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REPORT TO: **COUNCIL**

File ref…………….

Collaborator/Item no:

Date: 19 January 2024

SUBJECT: SECTION 72 FINANCIAL REPORTING FOR THE QUARTER ENDING 31 DECEMBER 2023

REPORT DATED 19 JANUARY 2024 ON SECTION 72 REPORT FOR THE QUARTER ENDING 31 DECEMBER 2023 FROM THE MUNICIPAL MANAGER TO COUNCIL

1. PURPOSE

To submit for consideration the financial performance of Makana Local Municipality for the quarter ending 31 December 2023, as required in terms of section 72 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003).

2. EXECUTIVE SUMMARY

Section 72 of the Municipal Finance Management Act (MFMA), (Act 56 of 2003) prescribes certain conditions that need to be complied with, in terms of the mentioned Act.

The Accounting Officer of the municipality must report by no later than 25 January each year to the mayor, the relevant Provincial Treasury and National Treasury, and no later than 31 January 2024, a statement in the **prescribed format** on the financial performance of the municipality's budget.

Section 66 of the Municipal Finance Management Act further prescribes that all expenditure incurred by the Municipality on staff salaries, allowances and benefits be reported upon in a format and for the prescribed period. It is considered appropriate to report on this section of the Act monthly to coincide with the reporting requirements of Section 71, 52(d) and 72 of the Act.

The objectives of the budget format reforms in terms of these regulations are:

- To ensure that the Municipal budget and financial reporting formats support the other financial management reforms introduced by the Municipal Finance Management Act (MFMA);
- To formalize the norms and standards governing Municipal Budget and Financial Reporting formats, so as to improve the credibility, sustainability, transparency, accuracy and reliability of budgets and in-year reports;
- To improve Council's ability to deliver basic services to all by addressing issues of financial sustainability; and
- To facilitate informed policy choices and decisions by Council and medium-term planning of service delivery by aligning targets to achieve backlog elimination.

3. DISCUSSION

This report is a summary of the main budget issues arising from the in-year monitoring process and intends to inform and enable the committee to fulfil its oversight responsibility.

3.1 Operating Budget

The following table represents an executive summary of revenue and expenditure for the quarter ending 31 December 2023.

Description	Original Budget 2023/24	December 2023 YTD/ Actual	Percentage Expenditure/ Billed/Receipted
Operating Revenue	614 315	313 306	51%
Operating Grants	127 657	75 520	59%
Total Operating Revenue	**741 972**	**388 826**	**52%**
Capital Grants & Subsidies	48 979	27 308	56%
Total Revenue	**790 951**	**416 134**	**53%**
Operating Expenditure	684 903	249 293	36%
Capital Expenditure	67 378	29 127	43%
Total Expenditure	**752 281**	**278 420**	**37%**
Surplus/(Deficit)	**57 069**	**139 533**	

The above table reflects a total budgeted operating revenue of **R742 million** against the operating expenditure of **R685 million**, leaving an anticipated budget surplus of **R57 million.** The capital budget is at **R67,4 million** and is mainly funded by conditional grants with very little contribution by the municipality of **R18,3 million**. The success of capital expenditure funded from internal revenues is highly dependent on the improved collection rate by the municipality and efforts implemented to increase municipal revenue to maintain basic infrastructure for service delivery sustainability.

The operating revenue performance as of 31 December 2023 was at **R388,8 million** or **52%** whilst the operating expenditure to date was at **R249,3 million or 36%.** The capital expenditure as of 31 December 2023 amounted to **R29,1 million** or **43% against** the capital revenue from conditional grants of **R27,3 million** or **56%.** The balance is from internal revenue that is budgeted to fund capital grants.

EC104 Makana - Table C1 Monthly Budget Statement Summary - M06 - Half Year

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	107 450	114 122	–	62 870	62 870	57 061	5 809	10%	114 122
Service charges	336 678	402 513	–	212 442	212 442	201 257	11 185	6%	402 513
Investment revenue	3 838	3 800	–	257	257	1 900	(1 643)	-86%	3 800
Transfers and subsidies - Operational	124 634	127 657	–	75 520	75 520	63 828	11 691	18%	127 657
Other own revenue	71 410	93 880	–	37 748	37 748	46 940	(9 191)	-20%	–
Total Revenue (excluding capital transfers and contributions)	**644 010**	**741 972**	–	**388 836**	**388 836**	**370 986**	**17 850**	**5%**	**741 972**
Employee costs	199 396	247 243	–	108 863	108 863	123 621	(14 759)	-12%	247 243
Remuneration of Councillors	11 998	14 389	–	6 693	6 693	7 195	(502)	-7%	14 389
Depreciation and amortisation	31 656	35 275	–	–	–	17 638	(17 638)	-100%	35 275
Interest	16 652	6 969	–	9 288	9 288	3 485	5 803	167%	6 969
Inventory consumed and bulk purchases	163 310	198 309	–	79 287	79 287	99 155	(19 867)	-20%	198 309
Transfers and subsidies	–	992	–	–	–	496	(496)	-100%	992
Other expenditure	258 246	181 726	–	45 163	45 163	90 863	(45 700)	-50%	181 726
Total Expenditure	**681 259**	**684 903**	–	**249 293**	**249 293**	**342 452**	**(93 159)**	**-27%**	**684 903**
Surplus/(Deficit)	**(37 249)**	**57 069**	–	**139 543**	**139 543**	**28 534**	**111 009**	**389%**	**57 069**
Transfers and subsidies - capital (monetary allocations)	18 623	67 378	–	27 308	27 308	33 689	(6 381)	-19%	67 378
Transfers and subsidies - capital (in-kind)	3 105	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**(15 521)**	**124 447**	–	**166 851**	**166 851**	**62 223**	**104 628**	**168%**	**124 447**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(15 521)**	**124 447**	–	**166 851**	**166 851**	**62 223**	**104 628**	**168%**	**124 447**

3.2 Operating Revenue per Category

The table below reflects over performance by all service charges owing to annual property rates and connection fees that were billed in July 2023 for the entire financial year. Equitable share is also received in three (3) tranches hence it reflects a higher percentage on receipt.

The YTD billing/receipts for service charges and property rates amounted to **R313,3 million** or **51% and** grants and subsidies at **R75,5 million** or **59%** for the quarter under review. The grants are reflecting a higher percentage due to equitable share that is received in three (3) tranches for the full financial year. Services are reflecting a better performance when compared to budget due to meters that are being read especially bulk electricity.

The source of funding for the above comprises of the following revenue categories:

Revenue By Source	Original Budget 2023/24	December 2023 YTD/ Actual	Percentage Revenue	December 2023 YTD/ Budget	December 2023 YTD/ Variance	Percentage Billed/Receipted
	R'000	R'000	%	R'000	R'000	%
Property Rates	114 122	62 870	55%	57 061	5 809	10%
Service Charges - Electricity	171 132	90 600	53%	85 566	5 034	6%
Service Charges - Water	175 295	83 425	48%	87 647	- 4 222	-5%
Service Charges - Sanitation	40 536	26 123	64%	20 265	5 858	29%
Service Charges – Refuse	15 551	12 294	79%	7 775	4 519	58%
Rental Equipment	150	123	82%	80	43	54%
Interest Earned - Investments	3 800	257	7%	1 900	- 1 643	-86%
Interest Earned - Outstanding DR	77 685	35 521	46%	38 842	- 3 321	-9%
Fines	1 800	44	2%	900	- 856	-95%
Licences & Permits	845	3	0%	272	- 269	-99%
Agency Services	3 700	1 058	29%	1 850	- 792	-43%
Operating Grants & Subsidies	127 657	75 520	59%	63 828	11 692	18%
Other Revenue	10 000	998	10%	5 000	- 4 002	-80%
TOTAL	**742 273**	**388 836**	**52%**	**370 986**	**17 850**	**5%**

EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		148 546	171 132	–	90 600	90 600	85 566	5 034	6%	171 132
Service charges - Water		138 403	175 295	–	83 425	83 425	87 647	(4 223)	-5%	175 295
Service charges - Waste Water Management		33 200	40 536	–	26 123	26 123	20 268	5 855	29%	40 536
Service charges - Waste management		16 529	15 551	–	12 294	12 294	7 775	4 518	58%	15 551
Sale of Goods and Rendering of Services		1 808	–	–	774	774	–	774	#DIV/0!	–
Agency services		2 946	3 700	–	1 058	1 058	1 850	(792)	-43%	3 700
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		44 102	77 685	–	30 027	30 027	38 842	(8 815)	-23%	77 685
Interest from Current and Non Current Assets		3 838	3 800	–	257	257	1 900	(1 643)	-86%	3 800
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		240	150	–	123	123	75	48	64%	150
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		870	10 000	–	224	224	5 000	(4 776)	-96%	10 000
Non-Exchange Revenue								–		
Property rates		107 450	114 122	–	62 870	62 870	57 061	5 809	10%	114 122
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1 421	1 800	–	44	44	900	(856)	-95%	1 800
Licence and permits		12	545	–	3	3	272	(269)	-99%	545
Transfers and subsidies - Operational		124 634	127 657	–	75 520	75 520	63 828	11 691	18%	127 657
Interest		7 900	–	–	5 494	5 494	–	5 494	#DIV/0!	–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(28)	–	–	2	2	–	2	#DIV/0!	–
Other Gains		12 140	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**644 010**	**741 972**	–	**388 836**	**388 836**	**370 986**	**17 850**	**5%**	**741 972**

The above table reflects that the municipality is currently over its targeted budget as at 31 December 2023 by **R17,9 million** or **5%** due to services that have over performed, like electricity, sanitation, property rates and refuse. An analysis needs to be made on these services with the assistance user departments, to ensure that revenue due to the municipality in 2023/2024 financial is a true reflection of anticipated revenue by the municipality in line with section 18 of the MFMA.

