                                   | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                                                                                                      | <b>(64 519)</b>  | <b>(33 223)</b>  | <b>(5 172)</b>   | <b>44 061</b>        | <b>153 652</b>  | <b>153 652</b>     | <b>153 652</b>    | <b>110 303</b>                                      | <b>130 568</b>         | <b>134 758</b>         |
| <b>Capital expenditure &amp; funds sources</b>                                                                                                                                                                                                                             |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Capital expenditure</b>                                                                                                                                                                                                                                                 | <b>292</b>       | <b>35 745</b>    | <b>28 002</b>    | <b>39 069</b>        | <b>86 164</b>   | <b>86 164</b>      | <b>86 164</b>     | <b>40 326</b>                                       | <b>47 369</b>          | <b>48 675</b>          |
| 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             | 2 243                                               | -                      | -                      |
| <b>Total sources of capital funds</b>                                                                                                                                                                                                                                      | <b>292</b>       | <b>34 813</b>    | <b>28 002</b>    | <b>39 069</b>        | <b>86 164</b>   | <b>86 164</b>      | <b>86 164</b>     | <b>40 326</b>                                       | <b>47 369</b>          | <b>48 675</b>          |
| <b>Financial position</b>                                                                                                                                                                                                                                                  |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Total current assets                                                                                                                                                                                                                                                       | 91 627           | 56 035           | 116 666          | 133 165              | 194 211         | 194 211            | 194 211           | 184 513                                             | 197 447                | 206 607                |
| Total non current assets                                                                                                                                                                                                                                                   | 1 045 376        | 1 050 730        | 1 049 360        | 893 823              | 942 368         | 942 368            | 942 368           | 1 135 953                                           | 1 197 042              | 1 255 418              |
| Total current liabilities                                                                                                                                                                                                                                                  | 249 809          | 259 602          | 271 375          | 147 617              | 147 617         | 147 617            | 147 617           | 90 176                                              | 45 685                 | 46 982                 |
| 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           | 1 074 549                                           | 1 188 884              | 1 250 663              |
| <b>Cash flows</b>                                                                                                                                                                                                                                                          |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Net cash from (used) operating                                                                                                                                                                                                                                             | (24 458)         | 58 225           | 83 607           | 98 020               | 165 368         | 165 368            | 165 368           | 162 606                                             | 186 460                | 170 394                |
| Net cash from (used) investing                                                                                                                                                                                                                                             | 32 664           | (35 677)         | (28 174)         | (38 869)             | (85 964)        | (85 964)           | (85 964)          | (40 326)                                            | (47 369)               | (48 675)               |
| Net cash from (used) financing                                                                                                                                                                                                                                             | (526)            | (21 955)         | (1 206)          | 2 154                | -               | -                  | -                 | (1 321)                                             | (1 387)                | (1 457)                |
| <b>Cash/cash equivalents at the year end</b>                                                                                                                                                                                                                               | <b>12 943</b>    | <b>13 536</b>    | <b>67 763</b>    | <b>79 998</b>        | <b>136 594</b>  | <b>136 594</b>     | <b>136 594</b>    | <b>144 739</b>                                      | <b>162 673</b>         | <b>146 479</b>         |
| <b>Cash backing/surplus reconciliation</b>                                                                                                                                                                                                                                 |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Cash and investments available                                                                                                                                                                                                                                             | 12 943           | 13 536           | 67 762           | 80 191               | 136 594         | 136 594            | 136 594           | 146 060                                             | 164 060                | 171 531                |
| Application of cash and investments                                                                                                                                                                                                                                        | 130 505          | 170 124          | 192 754          | 54 746               | 53 988          | 53 988             | 53 988            | 35 816                                              | (5 134)                | (5 113)                |
| <b>Balance - surplus (shortfall)</b>                                                                                                                                                                                                                                       | <b>(117 562)</b> | <b>(156 588)</b> | <b>(124 991)</b> | <b>25 445</b>        | <b>82 606</b>   | <b>82 606</b>      | <b>82 606</b>     | <b>110 244</b>                                      | <b>169 194</b>         | <b>176 644</b>         |
| <b>Asset management</b>                                                                                                                                                                                                                                                    |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Asset register summary (WDV)                                                                                                                                                                                                                                               | 1 045 669        | 1 057 319        | 1 028 203        | 892 665              | 922 425         | 922 425            | 922 425           | 1 093 280                                           | 1 134 323              | 1 203 556              |
| 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                 |
| <b>Free services</b>                                                                                                                                                                                                                                                       |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| 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                  |
| <b>Households below minimum service level</b>                                                                                                                                                                                                                              |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| 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 | 2015/16         | 2016/17         | 2017/18         | Current Year 2018/19 |                 |                    | 2019/20 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2019/20                                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| <b>Revenue - Functional</b>                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Governance and administration</b>       |     | -               | -               | 120 977         | 127 085              | 146 064         | -                  | 144 036                                             | 152 180                | 161 962                |
| Executive and council                      |     | -               | -               | 6 417           | 24 600               | 22 100          | -                  | 20 131                                              | 20 331                 | 21 803                 |
| Finance and administration                 |     | -               | -               | 114 560         | 102 485              | 123 962         | -                  | 123 903                                             | 131 847                | 140 156                |
| Internal audit                             |     | -               | -               | -               | -                    | 2               | -                  | 2                                                   | 2                      | 2                      |
| <b>Community and public safety</b>         |     | -               | -               | 20 037          | 9 103                | 7 699           | -                  | 9 313                                               | 3 935                  | 4 171                  |
| Community and social services              |     | -               | -               | 358             | 7 538                | 3 803           | -                  | 5 117                                               | 1 184                  | 1 255                  |
| Sport and recreation                       |     | -               | -               | 17 842          | 445                  | 2 486           | -                  | 2 610                                               | 2 767                  | 2 933                  |
| Public safety                              |     | -               | -               | 117             | 510                  | 810             | -                  | 986                                                 | (15)                   | (16)                   |
| Housing                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                     |     | -               | -               | 1 720           | 610                  | 600             | -                  | 600                                                 | -                      | -                      |
| <b>Economic and environmental services</b> |     | -               | -               | 21 195          | 20 811               | 18 027          | -                  | 16 364                                              | 17 299                 | 18 400                 |
| Planning and development                   |     | -               | -               | 3 756           | 12 615               | 12 179          | -                  | 10 224                                              | 10 790                 | 11 501                 |
| Road transport                             |     | -               | -               | 17 439          | 8 167                | 5 848           | -                  | 6 140                                               | 6 509                  | 6 899                  |
| Environmental protection                   |     | -               | -               | -               | 30                   | -               | -                  | -                                                   | -                      | -                      |
| <b>Trading services</b>                    |     | -               | -               | 282 856         | 347 489              | 358 579         | -                  | 351 253                                             | 375 698                | 397 036                |
| Energy sources                             |     | -               | -               | 124 099         | 170 122              | 157 886         | -                  | 160 283                                             | 172 773                | 182 919                |
| Water management                           |     | -               | -               | 108 215         | 125 088              | 132 759         | -                  | 129 634                                             | 137 029                | 143 260                |
| Waste water management                     |     | -               | -               | 36 025          | 33 801               | 43 045          | -                  | 35 081                                              | 37 679                 | 40 508                 |
| Waste management                           |     | -               | -               | 14 516          | 18 479               | 24 889          | -                  | 26 256                                              | 28 217                 | 30 349                 |
| <b>Other</b>                               | 4   | -               | -               | 0               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Revenue - Functional</b>          | 2   | -               | -               | 445 064         | 504 489              | 530 369         | -                  | 520 966                                             | 549 113                | 581 569                |
| <b>Expenditure - Functional</b>            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Governance and administration</b>       |     | -               | -               | 230 251         | 156 004              | 206 277         | -                  | 203 576                                             | 211 149                | 219 143                |
| Executive and council                      |     | -               | -               | 24 909          | 28 836               | 30 462          | -                  | 31 414                                              | 33 090                 | 34 873                 |
| Finance and administration                 |     | -               | -               | 203 708         | 125 078              | 173 498         | -                  | 169 781                                             | 175 519                | 181 558                |
| Internal audit                             |     | -               | -               | 1 635           | 2 090                | 2 317           | -                  | 2 381                                               | 2 540                  | 2 712                  |
| <b>Community and public safety</b>         |     | -               | -               | 42 483          | 47 337               | 52 579          | -                  | 53 548                                              | 57 408                 | 61 568                 |
| Community and social services              |     | -               | -               | 17 170          | 13 176               | 13 602          | -                  | 14 075                                              | 15 130                 | 16 268                 |
| Sport and recreation                       |     | -               | -               | 8 752           | 25 839               | 10 226          | -                  | 10 473                                              | 11 224                 | 12 034                 |
| Public safety                              |     | -               | -               | 19 421          | 5 526                | 22 788          | -                  | 23 055                                              | 24 783                 | 26 647                 |
| Housing                                    |     | -               | -               | -               | 32                   | -               | -                  | -                                                   | -                      | -                      |
| Health                                     |     | -               | -               | (2 859)         | 2 765                | 5 963           | -                  | 5 945                                               | 6 270                  | 6 618                  |
| <b>Economic and environmental services</b> |     | -               | -               | 41 754          | 49 298               | 45 149          | -                  | 44 601                                              | 47 710                 | 51 059                 |
| Planning and development                   |     | -               | -               | 8 491           | 16 835               | 10 576          | -                  | 10 791                                              | 11 496                 | 12 253                 |
| Road transport                             |     | -               | -               | 33 264          | 29 230               | 34 511          | -                  | 33 745                                              | 36 149                 | 38 739                 |
| Environmental protection                   |     | -               | -               | -               | 3 234                | 63              | -                  | 65                                                  | 66                     | 67                     |
| <b>Trading services</b>                    |     | -               | -               | 192 010         | 180 268              | 167 290         | -                  | 180 220                                             | 190 366                | 201 141                |
| Energy sources                             |     | -               | -               | 127 060         | 88 339               | 96 833          | -                  | 106 614                                             | 111 792                | 117 227                |
| Water management                           |     | -               | -               | 33 254          | 45 633               | 29 905          | -                  | 32 139                                              | 34 348                 | 36 721                 |
| Waste water management                     |     | -               | -               | 21 363          | 26 512               | 25 805          | -                  | 26 491                                              | 28 229                 | 30 097                 |
| Waste management                           |     | -               | -               | 10 334          | 19 783               | 14 745          | -                  | 14 976                                              | 15 997                 | 17 096                 |
| <b>Other</b>                               | 4   | -               | -               | 227             | 30                   | 214             | -                  | 215                                                 | 219                    | 224                    |
| <b>Total Expenditure - Functional</b>      | 3   | -               | -               | 506 725         | 432 938              | 471 509         | -                  | 482 159                                             | 506 852                | 533 136                |
| <b>Surplus/(Deficit) for the year</b>      |     | -               | -               | (61 661)        | 71 552               | 58 860          | -                  | 38 807                                              | 42 261                 | 48 433                 |

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

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

| Vote Description                              | Ref | 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 |
| <b>R thousand</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Revenue by Vote</b>                        | 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            | 146 635                                             | 155 038                | 163 572                |
| Vote 4 - COMMUNITY & SOCIAL SERVICES          |     | 45 014          | 28 432          | 25 180          | 35 543               | 33 395          | 33 395             | 46 385                                              | 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 - ELECTRICITY                          |     | 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                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Revenue by Vote</b>                  | 2   | <b>452 095</b>  | <b>466 262</b>  | <b>539 330</b>  | <b>528 120</b>       | <b>637 711</b>  | <b>637 711</b>     | <b>610 201</b>                                      | <b>649 910</b>         | <b>678 792</b>         |
| <b>Expenditure by Vote to be appropriated</b> | 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            | 130 570                                             | 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 - ELECTRICITY                          |     | 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                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Expenditure by Vote</b>              | 2   | <b>516 614</b>  | <b>499 485</b>  | <b>544 502</b>  | <b>484 059</b>       | <b>484 059</b>  | <b>484 059</b>     | <b>499 898</b>                                      | <b>519 341</b>         | <b>544 034</b>         |
| <b>Surplus/(Deficit) for the year</b>         | 2   | <b>(64 519)</b> | <b>(33 223)</b> | <b>(5 172)</b>  | <b>44 061</b>        | <b>153 652</b>  | <b>153 652</b>     | <b>110 303</b>                                      | <b>130 568</b>         | <b>134 758</b>         |

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 |
| <b>R thousand</b>                                                                                                                                                                                                      | 1    |                 |                 |                 |                      |                 |                                                     |                        |                        |
| <b>Revenue By Source</b>                                                                                                                                                                                               |      |                 |                 |                 |                      |                 |                                                     |                        |                        |
| 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         | 112 068                                             | 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                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   |      | <b>424 211</b>  | <b>425 963</b>  | <b>482 346</b>  | <b>484 420</b>       | <b>542 151</b>  | <b>567 154</b>                                      | <b>594 286</b>         | <b>622 815</b>         |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |      |                 |                 |                 |                      |                 |                                                     |                        |                        |
| 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          | 16 463                                              | 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           | -                    | -               | -                                                   | -                      | -                      |
| <b>Total Expenditure</b>                                                                                                                                                                                               |      | <b>516 614</b>  | <b>499 485</b>  | <b>544 502</b>  | <b>484 059</b>       | <b>484 059</b>  | <b>499 898</b>                                      | <b>519 341</b>         | <b>544 034</b>         |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               |      | <b>(92 403)</b> | <b>(73 523)</b> | <b>(62 156)</b> | <b>360</b>           | <b>58 092</b>   | <b>67 256</b>                                       | <b>74 945</b>          | <b>78 782</b>          |
| 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 Corporations, Higher Educational Institutions) | 6    | -               | -               | -               | -                    | -               | -                                                   | -                      | -                      |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      |      | -               | -               | -               | -                    | -               | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                   |      | <b>(64 519)</b> | <b>(33 223)</b> | <b>(5 172)</b>  | <b>44 061</b>        | <b>153 652</b>  | <b>110 303</b>                                      | <b>130 568</b>         | <b>134 758</b>         |
| Taxation                                                                                                                                                                                                               |      | -               | -               | -               | -                    | -               | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                |      | <b>(64 519)</b> | <b>(33 223)</b> | <b>(5 172)</b>  | <b>44 061</b>        | <b>153 652</b>  | <b>110 303</b>                                      | <b>130 568</b>         | <b>134 758</b>         |
| Attributable to minorities                                                                                                                                                                                             |      | -               | -               | -               | -                    | -               | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                                                  |      | <b>(64 519)</b> | <b>(33 223)</b> | <b>(5 172)</b>  | <b>44 061</b>        | <b>153 652</b>  | <b>110 303</b>                                      | <b>130 568</b>         | <b>134 758</b>         |
| Share of surplus/ (deficit) of associate                                                                                                                                                                               | 7    | -               | -               | -               | -                    | -               | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                                                  |      | <b>(64 519)</b> | <b>(33 223)</b> | <b>(5 172)</b>  | <b>44 061</b>        | <b>153 652</b>  | <b>110 303</b>                                      | <b>130 568</b>         | <b>134 758</b>         |