The cleaning of municipal data and installation of prepaid water meters will help the municipality to budget better for water revenue and improve the collection rate as currently people continue to be billed for water that they are not paying for and estimates are still done where meters are faulty or covered under ground.

BTO and DEIS have introduced technical meeting that is convened bi-weekly to look at the faulty meters for both water and electricity and how are these resolved, and an update is given in each meeting. The service provider for installation of prepaid and smart water meters, however funding remains a challenge and communication has been sent to National Treasury and DWS in this regard.

This project has been budget for in the current year, however adjustments will need to be made to accommodate the conclusion of Belmont Waste Water Treatment Works in the current year allocation for WSIG.

3.3. <u>Operating Expenditure per Category</u>

<u>Detailed Operating Expenditure per Category</u>

The below table represents operating expenditure per category incurred as of 31 December 2023, in relation to the original budget.

Expenditure by Type	Original Budget 2023/24	December 2023 YTD/ Actual	Percentage Expenditure	December 2023 YTD/ Budget	December 2023 YTD/ Variance	Percentage Expenditure
	R'000	R'000	%	R'000	R'000	%
Employee Related Costs	247 243	108 863	44%	123 621	- 14 758	-12%
Remuneration of Councillors	14 389	6 693	47%	7 195	- 502	-7%
Debt Impairment	73 920	276	0%	36 960	- 36 684	-99%
Depreciation & Asset Impairment	35 275	-	0%	17 638	- 17 638	-100%
Finance Charges	6 969	9 288	133%	3 485	5 803	167%
Bulk Purchases	183 744	76 549	42%	91 872	- 15 323	-17%
Other Materials	14 565	2 738	19%	7 282	- 4 544	-62%
Contracted Services	51 828	17 990	35%	25 914	- 7 924	-31%
Transfers & Grants	992	-	0%	496	- 496	-100%
Other Expenditure	55 978	26 897	48%	27 989	- 1 092	-4%
TOTAL	**684 903**	**249 294**	**36%**	**342 452**	**- 93 158**	**-27%**

The table above reflects operating expenditure for the quarter ending 31 December 2023, which amounted to **R249,3 million** or **36%**. The year-to-date budget reflects an estimated expenditure of **R342,5 million** leaving a variance of **R93,2 million** or **27%**.

EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Expenditure By Type</u>										
Employee related costs		199 396	247 243	–	108 863	108 863	123 621	(14 759)	-12%	247 243
Remuneration of councillors		11 998	14 389	–	6 693	6 693	7 195	(502)	-7%	14 389
Bulk purchases - electricity		135 614	183 744	–	76 549	76 549	91 872	(15 323)	-17%	183 744
Inventory consumed		27 696	14 565	–	2 738	2 738	7 282	(4 544)	-62%	14 565
Debt impairment		1 309	–	–	–	–	–	–		–
Depreciation and amortisation		31 656	35 275	–	–	–	17 638	(17 638)	-100%	35 275
Interest		16 652	6 969	–	9 288	9 288	3 485	5 803	167%	6 969
Contracted services		30 624	51 828	–	17 990	17 990	25 914	(7 924)	-31%	51 828
Transfers and subsidies		–	992	–	–	–	496	(496)	-100%	992
Irrecoverable debts written off		181 356	73 920	–	276	276	36 960	(36 684)	-99%	73 920
Operational costs		43 535	55 978	–	26 897	26 897	27 989	(1 093)	-4%	55 978
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		1 421	–	–	–	–	–	–		–
Total Expenditure		**681 259**	**684 903**	**–**	**249 293**	**249 293**	**342 452**	**(93 159)**	**-27%**	**684 903**

Below are the detailed payments that were made towards employee related costs and suppliers as of 31 December 2023:

Payee / Supplier	July 23 Amount (R)	August 23 Amount (R)	Sept 23 Amount (R)	Oct 23 Amount (R)	Nov 23 Amount (R)	Dec 23 Amount (R)
Salary Related Costs	17 993 615	18 259 759	18 718 920	18 552 142	25 323 047	20 164 419
MIG Payments	1 634 029	4 081 253	3 702 935	5 379 000	966 965	3 719 536
DBSA Loan	577 202	577 202	577 202	577 202	577 202	
FMG	50 175		420 825	302 860		
WSIG funding	4 344 834		183 363	479 660		5 828 132
EPWP funding		101 700	223 500	296 060	167 880	339 960
IT / system related / computers	1 079 328	921 723	2 816 536	1 585 826	473 228	1 038 335
Fuel	508 981	239 639	566 229	227 962	54 230	1 177 558
Maintenance/stock items	497 678	1 441 177	664 865	1 295 166	775 309	756 122
Water chemicals/testing/water purchases	492 160	381 866	1 994 303	1 314 755	473 600	1 443 084
Postage: Consumer Statements	86 275	99 585		37 358	12 429	106 866
Legal fees and related payments	9 139	79 751	328 665		232 381	293 382
Telephones	48 029	48 511	48 804	49 288		
Commission: VAT review/prepaid/fines	228 797	244 345	242 692	238 910		
Licence cards	26 465	22 041	16 195	29 783	20 461	19 592
Refunds	67 969	74 735	73 956	60 923	52 533	9 000
Annual subscriptions and licences	1 752 363		13 497			
Revco						
Advertisements	29 201	52 090	134 108	131 880		65 251
Auditor - General	459 202		730 138	926 610		1 735 098
Amatola Water	1 126 059					
SALGA	5 000	510 000	512 544	500 000	500 000	500 178
Travel and accommodation/Training	37 043	109 599	209 270	72 679	192 758	169 622
Security	1 401 556	115 651	72 240	693 908		1 354 850
Eskom	8 965 304	7 200 000	7 594 413	9 532 636	5 000 000	11 613 432
Eskom small accounts	869 344	239 363	829 117	716 374	206 183	180 952
Eskom FBE	480 146	478 521	526 939	526 685	518 936	61
AFS	110 510					
General Valuation	273 600			136 800		
Department of Transport	469 030	756 911	517 367	1 048 279	466 352	572 783
Insurance						
DME/INEP funded projects					102 794	280 334
Other incl. VAT, Audit Comm, Covid-19	21 977	246 490	60 527	191 770	62 689	54 306
Landfill site	562 626		562 626	713 219	562 626	562 626
Own Capital Expenditure	324 832				26 220	600 000
Dept of Human Settlements		346 000		164 910		
Rental of vehicles						419 150
Total	**44 532 469**	**36 627 911**	**42 341 779**	**45 782 645**	**36 767 822**	**53 004 628**

The above amounts were paid from the sources reflected hereunder. The municipality paid **R259 million** towards employee related costs and its suppliers for the quarter ending 31 December 2023. The amount that reflects an over payment when compared to year to date expenditure relates to arrear payments for DWS and Eskom that are currently being serviced on a monthly basis, though there are shortfalls in terms of the currents arrangements in place.

The below table reflects the sources of funding for the payments that have been made for the period under review:

Sources of Funding	July 23	August 23	Sept 23	Oct 23	Nov 23	Dec 23
	Amount (R)	Amount (R)	Amount (R)	Amount (R	Amount (R)	Amount (R)
EPWP operating grant	**0**	**101 700**	**223 500**	**296 060**	**167 880**	**339 960**
FMG operating grant	**50 175**	**0**	**420 825**	**302 860**	**0**	**0**
WSIG	*4 344 834*	*0*	*183 363*	*479 660*	*0*	*5 828 132*
DME/DHS	*0*	*346 000*	*0*	*164 910*	*102 794*	*280 334*
MIG	*1 634 029*	*4 081 253*	*0*	*5 379 000*	*966 965*	*3 719 536*
Capital Grant	***5 978 863***	***4 427 254***	***183 363***	***6 023 570***	***1 069 758***	***9 828 002***
Own Capital Expenditure	***324 832***	***0***	***0***	***0***	***26 220***	***600 000***
Operating budget own expenditure	38 178 599	32 098 957	41 514 091	39 160 155	35 503 964	42 236 666

The above table reflects the payment sources, and expenditure from MIG amounted to **R25,6 million,** WSIG **R10,8 million** and EPWP **R993**. From own revenue **R228,7 million** was paid for day-to-day operations and employee related costs. The grants are performing well currently, and the municipality has met the 60% requirement on 31 December 2023. For MIG the municipality has fully used three tranches transferred by 31 December 2023 and the municipality has requested the department to pay now in January 2024 the last tranche that was due in March 2024.

The municipality has further engaged National Treasury to return back the funds that were withheld in the last financial year, to allow the conclusion of the current running MIG and WSIG Projects.

3.4 Payment Plans

The municipality is up to date with all its payment plans except for the Eskom and DWS Bulk Accounts. The municipality had to foot a bill of **R3 million** for MTN which was not serviced since 2021 and was not previously reflected as part of the outstanding debt. This has had a negative impact on the municipality honoring the arranged payment plans. The annual payments are up to date pending the reconciliation of the monthly accounts by the service provider and IT Manager.

SUPPLIER	DESCRIPTION	TOTAL AMOUNT OWED	AMOUNT PAID	BALANCE
Eskom	Bulk Account	R67,460,722	R25,000,000	R42,460,722
DBSA	20 Year loan	R 56 358 399	R 172,469.11	R46,456,267.04
DWS	Purchase of Raw Water.	R71,225,330	R 7,203,996.20	R64,021,333.80
AMATOLA WATER	Crisis Intervention	R 44,969,930	R1,126,058.75	Rnil (excl R9m interest) which Amatola Water has taken to its board for write off consideration

With the poor collection rate the municipality is struggling to meet the Eskom and DWS arrangements, however it is trying to keep up to date with the monthly accounts. The amount reflected above is for the arear account and not the monthly account as the municipality is trying to ensure that the arrangement amount and the current account is settled monthly, under the difficult circumstances of revenue collection. The municipality has submitted the application for Eskom Debt Relief by 30 September 2023 and the application is currently considered by National and Provincial Treasury. In October 2023 the application was again resent with the areas that Provincial Treasury raised to be corrected.

The municipality's application for Eskom Debt Relief has been approved under very strict conditions that the municipality must adhere to. The approved write off over three (3) year for the bulk eskom account amounts to **R57 million**. The municipality paid R11 million to Eskom in December and the balance of R6 million was pain beginning of January 2024 to ensure that the current account plus arrears is settled in line with the payment arrangement.

For 2023/2024 Financial year the municipality is paying the current account, plus the arrear accounts for 2022/2023. The current year account is up to date and paid till November 2023. For 2022/2023 the municipality has paid July and August 2022 and has settled the account from March 2023 to June 2023, meaning in 2022/23 six months accounts are remaining.

The municipality is still awaiting a response from Amatola Water Board on the interest write off and a follow up was made in this regard. The cash flow of the municipality remains a challenge until the collection rate is improved and arrear creditors are fully paid. **Management should really procure what is necessary considering the financial situation of the municipality.**

3.5 Employee Related Costs

The total employee related expenditure, including overtime is within the budgetary limits. Though departments are advising to have reduced overtime, these efforts are not reflected in monetary terms and overtime continues to consume at least **R1 million** every month. Expenditure on overtime in July 2023 amounted to **R996,170,22**, for August it increased further to **R1,054,746,56,** September it was **R1,045,815.06**, for October, overtime amounted to **R993,015,38** and dropped slightly to **R 951 069,46** in November. For December the overtime amounted to **R 1,014,382,82.** The total overtime as of 31 December 2023 amounted to **R6 million**.

The total salary cost, including 3rd party payments for the month of December 2023 as reported in terms of section 66 of the MFMA amounted to **R19,967,662,41**. due to some 13th cheques still being paid in December and **R115,5 million** for the quarter ending 31 December and this is inclusive of councillors allowances. The employee-related costs to date translate to **44%** of the budgeted employee related costs and **16%** of the budgeted operating expenditure. The overall budgeted expenditure for employee related cost for 2023/2024 amounts to **36%** of the total expenditure.

The expenditure to date on employee related costs to date are still within the acceptable norm of 30% to 40% by National Treasury.

3.6 Leave Encashment

E/CODE	EMPLOYEE NAME	EMP.AMOUNT	DATE TERMINATED	REASON
294	KEWUTI WILDON ELVIS	39 864,00	30/06/2023	RETIREMENT
1543	MBANJWA NOMANDLA	118 669,92	30/06/2023	RESIGNED
1714	MAZANTSANA AGCOBILE	84 048,23	30/06/2023	RESIGNED
1498	PETER NCEDIWE THOBEKA	9 403,02	30/06/2023	RETIREMENT
1717	MADUNA KUBEFU ALBERT	26 402,92	31/07/2023	RESIGNED
1223	NGINDANA ZANDISILE JEFFREY	R8 976,84	26/08/2019	DECEASED
733	ZONO BONIWE	R89 738,88	30 SEPTEMBER 2023	PENSIONED
1592	ABRAHAMS JULIA NONTSOKOLO	R13 760,69	30 SEPTEMBER 2023	PENSIONED
DIR002	MAKGOKA KELELLO	R27 436,71	30 SEPTEMBER 2023	CONTRACT EXPIRED
350	MBELEKA ZWELENKOSI	R30 143,04		DECEASED
573	MDOKO LESLEY	R26 908,32		PENSIONED
00861A	RALO ELVIS MASIZA	R26 907,84		RESIGNED
884	QINELA MZOLISI ANDREW	R15 895,04		DECEASED
1247	NYOKA LUYANDA	R27 262,56		RESIGNED
1324	HABANA SANDILE DENNIS	R27 262,56		DECEASED
DIR-015	GIDANA ASANDA	120 722,97	2023/11/30	DISMISSED
884	QINELA MZOLISI ANDREW	23 703,96	2023/06/01	DECEASED
953	BUDAZA FUNDILE JEFFREY	142 066,42	2022/05/25	DECEASED
1216	HLUTHA KHOLISILE ENOCH	42 016,80	2023/11/30	PENSIONED
1581	MBOYI SIYABONGA	23 960,16	2021/04/07	DECEASED
1633	BRUINTJIES HERBERT LIONEL	28 073,28	2023/11/30	MEDICAL BOARD

Leave of **R362,857.65** was paid out by the municipality during the month of December 2023. The total leave payout for the quarter ending 31 December 2023 amounted to **R935,536**. These were leave days for employees that had left the employment of the municipality, and this is money could have been used on day-to-day operations, if leave was properly managed by Corporate Services and respective user departments.

This is owed to poor leave management by Directorates and management not implementing the provisions of the collective agreement when it comes to leave management. Managements needs to encourage staff to take leave and put a tentative date towards leave forfeiture should an employee have leave days beyond 48 days.

Employees should however be encouraged to keep their leave days minimal as this has a negative impact on cash flow of the municipality and related service delivery expectations by municipal communities.

3.7 Employee Related Costs – Overtime

As per the Annexure attached elsewhere in this report, the overtime paid out for the period ending 31 December 2023 amounted to **R6 million** and this is inclusive of shift overtime – Refer **Annexure "1"** for details. The overtime continues to consume **R1 million** monthly in the financially strained municipality.

3.8. Fruitless & Wasteful Expenditure as of 31 December 2023

Due to the municipality's current financial situation, the municipality is continuing to incur fruitless and wasteful expenditure. However, efforts are made to prioritise payments to those suppliers who charge interest. During the quarter ending 31 December 2023 interest recognized amounted to **R7,303,037,48**. The total fruitless and wasteful expenditure incurred in 2022/2023 financial year amounted to **R8,2 million**, Refer **Annexure "2"** for details.

3.9 Unauthorised Expenditure

In terms of section 32 of the MFMA, 'unauthorised expenditure' may only be authorised (condoned) by the municipal council in an adjustments budget. There are no votes that had been overspent to date except for missallocations that will be dealt with internally.