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

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

| Vote Description                                                                                                                                                                                                       | Ref | 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 |
| <b>Capital expenditure - Vote</b>                                                                                                                                                                                      | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>                                                                                                                                                                       | 2   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 1 - TECHNICAL SERVICES                                                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 2 - CORPORATE SERVICES                                                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 3 - FINANCIAL SERVICES                                                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 4 - COMMUNITY & SOCIAL SERVICES                                                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 5 - EXECUTIVE MAYOR                                                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 6 - MUNICIPAL MANAGER                                                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 7 - LOCAL ECONOMIC DEVELOPMENT                                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 8 - HOUSING                                                                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 9 - ELECTRICITY                                                                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 10 - WATER                                                                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 11 - DOG TAX                                                                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 12 - PARKING METERS                                                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 13 - null                                                                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 14 - null                                                                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 15 - null                                                                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b>                                                                                                                                                                        | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Single-year expenditure to be appropriated</b>                                                                                                                                                                      | 2   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 1 - TECHNICAL SERVICES                                                                                                                                                                                            |     | -               | 18 604          | 10 768          | 6 597                | 23 132          | 23 132             | 23 132            | 14 389                                              | 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               | 824                                                 | -                      | -                      |
| 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             | 550                                                 | 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                                                                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Capital single-year expenditure sub-total</b>                                                                                                                                                                       |     | 292             | 35 745          | 28 002          | 39 069               | 86 164          | 86 164             | 86 164            | 40 326                                              | 47 369                 | 48 675                 |
| <b>Total Capital Expenditure - Vote</b>                                                                                                                                                                                |     | 292             | 35 745          | 28 002          | 39 069               | 86 164          | 86 164             | 86 164            | 40 326                                              | 47 369                 | 48 675                 |
| <b>Capital Expenditure - Functional</b>                                                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Governance and administration</b>                                                                                                                                                                                   |     | -               | 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           | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Community and public safety</b>                                                                                                                                                                                     |     | -               | 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                                                                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Economic and environmental services</b>                                                                                                                                                                             |     | -               | 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                                                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Trading services</b>                                                                                                                                                                                                |     | 292             | 12 723          | 26 023          | 36 589               | 82 164          | 82 164             | 82 164            | 31 509                                              | 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            | 23 693                                              | 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                  | -               | -                  | -                 | 100                                                 | -                      | -                      |
| <b>Other</b>                                                                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure - Functional</b>                                                                                                                                                                          | 3   | 292             | 35 745          | 28 002          | 39 069               | 86 164          | 86 164             | 86 164            | 40 326                                              | 47 369                 | 48 675                 |
| <b>Funded by:</b>                                                                                                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                                                 | -                      | -                      |
| <b>Transfers recognised - capital</b>                                                                                                                                                                                  | 4   | 292             | 34 371          | 27 404          | 37 547               | 83 164          | 83 164             | 83 164            | 38 082                                              | 47 369                 | 48 675                 |
| <b>Public contributions and donations</b>                                                                                                                                                                              |     | -               | 932             | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Borrowing</b>                                                                                                                                                                                                       | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Internally generated funds</b>                                                                                                                                                                                      |     | -               | 442             | 598             | 1 522                | 3 000           | 3 000              | 3 000             | 2 243                                               | -                      | -                      |
| <b>Total Capital Funding</b>                                                                                                                                                                                           | 7   | 292             | 35 745          | 28 002          | 39 069               | 86 164          | 86 164             | 86 164            | 40 326                                              | 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 |
| <b>ASSETS</b>                            |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Current assets</b>                    |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Cash                                     |     | 12 943           | 13 536           | 2 712            | 80 191               | 136 594          | 136 594            | 136 594           | 125 008                                             | 141 955                | 148 322                |
| 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            | 7 458                                               | 7 557                  | 7 768                  |
| 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                  |
| <b>Total current assets</b>              |     | <b>91 627</b>    | <b>56 035</b>    | <b>116 666</b>   | <b>133 165</b>       | <b>194 211</b>   | <b>194 211</b>     | <b>194 211</b>    | <b>184 513</b>                                      | <b>197 447</b>         | <b>206 607</b>         |
| <b>Non current assets</b>                |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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           | 914 790                                             | 964 936                | 1 011 811              |
| 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                 |
| <b>Total non current assets</b>          |     | <b>1 045 376</b> | <b>1 050 730</b> | <b>1 049 360</b> | <b>893 823</b>       | <b>942 368</b>   | <b>942 368</b>     | <b>942 368</b>    | <b>1 135 953</b>                                    | <b>1 197 042</b>       | <b>1 255 418</b>       |
| <b>TOTAL ASSETS</b>                      |     | <b>1 137 004</b> | <b>1 106 765</b> | <b>1 166 027</b> | <b>1 026 988</b>     | <b>1 136 579</b> | <b>1 136 579</b>   | <b>1 136 579</b>  | <b>1 320 466</b>                                    | <b>1 394 489</b>       | <b>1 462 025</b>       |
| <b>LIABILITIES</b>                       |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Current liabilities</b>               |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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           | 66 765                                              | 21 103                 | 21 171                 |
| Provisions                               |     | 33 195           | 40 478           | 19 502           | 42 906               | 42 906           | 42 906             | 42 906            | 19 502                                              | 20 477                 | 21 501                 |
| <b>Total current liabilities</b>         |     | <b>249 809</b>   | <b>259 602</b>   | <b>271 375</b>   | <b>147 617</b>       | <b>147 617</b>   | <b>147 617</b>     | <b>147 617</b>    | <b>90 176</b>                                       | <b>45 685</b>          | <b>46 982</b>          |
| <b>Non current liabilities</b>           |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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                |
| <b>Total non current liabilities</b>     |     | <b>160 212</b>   | <b>160 755</b>   | <b>155 161</b>   | <b>160 000</b>       | <b>160 000</b>   | <b>160 000</b>     | <b>160 000</b>    | <b>155 741</b>                                      | <b>159 920</b>         | <b>164 380</b>         |
| <b>TOTAL LIABILITIES</b>                 |     | <b>410 021</b>   | <b>420 357</b>   | <b>426 536</b>   | <b>307 617</b>       | <b>307 617</b>   | <b>307 617</b>     | <b>307 617</b>    | <b>245 917</b>                                      | <b>205 604</b>         | <b>211 362</b>         |
| <b>NET ASSETS</b>                        | 5   | <b>726 982</b>   | <b>686 408</b>   | <b>739 491</b>   | <b>719 371</b>       | <b>828 962</b>   | <b>828 962</b>     | <b>828 962</b>    | <b>1 074 549</b>                                    | <b>1 188 884</b>       | <b>1 250 663</b>       |
| <b>COMMUNITY WEALTH/EQUITY</b>           |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Accumulated Surplus/(Deficit)            |     | 726 982          | 686 408          | 739 491          | 719 371              | 828 962          | 828 962            | 828 962           | 1 074 549                                           | 1 188 884              | 1 250 663              |
| Reserves                                 | 4   | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | 5   | <b>726 982</b>   | <b>686 408</b>   | <b>739 491</b>   | <b>719 371</b>       | <b>828 962</b>   | <b>828 962</b>     | <b>828 962</b>    | <b>1 074 549</b>                                    | <b>1 188 884</b>       | <b>1 250 663</b>       |

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 |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Receipts</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                   |     | 62 566          | 55 277          | 57 596          | 75 538               | 75 538          | 75 538             | 75 538            | 90 807                                              | 96 255                 | 78 435                 |
| Service charges                                  |     | 228 749         | 191 256         | 193 702         | 260 791              | 286 270         | 286 270            | 286 270           | 286 884                                             | 304 698                | 320 504                |
| Other revenue                                    |     | 9 921           | 7 040           | 7 013           | 27 510               | 24 548          | 24 548             | 24 548            | 18 198                                              | 18 567                 | 18 958                 |
| Transfers and Subsidies - Operational            | 1   | 86 421          | 91 034          | 100 807         | 104 889              | 104 889         | 104 889            | 104 889           | 112 068                                             | 118 730                | 125 561                |
| 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            | 35 000                                              | 36 890                 | 38 893                 |
| Dividends                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Payments</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Suppliers and employees                          |     | (441 086)       | (347 121)       | (340 866)       | (403 809)            | (441 409)       | (441 409)          | (441 409)         | (413 298)                                           | (429 341)              | (450 834)              |
| Finance charges                                  |     | -               | -               | (24 228)        | (10 500)             | (10 500)        | (10 500)           | (10 500)          | (10 000)                                            | (9 000)                | (8 000)                |
| Transfers and Grants                             | 1   | -               | (1 423)         | -               | (100)                | (100)           | (100)              | (100)             | (100)                                               | (100)                  | (100)                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>(24 458)</b> | <b>58 225</b>   | <b>83 607</b>   | <b>98 020</b>        | <b>165 368</b>  | <b>165 368</b>     | <b>165 368</b>    | <b>162 606</b>                                      | <b>186 460</b>         | <b>170 394</b>         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Receipts</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Proceeds on disposal of PPE                      |     | -               | 143             | 125             | 200                  | 200             | 200                | 200               | -                                                   | -                      | -                      |
| Decrease (increase) in non-current receivables   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Decrease (increase) in non-current investments   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Payments</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital assets                                   |     | 32 664          | (35 821)        | (28 300)        | (39 069)             | (86 164)        | (86 164)           | (86 164)          | (40 326)                                            | (47 369)               | (48 675)               |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>32 664</b>   | <b>(35 677)</b> | <b>(28 174)</b> | <b>(38 869)</b>      | <b>(85 964)</b> | <b>(85 964)</b>    | <b>(85 964)</b>   | <b>(40 326)</b>                                     | <b>(47 369)</b>        | <b>(48 675)</b>        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Receipts</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Short term loans                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Borrowing long term/refinancing                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Increase (decrease) in consumer deposits         |     | -               | (20 870)        | -               | 3 432                | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Payments</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Repayment of borrowing                           |     | (526)           | (1 085)         | (1 206)         | (1 278)              | -               | -                  | -                 | (1 321)                                             | (1 387)                | (1 457)                |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>(526)</b>    | <b>(21 955)</b> | <b>(1 206)</b>  | <b>2 154</b>         | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>(1 321)</b>                                      | <b>(1 387)</b>         | <b>(1 457)</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>      |     | <b>7 679</b>    | <b>593</b>      | <b>54 227</b>   | <b>61 305</b>        | <b>79 404</b>   | <b>79 404</b>      | <b>79 404</b>     | <b>120 959</b>                                      | <b>137 704</b>         | <b>120 262</b>         |
| 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           | 144 739                                             | 162 673                | 146 479                |

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 |
| <b>R thousand</b>                                 |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Cash and investments available</b>             |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year end             | 1   | 12 943           | 13 536           | 67 763           | 79 998               | 136 594         | 136 594            | 136 594           | 144 739                                             | 162 673                | 146 479                |
| Other current investments > 90 days               |     | 0                | (0)              | (1)              | 194                  | -               | -                  | -                 | 1 321                                               | 1 387                  | 25 052                 |
| Non current assets - Investments                  | 1   | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash and investments available:</b>            |     | <b>12 943</b>    | <b>13 536</b>    | <b>67 762</b>    | <b>80 191</b>        | <b>136 594</b>  | <b>136 594</b>     | <b>136 594</b>    | <b>146 060</b>                                      | <b>164 060</b>         | <b>171 531</b>         |
| <b>Application of cash and investments</b>        |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| 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            | 35 816                                              | (5 134)                | (5 113)                |
| Other provisions                                  |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Long term investments committed                   | 4   | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Reserves to be backed by cash/investments         | 5   |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Total Application of cash and investments:</b> |     | <b>130 505</b>   | <b>170 124</b>   | <b>192 754</b>   | <b>54 746</b>        | <b>53 988</b>   | <b>53 988</b>      | <b>53 988</b>     | <b>35 816</b>                                       | <b>(5 134)</b>         | <b>(5 113)</b>         |
| <b>Surplus(shortfall)</b>                         |     | <b>(117 562)</b> | <b>(156 588)</b> | <b>(124 991)</b> | <b>25 445</b>        | <b>82 606</b>   | <b>82 606</b>      | <b>82 606</b>     | <b>110 244</b>                                      | <b>169 194</b>         | <b>176 644</b>         |

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                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>CAPITAL EXPENDITURE</b>               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total New Assets</b>                  | 1   | 292             | 14 241          | 28 002          | 3 068                | 13 760          | 13 760             | 5 922                                               | 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           | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Infrastructure</b>                    |     | -               | 12 723          | 27 310          | -                    | 12 712          | 12 712             | -                                                   | 8 696                  | 4 348                  |
| Community Facilities                     |     | 292             | -               | 94              | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                  |     | 292             | -               | 94              | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage Assets</b>                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                       |     | -               | 10              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>             |     | -               | 10              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other Assets</b>                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                       |     | -               | 261             | 598             | 174                  | 174             | 174                | -                                                   | -                      | -                      |
| Furniture and Office Equipment           |     | -               | 1 247           | -               | 174                  | 174             | 174                | -                                                   | -                      | -                      |
| Machinery and Equipment                  |     | -               | -               | -               | 2 100                | 200             | 200                | 4 722                                               | -                      | -                      |
| Transport Assets                         |     | -               | -               | -               | 620                  | 500             | 500                | 1 200                                               | -                      | -                      |
| Land                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Renewal of Existing Assets</b>  | 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                  |
| <b>Infrastructure</b>                    |     | -               | 15 931          | -               | 34 069               | 64 699          | 64 699             | 26 511                                              | 35 673                 | 35 632                 |
| Community Facilities                     |     | -               | -               | -               | -                    | 2 000           | 2 000              | -                                                   | -                      | -                      |
| Sport and Recreation Facilities          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                  |     | -               | -               | -               | -                    | 2 000           | 2 000              | -                                                   | -                      | -                      |
| <b>Heritage Assets</b>                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other Assets</b>                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>CAPITAL EXPENDITURE</b>                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Upgrading of Existing Assets</b>      | 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>Sanitation Infrastructure</i>               |     | -               | -               | -               | -                    | 4 153           | 4 153              | -                                                   | -                      | 8 696                  |
| <b>Infrastructure</b>                          |     | -               | -               | -               | 1 158                | 5 231           | 5 231              | 6 574                                               | 3 000                  | 8 696                  |
| Community Facilities                           |     | -               | 5 572           | -               | 174                  | 174             | 174                | -                                                   | -                      | -                      |
| Sport and Recreation Facilities                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                        |     | -               | 5 572           | -               | 174                  | 174             | 174                | -                                                   | -                      | -                      |
| <b>Heritage Assets</b>                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other Assets</b>                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transport Assets                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure</b>               | 4   | 292             | 35 745          | 28 002          | 39 069               | 86 164          | 86 164             | 40 326                                              | 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                 |
| <b>Infrastructure</b>                          |     | -               | 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                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                        |     | 292             | 5 572           | 94              | 174                  | 2 174           | 2 174              | -                                                   | -                      | -                      |
| <b>Heritage Assets</b>                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                             |     | -               | 10              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                   |     | -               | 10              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other Assets</b>                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                | 4 722                                               | -                      | -                      |
| Transport Assets                               |     | -               | -               | -               | 620                  | 500             | 500                | 1 200                                               | -                      | -                      |
| Land                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL CAPITAL EXPENDITURE - Asset class</b> |     | 292             | 35 745          | 28 002          | 39 069               | 86 164          | 86 164             | 40 326                                              | 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 |
| <b>R thousand</b>                                                   |     |                  |                  |                  |                      |                 |                    |                                                     |                        |                        |
| <b>ASSET REGISTER SUMMARY - PPE (WDV)</b>                           | 5   | 1 045 669        | 1 057 319        | 1 028 203        | 892 665              | 922 425         | 922 425            | 1 093 280                                           | 1 134 323              | 1 203 556              |
| <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>                 |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Infrastructure</b>                                               |     | <b>547 933</b>   | <b>558 632</b>   | <b>546 071</b>   | <b>525 249</b>       | <b>557 329</b>  | <b>557 329</b>     | <b>641 278</b>                                      | <b>668 059</b>         | <b>714 394</b>         |
| <b>Community Assets</b>                                             |     | 73 084           | 82 091           | 77 731           | (15 924)             | (15 924)        | (15 924)           | 75 796                                              | 79 586                 | 83 565                 |
| <b>Heritage Assets</b>                                              |     | 33 365           | 33 365           | 33 365           | 35 367               | 35 367          | 35 367             | 34 608                                              | 36 339                 | 38 156                 |
| <b>Investment properties</b>                                        |     | 184 590          | 190 709          | 188 114          | 188 500              | 188 500         | 188 500            | 186 295                                             | 195 494                | 205 164                |
| <b>Other Assets</b>                                                 |     | 206 126          | 94 997           | 94 649           | 59 162               | 59 162          | 59 162             | 60 760                                              | 63 188                 | 66 048                 |
| <b>Biological or Cultivated Assets</b>                              |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                                            |     | 571              | 494              | 331              | 500                  | 500             | 500                | 261                                                 | 274                    | 287                    |
| <b>Computer Equipment</b>                                           |     | -                | -                | -                | 774                  | 474             | 474                | 1 320                                               | -                      | -                      |
| <b>Furniture and Office Equipment</b>                               |     | -                | 20 233           | 16 856           | 19 862               | 19 862          | 19 862             | 15 755                                              | 16 543                 | 17 370                 |
| <b>Machinery and Equipment</b>                                      |     | -                | -                | -                | 2 100                | 200             | 200                | 4 922                                               | 200                    | 200                    |
| <b>Transport Assets</b>                                             |     | -                | -                | -                | 620                  | 500             | 500                | 1 200                                               | -                      | -                      |
| <b>Land</b>                                                         |     | -                | 76 799           | 71 086           | 76 455               | 76 455          | 76 455             | 71 086                                              | 74 641                 | 78 373                 |
| <b>Zoo's, Marine and Non-biological Animals</b>                     |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>                     | 5   | <b>1 045 669</b> | <b>1 057 319</b> | <b>1 028 203</b> | <b>892 665</b>       | <b>922 425</b>  | <b>922 425</b>     | <b>1 093 280</b>                                    | <b>1 134 323</b>       | <b>1 203 556</b>       |
| <b>EXPENDITURE OTHER ITEMS</b>                                      |     | <b>30 591</b>    | <b>29 479</b>    | <b>29 217</b>    | <b>37 465</b>        | <b>46 865</b>   | <b>46 865</b>      | <b>47 340</b>                                       | <b>47 130</b>          | <b>49 330</b>          |
| <b>Depreciation</b>                                                 | 7   | 30 591           | 29 479           | 29 849           | 33 500               | 32 050          | 32 050             | 33 500                                              | 35 900                 | 38 100                 |
| <b>Repairs and Maintenance by Asset Class</b>                       | 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                     |
| <b>Infrastructure</b>                                               |     | -                | -                | <b>3 020</b>     | <b>1 697</b>         | <b>5 730</b>    | <b>5 730</b>       | <b>6 080</b>                                        | <b>5 880</b>           | <b>5 880</b>           |
| <b>Community Facilities</b>                                         |     | -                | -                | (86)             | 830                  | 1 630           | 1 630              | 1 630                                               | 900                    | 900                    |
| <b>Sport and Recreation Facilities</b>                              |     | -                | -                | (21)             | 15                   | 15              | 15                 | 500                                                 | 100                    | 100                    |
| <b>Community Assets</b>                                             |     | -                | -                | <b>(107)</b>     | <b>845</b>           | <b>1 645</b>    | <b>1 645</b>       | <b>2 130</b>                                        | <b>1 000</b>           | <b>1 000</b>           |
| <b>Heritage Assets</b>                                              |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Revenue Generating</i>                                           |     | -                | -                | (1 690)          | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Non-revenue Generating</i>                                       |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                                        |     | -                | -                | <b>(1 690)</b>   | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Operational Buildings</i>                                        |     | -                | -                | (135)            | 235                  | 1 380           | 1 380              | 1 050                                               | 1 000                  | 1 000                  |
| <i>Housing</i>                                                      |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other Assets</b>                                                 |     | -                | -                | <b>(135)</b>     | <b>235</b>           | <b>1 380</b>    | <b>1 380</b>       | <b>1 050</b>                                        | <b>1 000</b>           | <b>1 000</b>           |
| <b>Biological or Cultivated Assets</b>                              |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Servitudes</i>                                                   |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Licences and Rights</i>                                          |     | -                | -                | (199)            | 13                   | 13              | 13                 | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                                            |     | -                | -                | <b>(199)</b>     | <b>13</b>            | <b>13</b>       | <b>13</b>          | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                                           |     | -                | -                | <b>(371)</b>     | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>                               |     | -                | -                | <b>(12)</b>      | <b>220</b>           | <b>220</b>      | <b>220</b>         | -                                                   | -                      | -                      |
| <b>Machinery and Equipment</b>                                      |     | -                | -                | <b>(295)</b>     | <b>22</b>            | <b>2 057</b>    | <b>2 057</b>       | <b>1 650</b>                                        | <b>1 260</b>           | <b>1 260</b>           |
| <b>Transport Assets</b>                                             |     | -                | -                | <b>(843)</b>     | <b>934</b>           | <b>3 770</b>    | <b>3 770</b>       | <b>2 930</b>                                        | <b>2 090</b>           | <b>2 090</b>           |
| <b>Land</b>                                                         |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>                     |     | -                | -                | -                | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL EXPENDITURE OTHER ITEMS</b>                                |     | <b>30 591</b>    | <b>29 479</b>    | <b>29 217</b>    | <b>37 465</b>        | <b>46 865</b>   | <b>46 865</b>      | <b>47 340</b>                                       | <b>47 130</b>          | <b>49 330</b>          |
| <b>Renewal and upgrading of Existing Assets as % of total capex</b> |     | 0,0%             | 60,2%            | 0,0%             | 92,1%                | 84,0%           | 84,0%              | 85,3%                                               | 81,6%                  | 91,1%                  |
| <b>Renewal and upgrading of Existing Assets as % of deprecn</b>     |     | 0,0%             | 72,9%            | 0,0%             | 107,5%               | 225,9%          | 225,9%             | 102,7%                                              | 107,7%                 | 116,3%                 |
| <b>R&amp;M as a % of PPE</b>                                        |     | 0,0%             | 0,0%             | -0,1%            | 0,6%                 | 2,1%            | 2,1%               | 1,5%                                                | 1,2%                   | 1,1%                   |
| <b>Renewal and upgrading and R&amp;M as a % of PPE</b>              |     | 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 |
| <b>Household service targets</b>                                                                            | 1   |               |               |               |                      |                 |                    |                                                     |                        |                        |
| <b>Water:</b>                                                                                               |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Piped water inside dwelling                                                                                 |     | 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                  |
| <b>Total number of households</b>                                                                           | 5   | <b>22 700</b> | <b>22 700</b> | <b>22 700</b> | <b>22 700</b>        | <b>22 700</b>   | <b>22 700</b>      | <b>22 700</b>                                       | <b>22 700</b>          | <b>22 700</b>          |
| <b>Sanitation/sewerage:</b>                                                                                 |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| 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                    |
| <b>Total number of households</b>                                                                           | 5   | <b>22 286</b> | <b>22 286</b> | <b>22 286</b> | <b>22 286</b>        | <b>22 286</b>   | <b>22 286</b>      | <b>22 286</b>                                       | <b>22 286</b>          | <b>22 286</b>          |
| <b>Energy:</b>                                                                                              |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| 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                    |
| <b>Total number of households</b>                                                                           | 5   | <b>22 622</b> | <b>22 622</b> | <b>22 622</b> | <b>22 622</b>        | <b>22 622</b>   | <b>22 622</b>      | <b>22 622</b>                                       | <b>22 622</b>          | <b>22 622</b>          |
| <b>Refuse:</b>                                                                                              |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| 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                  |
| <b>Total number of households</b>                                                                           | 5   | <b>22 430</b> | <b>22 430</b> | <b>22 430</b> | <b>22 430</b>        | <b>22 430</b>   | <b>22 430</b>      | <b>22 430</b>                                       | <b>22 430</b>          | <b>22 430</b>          |
| <b>Households receiving Free Basic Service</b>                                                              | 7   |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Water (6 kilolitres per household per month)                                                                |     | -             | -             | -             | 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                  |
| <b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>                                    | 8   |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Water (6 kilolitres per indigent household per month)                                                       |     | -             | -             | -             | 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                  |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>                           |     | -             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total cost of FBS provided</b>                                                                           |     | -             | -             | -             | <b>21 576</b>        | <b>21 576</b>   | <b>21 576</b>      | <b>28 877</b>                                       | <b>30 610</b>          | <b>32 447</b>          |
| <b>Highest level of free service provided per household</b>                                                 |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| 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                     |
| <b>Revenue cost of subsidised services provided (R'000)</b>                                                 | 9   |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)                           |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Water (in excess of 6 kilolitres per indigent household per month)                                          |     |               |               |               | 1 804                | 1 804           | 1 804              | 2 310                                               | 2 449                  | 2 596                  |
| Sanitation (in excess of free sanitation service to indigent households)                                    |     |               |               |               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electricity/other energy (in excess of 50 kwh per indigent household per month)                             |     |               |               |               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Refuse (in excess of one removal a week for indigent households)                                            |     |               |               |               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Housing - rental rebates                                                                          |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Housing - top structure subsidies                                                                           |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Other                                                                                                       |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| <b>Total revenue cost of subsidised services provided</b>                                                   | 6   |               |               |               | <b>1 804</b>         | <b>1 804</b>    | <b>1 804</b>       | <b>2 310</b>                                        | <b>2 449</b>           | <b>2 596</b>           |

# 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**

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



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

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

**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 |
| <b>R thousand</b>                                                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>REVENUE ITEMS:</b>                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Property rates</b>                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                  |
| <b>Net Property Rates</b>                                                                                                  |     | <b>62 566</b>   | <b>66 278</b>   | <b>71 995</b>   | <b>81 496</b>        | <b>81 496</b>   | <b>81 496</b>      | <b>81 496</b>     | <b>98 587</b>                                       | <b>104 502</b>         | <b>110 772</b>         |
| <b>Service charges - electricity revenue</b>                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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>                                        |     | -               | -               | -               | 6 000                | 6 000           | 6 000              | 6 000             | -                                                   | -                      | -                      |
| <i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>                                          |     | -               | -               | -               | 6 000                | 6 000           | 6 000              | 6 000             | -                                                   | -                      | -                      |
| <b>Net Service charges - electricity revenue</b>                                                                           |     | <b>127 106</b>  | <b>118 437</b>  | <b>128 213</b>  | <b>161 943</b>       | <b>163 155</b>  | <b>163 155</b>     | <b>163 155</b>    | <b>154 880</b>                                      | <b>164 173</b>         | <b>174 023</b>         |
| <b>Service charges - water revenue</b>                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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>                                  |     | -               | -               | -               | 1 300                | 1 300           | 1 300              | 1 300             | 13 877                                              | 14 709                 | 15 592                 |
| <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                 |
| <b>Net Service charges - water revenue</b>                                                                                 |     | <b>66 687</b>   | <b>76 280</b>   | <b>97 439</b>   | <b>74 722</b>        | <b>97 439</b>   | <b>97 439</b>      | <b>97 439</b>     | <b>97 439</b>                                       | <b>97 439</b>          | <b>97 439</b>          |
| <b>Service charges - sanitation revenue</b>                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Total Service charges - sanitation revenue                                                                                 |     | 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>                                 |     | -               | -               | -               | 8 276                | 8 276           | 8 276              | 8 276             | 9 021                                               | 9 562                  | 10 136                 |
| <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                 |
| <b>Net Service charges - sanitation revenue</b>                                                                            |     | <b>24 372</b>   | <b>21 765</b>   | <b>24 524</b>   | <b>17 674</b>        | <b>24 524</b>   | <b>24 524</b>      | <b>24 524</b>     | <b>28 500</b>                                       | <b>30 210</b>          | <b>32 023</b>          |
| <b>Service charges - refuse revenue</b>                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                  |
| <b>Net Service charges - refuse revenue</b>                                                                                |     | <b>11 937</b>   | <b>8 415</b>    | <b>9 478</b>    | <b>15 328</b>        | <b>15 328</b>   | <b>15 328</b>      | <b>15 328</b>     | <b>18 000</b>                                       | <b>19 080</b>          | <b>20 225</b>          |
| <b>Other Revenue by source</b>                                                                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                 |
| <b>Total 'Other' Revenue</b>                                                                                               | 1   | <b>20 316</b>   | <b>18 050</b>   | <b>16 631</b>   | <b>10 388</b>        | <b>16 631</b>   | <b>16 631</b>      | <b>16 631</b>     | <b>10 000</b>                                       | <b>10 000</b>          | <b>10 000</b>          |

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 |
| <b>R thousand</b>                                |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>EXPENDITURE ITEMS:</b>                        |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Employee related costs</b>                    |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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              | 4        | 14 672          | 3 661           | 3 546           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>sub-total</b>                                 | <b>5</b> | <b>178 487</b>  | <b>156 270</b>  | <b>165 707</b>  | <b>189 305</b>       | <b>187 860</b>  | <b>187 860</b>     | <b>187 860</b>    | <b>198 818</b>                                      | <b>210 751</b>         | <b>223 374</b>         |
| <u>Less: Employees costs capitalised to PPE</u>  |          | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Employee related costs</b>              | <b>1</b> | <b>178 487</b>  | <b>156 270</b>  | <b>165 707</b>  | <b>189 305</b>       | <b>187 860</b>  | <b>187 860</b>     | <b>187 860</b>    | <b>198 818</b>                                      | <b>210 751</b>         | <b>223 374</b>         |
| <b>Depreciation &amp; asset impairment</b>       |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                         |          | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Depreciation &amp; asset impairment</b> | <b>1</b> | <b>30 591</b>   | <b>29 479</b>   | <b>29 921</b>   | <b>33 500</b>        | <b>32 050</b>   | <b>32 050</b>      | <b>32 050</b>     | <b>33 500</b>                                       | <b>35 900</b>          | <b>38 100</b>          |
| <b>Bulk purchases</b>                            |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                  |
| <b>Total bulk purchases</b>                      | <b>1</b> | <b>116 135</b>  | <b>107 377</b>  | <b>103 201</b>  | <b>108 900</b>       | <b>107 400</b>  | <b>107 400</b>     | <b>107 400</b>    | <b>124 500</b>                                      | <b>132 500</b>         | <b>140 000</b>         |
| <b>Transfers and grants</b>                      |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash transfers and grants                        |          | 3 358           | 2 678           | 417             | 150                  | 100             | 100                | 100               | 100                                                 | 100                    | 100                    |
| Non-cash transfers and grants                    |          | 19 922          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total transfers and grants</b>                | <b>1</b> | <b>23 280</b>   | <b>2 678</b>    | <b>417</b>      | <b>150</b>           | <b>100</b>      | <b>100</b>         | <b>100</b>        | <b>100</b>                                          | <b>100</b>             | <b>100</b>             |
| <b>Contracted services</b>                       |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <i>Outsourced Services</i>                       |          | -               | 12 981          | 12 966          | 13 008               | 12 458          | 12 458             | 12 458            | 18 019                                              | 17 175                 | 17 395                 |
| <i>Consultants and Professional Services</i>     |          | 39 901          | 4 806           | 14 030          | 10 846               | 10 155          | 10 155             | 10 155            | 3 750                                               | 3 160                  | 3 160                  |
| <i>Contractors</i>                               |          | -               | 1 573           | 28 479          | 3 559                | 14 826          | 14 826             | 14 826            | 13 860                                              | 11 250                 | 11 250                 |
| <b>Total contracted services</b>                 |          | <b>39 901</b>   | <b>19 359</b>   | <b>55 475</b>   | <b>27 413</b>        | <b>37 439</b>   | <b>37 439</b>      | <b>37 439</b>     | <b>35 629</b>                                       | <b>31 585</b>          | <b>31 805</b>          |
| <b>Other Expenditure By Type</b>                 |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                  |
| <i>Other Expenditure</i>                         |          | 48 339          | 35 081          | 33 110          | 45 495               | 32 834          | 32 834             | 32 834            | 19 938                                              | 20 173                 | 20 423                 |
| <b>Total 'Other' Expenditure</b>                 | <b>1</b> | <b>53 554</b>   | <b>40 029</b>   | <b>37 660</b>   | <b>50 875</b>        | <b>37 864</b>   | <b>37 864</b>      | <b>37 864</b>     | <b>25 188</b>                                       | <b>25 373</b>          | <b>25 623</b>          |

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

| Description                                                                                                                                                                                                            | Ref | Vote 1 - TECHNICAL SERVICES | Vote 2 - CORPORATE SERVICES | Vote 3 - FINANCIAL SERVICES | Vote 4 - COMMUNITY & SOCIAL SERVICES | Vote 5 - EXECUTIVE MAYOR | Vote 6 - MUNICIPAL MANAGER | Vote 7 - LOCAL ECONOMIC DEVELOPMENT | Vote 8 - HOUSING | Vote 9 - ELECTRICITY | Vote 10 - WATER | Vote 11 - DOG TAX | Vote 12 - PARKING METERS | Vote 13 - null | Vote 14 - null | Vote 15 - null | Total          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------|-----------------------------|-----------------------------|--------------------------------------|--------------------------|----------------------------|-------------------------------------|------------------|----------------------|-----------------|-------------------|--------------------------|----------------|----------------|----------------|----------------|
| <b>R thousand</b>                                                                                                                                                                                                      | 1   |                             |                             |                             |                                      |                          |                            |                                     |                  |                      |                 |                   |                          |                |                |                |                |
| <b>Revenue By Source</b>                                                                                                                                                                                               |     |                             |                             |                             |                                      |                          |                            |                                     |                  |                      |                 |                   |                          |                |                |                |                |
| Property rates                                                                                                                                                                                                         |     | -                           | -                           | 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                      | -                           | 29 693                      | 16 612                               | 10 616                   | 10 680                     | 9 757                               | -                | 9 612                | 10 146          | -                 | -                        | -              | -              | -              | 112 068        |
| Gains                                                                                                                                                                                                                  |     | -                           | -                           | 200                         | -                                    | -                        | -                          | -                                   | -                | -                    | -               | -                 | -                        | -              | -              | -              | 200            |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   |     | <b>57 454</b>               | <b>503</b>                  | <b>146 635</b>              | <b>46 385</b>                        | <b>10 616</b>            | <b>10 680</b>              | <b>10 459</b>                       | <b>-</b>         | <b>164 232</b>       | <b>120 190</b>  | <b>-</b>          | <b>-</b>                 | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>567 154</b> |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |     |                             |                             |                             |                                      |                          |                            |                                     |                  |                      |                 |                   |                          |                |                |                |                |
| 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                         | 5 100                       | 2 510                                | 70                       | 160                        | 1 290                               | -                | 2 000                | 2 500           | -                 | -                        | -              | -              | -              | 16 463         |
| 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                                                                                                                                                                                                                 |     | -                           | -                           | -                           | -                                    | -                        | -                          | -                                   | -                | -                    | -               | -                 | -                        | -              | -              | -              | -              |
| <b>Total Expenditure</b>                                                                                                                                                                                               |     | <b>53 645</b>               | <b>33 602</b>               | <b>130 570</b>              | <b>66 079</b>                        | <b>23 182</b>            | <b>11 727</b>              | <b>20 617</b>                       | <b>-</b>         | <b>126 661</b>       | <b>33 814</b>   | <b>-</b>          | <b>-</b>                 | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>499 898</b> |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               |     | <b>3 809</b>                | <b>(33 099)</b>             | <b>16 065</b>               | <b>(19 695)</b>                      | <b>(12 566)</b>          | <b>(1 047)</b>             | <b>(10 158)</b>                     | <b>-</b>         | <b>37 571</b>        | <b>86 376</b>   | <b>-</b>          | <b>-</b>                 | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>67 256</b>  |
| 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)                                                                                                                                                                      |     | -                           | -                           | -                           | -                                    | -                        | -                          | -                                   | -                | -                    | -               | -                 | -                        | -              | -              | -              | -              |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                   |     | <b>3 809</b>                | <b>(33 099)</b>             | <b>16 065</b>               | <b>(19 695)</b>                      | <b>(12 566)</b>          | <b>(1 047)</b>             | <b>(10 158)</b>                     | <b>-</b>         | <b>37 571</b>        | <b>129 423</b>  | <b>-</b>          | <b>-</b>                 | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>110 303</b> |