3.10 Cash Flow Situation

In terms of cash flow position the municipality shows a positive bank balance of **R5,8 million** as of 31 December 2023. The investments linked to conditional grant funding and DBSA collateral amounted to **R76 million**.

The total collections/receipts for the quarter ending 31 December amounted to **R167,2 million**, plus **R60 million** equitable share, meaning the municipality is still performing far below the expected revenue collection to meet its monthly commitments.

CASH FLOW PROJECTIONSFOR MAKANA MUNICIPALITY FROM JANUARY 2024 TO MARCH 2024

ITEM DESCRIPTION	YTD BILLING	YTD RECEIPTS	MONTHLY BILLING	3 MONTHS BILLING PROJECTIONS	MONTHLY COLLECTION	3 MONTHS COLLECTIONS PROJECTION	Monthly Variance
				3 MONTHS BILLING PROJECTIONS			
Opening Balance	48 000 000,00	48 000 000,00					
Conventional Electricity	70 199 777,80	28 161 029,43	11 699 962,97	35 099 888,90	9 827 968,89	29 483 906,68	5 615 982,22
Prepaid Electricity	23 293 960,00	23 293 960,00	3 882 326,67	11 646 980,00	3 882 326,67	11 646 980,00	-
Property Rates	62 888 695,64	31 446 398,16	10 481 449,27	31 444 347,82	7 756 272,46	23 268 817,39	8 175 530,43
Water	83 470 935,14	10 837 250,02	13 911 822,52	41 735 467,57	3 793 037,51	11 379 112,52	30 356 355,05
Sanitation	26 111 237,31	7 394 167,97	4 351 872,89	13 055 618,66	3 327 375,59	9 982 126,76	3 073 491,90
Refuse	12 293 617,31	1 473 365,01	2 048 936,22	6 146 808,66	368 341,25	1 105 023,76	5 041 784,90
Other Revenue	25 846 205,68	11 457 353,15	4 307 700,95	12 923 102,84	6 301 544,23	18 904 632,70	
Interest on Oustanding Debtors	35 521 247,28	1 366 551,03	5 920 207,88	17 760 623,64	546 620,41	1 639 861,24	16 120 762,40
Interest on Investments	3 246 000,00	544 000,00	541 000,00	541 000,00	541 000,00	1 623 000,00	- 1 082 000,00
Dept of Transport		7 200 000,00	1 200 000,00	3 600 000,00	1 200 000,00	3 600 000,00	
Equitable Share	65 960 808,50	65 960 808,50	10 993 468,08	32 980 404,25	10 993 468,08	32 980 404,25	-
Library Services	2 000 000,00	2 000 000,00	333 333,33	1 000 000,00	333 333,33	1 000 000,00	-
Total	458 832 484,66	239 134 883,27	69 672 080,78	207 934 242,33	48 871 288,43	146 613 865,28	20 800 792,35

ITEM DESCRIPTION	YTD EXPENDITURE	MONTHLY EXPENDITURE	MONTHLY EXPENDITURE	3 MONTHS PROJECTION
Salaries and Wages	115 500 000,00	19 250 000,00	19 250 000,00	62 750 000,00
Eskom	77 487 273,00	19 000 000,00	19 000 000,00	57 000 000,00
Eskom Small Accounts	3 623 154,33	603 859,06	603 859,06	1 811 577,17
Eskom FBE	3 854 316,66	35 000,00	35 000,00	105 000,00
Department of Water and Sanitation	6 387 479,00	1 470 000,00	1 470 000,00	4 010 000,00
Department of Transport	4 037 351,00	672 891,83	413 169,53	1 239 508,59
Office of the AG	3 790 000,00	150 000,00	150 000,00	-
SALGA	2 700 000,00	-	-	-
Legal Fees	554 800,00	120 000,00	120 000,00	360 000,00
Insurance	-	1 300 000,00	1 300 000,00	1 300 000,00
Advertisements	232 510,70	77 503,57	60 000,00	180 000,00
Maintenance Stock Items	3 676 937,18	146 666,67	146 666,67	440 000,00
Water Testing and Chemicals	2 255 227,57	751 742,52	751 742,52	2 255 227,57
Training, Travel & Accommodation	426 768,57	142 256,19	96 000,00	288 000,00
Prepaid Vending System	1 452 000,00	267 000,00	267 000,00	801 000,00
Telephones	898 800,00	149 800,00	55 000,00	165 000,00
Printing & Distribution of Accounts	622 938,00	103 823,00	115 000,00	345 000,00
DBSA Loan	3 465 372,00	577 567,00	577 567,00	1 732 701,00
Landfill Site	3 376 200,00	562 700,00	562 700,00	1 688 100,00
Security Services	4 260 000,00	710 000,00	710 000,00	2 130 000,00
Drivers Licences	181 542,00	60 514,00	60 514,00	181 542,00
Fuel	3 027 391,21	504 200,00	504 200,00	1 512 600,00
IT Related Service Providers	7 382 458,17	543 000,00	543 000,00	1 629 000,00
Other Expenditure	4 237 927,38	1 020 000,00	1 020 000,00	3 060 000,00
Photocopiers	189 000,00	63 000,00	63 000,00	189 000,00
Own Capital Expenditure	6 600 000,00	650 000,00	573 000,00	1 198 984,00
Total	260 219 446,77	48 931 523,84	48 447 418,78	146 372 240,33
Surplus/Deficit	- 21 084 563,50	20 740 556,94	423 869,65	241 624,96

The above table reflects the YTD billing, receipts and expenditure for the past six months and the projected billing, collection and expenditure for the upcoming three months. It is clear that the municipality will continue to struggle if the collection rate is not increased.

3.10.1 <u>Creditors/Trade Payables</u>

The outstanding creditors for the period ending 31 December 2023, amounted to **R229 million**. Outstanding creditors have reflected a decrease of R4 million when compared to end of November 2023, wherein creditors were sitting at **R233 million**. Balancing of the creditors control account needs to be performed to ensure that the creditors reflected are indeed a true reflection of what the municipality owes to its creditors.

Debtors Age Analysis

As at 31 December 2023 the debtors book increased by **R25,3 million or 2%** when compared with the debt book as at 30 November 2023. The huge increase was also influenced by the billing of the annual rates and annual connection fees, as the monthly increase is normally between **R10** to **R16 million** or 1%. The increase in November and December 2023 is almost double what the debt book increases by, and this will be investigated.

This amount is divided into the following categories & type:

SUMMARY /PROOF ON CROSS COUNT

Consumers	Current	INTEREST	30 DAYS	60 DAYS	90 DAYS	120 DAYS	TOTAL
Govt departments	3 610 859,23	3 032 807,13	2 661 437,45	689 670,98	94 026,58	17 847 166,21	27 935 967,58
Residents	29 869 868,60	218 923 061,55	20 865 619,48	20 224 553,98	17 561 274,24	637 017 401,48	944 461 779,33
Business & Industries	5 605 273,75	19 439 562,19	2 717 843,11	1 714 753,88	-881 087,25	46 372 006,53	74 968 352,21
Councillors	6 348,03	28 932,48	2 007,70	1 337,67	397,17	25 944,39	64 967,44
Mun Officials	116 212,78	380 823,36	96 699,79	66 418,30	66 964,71	1 305 517,12	2 032 635,56
TOTAL	39 208 561,89	241 805 186,71	26 343 607,53	22 696 734,81	16 841 575,45	702 568 035,73	1 049 463 702,12

OUTSTANDING PER CATEGORY OF REVENUE SOURCE - MAKANA

SERVICES	CURRENT	INTEREST	30 DAYS	60 DAYS	90 DAYS	120 DAYS	TOTAL
Water	11 451 458,52	-	9 407 458,02	9 132 793,60	7 030 125,96	254 621 352,94	291 643 189,04
Electricity	9 152 464,59	-	1 907 060,40	2 684 855,93	2 515 435,70	39 340 547,22	57 600 363,84
Sanitation	2 715 531,56	-	1 910 869,50	1 807 022,65	1 776 340,02	77 055 938,42	85 265 702,15
Refuse	2 048 007,61	-	1 740 614,01	1 651 050,71	1 613 237,80	53 228 724,55	60 281 634,68
Rates	10 583 128,55	-	6 957 031,02	5 337 443,25	5 027 420,07	187 401 632,22	215 306 655,11
Other	3 257 971,06	-	2 420 574,58	2 083 568,67	-1 120 984,10	90 919 840,38	97 560 970,59
Combined		241 805 186,71	-	-	-	-	241 805 186,71
TOTAL	39 208 561,89	241 805 186,71	26 343 607,53	22 696 734,81	16 841 575,45	702 568 035,73	1 049 463 702,12