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 |
| <b>R thousand</b>                                |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>ASSETS</b>                                    |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Consumer debtors</b>                          |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Consumer debtors                                 |     | 371 521          | 421 474          | 498 943          | 19 796               | 24 438          | 24 438             | 24 438            | 609 603                                             | 639 809                | 671 633                |
| Less: Provision for debt impairment              |     | (299 700)        | (403 866)        | (468 932)        | -                    | -               | -                  | -                 | (602 145)                                           | (632 252)              | (663 865)              |
| <b>Total Consumer debtors</b>                    | 2   | <b>71 821</b>    | <b>17 608</b>    | <b>30 011</b>    | <b>19 796</b>        | <b>24 438</b>   | <b>24 438</b>      | <b>24 438</b>     | <b>7 458</b>                                        | <b>7 557</b>           | <b>7 768</b>           |
| <b>Debt impairment provision</b>                 |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| 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           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Balance at end of year</b>                    |     | <b>(299 700)</b> | <b>(403 866)</b> | <b>(468 932)</b> | <b>-</b>             | <b>468 932</b>  | <b>-</b>           | <b>-</b>          | <b>(602 145)</b>                                    | <b>(632 252)</b>       | <b>(663 865)</b>       |
| <b>Property, plant and equipment (PPE)</b>       |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| 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         | 1 199 361                                           | 1 264 346              | 1 326 491              |
| 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                |
| <b>Total Property, plant and equipment (PPE)</b> | 2   | <b>826 850</b>   | <b>832 401</b>   | <b>827 550</b>   | <b>669 457</b>       | <b>718 001</b>  | <b>718 001</b>     | <b>718 001</b>    | <b>914 790</b>                                      | <b>964 936</b>         | <b>1 011 811</b>       |
| <b>LIABILITIES</b>                               |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Current liabilities - Borrowing</b>           |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| 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                  |
| <b>Total Current liabilities - Borrowing</b>     |     | <b>1 085</b>     | <b>1 206</b>     | <b>1 321</b>     | <b>1 278</b>         | <b>1 278</b>    | <b>1 278</b>       | <b>1 278</b>      | <b>1 321</b>                                        | <b>1 387</b>           | <b>1 457</b>           |
| <b>Trade and other payables</b>                  |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Trade Payables                                   | 5   | 162 426          | 176 055          | 159 567          | 100 000              | 100 000         | 100 000            | 100 000           | 63 523                                              | 17 699                 | 17 597                 |
| 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                  |
| <b>Total Trade and other payables</b>            | 2   | <b>212 573</b>   | <b>214 680</b>   | <b>247 964</b>   | <b>100 000</b>       | <b>100 000</b>  | <b>100 000</b>     | <b>100 000</b>    | <b>66 765</b>                                       | <b>21 103</b>          | <b>21 171</b>          |
| <b>Non current liabilities - Borrowing</b>       |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| 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)     |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non current liabilities - Borrowing</b> |     | <b>54 748</b>    | <b>53 542</b>    | <b>52 221</b>    | <b>52 264</b>        | <b>52 264</b>   | <b>52 264</b>      | <b>52 264</b>     | <b>51 541</b>                                       | <b>50 510</b>          | <b>49 500</b>          |
| <b>Provisions - non-current</b>                  |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| 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                  |
| <b>Total Provisions - non-current</b>            |     | <b>105 464</b>   | <b>107 213</b>   | <b>102 939</b>   | <b>107 736</b>       | <b>107 736</b>  | <b>107 736</b>     | <b>107 736</b>    | <b>104 199</b>                                      | <b>109 409</b>         | <b>114 880</b>         |
| <b>CHANGES IN NET ASSETS</b>                     |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Accumulated Surplus/(Deficit)</b>             |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Accumulated Surplus/(Deficit) - opening balance  |     | 763 052          | 745 393          | 746 602          | 675 310              | 675 310         | 675 310            | 675 310           | 964 246                                             | 1 058 316              | 1 115 905              |
| GRAP adjustments                                 |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| 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           | 110 303                                             | 130 568                | 134 758                |
| Transfers to/from Reserves                       |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Depreciation offsets                             |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other adjustments                                |     | -                | (7 254)          | (8 641)          | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Accumulated Surplus/(Deficit)</b>             | 1   | <b>698 533</b>   | <b>704 916</b>   | <b>732 789</b>   | <b>719 371</b>       | <b>828 962</b>  | <b>828 962</b>     | <b>828 962</b>    | <b>1 074 549</b>                                    | <b>1 188 884</b>       | <b>1 250 663</b>       |
| <b>Reserves</b>                                  |     |                  |                  |                  |                      |                 |                    |                   |                                                     |                        |                        |
| Housing Development Fund                         |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital replacement                              |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Self-insurance                                   |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other reserves                                   |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Revaluation                                      |     | -                | -                | -                | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Reserves</b>                            | 2   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>             | 2   | <b>698 533</b>   | <b>704 916</b>   | <b>732 789</b>   | <b>719 371</b>       | <b>828 962</b>  | <b>828 962</b>     | <b>828 962</b>    | <b>1 074 549</b>                                    | <b>1 188 884</b>       | <b>1 250 663</b>       |

**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 |                |
| <b>R thousand</b>                                                                  |                                                                                 |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |                |
| 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             | 46 385                                              | 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            | 146 635                                             | 155 038                | 163 572                |                |
| <b>Allocations to other priorities</b>                                             |                                                                                 |           | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |                |
| <b>Total Revenue (excluding capital transfers and contributions)</b>               |                                                                                 |           |     | 1               | <b>452 095</b>  | <b>466 262</b>  | <b>539 330</b>       | <b>528 120</b>  | <b>637 711</b>     | <b>637 711</b>                                      | <b>610 201</b>         | <b>649 910</b>         | <b>678 792</b> |

**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 |
| <b>R thousand</b>                                                                  |                                                                                 |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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            | 130 570                                             | 135 295                | 140 107                |
|                                                                                    |                                                                                 |           |     | -               | -               |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Allocations to other priorities</b>                                             |                                                                                 |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Expenditure</b>                                                           |                                                                                 |           | 1   | <b>516 614</b>  | <b>499 485</b>  | <b>544 502</b>  | <b>484 059</b>       | <b>484 059</b>  | <b>484 059</b>     | <b>499 898</b>                                      | <b>519 341</b>         | <b>544 034</b>         |



**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 |
| <b>R thousand</b>                                                                  |                                                                                 |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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             | 38 082                                              | 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         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Allocations to other priorities</b>                                             |                                                                                 |           | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Capital Expenditure</b>                                                   |                                                                                 |           | 1   | 292             | 35 745          | 28 002          | 39 069               | 86 164          | 86 164             | 40 326                                              | 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 |
| <b>Vote 1 - vote name</b>           |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Function 1 - (name)                 |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 1 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 2 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 3 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Function 2 - (name)                 |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 1 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 2 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 3 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Vote 2 - vote name</b>           |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Function 1 - (name)                 |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 1 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 2 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 3 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Function 2 - (name)                 |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 1 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 2 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 3 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Vote 3 - vote name</b>           |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Function 1 - (name)                 |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 1 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 2 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 3 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Function 2 - (name)                 |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 1 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 2 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Sub-function 3 - (name)             |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>Insert measure/s description</i> |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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 |
| <b>Borrowing Management</b>                                                    |                                                                                                                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Credit Rating</b>                                                           |                                                                                                                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital Charges to Operating Expenditure                                       | Interest & Principal Paid /Operating Expenditure                                                                                                       | 6,6%            | 4,9%            | 4,7%            | 2,4%                 | 2,2%            | 2,2%               | 2,2%              | 2,3%                                                | 2,0%                   | 1,7%                   |
| 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%              | 2,5%                                                | 2,2%                   | 1,9%                   |
| Borrowed funding of 'own' capital expenditure                                  | Borrowing/Capital expenditure excl. transfers and grants and contributions                                                                             | 0,0%            | 0,0%            | 0,0%            | 0,0%                 | 0,0%            | 0,0%               | 0,0%              | 0,0%                                                | 0,0%                   | 0,0%                   |
| <b>Safety of Capital</b>                                                       |                                                                                                                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Gearing                                                                        | Long Term Borrowing/ Funds & Reserves                                                                                                                  | 0,0%            | 0,0%            | 0,0%            | 0,0%                 | 0,0%            | 0,0%               | 0,0%              | 0,0%                                                | 0,0%                   | 0,0%                   |
| <b>Liquidity</b>                                                               |                                                                                                                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current Ratio                                                                  | Current assets/current liabilities                                                                                                                     | 0,4             | 0,2             | 0,4             | 0,9                  | 1,3             | 1,3                | 1,3               | 2,0                                                 | 4,3                    | 4,4                    |
| 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               | 2,0                                                 | 4,3                    | 4,4                    |
| Liquidity Ratio                                                                | Monetary Assets/Current Liabilities                                                                                                                    | 0,1             | 0,1             | 0,2             | 0,5                  | 0,9             | 0,9                | 0,9               | 1,6                                                 | 3,6                    | 3,7                    |
| <b>Revenue Management</b>                                                      |                                                                                                                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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%                                               | 95,0%                  | 96,5%                  |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) |                                                                                                                                                        | 99,5%           | 84,7%           | 75,8%           | 95,8%                | 94,7%           | 94,7%              | 94,7%             | 95,0%                                               | 96,5%                  | 91,8%                  |
| Outstanding Debtors to Revenue                                                 | Total Outstanding Debtors to Annual Revenue                                                                                                            | 16,9%           | 8,2%            | 8,9%            | 9,7%                 | 9,5%            | 9,5%               | 9,5%              | 5,7%                                                | 4,6%                   | 4,6%                   |
| Longstanding Debtors Recovered                                                 | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                                                                              |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Creditors Management</b>                                                    |                                                                                                                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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%             | 43,9%                                               | 10,9%                  | 12,0%                  |
| <b>Other Indicators</b>                                                        |                                                                                                                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity Distribution Losses (2)                                            | Total Volume Losses (kW)<br>Total Cost of Losses (Rand '000)<br>% Volume (units purchased and generated less units sold)/units purchased and generated |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Water Distribution Losses (2)                                                  | Total Volume Losses (kℓ)<br>Total Cost of Losses (Rand '000)<br>% 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%             | 35,1%                                               | 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%             | 37,3%                                               | 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%              | 7,7%                                                | 7,6%                   | 7,4%                   |
| <b>IDP regulation financial viability indicators</b>                           |                                                                                                                                                        |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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               | 12,0              | 11,9                                                | 11,8                   | 12,3                   |
| 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%             | 8,2%                                                | 6,5%                   | 5,6%                   |
| iii. Cost coverage                                                             | (Available cash + Investments)/monthly fixed operational expenditure                                                                                   | 0,4             | 0,4             | 1,7             | 2,3                  | 3,9             | 3,9                | 3,9               | 3,9                                                 | 4,3                    | 3,7                    |

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<br>2019/20 | 2020/21 Medium Term Revenue & Expenditure Framework |         |         |
|-----------------------------------------------------|-------|----------------------|-------------|-------------|-------------|---------|---------|---------|-------------------------|-----------------------------------------------------|---------|---------|
|                                                     |       |                      |             |             |             | Outcome | Outcome | Outcome | Original Budget         | Outcome                                             | Outcome | Outcome |
| <b>Demographics</b>                                 |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| 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                                        |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| <b>Monthly household income (no. of households)</b> |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| 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                                          |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| <b>Poverty profiles (no. of households)</b>         |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| < R2 060 per household per month                    | 13    |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| Insert description                                  | 2     |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| <b>Household/demographics (000)</b>                 |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| 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)          |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| <b>Housing statistics</b>                           |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| Formal                                              | 3     |                      | 18 009      | 18 864      | 21 388      | 22 700  | 22 700  | 22 700  | 22 700                  | 22 700                                              | 22 700  | 22 700  |
| Informal                                            |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| <b>Total number of households</b>                   |       |                      | 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     |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| <b>Total new housing dwellings</b>                  |       |                      | 18 009      | 18 864      | 21 388      | 22 700  | 22 700  | 22 700  | 22 700                  | 22 700                                              | 22 700  | 22 700  |
| <b>Economic</b>                                     |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| Inflation/inflation outlook (CPIX)                  | 6     |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| Interest rate - borrowing                           |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| Interest rate - investment                          |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| Remuneration increases                              |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| Consumption growth (electricity)                    |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| Consumption growth (water)                          |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| <b>Collection rates</b>                             |       |                      |             |             |             |         |         |         |                         |                                                     |         |         |
| 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 |
| <b>Funding measures</b>                                         |              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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           | 144 739                                             | 162 673                | 146 479                |
| 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            | 110 244                                             | 169 194                | 176 644                |
| 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               | 3,9                                                 | 4,3                    | 3,7                    |
| Surplus/(Deficit) excluding depreciation offsets: R'000         | 18(1)        | 4   | (64 519)        | (33 223)        | (5 172)         | 44 061               | 153 652         | 153 652            | 153 652           | 110 303                                             | 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%             | 87,7%                                               | 88,9%                  | 84,7%                  |
| 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%              | (36,9%)                                             | (16,5%)                | 5,1%                   |
| Long term receivables % change - incr(decr)                     | 18(1)a       | 12  | N.A.            | 0,0%            | 0,0%            | 0,0%                 | 0,0%            | 0,0%               | 0,0%              | 0,0%                                                | 0,0%                   | 0,0%                   |
| R&M % of Property Plant & Equipment                             | 20(1)(vi)    | 13  | 0,0%            | 0,0%            | (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%              | 69,0%                                               | 75,3%                  | 73,2%                  |
| <b>Supporting indicators</b>                                    |              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| % 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             | 2 243                                               | -                      | -                      |
| Cash receipts from ratepayers                                   | 18(1)a       |     | 301 236         | 253 574         | 258 311         | 363 839              | 386 356         | 386 356            | 386 356           | 395 889                                             | 419 520                | 417 897                |
| 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             | (14 381)                                            | (5 361)                | 1 379                  |
| Operating and Capital Grant Revenue                             | 18(1)a       |     | 114 305         | 131 400         | 152 791         | 148 590              | 200 449         | 200 449            | 200 449           | 155 115                                             | 174 354                | 181 538                |
| Capital expenditure - total                                     | 20(1)(vi)    |     | 292             | 35 745          | 28 002          | 39 069               | 86 164          | 86 164             | 86 164            | 40 326                                              | 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                 |
| <b>Supporting benchmarks</b>                                    |              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Growth guideline maximum                                        |              |     | 6,0%            | 6,0%            | 6,0%            | 6,0%                 | 6,0%            | 6,0%               | 6,0%              | 6,0%                                                | 6,0%                   | 6,0%                   |
| 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)              |              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |

|                                                                        |        |        |           |           |             |             |         |         |         |             |         |         |
|------------------------------------------------------------------------|--------|--------|-----------|-----------|-------------|-------------|---------|---------|---------|-------------|---------|---------|
| <b>Total Operating Revenue</b>                                         |        |        | 424 211   | 425 963   | 482 346     | 484 420     | 542 151 | 542 151 | 542 151 | 567 154     | 594 286 | 622 815 |
| <b>Total Operating Expenditure</b>                                     |        |        | 516 614   | 499 485   | 544 502     | 484 059     | 484 059 | 484 059 | 484 059 | 499 898     | 519 341 | 544 034 |
| <b>Operating Performance Surplus/(Deficit)</b>                         |        |        | (92 403)  | (73 523)  | (62 156)    | 360         | 58 092  | 58 092  | 58 092  | 67 256      | 74 945  | 78 782  |
| <b>Cash and Cash Equivalents (30 June 2012)</b>                        |        |        |           |           |             |             |         |         |         | 144 739     |         |         |
| <b>Revenue</b>                                                         |        |        |           |           |             |             |         |         |         |             |         |         |
| % Increase in Total Operating Revenue                                  |        |        |           | 0,4%      | 13,2%       | 0,4%        | 11,9%   | 0,0%    | 0,0%    | 4,6%        | 4,8%    | 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%    |
| <b>Expenditure</b>                                                     |        |        |           |           |             |             |         |         |         |             |         |         |
| % Increase in Total Operating Expenditure                              |        |        |           | (3,3%)    | 9,0%        | (11,1%)     | 0,0%    | 0,0%    | 0,0%    | 3,3%        | 3,9%    | 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%    | 4,0%    | 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%   |
| <b>Capital Revenue</b>                                                 |        |        |           |           |             |             |         |         |         |             |         |         |
| Internally Funded & Other (R'000)                                      |        |        | -         | 442       | 598         | 1 522       | 3 000   | 3 000   | 3 000   | 2 243       | -       | -       |
| 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%  | 100,0%      | 0,0%    | 0,0%    |
| Borrowing % of Non Grant Funding                                       | 0,0%   | 0,0%   |           | 0,0%      | 0,0%        | 0,0%        | 0,0%    | 0,0%    | 0,0%    | 0,0%        | 0,0%    | 0,0%    |
| Grant Funding % of Total Funding                                       | 100,0% | 98,7%  |           | 97,9%     | 96,1%       | 96,5%       | 96,5%   | 96,5%   | 96,5%   | 94,4%       | 100,0%  | 100,0%  |
| <b>Capital Expenditure</b>                                             |        |        |           |           |             |             |         |         |         |             |         |         |
| Total Capital Programme (R'000)                                        |        |        | 292       | 35 745    | 28 002      | 39 069      | 86 164  | 86 164  | 86 164  | 40 326      | 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%   | 84,0%   | 85,3%       | 81,6%   | 91,1%   |
| <b>Cash</b>                                                            |        |        |           |           |             |             |         |         |         |             |         |         |
| Cash Receipts % of Rate Payer & Other                                  |        |        | 89,5%     | 75,9%     | 67,9%       | 96,4%       | 89,2%   | 89,2%   | 89,2%   | 87,7%       | 88,9%   | 84,7%   |
| Cash Coverage Ratio                                                    |        |        | 0         | 0         | 0           | 0           | 0       | 0       | 0       | 0           | 0       | 0       |
| <b>Borrowing</b>                                                       |        |        |           |           |             |             |         |         |         |             |         |         |
| Credit Rating (2009/10)                                                |        |        |           |           |             |             |         |         |         | 0           |         |         |
| Capital Charges to Operating                                           |        |        | 6,6%      | 4,9%      | 4,7%        | 2,4%        | 2,2%    | 2,2%    | 2,2%    | 2,3%        | 2,0%    | 1,7%    |
| Borrowing Receipts % of Capital Expenditure                            |        |        | 0,0%      | 0,0%      | 0,0%        | 0,0%        | 0,0%    | 0,0%    | 0,0%    | 0,0%        | 0,0%    | 0,0%    |
| <b>Reserves</b>                                                        |        |        |           |           |             |             |         |         |         |             |         |         |
| Surplus/(Deficit)                                                      |        |        | (117 562) | (156 588) | (124 991)   | 25 445      | 82 606  | 82 606  | 82 606  | 110 244     | 169 194 | 176 644 |
| <b>Free Services</b>                                                   |        |        |           |           |             |             |         |         |         |             |         |         |
| 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%    |
| <b>High Level Outcome of Funding Compliance</b>                        |        |        |           |           |             |             |         |         |         |             |         |         |
| Total Operating Revenue                                                |        |        | 424 211   | 425 963   | 482 346     | 484 420     | 542 151 | 542 151 | 542 151 | 567 154     | 594 286 | 622 815 |
| Total Operating Expenditure                                            |        |        | 516 614   | 499 485   | 544 502     | 484 059     | 484 059 | 484 059 | 484 059 | 499 898     | 519 341 | 544 034 |
| Surplus/(Deficit) Budgeted Operating Statement                         |        |        | (92 403)  | (73 523)  | (62 156)    | 360         | 58 092  | 58 092  | 58 092  | 67 256      | 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  | 110 244     | 169 194 | 176 644 |
| <b>MTREF Funded (1) / Unfunded (0)</b>                                 | 15     | 0      | 0         | 0         | 1           | 1           | 1       | 1       | 1       | 1           | 1       | 1       |
| <b>MTREF Funded ✓ / Unfunded ✗</b>                                     | 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. |  |
|-------------------------------------------------|-----|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------|---------------------|---------------------------|--------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|--|
| <b>Current Year 2019/20</b>                     |     |              |              |              |              |              |              |                       |                     |                           |              |                  |                          |                |                    |                        |               |  |
| <b>Valuation:</b>                               |     |              |              |              |              |              |              |                       |                     |                           |              |                  |                          |                |                    |                        |               |  |
| 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. |  |
|-------------------------------------------------|-----|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------|---------------------|---------------------------|--------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|--|
| <b>Budget Year 2020/21</b>                      |     |              |              |              |              |              |              |                       |                     |                           |              |                  |                          |                |                    |                        |               |  |
| <b>Valuation:</b>                               |     |              |              |              |              |              |              |                       |                     |                           |              |                  |                          |                |                    |                        |               |  |
| 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 |
|                                                   |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Property rates (rate in the Rand)</b>          | 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                 |
| <b>Exemptions, reductions and rebates (Rands)</b> |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Residential properties</b>                     |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| R15 000 threshold rebate                          |     |                                                             | 15 000  | 15 000  | 15 000  | 15 000               | 15 000                                              | 15 000                 | 15 000                 |
| <b>Other rebates or exemptions</b>                | 2   |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Water tariffs</b>                              |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| 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/kl)                      |     | 0 - 10kl                                                    |         | 650     | 689     | 730                  | 796                                                 | 844                    | 894                    |
| Water usage - Block 2 (c/kl)                      |     | 11 - 20kl                                                   |         | 825     | 874     | 927                  | 1 010                                               | 1 071                  | 1 135                  |
| Water usage - Block 3 (c/kl)                      |     | 21 - 30kl                                                   |         | 909     | 963     | 1 021                | 1 113                                               | 1 180                  | 1 250                  |
| Water usage - Block 4 (c/kl)                      |     | 31 - 40kl                                                   |         | 998     | 1 058   | 1 122                | 1 223                                               | 1 296                  | 1 374                  |
| Water usage - Block 5 (c/kl)                      |     | 41 - 50kl                                                   |         | 1 098   | 1 164   | 1 234                | 1 345                                               | 1 426                  | 1 511                  |
| Water usage - Block 6 (c/kl)                      |     | >51kl                                                       |         | 1 209   | 1 281   | 1 358                | 1 480                                               | 1 569                  | 1 663                  |
| <b>Other</b>                                      | 2   |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Waste water tariffs</b>                        |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| Basic charge/ fixed fee (Rands/month)             |     |                                                             |         |         | 130     | 138                  | 150                                                 | 159                    | 169                    |
| Service point - vacant land (Rands/month)         |     |                                                             |         |         | 130     | 138                  | 150                                                 | 159                    | 169                    |
| <b>Other</b>                                      | 2   |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Electricity tariffs</b>                        |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| Basic charge/ fixed fee (Rands/month)             |     |                                                             |         | 133     | 142     | 160                  | 171                                                 | 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                    |
| <b>Other</b>                                      | 2   |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Waste management tariffs</b>                   |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| Street cleaning charge                            |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| Basic charge/ fixed fee                           |     |                                                             |         |         |         |                      |                                                     |                        |                        |
| 80l bin - once a week                             |     |                                                             |         |         | 70      | 84                   | 100                                                 | 106                    | 112                    |
| 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 |
| <b>Exemptions, reductions and rebates (Rands)</b> |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <i>R15 000 threshold rebate</i>                   |     |                                                           | 15 000  | 15 000  | 15 000  | 15 000               | 15 000                                              | 15 000                 | 15 000                 |
| <b>Water tariffs</b>                              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <i>Basic charge/fixed fee (Rands/month)</i>       |     | Flat rate                                                 |         | 139     | 152     | 161                  | 175                                                 | 186                    | 197                    |
| <i>Water usage - Block 1 (c/k)</i>                |     | 0 - 10kl                                                  |         | 650     | 689     | 730                  | 796                                                 | 844                    | 894                    |
| <i>Water usage - Block 2 (c/k)</i>                |     | 11 - 20kl                                                 |         | 825     | 874     | 927                  | 1 010                                               | 1 071                  | 1 135                  |
| <i>Water usage - Block 3 (c/k)</i>                |     | 21 - 30kl                                                 |         | 909     | 963     | 1 021                | 1 113                                               | 1 180                  | 1 250                  |
| <i>Water usage - Block 4 (c/k)</i>                |     | 31 - 40kl                                                 |         | 998     | 1 058   | 1 122                | 1 223                                               | 1 296                  | 1 374                  |
| <i>Water usage - Block 5 (c/k)</i>                |     | 41 - 50kl                                                 |         | 1 098   | 1 164   | 1 234                | 1 345                                               | 1 426                  | 1 511                  |
| <i>Water usage - Block 6 (c/k)</i>                |     | >51kl                                                     |         | 1 209   | 1 281   | 1 358                | 1 480                                               | 1 569                  | 1 663                  |
|                                                   |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
|                                                   |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
|                                                   |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| <b>Waste water tariffs</b>                        |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <i>Basic charge/fixed fee (Rands/month)</i>       |     | Flat rate                                                 |         |         | 130     | 138                  | 150                                                 | 159                    | 169                    |
| <i>Service point - vacant land (Rands/month)</i>  |     | Flat rate                                                 |         |         | 130     | 138                  | 150                                                 | 159                    | 169                    |
| <b>Electricity tariffs</b>                        |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <i>Basic charge/fixed fee (Rands/month)</i>       |     | Flat rate                                                 |         | 133     | 142     | 160                  | 171                                                 | 181                    | 192                    |
| <i>Flat rate tariff - meter (c/kwh)</i>           |     | Flat rate, basic charge applies                           |         | 137     | 146     | 166                  | 176                                                 | 187                    | 198                    |
| <i>Flat rate tariff - prepaid(c/kwh)</i>          |     | 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 |
| <b>Rand/cent</b>                                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Monthly Account for Household - 'Middle Income Range'</b>                              | 1   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| 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             | 6,24%                                               | 170,50              | 180,73                 | 191,58                 |
| Electricity: Consumption                                                                  |     |                 |                 |                 | 1 660,00             | 1 660,00        | 1 660,00           | 6,24%                                               | 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                                                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>sub-total</b>                                                                          |     | -               | -               | -               | <b>2 797,49</b>      | <b>2 797,49</b> | <b>2 797,49</b>    | <b>7,5%</b>                                         | <b>3 007,00</b>     | <b>3 187,48</b>        | <b>3 378,56</b>        |
| VAT on Services                                                                           |     |                 |                 |                 | 370,59               | 370,59          | 370,59             |                                                     | 397,60              | 421,47                 | 446,73                 |
| <b>Total large household bill:</b>                                                        |     | -               | -               | -               | <b>3 168,08</b>      | <b>3 168,08</b> | <b>3 168,08</b>    | <b>7,5%</b>                                         | <b>3 404,60</b>     | <b>3 608,95</b>        | <b>3 825,29</b>        |
| <b>% increase/-decrease</b>                                                               |     |                 |                 |                 | -                    | -               | -                  |                                                     | 7,5%                | 6,0%                   | 6,0%                   |
| <b>Monthly Account for Household - 'Affordable Range'</b>                                 | 2   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| 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             | 6,24%                                               | 170,50              | 180,73                 | 191,58                 |
| Electricity: Consumption                                                                  |     |                 |                 |                 | 830,00               | 830,00          | 830,00             | 6,24%                                               | 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                                                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>sub-total</b>                                                                          |     | -               | -               | -               | <b>1 820,99</b>      | <b>1 820,99</b> | <b>1 820,99</b>    | <b>7,9%</b>                                         | <b>1 965,52</b>     | <b>2 083,50</b>        | <b>2 208,38</b>        |
| VAT on Services                                                                           |     |                 |                 |                 | 238,43               | 238,43          | 238,43             |                                                     | 256,98              | 272,41                 | 288,74                 |
| <b>Total small household bill:</b>                                                        |     | -               | -               | -               | <b>2 059,42</b>      | <b>2 059,42</b> | <b>2 059,42</b>    | <b>7,9%</b>                                         | <b>2 222,51</b>     | <b>2 355,91</b>        | <b>2 497,12</b>        |
| <b>% increase/-decrease</b>                                                               |     |                 |                 |                 | -                    | -               | -                  |                                                     | 7,9%                | 6,0%                   | 6,0%                   |
| <b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b> | 3   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     |                 |                 |                 | -                    | -               | -                  | 9,0%                                                |                     |                        |                        |
| Electricity: Basic levy                                                                   |     |                 |                 |                 | -                    | -               | -                  | 6,24%                                               |                     |                        |                        |
| Electricity: Consumption                                                                  |     |                 |                 |                 | 498,00               | 498,00          | 498,00             | 6,24%                                               | 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                                                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>sub-total</b>                                                                          |     | -               | -               | -               | <b>619,90</b>        | <b>619,90</b>   | <b>619,90</b>      | <b>6,8%</b>                                         | <b>661,94</b>       | <b>701,68</b>          | <b>743,73</b>          |
| VAT on Services                                                                           |     |                 |                 |                 | 92,99                | 92,99           | 92,99              |                                                     | 99,29               | 105,25                 | 111,56                 |
| <b>Total small household bill:</b>                                                        |     | -               | -               | -               | <b>712,89</b>        | <b>712,89</b>   | <b>712,89</b>      | <b>6,8%</b>                                         | <b>761,23</b>       | <b>806,93</b>          | <b>855,29</b>          |
| <b>% increase/-decrease</b>                                                               |     |                 |                 |                 | -                    | -               | -                  |                                                     | 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 |
| <b>R thousand</b>                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Parent municipality</b>                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Municipality sub-total</b>              | 1   | <b>8 906</b>    | <b>6 966</b>    | <b>65 050</b>   | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>24 552</b>                                       | <b>25 604</b>          | <b>26 710</b>          |
| <b>Entities</b>                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Securities - National Government           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Listed Corporate Bonds                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Deposits - Bank                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Deposits - Public Investment Commissioners |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Deposits - Corporation for Public Deposits |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bankers Acceptance Certificates            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Negotiable Certificates of Deposit - Banks |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Guaranteed Endowment Policies (sinking)    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Repurchase Agreements - Banks              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Entities sub-total</b>                  |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Consolidated total:</b>                 |     | <b>8 906</b>    | <b>6 966</b>    | <b>65 050</b>   | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>24 552</b>                                       | <b>25 604</b>          | <b>26 710</b>          |

EC104 Makana - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity<br>Name of institution & investment ID | Ref | Period of Investment      | Type of Investment          | Capital Guarantee<br>(Yes/ No) | Variable or Fixed<br>interest rate | Interest Rate *                 | Commission Paid<br>(Rands) | Commission Recipient | Expiry date of<br>investment | Opening balance | Interest to be realised | Partial / Premature<br>Withdrawal (4) | Investment Top Up | Closing Balance |
|----------------------------------------------------------------|-----|---------------------------|-----------------------------|--------------------------------|------------------------------------|---------------------------------|----------------------------|----------------------|------------------------------|-----------------|-------------------------|---------------------------------------|-------------------|-----------------|
|                                                                |     | Yrs/Months                |                             |                                |                                    |                                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| <b>Parent municipality</b>                                     |     |                           |                             |                                |                                    |                                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| FNB Call Deposit Account                                       |     | 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          |
| <b>Entities</b>                                                |     |                           |                             |                                |                                    |                                 |                            |                      |                              |                 |                         |                                       |                   |                 |
|                                                                |     |                           |                             |                                |                                    |                                 |                            |                      |                              |                 |                         |                                       |                   | -               |
|                                                                |     |                           |                             |                                |                                    |                                 |                            |                      |                              |                 |                         |                                       |                   | -               |
|                                                                |     |                           |                             |                                |                                    |                                 |                            |                      |                              |                 |                         |                                       |                   | -               |
|                                                                |     |                           |                             |                                |                                    |                                 |                            |                      |                              |                 |                         |                                       |                   | -               |
| Entities sub-total                                             |     |                           |                             |                                |                                    |                                 |                            |                      |                              | -               |                         | -                                     | -                 | -               |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 1   |                           |                             |                                |                                    |                                 |                            |                      |                              | 40 000          |                         | (22 448)                              | -                 | 21 052          |