GOVERNMENT DEPARTMENTS

DEPARTMENT	Water	Electricity	Sanitation	Refuse	Rates	Others	Combined	TOTAL
EDUCATION	374 249,45	457 445,22	-	20 944,12	-	-184 944,83	70 479,90	738 173,86
PROVINCIAL PUBLIC WORKS	39 334,05	201 689,82	2 886 804,63	11 565,73	8 724 808,43	606 735,62	1 015 531,11	13 486 469,39
NATIONAL PUBLIC WORKS	1 061 827,07	1 937 232,51	167 636,41	75 888,45	3 895 035,40	-297 273,85	956 452.36	7 796 798,35
HEALTH	470 506,23	827 994,34	-	9 179,08	-	172 217,01	31 451,77	1 511 348,43
SOCIAL DEVELOPMENT	48 564,90	64 628,03	-	1 490,46	-	17 202,53	1 285,40	133 171,32
HUMAN SETTLEMENT	-	-	-1 944,00	-	30 213,54	-61 880,79	10 365,37	-23 245,88
TRANSPORT	1 227 013,45	825 637,03	2 535,72	124 376,56	204 480,26	327 297,37	706 803,14	3 418 143,53
DRDAR	2 197,50	19 017,87	-	496,82	-	46 128,59	-	67 840,78
DRDLR	-	-	-	-	578 761,91	-	222 473,68	801 235,59
NATURE CONSERVATION	-	141 156,72	-	-	-	21 632,52	17 964,40	180 753,64
SPORTS & CULTURE	1 000,70	7 907,39	-	248,41	-	-183 877,93	-	-174 721,43
TOTAL	3 224 693,35	4 482 708,93	3 055 032,76	244 189,63	13 433 299,54	463 236,24	3 032 807,13	27 935 967,58

The debt book continues to increase and this is also influenced by the meter readings that are taken and in a number of cases there are state entities that were not read and some businesses that did not have water meters, which have since been installed.

The employee's debt is standing at **R2 million**, a decrease of **R500,000** compared to outstanding employee debt as at 30 June 2023. This was as a result of staff deductions that occured in August 2023. This debt is however reducing by close to R30,000 a month as 36 months arrangements had to be made looking at the affordability of employees. The councillor debt is also increasing as the affected Councillor has not made an arrangement to date and the matter was escalated to the MM's and Speakers office.

The business debt is standing at **R75 million** owing to the corrections on consumer accounts that have been made and businesses that have since made arrangements to pay their accounts. The business debt decreased by **R6,5 million** when compared to the outstanding debt as at 30 June 2023. This needs to be investigated as the business debt increased by **R3 million** when compared with November 2023, where it was standing at **R72 million**.

3.10.2 Debt Collection Rate

The Ratio indicates the collection rate & measures increases or decreases in Debtors relative to annual billed revenue.

Collection Rate - July 2023

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	27 852 415	4 934 495	18	7 505 772
Electricity	12 281 474	7 582 157	62	3 309 657
Water Usage	11 595 231	3 786 790	33	3 124 726
Water Connection	9 400 539	1 209 668	13	2 533 292
Sewer Connection	12 763 345	1 068 369	8	3 439 514
Refuse Removal	2 053 650	548 030	27	553 425
Housing Rental	9 530	8 283	87	2 568
Leases	41 268	60 937	148	11 121
Interest Earned Outstanding Debtor	5 441 408	527 491	10	1 466 371
Other Revenue	7 007 568	4 108 652	59	1 888 426
	88 446 428	23 834 873		23 834 873
Average calculated collection rate		26,9%		

Collection Rate - August 2023

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	5 327 913	6 103 848	115	3 302 081
Electricity	15 217 341	9 886 384	65	9 431 253
Water Usage	8 808 940	1 956 499	22	5 459 517
Water Connection	3 029 081	1 712 391	57	1 877 334
Sewer Connection	2 502 649	2 450 953	98	1 551 067
Refuse Removal	2 048 037	528 022	26	1 269 312
Housing Rental	9 530	7 965	84	5 907
Leases	127 171	91 347	72	78 817
Interest Earned Outstanding Debtors	5 511 583	390 995	7	3 415 914
Other Revenue	1 304 263	4 071 141	312	808 343
	43 886 507	27 199 545		27 199 545
Average calculated collection rate		62,0%		

Collection Rate - September 2023

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	7 346 609	8 644 278	118	4 553 208
Electricity	11 602 095	13 165 574	112	7 314 586
Water Usage	7 587 180	2 446 288	32	4 702 307
Water Connection	3 160 054	1 425 603	45	1 958 507
Sewer Connection	2 738 152	2 614 012	95	1 697 025
Refuse Removal	2 048 161	536 806	26	1 269 389
Housing Rental	9 530	8 786	92	5 907
Leases	84 299	51 926	62	52 246
Interest Earned Outstc	6 001 222	469 203	8	3 719 378
Other Revenue	4 161 279	5 387 800	129	2 579 036
	44 938 582	34 750 274		27 851 590
Average calculated collection rate		77,3%		

Collection Rate - Quarter 1

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	40 526 937	19 682 621	49	10 921 350
Electricity	39 300 910	30 634 115	78	10 590 955
Water Usage	27 991 351	8 189 577	29	7 543 213
Water Connection	15 589 674	4 347 663	28	4 201 163
Sewer Connection	18 004 146	6 133 334	34	4 851 824
Refuse Removal	6 149 848	1 612 859	26	1 657 284
Housing Rental	28 590	25 034	88	7 705
Leases	252 739	204 210	81	68 109
Interest Earned Outstanding Debtor	16 954 213	1 387 688	8	4 568 884
Other Revenue	12 473 110	13 567 592	109	3 361 300
	177 271 518	85 784 694		47 771 788
Average calculated collection rate		48,4%		

Collection Rate - October 2023

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	7 434 123	15 980 269	215	4 607 447
Electricity	11 823 755	10 455 516	88	7 328 010
Water Usage	9 501 163	1 789 214	19	5 888 537
Water Connection	3 134 386	1 302 722	42	1 942 599
Sewer Connection	2 676 388	2 689 167	100	1 658 745
Refuse Removal	2 048 411	514 576	25	1 269 544
Housing Rental	9 530	7 890	83	5 907
Leases	84 299	64 808	77	52 246
Interest Earned Outstanding Debtors	6 035 213	391 435	6	3 740 445
Other Revenue	4 420 767	4 893 528	111	2 739 859
	47 148 035	38 009 124		29 233 338
Average calculated collection rate		80,6%		

Collection Rate - November 2023

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	7 475 337	4 361 596	58	4 632 991
Electricity	10 065 477	9 954 205	99	6 238 282
Water Usage	9 704 292	2 081 630	21	6 014 430
Water Connection	3 140 472	960 402	31	1 946 370
Sewer Connection	2 714 909	1 257 304	46	1 682 619
Refuse Removal	2 046 823	520 964	25	1 268 560
Housing Rental	9 530	10 050	105	5 907
Leases	84 299	122 439	145	52 246
Interest Earned Outstc	6 175 235	378 534	6	3 827 226
Other Revenue	4 157 541	2 687 986	65	2 576 720
	45 573 916	22 335 110		28 245 351
Average calculated collection rate		49,0%		

Collection Rate - December 2023

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	7 452 298	6 400 597	86	4 618 712
Electricity	9 009 636	7 626 959	85	5 583 903
Water Usage	11 258 154	1 485 242	13	6 977 467
Water Connection	3 151 444	787 164	25	1 953 171
Sewer Connection	2 715 795	1 118 221	41	1 683 168
Refuse Removal	2 048 536	438 855	21	1 269 621
Housing Rental	9 530	789	8	5 907
Leases	74 907	55 858	75	46 425
Interest Earned Outstanding Debtor	6 356 586	301 262	5	3 939 622
Other Revenue	4 241 362	2 810 752	66	2 628 669
	46 318 247	21 025 698		28 706 665
Average calculated collection rate		45,4%		

Collection Rate - Quarter 2

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	22 361 759	26 742 462	120	6 026 130
Electricity	30 898 868	28 036 680	91	8 326 742
Water Usage	30 463 609	5 356 086	18	8 209 447
Water Connection	9 426 302	3 050 288	32	2 540 735
Sewer Connection	8 107 091	5 064 692	62	2 184 729
Refuse Removal	6 143 770	1 474 395	24	1 655 646
Housing Rental	28 590	18 729	66	7 706
Leases	243 506	243 105	100	65 621
Interest Earned Outstanding Debtors	18 567 034	1 071 231	6	5 003 513
Other Revenue	12 819 670	10 392 265	81	3 454 692
	139 060 198	81 449 931		37 474 459
Average calculated collection rate		58,6%		

Cumulative Collection Rate - Quarter 2

Description	Debtors Billing	Actual Receipts	Collection% Indv	Collection Avg
Property Rates	62 888 696	46 425 083	74	16 947 480
Electricity	70 199 778	58 670 795	84	18 917 697
Water Usage	58 454 959	13 545 663	23	15 752 660
Water Connection	25 015 976	7 397 951	30	6 741 398
Sewer Connection	26 111 237	11 198 026	43	7 036 553
Refuse Removal	12 293 617	3 087 254	25	3 312 930
Housing Rental	57 180	43 763	77	15 409
Leases	496 245	447 314	90	133 730
Interest Earned Outstc	35 521 247	2 458 919	7	9 572 398
Other Revenue	25 292 780	23 959 857	95	6 815 992
	314 331 716	167 234 625		85 246 248
Average calculated collection rate		52,9%		

The above report reflects that the municipality collection rate at **52.9%** for the period under review which is below the acceptable collection rate according to NT standards. The collection rate is however showing an increase from month to month, meaning more efforts should be done to ensure that people that have made arrangements are honouring their arrangements and consumers are paying their accounts monthly.

The collection rate for the quarter is however still below the budgeted collection rate of 80% for the year. The low performance is due to under collection in most of services provided, looking at the collection percentages per service it is evident that the municipality is not doing well on electricity, water and refuse removal as they continue to collect under 100%.

3.10.4 Indigent Report

The below table summarizes the Indigent Statistics.

The table below reflects the indigent subsidy provided by the municipality for the period ending 31 December 2023. During the period under review an amount of **R2,1 million** was paid as a subsidy to indigent households as reflected in the below table.

BREAKDOWN ON FREE BASIC SERVICES ALLOCATION AS OF 31 DECEMBER 2023

	Jul-23		Aug-23		Sep-23		
SERVICE	QUANTITY	VALUE OF FREE BASIC SERVICES	QUANTITY	VALUE OF FREE BASIC SERVICES	QUANTITY	VALUE OF FREE BASIC SERVICES	TOTAL Q1
RATES	NIL	-	126	R10 509,31	NIL	-	10 509,31
WATER CONNECTION	NIL	-	116	R25 330,92	114	R25 112,55	50 443,47
WATER USAGE	NIL	-	106	R6 142,12	101	R5 555,86	11 697,98
SEWER CONNECTION	NIL	-	118	R18 250,05	117	R18 062,87	36 312,92
REFUSE REMOVAL	NIL	-	128	R15 971,84	127	R15 847,06	31 818,90
ELECTRICITY(MUN)	1091	R157 511,91	NIL	R0,00	NIL	R0,00	157 511,91
ELECTRICITY (ESKOM)	5299	R478 520,66	5303	R526 684,77	5225	R518 936,49	1 524 141,92
Total		R636 032,57		R602 889,01		R583 514,83	1 822 436,41

	31-Oct		30-Nov		31-Dec		
SERVICE	QUANTITY	VALUE OF FREE BASIC SERVICES	QUANTITY	VALUE OF FREE BASIC SERVICES	QUANTITY	VALUE OF FREE BASIC SERVICES	TOTAL Q2
WATER CONNECTION	114	R25 112,55	114	R25 112,55	114	R25 112,55	R75 337,65
WATER USAGE	101	R5 555,86	101	R5 555,86	101	R5 555,86	R16 667,58
SEWER CONNECTION	117	R18 062,87	117	R18 062,87	117	R18 062,87	R54 188,61
REFUSE REMOVAL	127	R15 847,06	127	R15 847,06	127	R15 847,06	R47 541,18
ELECTRICITY(MUN)	1	R113,00	1	R113,00	1	R113,00	R339,00
ELECTRICITY (ESKOM)	325	R32 284,52	191	R18 874,03	187	R18 476,68	R69 635,23
Total		R96 975,86		R83 565,37		R83 168,02	R263 709,25

3.11 Grant Balances

Description of Grant	Amount Gazetted 2023/243	Actual Receipts 2023/24	% Revenue
National Treasury Allocation	R'000	R'000	%
Equitable Share	R121,975	R68,259	56%
Municipal infrastructure Grant	R28,455	R20,195	71%
Finance Management Grant	R 3,100	R3,100	100%
Water Service Infrastructure Grant	R21,947	R13,168	60%
EPWP	R 1,013	R710	70%
National Treasury Grant	**R176,490**	**R92,264**	**52%**
Description of Grant	**Amount Gazetted 2023/24**	**Actual Receipts 2023/24**	**% Income**
Provincial Allocation	**R'000**	**R'000**	**%**
Library Service Grant	R4 000	R4 000	100%
Provincial Grant	**R4 000**	**R4 000**	**100%**
TOTAL GRANTS	**R180,490**	**R96,424**	**53,4%**

The municipality has been allocated **R176,5 million** by national government and **R4 million** by provincial government. Total receipts received to date from national gazetted allocation amount to **R92,3 million** or **52%** and the gazette provincial allocation of R4 million has been fully received. The total grants allocated amounted to **R180,5 million** of which **R96,4 million** or **53,4%** has been received.

3.12 Capital Budget Summary

The below table represents capital expenditure incurred during the period ending 31 December 2023:

EC104 MAKANA MUNICIPALITY CAPITAL EXPENDITURE 23/24 - DECEMBER 2023			
	2023/24 Budget	MIG December 2023 Expenditure (YTD)	% Spent
Upgrade of Ncame Street in Joza Kingsflats in Makhanda (Grahamstown)	5 622 390,00	7 209 872	128,2%
Replacement of Ageing Asbestos pipes in Makhanda Phase 3	4 356 730,00	12 769 154	293,1%
Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda.	4 268 250,00	2 722 304	63,8%
Upgrade of Makana way Phase 1	5 224 880,00	989 521	18,9%
Fencing of Mayfield WWTW	2 000 000,00	-	0,0%
Refurbishment Waainek Water Treatment Works	2 559 800,00	315 118	12,3%
Fencing of Mayfield, Tantyi, low level and intermediate reservoirs	3 000 000,00	-	0,0%
	27 032 050	**24 005 969**	**89%**
	2023/24 Budget	WSIG December 2023 Expenditure (YTD)	% Spent
Installation of domestic smart water meters	6 000 000	-	0%
Refurbishment of Belmont Valley	15 947 000	13 975 926	88%
	21 947 000	**13 975 926**	**64%**
	2023/24 Budget	December 2023 Expenditure (YTD)	% Spent
Internally Generated Funds			
Equipment	3 804 000	-	0%
Replacement of Fleet-Vehicles	11 400 000	5 933 537	52%
Computer equipment	1 045 000	449 397	43%
Office equipment	2 150 000	-	0%
	18 399 000	**6 382 934**	**35%**
Total Capital Budget	**67 378 050**	**44 364 829**	**66%**

The above report reflects an expenditure of **R44,4 million** or **66%** expenditure for the period ending 31 December 2023. The above table reflects good performance by the municipality on capital spending as it should be sitting around 50%. MIG expenditure was at **89%** during the period under review and WSIG was at **64%**, however this expenditure has picked up in December 2023.

On WSIG Belmont is under construction and the service providers for SMART Meters has been appointed. The municipality has however seen it prudent to have a consultant that will monitor the installation of smart meters.

From own funding the municipality has made commitments and procurement of **R6,4 million** or **35%**, this was to address the availability of computers for staff and vehicles for service delivery purposes.

3.13 Status of mSCOA (Municipal Standard Chart of Accounts)

The department is focusing at ensuring the transactions are flowing correctly from the subsidiary ledgers to the general ledgers to improve the integrity of reported information and performing reconciliations.

From a National Treasury validation perspective, the department does the monthly upload of the financial (and certain non-financial) transactions from the General Ledger, which the National Treasury interrogate for integrity purposes. To date the department has successfully uploaded all the required data strings, and the debtors, investments and borrowings data strings that were previously not reported have since been resolved during this month.

The municipality is planning to updgrade the system to the latest version to ensure full use of the system and its functionality. The conversion to the latest version of Munsoft is planned for the third quarter through the Finance Management Grant.

3.14 LEGISLATIVE REQUIREMENTS

- Municipal Finance Management Act no 56 of 2003
- Municipal Property Rates Act 6 of 2004
- Customer Care, Credit Control and Debt Collection Policy
- Rates Policy

3.15 ANNEXURES

- Annexure 1: OVERTIME REPORT
- Annexure 2: FRUITLESS & WASTEFUL EXPENDITURE
- Annexure 3: DEBT BY TYPE REPORT
- Annexure 4: C SCHEDULE DECEMBER 2023

3.16 RECOMMENDATION:

It is recommended that:

(a) Council **approves** the contents of the section 72 report and supporting documents for the quarter ending 31 December 2023.