**EC104 Makana - Supporting Table SA17 Borrowing**

| Borrowing - Categorized by type<br><br>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 |
| <b>Parent municipality</b>                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Municipality sub-total</b>                     | 1   | 54 748          | 53 542          | 52 221          | 52 264               | 52 264          | 52 264             | 51 541                                              | 50 510                 | 49 500                 |
| <b>Entities</b>                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Entities sub-total</b>                         | 1   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Borrowing</b>                            | 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 |
| <b>RECEIPTS:</b>                                     | 1, 2 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating Transfers and Grants</b>                |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                          |      | <b>79 910</b>   | <b>85 382</b>   | <b>90 440</b>   | <b>98 525</b>        | <b>98 525</b>   | <b>98 525</b>      | <b>105 068</b>                                      | <b>111 566</b>         | <b>118 397</b>         |
| 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]          |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Provincial Government:</b>                        |      | <b>3 509</b>    | <b>4 000</b>    | <b>4 000</b>    | <b>3 478</b>         | <b>3 478</b>    | <b>3 478</b>       | <b>4 000</b>                                        | <b>4 164</b>           | <b>4 164</b>           |
| Library & Archives Grant                             |      | 3 509           | 4 000           | 4 000           | 3 478                | 3 478           | 3 478              | 4 000                                               | 4 164                  | 4 164                  |
|                                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other transfers/grants [insert description]          |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>District Municipality:</b>                        |      | <b>2 806</b>    | <b>1 718</b>    | <b>839</b>      | <b>2 886</b>         | <b>2 886</b>    | <b>2 886</b>       | <b>3 000</b>                                        | <b>3 000</b>           | <b>3 000</b>           |
| Fire Services                                        |      | 1 020           | -               | -               | 986                  | 986             | 986                | 986                                                 | 986                    | 986                    |
| Environmental Health                                 |      | 1 787           | 1 718           | 839             | 1 900                | 1 900           | 1 900              | 2 014                                               | 2 014                  | 2 014                  |
| <b>Other grant providers:</b>                        |      | <b>195</b>      | <b>-</b>        | <b>527</b>      | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| LG SETA                                              |      | 195             | -               | 527             | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Operating Transfers and Grants</b>          | 5    | <b>86 421</b>   | <b>91 100</b>   | <b>95 807</b>   | <b>104 889</b>       | <b>104 889</b>  | <b>104 889</b>     | <b>112 068</b>                                      | <b>118 730</b>         | <b>125 561</b>         |
| <b>Capital Transfers and Grants</b>                  |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                          |      | <b>27 884</b>   | <b>40 300</b>   | <b>56 984</b>   | <b>43 179</b>        | <b>47 679</b>   | <b>47 679</b>      | <b>43 047</b>                                       | <b>55 624</b>          | <b>55 977</b>          |
| 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]         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Provincial Government:</b>                        |      | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>522</b>           | <b>522</b>      | <b>522</b>         | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Library & Archives Grant                             |      | -               | -               | -               | 522                  | 522             | 522                | -                                                   | -                      | -                      |
| <b>District Municipality:</b>                        |      | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Fire Services                                        |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Environmental Health                                 |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other grant providers:</b>                        |      | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| LG SETA                                              |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Transfers and Grants</b>            | 5    | <b>27 884</b>   | <b>40 300</b>   | <b>56 984</b>   | <b>43 701</b>        | <b>48 201</b>   | <b>48 201</b>      | <b>43 047</b>                                       | <b>55 624</b>          | <b>55 977</b>          |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>      |      | <b>114 305</b>  | <b>131 400</b>  | <b>152 791</b>  | <b>148 590</b>       | <b>153 090</b>  | <b>153 090</b>     | <b>155 115</b>                                      | <b>174 354</b>         | <b>181 538</b>         |

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 |
| <b>EXPENDITURE:</b>                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating expenditure of Transfers and Grants</b>        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                 |     | 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]                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Provincial Government:</b>                               |     | 3 509           | 4 000           | 4 000           | 3 478                | 3 478           | 3 478              | 4 000                                               | 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                  |
| Other transfers/grants [insert description]                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>District Municipality:</b>                               |     | 2 806           | 1 718           | 839             | 2 886                | 2 886           | 2 886              | 3 000                                               | 3 000                  | 3 000                  |
| Fire Services                                               |     | 1 020           | -               | -               | 986                  | 986             | 986                | 986                                                 | 986                    | 986                    |
| Environmental Health                                        |     | 1 787           | 1 718           | 839             | 1 900                | 1 900           | 1 900              | 2 014                                               | 2 014                  | 2 014                  |
| <b>Other grant providers:</b>                               |     | 195             | -               | 527             | -                    | -               | -                  | -                                                   | -                      | -                      |
| LG SETA                                                     |     | 195             | -               | 527             |                      |                 |                    |                                                     |                        |                        |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | <b>86 421</b>   | <b>91 100</b>   | <b>95 807</b>   | <b>104 889</b>       | <b>104 889</b>  | <b>104 889</b>     | <b>112 068</b>                                      | <b>118 730</b>         | <b>125 561</b>         |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                 |     | 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]                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Provincial Government:</b>                               |     | -               | -               | -               | 522                  | 522             | 522                | -                                                   | -                      | -                      |
| Library & Archives Grant                                    |     |                 |                 |                 | 522                  | 522             | 522                |                                                     |                        |                        |
| <b>District Municipality:</b>                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire Services                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Environmental Health                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Other grant providers:</b>                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| LG SETA                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | <b>27 884</b>   | <b>40 300</b>   | <b>56 984</b>   | <b>43 701</b>        | <b>95 560</b>   | <b>95 560</b>      | <b>43 047</b>                                       | <b>55 624</b>          | <b>55 977</b>          |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |     | <b>114 305</b>  | <b>131 400</b>  | <b>152 791</b>  | <b>148 590</b>       | <b>200 449</b>  | <b>200 449</b>     | <b>155 115</b>                                      | <b>174 354</b>         | <b>181 538</b>         |



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 |
| <b>R thousand</b>                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating transfers and grants:</b>                  | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                |
| <b>Conditions met - transferred to revenue</b>          |     | 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 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     | 3 509           | 4 000           | 4 000           | 3 478                | 3 478           | 3 478              | 4 000                                               | 4 164                  | 4 164                  |
| <b>Conditions met - transferred to revenue</b>          |     | 3 509           | 4 000           | 4 000           | 3 478                | 3 478           | 3 478              | 4 000                                               | 4 164                  | 4 164                  |
| Conditions still to be met - transferred to liabilities |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     | 2 806           | 1 718           | 839             | 2 886                | 2 886           | 2 886              | 3 000                                               | 3 000                  | 3 000                  |
| <b>Conditions met - transferred to revenue</b>          |     | 2 806           | 1 718           | 839             | 2 886                | 2 886           | 2 886              | 3 000                                               | 3 000                  | 3 000                  |
| Conditions still to be met - transferred to liabilities |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     | 195             | -               | 527             |                      |                 |                    |                                                     |                        |                        |
| <b>Conditions met - transferred to revenue</b>          |     | 195             | -               | 527             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total operating transfers and grants revenue</b>     |     | 86 421          | 91 100          | 95 807          | 104 889              | 104 889         | 104 889            | 112 068                                             | 118 730                | 125 561                |
| <b>Total operating transfers and grants - CTBM</b>      | 2   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Capital transfers and grants:</b>                    | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 | 12 702          | 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                 |
| <b>Conditions met - transferred to revenue</b>          |     | 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          | -                    | -               | -                  |                                                     |                        |                        |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     |                 |                 |                 | 522                  | 522             | 522                |                                                     |                        |                        |
| <b>Conditions met - transferred to revenue</b>          |     | -               | -               | -               | 522                  | 522             | 522                | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Conditions met - transferred to revenue</b>          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current year receipts                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Conditions met - transferred to revenue</b>          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conditions still to be met - transferred to liabilities |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total capital transfers and grants revenue</b>       |     | 27 884          | 51 287          | 56 984          | 91 050               | 95 550          | 95 550             | 43 047                                              | 55 624                 | 55 977                 |
| <b>Total capital transfers and grants - CTBM</b>        | 2   | 12 702          | 1 714           | 47 349          | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>               |     | 114 305         | 142 387         | 152 791         | 195 939              | 200 439         | 200 439            | 155 115                                             | 174 354                | 181 538                |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |     | 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 |
|            | <b>Cash Transfers to other municipalities</b>                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Cash Transfers To Municipalities:</b>                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Cash Transfers to Entities/Other External Mechanisms</b>     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       | 2   | 3 358           | 2 678           | 417             | 150                  | 100             | 100                | 100               | 100                                                 | 100                    | 100                    |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Cash Transfers To Entities/Ems'</b>                    |     | 3 358           | 2 678           | 417             | 150                  | 100             | 100                | 100               | 100                                                 | 100                    | 100                    |
|            | <b>Cash Transfers to other Organs of State</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Cash Transfers To Other Organs Of State:</b>           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Cash Transfers to Organisations</b>                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Cash Transfers To Organisations</b>                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Cash Transfers to Groups of Individuals</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Cash Transfers To Groups Of Individuals:</b>           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>TOTAL CASH TRANSFERS AND GRANTS</b>                          | 6   | 3 358           | 2 678           | 417             | 150                  | 100             | 100                | 100               | 100                                                 | 100                    | 100                    |
|            | <b>Non-Cash Transfers to other municipalities</b>               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Non-Cash Transfers To Municipalities:</b>              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Non-Cash Transfers to Entities/Other External Mechanisms</b> |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Non-Cash Transfers To Entities/Ems'</b>                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Non-Cash Transfers to other Organs of State</b>              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Non-Cash Transfers To Other Organs Of State:</b>       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Non-Cash Grants to Organisations</b>                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       | 4   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Non-Cash Grants To Organisations</b>                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Groups of Individuals</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|            | <i>Insert description</i>                                       | 5   | 19 922          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            |                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>Total Non-Cash Grants To Groups Of Individuals:</b>          |     | 19 922          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>                      |     | 19 922          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
|            | <b>TOTAL TRANSFERS AND GRANTS</b>                               | 6   | 23 280          | 2 678           | 417             | 150                  | 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                      |
| <b><u>Councillors (Political Office Bearers plus Other)</u></b> | 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                    |
| <b>Sub Total - Councillors</b>                                  |     | <b>9 637</b>    | <b>10 315</b>   | <b>10 676</b>   | <b>12 017</b>        | <b>12 017</b>   | <b>12 017</b>      | <b>12 700</b>                                       | <b>13 480</b>          | <b>14 379</b>          |
| <b>% increase</b>                                               | 4   |                 | <b>7,0%</b>     | <b>3,5%</b>     | <b>12,6%</b>         | <b>–</b>        | <b>–</b>           | <b>5,7%</b>                                         | <b>6,1%</b>            | <b>6,7%</b>            |
| <b><u>Senior Managers of the Municipality</u></b>               | 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   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Sub Total - Senior Managers of Municipality</b>              |     | <b>3 992</b>    | <b>4 879</b>    | <b>6 291</b>    | <b>7 264</b>         | <b>7 264</b>    | <b>7 264</b>       | <b>8 253</b>                                        | <b>8 746</b>           | <b>9 268</b>           |
| <b>% increase</b>                                               | 4   |                 | <b>22,2%</b>    | <b>29,0%</b>    | <b>15,5%</b>         | <b>–</b>        | <b>–</b>           | <b>13,6%</b>                                        | <b>6,0%</b>            | <b>6,0%</b>            |
| <b><u>Other Municipal Staff</u></b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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          | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Sub Total - Other Municipal Staff</b>                        |     | <b>174 495</b>  | <b>151 396</b>  | <b>159 416</b>  | <b>182 041</b>       | <b>180 596</b>  | <b>180 596</b>     | <b>190 565</b>                                      | <b>202 005</b>         | <b>214 107</b>         |
| <b>% increase</b>                                               | 4   |                 | <b>(13,2%)</b>  | <b>5,3%</b>     | <b>14,2%</b>         | <b>(0,8%)</b>   | <b>–</b>           | <b>5,5%</b>                                         | <b>6,0%</b>            | <b>6,0%</b>            |
| <b>Total Parent Municipality</b>                                |     | <b>188 123</b>  | <b>166 590</b>  | <b>176 383</b>  | <b>201 322</b>       | <b>199 877</b>  | <b>199 877</b>     | <b>211 518</b>                                      | <b>224 231</b>         | <b>237 753</b>         |
|                                                                 |     |                 | <b>(11,4%)</b>  | <b>5,9%</b>     | <b>14,1%</b>         | <b>(0,7%)</b>   | <b>–</b>           | <b>5,8%</b>                                         | <b>6,0%</b>            | <b>6,0%</b>            |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                  |     | <b>188 123</b>  | <b>166 590</b>  | <b>176 383</b>  | <b>201 322</b>       | <b>199 877</b>  | <b>199 877</b>     | <b>211 518</b>                                      | <b>224 231</b>         | <b>237 753</b>         |
| <b>% increase</b>                                               | 4   |                 | <b>(11,4%)</b>  | <b>5,9%</b>     | <b>14,1%</b>         | <b>(0,7%)</b>   | <b>–</b>           | <b>5,8%</b>                                         | <b>6,0%</b>            | <b>6,0%</b>            |
| <b>TOTAL MANAGERS AND STAFF</b>                                 | 5,7 | <b>178 487</b>  | <b>156 275</b>  | <b>165 707</b>  | <b>189 305</b>       | <b>187 860</b>  | <b>187 860</b>     | <b>198 818</b>                                      | <b>210 751</b>         | <b>223 374</b>         |

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

| Disclosure of Salaries, Allowances & Benefits 1.                     | Ref  | No. | Salary            | Contributions  | Allowances       | Performance Bonuses | In-kind benefits | Total Package     |
|----------------------------------------------------------------------|------|-----|-------------------|----------------|------------------|---------------------|------------------|-------------------|
| Rand per annum                                                       |      |     |                   | 1.             |                  |                     |                  | 2.                |
| <b>Councillors</b>                                                   | 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         |
| <b>Total Councillors</b>                                             | 8    | -   | <b>8 494 000</b>  | <b>445 000</b> | <b>3 761 000</b> |                     |                  | <b>12 700 000</b> |
| <b>Senior Managers of the Municipality</b>                           | 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                |      |     |                   |                |                  |                     |                  | -                 |
|                                                                      |      |     |                   |                |                  |                     |                  | -                 |
| <b>Total Senior Managers of the Municipality</b>                     | 8,10 | -   | <b>6 500 000</b>  | <b>-</b>       | <b>1 253 000</b> | <b>500 000</b>      |                  | <b>8 253 000</b>  |
| <b>A Heading for Each Entity</b>                                     | 6,7  |     |                   |                |                  |                     |                  |                   |
| List each member of board by designation                             |      |     |                   |                |                  |                     |                  | -                 |
|                                                                      |      |     |                   |                |                  |                     |                  | -                 |
|                                                                      |      |     |                   |                |                  |                     |                  | -                 |
| <b>Total for municipal entities</b>                                  | 8,10 | -   | <b>-</b>          | <b>-</b>       | <b>-</b>         | <b>-</b>            |                  | <b>-</b>          |
| <b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b> | 10   | -   | <b>14 994 000</b> | <b>445 000</b> | <b>5 014 000</b> | <b>500 000</b>      |                  | <b>20 953 000</b> |

**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 |
| <b>Municipal Council and Boards of Municipal Entities</b>     |   |     |            |                     |                    |                      |                     |                    |                     |                     |                    |
| Councillors (Political Office Bearers plus Other Councillors) |   |     | 27         | -                   | 27                 | 27                   | -                   | 27                 | 27                  | -                   | 27                 |
| Board Members of municipal entities                           | 4 |     |            |                     |                    |                      |                     |                    |                     |                     |                    |
| <b>Municipal employees</b>                                    |   |     |            |                     |                    |                      |                     |                    |                     |                     |                    |
| Municipal Manager and Senior Managers                         | 3 |     | 6          |                     | 6                  | 6                    |                     | 6                  | 6                   |                     | 6                  |
| Other Managers                                                | 7 |     | 42         | 24                  | 1                  | 42                   | 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                 |                    |
| <b>TOTAL PERSONNEL NUMBERS</b>                                | 9 |     | <b>895</b> | <b>615</b>          | <b>37</b>          | <b>895</b>           | <b>621</b>          | <b>37</b>          | <b>895</b>          | <b>621</b>          | <b>37</b>          |