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MR P.M. KATE
MUNICIPAL MANAGER

OVERTIME REPORT - DECEMBER 2023
- excluding standby

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DEPARTMENT	YTD AMOUNT SPENT 22/23	NORMAL OVERTIME 23-Jul	SHIFT HOURS 23-Jul	NORMAL OVERTIME 23-Aug	SHIFT HOURS 23-Aug	NORMAL OVERTIME 23-Sep	SHIFT HOURS 23-Sep	NORMAL OVERTIME 23-Oct	SHIFT HOURS 23-Oct	NORMAL OVERTIME 23-Nov	SHIFT HOURS 23-Nov	NORMAL OVERTIME 23-Dec	SHIFT HOURS 23-Dec	YTD AMOUNT SPENT 23/24
TECHNICAL ADMIN	R 71,804.15	R19,867.67		R14,896.05		R5,642.01		R5,357.88		R5,357.88		R5,357.88		R 56,479.37
MASONS/CARPENTERS	R 0.00													R 0.00
ENG DISTR PLANT	R 46,288.75	R8,263.13		R8,631.22		R7,121.72		R7,053.01		R9,211.80		R5,147.77		R 45,428.65
ENG DISTR TRANSPORT	R 16,256.92	R4,964.11		R1,456.79		R3,770.75		R1,510.74						R 11,702.39
WORKSHOPS	R 33,157.24	R33,348.95		R2,014.05				R2,252.74		R1,839.31		R2,963.80		R 42,418.85
ENG PAIL REMOVALS	R 279,607.35			R32,768.17	R1,494.24	R31,256.37	R1,492.80	R36,588.59	R3,732.00	R23,231.09		R20,926.64		R 151,489.90
ENG SEWER ADMIN	R 228,370.78	R13,336.11	R3,457.80	R30,669.47		R30,756.40	R2,985.60		R31,631.16	R25,719.37	R2,985.60	R25,189.46	R746.40	R 167,477.37
ENG DISPOSAL WORKS	R 524,940.81	R35,748.52	R11,876.33	R54,876.71	R7,894.44	R57,587.08	R12,769.92	R55,840.75	R9,042.96	R51,403.28	R11,047.20	R47,230.55	R5,650.20	R 360,967.94
ENG SEWER RETICULATION	R 212,999.12	R14,992.18	R876.72	R24,321.17	R3,696.00	R26,619.25		R21,095.24	R5,544.00	R14,319.62	R924.00	R26,419.27	R2,772.00	R 141,579.45
STORMWATER DRAINS	R 6,826.85	R2,019.87												R 2,019.87
ENG STR FOOTPATHS GUTTERS	R 114,232.11	R7,622.03		R11,399.92		R10,074.09		R5,073.92		R5,232.48		R4,686.36		R 44,088.80
PROPERTIES AND ESTATES	R 0.00											R8,605.20		R 8,605.20
WATER CONSERVATION PURIF	R 1,063,649.99	R85,330.22	R17,658.44	R101,398.80	R16,977.84	R82,439.78	R30,462.30	R73,156.73	R16,105.68	R86,152.04	R20,597.28	R77,677.34	R10,035.84	R 617,992.29
WATER JAMES KLEYNHANS	R 485,135.59	R30,615.21	R16,853.04	R30,696.28	R8,198.52	R28,692.86	R21,233.76	R36,738.56	R13,991.88	R45,659.80	R12,800.88	R40,418.38	R11,022.36	R 296,921.53
WATER RETICULATION	R 1,318,191.68	R110,081.52	R3,837.60	R146,237.40	R2,705.88	R130,693.49	R5,717.40	R109,943.97	R3,815.28	R112,467.76	R3,168.24	R104,024.87	R1,675.44	R 734,368.85
ELECTRICITY ADMIN	R 7,244.54	R4,810.98		R4,528.49		R3,193.16		R5,430.49		R3,483.45		R4,672.32		R 26,118.89
ELECTRICITY DISTRIBUTION	R 1,469,763.65	R166,573.77		R172,990.13		R158,486.83		R161,682.08		R165,688.74		R171,291.51		R 996,713.06
CORPORATE SERVICES	R 19,021.19	R3,678.82		R2,106.15		R7,794.15		R3,368.20		R6,364.41		R4,537.26		R 27,848.99
CITY HALL & OFFICES	R 15,620.88	R2,684.70		R1,666.36				R4,794.65		R2,199.05		R2,631.65		R 13,976.41
COMMUNITY HALLS	R 114,007.26	R16,786.68		R11,502.06		R13,627.90		R12,627.72		R15,539.55		R16,969.12		R 87,053.03
COUNCIL	R 12,118.96	R2,984.52		R728.94		R7,027.56						R4,245.81		R 14,986.83
HUMAN RESOURCES	R 0.00													R 0.00
FINANCE ADMINISTRATION	R 153,918.36	R4,324.82		R3,328.46		R6,888.84		R3,182.00		R3,872.96		R2,733.39		R 24,330.47
STORES	R 22,257.49													R 0.00
ADMIN & SOCIAL DEVELOPMENT	R 0.00													R 0.00
CARAVAN PARK	R 34,085.39	R5,572.44		R5,596.64		R5,788.16		R5,107.20		R5,362.56		R5,788.16		R 33,215.16
CEMETERIES	R 93,828.34	R8,229.43		R15,280.76		R10,637.50		R15,036.65		R15,840.24		R14,378.91		R 79,403.49
COMMONAGE	R 65,072.30	R13,640.35		R11,791.58				R12,464.34		R9,506.70		R14,541.73		R 61,944.70
DOMESTIC REFUSE	R 179,843.59			R12,069.25		R5,890.28		R9,505.35		R7,338.10		R13,903.99		R 48,706.97
PARKS ADMIN	R 25,957.20	R7,948.80		R20,233.53		R10,485.75		R26,626.63		R28,133.03		R29,569.62		R 122,997.36
PARKS TRANSPORT	R 89,368.89	R13,642.78		R14,453.99		R11,953.72		R16,464.92		R16,710.04		R8,533.46		R 81,758.91
FIRE CONTROL	R 1,209,737.93	R78,693.22	R61,019.76	R28,752.55	R56,254.26	R34,756.11	R66,316.32	R33,443.80	R67,283.64	R18,988.09	R50,994.36	R32,952.09	R46,591.92	R 576,046.12
REFUSE SITE	R 0.00													R 0.00
ROADWORTHY	R 0.00	R2,261.28												R 2,261.28
LIBRARY	R 15,216.08					R2,595.60								R 2,595.60
PUBLIC HEALTH	R 15,582.91													R 0.00
NURSERY	R 22,843.81											R3,168.90		R 3,168.90
SANITATION GENERAL	R 497,012.44	R12,565.38		R17,597.52		R11,877.22		R12,007.89		R12,175.28		R16,259.24		R 82,482.53
TRAFFIC	R 386,190.54	R84,099.38	R6,539.21	R59,119.56	R4,423.93	R40,452.70	R3,400.57	R37,223.58	R1,526.85	R52,569.49	R5,869.65	R51,238.33	R4,365.81	R 350,829.06
SPORTS GROUNDS	R 244,541.04	R21,521.87		R27,994.95		R24,203.62		R26,895.81		R19,299.61		R36,743.76		R 156,659.62
STR ISLANDS & VERGES	R 566,895.16	R44,365.71		R75,573.80		R104,624.61		R99,868.49		R63,674.30		R83,805.94		R 471,912.85
MAYOR	R 17,626.52	R5,835.72				R16,172.64				R15,342.22		R24,410.48		R 61,761.06
MUNICIPAL MANAGER	R 0.00													R 0.00
IDP & PERFOMANCE	R 0.00													R 0.00
MEDIA & COMMUNICATION	R 4,601.75	R3,371.77		R4,280.70								R9,408.64		R 17,061.11
SPEC PROG UNIT	R 4,916.25	R4,269.38		R4,140.00								R11,091.02		R 19,500.40
LED	R 0.00					R10,326.24								R 10,326.24
Sub-Total	R 9,755,034.63	R874,051.32	R122,118.90	R953,101.45	R101,645.11	R901,436.39	R144,378.67	R840,341.93	R152,673.45	R842,682.25	R108,387.21	R931,522.85	R82,859.97	R 6,055,199.50
Total overtime paid per month		R996,170.22		R1,054,746.56		R1,045,815.06		R993,015.38		R951,069.46		R1,014,382.82		