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 |
| <b>Revenue By Source</b>                                                                                                                                                                                               |          |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| 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         | 9 339         | 112 068                                       | 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                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   |          | <b>47 263</b>       | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>47 263</b> | <b>567 154</b>                                | <b>594 286</b>         | <b>622 815</b>         |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |          |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| 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         | 1 372         | 16 463                                        | 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                                                                                                                                                                                                                 |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Total Expenditure</b>                                                                                                                                                                                               |          | <b>41 658</b>       | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>499 898</b>                                | <b>519 341</b>         | <b>544 034</b>         |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               |          |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| 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                                        | 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)                                                                                                                                                                      |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                   |          | <b>9 192</b>        | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>110 303</b>                                | <b>130 568</b>         | <b>134 758</b>         |
| Taxation                                                                                                                                                                                                               |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Attributable to minorities                                                                                                                                                                                             |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Share of surplus/ (deficit) of associate                                                                                                                                                                               |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>1</b> | <b>9 192</b>        | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>110 303</b>                                | <b>130 568</b>         | <b>134 758</b>         |

**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 |
| <b>R thousand</b>                             |          |                     |               |               |               |               |               |               |               |               |               |               |                                               |                     |                        |                        |
| <b>Revenue by Vote</b>                        |          |                     |               |               |               |               |               |               |               |               |               |               |                                               |                     |                        |                        |
| 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        | 12 220                                        | 146 635             | 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         | 3 865                                         | 46 385              | 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                                |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                   | -                      | -                      |
| <b>Total Revenue by Vote</b>                  |          | <b>50 850</b>       | <b>50 850</b> | <b>50 850</b> | <b>50 850</b> | <b>50 850</b> | <b>50 850</b> | <b>50 850</b> | <b>50 850</b> | <b>50 850</b> | <b>50 850</b> | <b>50 850</b> | <b>50 850</b>                                 | <b>610 201</b>      | <b>649 910</b>         | <b>678 792</b>         |
| <b>Expenditure by Vote to be appropriated</b> |          |                     |               |               |               |               |               |               |               |               |               |               |                                               |                     |                        |                        |
| 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        | 10 881                                        | 130 570             | 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                                |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                   | -                      | -                      |
| <b>Total Expenditure by Vote</b>              |          | <b>41 658</b>       | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b> | <b>41 658</b>                                 | <b>499 898</b>      | <b>519 341</b>         | <b>544 034</b>         |
| <b>Surplus/(Deficit) before assoc.</b>        |          | <b>9 192</b>        | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>                                  | <b>110 303</b>      | <b>130 568</b>         | <b>134 758</b>         |
| Taxation                                      |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                   | -                      | -                      |
| Attributable to minorities                    |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                   | -                      | -                      |
| Share of surplus/ (deficit) of associate      |          | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                   | -                      | -                      |
| <b>Surplus/(Deficit)</b>                      | <b>1</b> | <b>9 192</b>        | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>  | <b>9 192</b>                                  | <b>110 303</b>      | <b>130 568</b>         | <b>134 758</b>         |





**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 |   |
| <b>R thousand</b>                                 |     |                     |        |       |         |       |       |         |       |       |       |       |       |                                               |                        |                        |   |
| <b>Multi-year expenditure to be appropriated</b>  | 1   | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 1 - TECHNICAL SERVICES                       |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 2 - CORPORATE SERVICES                       |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 3 - FINANCIAL SERVICES                       |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 4 - COMMUNITY & SOCIAL SERVICES              |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 5 - EXECUTIVE MAYOR                          |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 6 - MUNICIPAL MANAGER                        |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 7 - LOCAL ECONOMIC DEVELOPMENT               |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 8 - HOUSING                                  |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 9 - ELECTRICITY                              |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 10 - WATER                                   |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 11 - DOG TAX                                 |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 12 - PARKING METERS                          |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 13 - null                                    |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 14 - null                                    |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| Vote 15 - null                                    |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| <b>Capital multi-year expenditure sub-total</b>   | 2   | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      | - |
| <b>Single-year expenditure to be appropriated</b> |     |                     |        |       |         |       |       |         |       |       |       |       |       |                                               |                        |                        |   |
| 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 | 1 199 | 14 389                                        | 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    | 69    | 824                                           | -                      | -                      |   |
| 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    | 46    | 550                                           | 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                                    |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      |   |
| <b>Capital single-year expenditure sub-total</b>  | 2   | 3 360               | 3 360  | 3 360 | 3 360   | 3 360 | 3 360 | 3 360   | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 40 326                                        | 47 369                 | 48 675                 |   |
| <b>Total Capital Expenditure</b>                  | 2   | 3 360               | 3 360  | 3 360 | 3 360   | 3 360 | 3 360 | 3 360   | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 40 326                                        | 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 |
| <b>Capital Expenditure - Functional</b>                                                                                                                                                                                | 1   |                     |        |       |         |       |       |         |       |       |       |       |       |                                               |                        |                        |
| <b>Governance and administration</b>                                                                                                                                                                                   |     | 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                                                                                                                                                                                                         |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      |
| <b>Community and public safety</b>                                                                                                                                                                                     |     | 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                                                                                                                                                                                                                 |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      |
| <b>Economic and environmental services</b>                                                                                                                                                                             |     | 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                                                                                                                                                                                               |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      |
| <b>Trading services</b>                                                                                                                                                                                                |     | 2 626               | 2 626  | 2 626 | 2 626   | 2 626 | 2 626 | 2 626   | 2 626 | 2 626 | 2 626 | 2 626 | 2 626 | 31 509                                        | 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 | 1 974 | 23 693                                        | 31 739                 | 29 654                 |
| Waste water management                                                                                                                                                                                                 |     | 651                 | 651    | 651   | 651     | 651   | 651   | 651     | 651   | 651   | 651   | 651   | 651   | 7 716                                         | 7 532                  | 11 196                 |
| Waste management                                                                                                                                                                                                       |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | 100                                           | -                      | -                      |
| Other                                                                                                                                                                                                                  |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      |
| <b>Total Capital Expenditure - Functional</b>                                                                                                                                                                          | 2   | 3 360               | 3 360  | 3 360 | 3 360   | 3 360 | 3 360 | 3 360   | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 40 326                                        | 47 369                 | 48 675                 |
| <b>Funded by:</b>                                                                                                                                                                                                      |     |                     |        |       |         |       |       |         |       |       |       |       |       |                                               |                        |                        |
| 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                                           | -                      | -                      |
| <b>Transfers recognised - capital</b>                                                                                                                                                                                  |     | 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                 |
| <b>Borrowing</b>                                                                                                                                                                                                       |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -                                             | -                      | -                      |
| <b>Internally generated funds</b>                                                                                                                                                                                      |     | 241                 | 241    | 241   | 241     | 241   | 241   | 241     | 241   | 241   | 241   | 241   | (409) | 2 243                                         | -                      | -                      |
| <b>Total Capital Funding</b>                                                                                                                                                                                           |     | 3 360               | 3 360  | 3 360 | 3 360   | 3 360 | 3 360 | 3 360   | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 40 326                                        | 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                                                                                                                                                                                                             |                     |               |               |               |               |               |               |               |               |               |               |                |                                               |                        |                        |
| <b>Cash Receipts By Source</b>                                                                                                                                                                                         |                     |               |               |               |               |               |               |               |               |               |               |                |                                               |                        |                        |
| Property rates                                                                                                                                                                                                         | 7 567               | 7 567         | 7 567         | 7 567         | 7 567         | 7 567         | 7 567         | 7 567         | 7 567         | 7 567         | 7 567         | 7 567          | 90 807                                        | 96 255                 | 78 435                 |
| 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                                                                                                                                                                                   | 2 137               | 2 137         | 2 137         | 2 137         | 2 137         | 2 137         | 2 137         | 2 137         | 2 137         | 2 137         | 2 137         | 2 137          | 25 650                                        | 27 189                 | 28 820                 |
| Service charges - refuse revenue                                                                                                                                                                                       | 1 798               | 1 798         | 1 798         | 1 798         | 1 798         | 1 798         | 1 798         | 1 798         | 1 798         | 1 798         | 1 798         | 1 798          | 21 582                                        | 22 877                 | 24 249                 |
| Rental of facilities and equipment                                                                                                                                                                                     | 41                  | 34            | 34            | 34            | 34            | 34            | 34            | 34            | 34            | 34            | 34            | 110            | 495                                           | 522                    | 551                    |
| 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         | (583)          | 31 500                                        | 33 390                 | 35 393                 |
| 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                                                                                                                                                                                  | 9 339               | 9 339         | 9 339         | 9 339         | 9 339         | 9 339         | 9 339         | 9 339         | 9 339         | 9 339         | 9 339         | 9 339          | 112 068                                       | 118 730                | 125 561                |
| Other revenue                                                                                                                                                                                                          | 481                 | 481           | 481           | 481           | 481           | 481           | 481           | 481           | 481           | 481           | 481           | 3 989          | 9 276                                         | 9 276                  | 9 276                  |
| <b>Cash Receipts by Source</b>                                                                                                                                                                                         | <b>45 246</b>       | <b>45 239</b> | <b>45 239</b> | <b>45 239</b> | <b>45 239</b> | <b>45 239</b> | <b>45 239</b> | <b>45 239</b> | <b>45 239</b> | <b>45 239</b> | <b>45 239</b> | <b>45 323</b>  | <b>542 957</b>                                | <b>575 140</b>         | <b>582 352</b>         |
| <b>Other Cash Flows by Source</b>                                                                                                                                                                                      |                     |               |               |               |               |               |               |               |               |               |               |                |                                               |                        |                        |
| 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                                                                                                                                                                    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -                                             | -                      | -                      |
| Short term loans                                                                                                                                                                                                       | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -                                             | -                      | -                      |
| Borrowing long term/refinancing                                                                                                                                                                                        | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -                                             | -                      | -                      |
| Increase (decrease) in consumer deposits                                                                                                                                                                               | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -                                             | -                      | -                      |
| Decrease (increase) in non-current receivables                                                                                                                                                                         | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -                                             | -                      | -                      |
| Decrease (increase) in non-current investments                                                                                                                                                                         | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -                                             | -                      | -                      |
| <b>Total Cash Receipts by Source</b>                                                                                                                                                                                   | <b>48 833</b>       | <b>48 826</b> | <b>48 826</b> | <b>48 826</b> | <b>48 826</b> | <b>48 826</b> | <b>48 826</b> | <b>48 826</b> | <b>48 826</b> | <b>48 826</b> | <b>48 826</b> | <b>48 910</b>  | <b>586 004</b>                                | <b>624 902</b>         | <b>629 328</b>         |
| <b>Cash Payments by Type</b>                                                                                                                                                                                           |                     |               |               |               |               |               |               |               |               |               |               |                |                                               |                        |                        |
| 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                                                                                                                                                                                                        | 833                 | 833           | 833           | 833           | 833           | 833           | 833           | 833           | 833           | 833           | 833           | 833            | 10 000                                        | 9 000                  | 8 000                  |
| Bulk purchases - Electricity                                                                                                                                                                                           | 9 833               | 9 833         | 9 833         | 9 833         | 9 833         | 9 833         | 9 833         | 9 833         | 9 833         | 9 833         | 9 833         | 9 833          | 118 000                                       | 125 000                | 132 000                |
| 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          | 16 463                                        | 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 grants - other municipalities                                                                                                                                                                            | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -                                             | -                      | -                      |
| Transfers and grants - other                                                                                                                                                                                           | 8                   | 8             | 8             | 8             | 8             | 8             | 8             | 8             | 8             | 8             | 8             | 8              | 100                                           | 100                    | 100                    |
| Other expenditure                                                                                                                                                                                                      | 5 682               | 5 682         | 5 682         | 5 682         | 5 682         | 5 682         | 5 682         | 5 682         | 5 682         | 5 682         | 5 682         | (37 318)       | 25 188                                        | 25 373                 | 25 623                 |
| <b>Cash Payments by Type</b>                                                                                                                                                                                           | <b>38 866</b>       | <b>38 866</b> | <b>38 866</b> | <b>38 866</b> | <b>38 866</b> | <b>38 866</b> | <b>38 866</b> | <b>38 866</b> | <b>38 866</b> | <b>38 866</b> | <b>38 866</b> | <b>(4 134)</b> | <b>423 398</b>                                | <b>438 441</b>         | <b>458 934</b>         |
| <b>Other Cash Flows/Payments by Type</b>                                                                                                                                                                               |                     |               |               |               |               |               |               |               |               |               |               |                |                                               |                        |                        |
| Capital assets                                                                                                                                                                                                         | 3 519               | 3 519         | 3 519         | 3 519         | 3 519         | 3 519         | 3 519         | 3 519         | 3 519         | 3 519         | 3 519         | 1 619          | 40 326                                        | 47 369                 | 48 675                 |
| Repayment of borrowing                                                                                                                                                                                                 | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | 1 321          | 1 321                                         | 1 387                  | 1 457                  |
| Other Cash Flows/Payments                                                                                                                                                                                              | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -                                             | -                      | -                      |
| <b>Total Cash Payments by Type</b>                                                                                                                                                                                     | <b>42 385</b>       | <b>42 385</b> | <b>42 385</b> | <b>42 385</b> | <b>42 385</b> | <b>42 385</b> | <b>42 385</b> | <b>42 385</b> | <b>42 385</b> | <b>42 385</b> | <b>42 385</b> | <b>(1 193)</b> | <b>465 044</b>                                | <b>487 197</b>         | <b>509 066</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                                                                                                                                                                            | <b>6 448</b>        | <b>6 441</b>  | <b>6 441</b>  | <b>6 441</b>  | <b>6 441</b>  | <b>6 441</b>  | <b>6 441</b>  | <b>6 441</b>  | <b>6 441</b>  | <b>6 441</b>  | <b>6 441</b>  | <b>50 103</b>  | <b>120 959</b>                                | <b>137 704</b>         | <b>120 262</b>         |
| Cash/cash equivalents at the month/year begin:                                                                                                                                                                         | 23 779              | 30 227        | 36 668        | 43 109        | 49 550        | 55 990        | 62 431        | 68 872        | 75 313        | 81 754        | 88 195        | 94 635         | 23 779                                        | 24 968                 | 26 217                 |
| Cash/cash equivalents at the month/year end:                                                                                                                                                                           | 30 227              | 36 668        | 43 109        | 49 550        | 55 990        | 62 431        | 68 872        | 75 313        | 81 754        | 88 195        | 94 635        | 144 739        | 144 739                                       | 162 673                | 146 479                |

SA31 not required – No entities

**EC104 Makana - Supporting Table SA32 List of external mechanisms**

| External mechanism<br><br>Name of organisation | Yrs/<br>Mths | Period of<br>agreement 1. | Service provided           | Expiry date of<br>service delivery<br>agreement or<br>contract | Monetary<br>value of<br>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 |
|---------------------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
|                                                   |     |                 |                      | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |                  |                  |                  |                  |                  |                  |                  |                      |
| R thousand                                        | 1,3 | 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             |
| <b>Parent Municipality:</b>                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <b>Revenue Obligation By Contract</b>             | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Nil                                               |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Revenue Implication</b>        |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Expenditure Obligation By Contract</b>         | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Nil                                               |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Capital Expenditure Obligation By Contract</b> | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Nil                                               |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Capital Expenditure Implication</b>      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Total Parent Expenditure Implication</b>       |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Entities:</b>                                  |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <b>Revenue Obligation By Contract</b>             | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Revenue Implication</b>        |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Expenditure Obligation By Contract</b>         | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Capital Expenditure Obligation By Contract</b> | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Capital Expenditure Implication</b>      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Total Entity Expenditure Implication</b>       |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |

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 |
| <b>R thousand</b>                                                 | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                                             |          | -               | 12 723          | 27 310          | -                    | 12 712          | 12 712             | -                                                   | 8 696                  | 4 348                  |
| Roads Infrastructure                                              |          | -               | -               | 1 287           | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Roads</i>                                                      |          | -               | -               | 1 287           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Infrastructure                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Drainage Collection</i>                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                                         |          | -               | 932             | 1 793           | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>HV Transmission Conductors</i>                                 |          | -               | 932             | 1 793           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                                       |          | -               | 9 118           | 14 749          | -                    | 12 712          | 12 712             | -                                                   | 8 696                  | 4 348                  |
| <i>Boreholes</i>                                                  |          | -               | -               | 1 637           | -                    | 12 712          | 12 712             | -                                                   | 8 696                  | 4 348                  |
| <i>Water Treatment Works</i>                                      |          | -               | 9 118           | 13 112          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sanitation Infrastructure                                         |          | -               | 2 673           | 9 481           | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Outfall Sewers</i>                                             |          | -               | 2 673           | 9 481           | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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>                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                                           |          | 292             | -               | 94              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Facilities                                              |          | 292             | -               | 94              | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Halls</i>                                                      |          | 292             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Libraries</i>                                                  |          | -               | -               | 94              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Indoor Facilities</i>                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                                                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                                      |          | -               | 10              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                                                |          | -               | 10              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Improved Property</i>                                          |          | -               | 10              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Improved Property</i>                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Municipal Offices</i>                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Staff Housing</i>                                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Water Rights</i>                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                                         |          | -               | 261             | 598             | 174                  | 174             | 174                | -                                                   | -                      | -                      |
| Computer Equipment                                                |          | -               | 261             | 598             | 174                  | 174             | 174                | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>                             |          | -               | 1 247           | -               | 174                  | 174             | 174                | -                                                   | -                      | -                      |
| Furniture and Office Equipment                                    |          | -               | 1 247           | -               | 174                  | 174             | 174                | -                                                   | -                      | -                      |
| <b>Machinery and Equipment</b>                                    |          | -               | -               | -               | 2 100                | 200             | 200                | 4 722                                               | -                      | -                      |
| Machinery and Equipment                                           |          | -               | -               | -               | 2 100                | 200             | 200                | 4 722                                               | -                      | -                      |
| <b>Transport Assets</b>                                           |          | -               | -               | -               | 620                  | 500             | 500                | 1 200                                               | -                      | -                      |
| Transport Assets                                                  |          | -               | -               | -               | 620                  | 500             | 500                | 1 200                                               | -                      | -                      |
| <b>Land</b>                                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure on new assets</b>                    | <b>1</b> | <b>292</b>      | <b>14 241</b>   | <b>28 002</b>   | <b>3 068</b>         | <b>13 760</b>   | <b>13 760</b>      | <b>5 922</b>                                        | <b>8 696</b>           | <b>4 348</b>           |

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 |
| <b>R thousand</b>                                                                 | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                                                             |     | -               | 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                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                                                           |     | -               | -               | -               | -                    | 2 000           | 2 000              | -                                                   | -                      | -                      |
| Community Facilities                                                              |     | -               | -               | -               | -                    | 2 000           | 2 000              | -                                                   | -                      | -                      |
| Halls                                                                             |     | -               | -               | -               | -                    | 2 000           | 2 000              | -                                                   | -                      | -                      |
| Sport and Recreation Facilities                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Indoor Facilities                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Offices                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Staff Housing                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Rights                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                                                         |     | -               | -               | -               | -                    | 300             | 300                | 1 320                                               | -                      | -                      |
| Computer Equipment                                                                |     | -               | -               | -               | -                    | 300             | 300                | 1 320                                               | -                      | -                      |
| <b>Furniture and Office Equipment</b>                                             |     | -               | -               | -               | 600                  | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment                                                    |     | -               | -               | -               | 600                  | -               | -                  | -                                                   | -                      | -                      |
| <b>Machinery and Equipment</b>                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Transport Assets</b>                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transport Assets                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Land</b>                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | 1   | -               | 15 931          | -               | 34 669               | 66 999          | 66 999             | 27 830                                              | 35 673                 | 35 632                 |
| <b>Renewal of Existing Assets as % of total capex</b>                             |     | 0,0%            | 44,6%           | 0,0%            | 88,7%                | 77,8%           | 77,8%              | 69,0%                                               | 75,3%                  | 73,2%                  |
| <b>Renewal of Existing Assets as % of deprecn"</b>                                |     | 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 |
| <b>R thousand</b>                                                   | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                                               |          | -               | -               | 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                     |
| <b>Community Assets</b>                                             |          | -               | -               | (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                    |
| <b>Heritage assets</b>                                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                                        |          | -               | -               | (1 690)         | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                                                  |          | -               | -               | (1 690)         | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                                                 |          | -               | -               | (1 690)         | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                                                 |          | -               | -               | (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                                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                                            |          | -               | -               | (199)           | 13                   | 13              | 13                 | -                                                   | -                      | -                      |
| Servitudes                                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                                                 |          | -               | -               | (199)           | 13                   | 13              | 13                 | -                                                   | -                      | -                      |
| Computer Software and Applications                                  |          | -               | -               | (199)           | 13                   | 13              | 13                 | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                                           |          | -               | -               | (371)           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                                                  |          | -               | -               | (371)           | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>                               |          | -               | -               | (12)            | 220                  | 220             | 220                | -                                                   | -                      | -                      |
| Furniture and Office Equipment                                      |          | -               | -               | (12)            | 220                  | 220             | 220                | -                                                   | -                      | -                      |
| <b>Machinery and Equipment</b>                                      |          | -               | -               | (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                  |
| <b>Transport Assets</b>                                             |          | -               | -               | (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                  |
| <b>Land</b>                                                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>1</b> | <b>-</b>        | <b>-</b>        | <b>(631)</b>    | <b>3 965</b>         | <b>14 815</b>   | <b>14 815</b>      | <b>13 840</b>                                       | <b>11 230</b>          | <b>11 230</b>          |
| <b>R&amp;M as a % of PPE</b>                                        |          | 0,0%            | 0,0%            | -0,1%           | 0,6%                 | 2,1%            | 2,1%               | 1,9%                                                | 1,2%                   | 1,2%                   |
| <b>R&amp;M as % Operating Expenditure</b>                           |          | 0,0%            | 0,0%            | -0,1%           | 0,8%                 | 3,1%            | 3,1%               | 2,9%                                                | 2,2%                   | 2,2%                   |



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 |
| <b>R thousand</b>                               | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Depreciation by Asset Class/Sub-class</b>    |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                           |          | -               | -               | 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                 | -                                                   | -                      | -                      |
| Sanitation Infrastructure                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Pump Station</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Facilities                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Halls</i>                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Indoor Facilities</i>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                    |          | -               | -               | 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>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                             |          | 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>Capital Spares</i>                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Water Rights</i>                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Machinery and Equipment</b>                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Transport Assets</b>                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transport Assets                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Land</b>                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Depreciation</b>                       | <b>1</b> | <b>30 591</b>   | <b>29 479</b>   | <b>29 849</b>   | <b>33 500</b>        | <b>32 050</b>   | <b>32 050</b>      | <b>33 500</b>                                       | <b>35 900</b>          | <b>38 100</b>          |

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 |
| <b>R thousand</b>                                                                   | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                                                               |          | -               | -               | -               | 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                  |
| 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                                                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                                                             |          | -               | 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                                                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                                                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                                                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                                                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                                                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                                                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                                                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Offices                                                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Staff Housing                                                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b>                                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets                                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>                                                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                                                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                                                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Rights                                                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                                                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment                                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Machinery and Equipment</b>                                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Transport Assets</b>                                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transport Assets                                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Land</b>                                                                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure on upgrading of existing assets</b>                    | <b>1</b> | <b>-</b>        | <b>5 572</b>    | <b>-</b>        | <b>1 332</b>         | <b>5 405</b>    | <b>5 405</b>       | <b>6 574</b>                                        | <b>3 000</b>           | <b>8 696</b>           |
| <b>Upgrading of Existing Assets as % of total capex</b>                             |          | 0,0%            | 15,6%           | 0,0%            | 3,4%                 | 6,3%            | 6,3%               | 16,3%                                               | 6,3%                   | 17,9%                  |
| <b>Upgrading of Existing Assets as % of deprecn"</b>                                |          | 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 |
| <b>R thousand</b>                                |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Capital expenditure</b>                       | 1   |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - TECHNICAL SERVICES                      |     | 14 389                                              | 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             |     | 824                                                 | -                      | -                      | 200              | 200              | 200              |               |
| Vote 5 - EXECUTIVE MAYOR                         |     | -                                                   | -                      | -                      | -                | -                | -                |               |
| Vote 6 - MUNICIPAL MANAGER                       |     | -                                                   | -                      | -                      | -                | -                | -                |               |
| Vote 7 - LOCAL ECONOMIC DEVELOPMENT              |     | -                                                   | -                      | -                      | -                | -                | -                |               |
| Vote 8 - HOUSING                                 |     | -                                                   | -                      | -                      | -                | -                | -                |               |
| Vote 9 - ELECTRICITY                             |     | 550                                                 | 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>         |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total Capital Expenditure</b>                 |     | <b>40 326</b>                                       | <b>47 369</b>          | <b>48 675</b>          | <b>32 700</b>    | <b>32 700</b>    | <b>32 700</b>    | <b>-</b>      |
| <b>Future operational costs by vote</b>          | 2   |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - TECHNICAL SERVICES                      |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 2 - CORPORATE SERVICES                      |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 3 - FINANCIAL SERVICES                      |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 4 - COMMUNITY & SOCIAL SERVICES             |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 5 - EXECUTIVE MAYOR                         |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 6 - MUNICIPAL MANAGER                       |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 7 - LOCAL ECONOMIC DEVELOPMENT              |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 8 - HOUSING                                 |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 9 - ELECTRICITY                             |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 10 - WATER                                  |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 11 - DOG TAX                                |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 12 - PARKING METERS                         |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 13 - null                                   |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 14 - null                                   |     |                                                     |                        |                        |                  |                  |                  |               |
| Vote 15 - null                                   |     |                                                     |                        |                        |                  |                  |                  |               |
| <i>List entity summary if applicable</i>         |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total future operational costs</b>            |     | <b>-</b>                                            | <b>-</b>               | <b>-</b>               | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>      |
| <b>Future revenue by source</b>                  | 3   |                                                     |                        |                        |                  |                  |                  |               |
| Property rates                                   |     |                                                     |                        |                        |                  |                  |                  |               |
| Service charges - electricity revenue            |     |                                                     |                        |                        |                  |                  |                  |               |
| Service charges - water revenue                  |     |                                                     |                        |                        |                  |                  |                  |               |
| Service charges - sanitation revenue             |     |                                                     |                        |                        |                  |                  |                  |               |
| Service charges - refuse revenue                 |     |                                                     |                        |                        |                  |                  |                  |               |
| Rental of facilities and equipment               |     |                                                     |                        |                        |                  |                  |                  |               |
| <i>List other revenues sources if applicable</i> |     | 40 326                                              | 47 369                 | 48 675                 | 32 700           | 32 700           | 32 700           |               |
| <i>List entity summary if applicable</i>         |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total future revenue</b>                      |     | <b>40 326</b>                                       | <b>47 369</b>          | <b>48 675</b>          | <b>32 700</b>    | <b>32 700</b>    | <b>32 700</b>    | <b>-</b>      |
| <b>Net Financial Implications</b>                |     | <b>-</b>                                            | <b>-</b>               | <b>-</b>               | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>      |

EC104 Makana - Supporting Table SA36 Detailed capital budget

| R thousand                                           | Function                                                         | Project Description | Project Number | Type | MTSF Service Outcome                                                | IUDF | Own Strategic Objectives | Asset Class                 | Asset Sub-Class | Audited Outcome 2018/19 | Current Year 2019/20 Full Year Forecast | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |        |
|------------------------------------------------------|------------------------------------------------------------------|---------------------|----------------|------|---------------------------------------------------------------------|------|--------------------------|-----------------------------|-----------------|-------------------------|-----------------------------------------|-----------------------------------------------------|------------------------|------------------------|--------|
|                                                      |                                                                  |                     |                |      |                                                                     |      |                          |                             |                 |                         |                                         | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |        |
| <b>Parent municipality:</b>                          |                                                                  |                     |                |      |                                                                     |      |                          |                             |                 |                         |                                         |                                                     |                        |                        |        |
| <i>List all capital projects grouped by Function</i> |                                                                  |                     |                |      |                                                                     |      |                          |                             |                 |                         |                                         |                                                     |                        |                        |        |
| <b>Water Supply Infrastructure</b>                   | <b>Bohas Hill reservoir to High Level reservoir</b>              |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | 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> |                 | 8 467                   | 8 932                                   |                                                     |                        |                        |        |
| Water Supply Infrastructure                          | Bohas Hill reservoir Security fence                              |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | 2 227                                   |                                                     |                        |                        | 835    |
| Water Supply Infrastructure                          | Refurbishment of Jameson Dam                                     |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | 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> |                 |                         | -                                       |                                                     | 8 696                  |                        |        |
| Water Supply Infrastructure                          | Refurbishment of Milner Dam                                      |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         |                                         | 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> |                 |                         |                                         |                                                     |                        | 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> |                 |                         |                                         |                                                     |                        | 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> |                 |                         | 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> |                 |                         | 500                                     |                                                     | 550                    |                        |        |
| Water Supply Infrastructure                          | Purchase James Kleyrhans Pumpset                                 |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | 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> |                 | 2 896                   | 10 147                                  |                                                     |                        |                        |        |
| Water Supply Infrastructure                          | Refurbishment of Riebeeck East Bulk Water Supply                 |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 | 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> |                 | 1 637                   | 12 712                                  |                                                     |                        | -                      | -      |
| Roads Infrastructure                                 | Alcedale Roads & Stormwater                                      |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 | 1 287                   | 374                                     |                                                     |                        |                        |        |
| Sanitation Infrastructure                            | Alcedale Sewerage Works                                          |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 | 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> |                 |                         | 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> |                 |                         | 5 120                                   | 4 962                                               |                        |                        |        |
| <b>Sanitation Infrastructure</b>                     | <b>Purchase Hydro-Blast Jetting Machine</b>                      |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | -                                       |                                                     |                        |                        |        |
| <b>Sanitation Infrastructure</b>                     | <b>Refurbishment of Two Sewer Pump Stations in Joza</b>          |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | 4 909                                   |                                                     |                        |                        |        |
| <b>Sanitation Infrastructure</b>                     | <b>Complete Alcedale Bulk Sewer Pipeline</b>                     |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | -                                       |                                                     |                        |                        |        |
| <b>Roads Infrastructure</b>                          | <b>Upgrade of Ncome Street</b>                                   |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | 704                                     | 6 574                                               | 3 000                  |                        |        |
| <b>Community Facilities</b>                          | <b>Air conditioners</b>                                          |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 |                         | 174                                     |                                                     |                        |                        |        |
| <b>Community Facilities</b>                          | <b>Fencing of Library</b>                                        |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 |                         | 174                                     |                                                     |                        |                        |        |
| <b>Furniture and Office Equipment</b>                | <b>Computer Equipment</b>                                        |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 | 94                      | 174                                     |                                                     |                        |                        |        |
| <b>Community Facilities</b>                          | <b>Community Services Equipment</b>                              |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 |                         | 100                                     |                                                     | 100                    |                        |        |
| <b>Community Facilities</b>                          | <b>Technical Services Equipment</b>                              |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 |                         | 100                                     |                                                     | 100                    |                        |        |
| <b>Furniture and Office Equipment</b>                | <b>Office &amp; Computer Equipment</b>                           |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 | 598                     | 300                                     |                                                     | 450                    |                        |        |
| <b>Electrical Infrastructure</b>                     | <b>66 KV - Electricity Construction</b>                          |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 | 1 793                   | 1 538                                   |                                                     | 5 097                  | 7 826                  |        |
| <b>Electrical Infrastructure</b>                     | <b>Upgrade of 11KV Mini-substations</b>                          |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         | 3 369                                   |                                                     |                        |                        |        |
| <b>Community Facilities</b>                          | <b>Refurbishment of Alcedale Halls</b>                           |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 |                         | 2 000                                   |                                                     |                        |                        |        |
| <b>Furniture and Office Equipment</b>                | <b>ICT Infrastructure Upgrading (Servers and Backup devices)</b> |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 |                         |                                         |                                                     |                        |                        |        |
| <b>Furniture and Office Equipment</b>                | <b>Fire Services Equipment</b>                                   |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 |                         |                                         |                                                     |                        | 174                    |        |
| <b>Community Facilities</b>                          | <b>Mobile Library</b>                                            |                     |                |      | <i>Responsive, accountable, effective and efficient local gov</i>   |      |                          | <i>Inclusion and access</i> |                 |                         |                                         |                                                     |                        | 650                    |        |
| Sanitation Infrastructure                            | Bulk sewer upgrade                                               |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         |                                         |                                                     |                        |                        | 8 696  |
| Water Supply Infrastructure                          | Water Conservation & Demand Management                           |                     |                |      | <i>An efficient, competitive and responsive economic infrastruc</i> |      |                          | <i>Inclusion and access</i> |                 |                         |                                         |                                                     | 4 348                  | 4 348                  | 4 348  |
| <b>Parent Capital expenditure</b>                    |                                                                  |                     |                |      |                                                                     |      |                          |                             |                 | <b>28 002</b>           | <b>86 164</b>                           | <b>40 326</b>                                       | <b>47 368</b>          | <b>48 675</b>          |        |

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

### **Quality certificate**

I, M.A. Mene, Municipal Manager of EC104 Makana Municipality, hereby certify that the 2020/21 MTREF 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**

**26 March 2020**