ANNEXURE 2 - FRUITLESS & WASTEFULL EXPENDITURE FOR 2018/2021/2022/2023/2024

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NO	DATE OF DISCOVERY	DATE REPORTED ACCOUNTING OFFICER	TRANSACTION DETAILS DATE OF PAYMENT	REFERENCE	SERVICE PROVIDER	AMOUNT	DESCRIPTION OF INCIDENT	PERSON LIABLE (OFFICIAL OR POLITICAL OFFICE BEARER)	TYPE OF PROHIBITED EXPENDITURE	UI	DP	CC	TR	P	WO	GENERAL COMMENTS
284	11/05/2022	June	11/05/2022	'EF013178-0017	'ESKOM SMALL ACCOUNTS	1,911.14	INTEREST	FINANCE	WASTEFULL	x				x	x	Interest charged on an delayed payment
285	11/05/2022	June	11/05/2022	'EF013178-0018	'ESKOM SMALL ACCOUNTS	715.41	INTEREST	FINANCE	WASTEFULL	x				x	x	Interest charged on an delayed payment
286	31/07/2021	July		'JULY 2021 INT.	AMATOLA WATER-AMANZI	56,776.52	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
287	31/08/2021	July		'AUG 2021 INT.	AMATOLA WATER-AMANZI	34,537.10	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
288	30/09/2021	July		'SEPT 2021 INT.	AMATOLA WATER-AMANZI	33,423.00	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
289	30/09/2021	July		'SEPT 2021 INT.	DEPARTMENT OF WATER AFFAIRS	479,389.92	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
290	31/10/2021	July		'FC 66036	AUDITOR-GENERAL	4,639.37	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
291	31/10/2021	July		'OCT 2021 INT.	AMATOLA WATER-AMANZI	34,537.10	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
292	30/11/2021	July		'FC 66616	AUDITOR-GENERAL	9,810.18	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
293	30/11/2021	July		'NOV 2021 INT.	AMATOLA WATER-AMANZI	33,423.01	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
294	31/12/2021	July		'FC 67198	AUDITOR-GENERAL	7,178.39	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
295	31/12/2021	July		'DEC 2021 INT.	AMATOLA WATER-AMANZI	24,672.41	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
296	31/01/2022	July		'FC 67793	AUDITOR-GENERAL	16,356.13	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
297	31/01/2022	July		'JAN 2022 INT.	AMATOLA WATER-AMANZI	25,553.56	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
298	01/02/2022	July		'INA 74959	MUNSOFT (PTY) LTD	6,816.80	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
299	02/02/2022	July		'JAN 2022 INT.	ESKOM BULK ACCOUNT	75,377.18	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
300	28/02/2022	July		'FC 68374	AUDITOR-GENERAL	4,433.20	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
301	28/02/2022	July		'FEB 2022 INT.	AMATOLA WATER-AMANZI	23,080.65	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
302	01/03/2022	July		'FEB 2022 INT.	ESKOM BULK ACCOUNT	148,132.75	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
303	31/03/2022	July		'FC 68922	AUDITOR-GENERAL	17,877.05	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
304	31/03/2022	July		'MARCH 2022 INT.	AMATOLA WATER-AMANZI	7,172.84	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
305	01/04/2022	July		'MARCH INT.	ESKOM BULK ACCOUNT	194,210.05	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
306	11/04/2022	July		'INA ..75783	MUNSOFT (PTY) LTD	7.45	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment

ANNEXURE 2 - FRUITLESS & WASTEFULL EXPENDITURE FOR 2018/2021/2022/2023/2024

MAKANA

NO	DATE OF DISCOVERY	DATE REPORTED ACCOUNTING OFFICER	TRANSACTION DETAILS DATE OF PAYMENT	REFERENCE	SERVICE PROVIDER	AMOUNT	DESCRIPTION OF INCIDENT	PERSON LIABLE (OFFICIAL OR POLITICAL OFFICE BEARER)	TYPE OF PROHIBITED EXPENDITURE	UI	DP	CC	TR	P	WO	GENERAL COMMENTS
307	30/04/2022	July		'FC 69474	AUDITOR-GENERAL	18,878.94	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
308	30/04/2022	July		'APR 2022 INT.	AMATOLA WATER-AMANZI	6,941.46	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
309	30/04/2022	July		'INA.75907	MUNSOFT (PTY) LTD	923.29	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
310	04/05/2022	July		'APRIL INT.	ESKOM BULK ACCOUNT	270,282.90	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
311	10/05/2022	July		'INA ..76041	MUNSOFT (PTY) LTD	4,589.20	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
312	31/05/2022	July		'FC 70040	AUDITOR-GENERAL	14,014.90	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
313	31/05/2022	July		'MAY 2022 INT.	AMATOLA WATER-AMANZI	7,411.93	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
314	31/05/2022	July		'MAY 2022 INT.	ESKOM BULK ACCOUNT	195,918.32	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
315	17/06/2022	July	17/06/2022	'EF013222-0012	DOHS INTEREST EARNED ON UNSPENT GRANT	13,971.00	INTEREST	FINANCE	WASTEFULL	x				x	x	Interest earned on unspent, invested funds paid to DoHS
316	23/06/2022	July	23/06/2022	'EF013228-0002	ESKOM SMALL ACCOUNTS	819.28	INTEREST	FINANCE	WASTEFULL	x				x	x	Interest charged on an delayed payment
317	30/06/2022	July		'FC70615	AUDITOR-GENERAL	15,198.76	INTEREST	FINANCE	WASTEFULL	x					x	Interest charged on an delayed payment
318	30/06/2022	July		'JUNE 2022 INT.	ESKOM BULK ACCOUNT	505,103.29	INTEREST	FINANCE	WASTEFULL	x				x	x	Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000002045	'Unwinding of interest on	2,299,526.54	'Unwinding of interest on	FINANCE	WASTEFULL	x						Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000001890	'ESKOM SMALL ACCOUNT	3,927.92	INTEREST	FINANCE	WASTEFULL	x						Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000001890	'ESKOM SMALL ACCOUNTS	4,827.83	INTEREST	FINANCE	WASTEFULL	x						Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000001890	'ESKOM SMALL ACCOUNTS	3,253.00	INTEREST	FINANCE	WASTEFULL	x						Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000001928	'ESKOM SMALL ACCOUNT	3,927.92	INTEREST	FINANCE	WASTEFULL	x						Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000001928	'ESKOM SMALL ACCOUNTS	4,827.83	INTEREST	FINANCE	WASTEFULL	x						Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000001928	'ESKOM SMALL ACCOUNTS	3,253.00	INTEREST	FINANCE	WASTEFULL	x						Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000001928	'ESKOM SMALL ACCOUNTS	4,734.16	INTEREST	FINANCE	WASTEFULL	x						Interest charged on an delayed payment
	30/06/2022	August	2022/13	'000001929	'X NGQOYIYA STIPEND	-2,200.00	STIPEND PAID TO INCORRECT ACCOUNT	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-9,810.18	INTEREST	FINANCE	WASTEFULL	x					x	Reversed

ANNEXURE 2 - FRUITLESS & WASTEFULL EXPENDITURE FOR 2018/2021/2022/2023/2024

NO	DATE OF DISCOVERY	DATE REPORTED ACCOUNTING OFFICER	TRANSACTION DETAILS													
			DATE OF PAYMENT	REFERENCE	SERVICE PROVIDER	AMOUNT	DESCRIPTION OF INCIDENT	PERSON LIABLE (OFFICIAL OR POLITICAL OFFICE BEARER)	TYPE OF PROHIBITED EXPENDITURE	UI	DP	CC	TR	P	WO	GENERAL COMMENTS
	30/06/2022	August	2022/13	'000001931	'ESKOM BULK ACCOUNT BULK P	-270,282.90	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'SALA PENSION FUND INTERES	-8,390.78	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM FBE ACCOUNT INTERES	-4,900.88	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS INTE	-1,911.14	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-4,433.20	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'DEPARTMENT OF WATER AFFAI	-479,389.92	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM BULK ACCOUNT INTERE	153,285.74	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS INTE	-1,952.13	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS	-3,253.00	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-25,553.56	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS INTE	-715.41	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM BULK ACCOUNT BULK P	-194,210.06	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS INTE	-34.52	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-34,537.10	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS INTE	-706.33	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM BULK ACCOUNT BULK P	-505,103.29	INTEREST	FINANCE	WASTEFULL	x					x	Reversed

ANNEXURE 2 - FRUITLESS & WASTEFULL EXPENDITURE FOR 2018/2021/2022/2023/2024

MAKANA

NO	DATE OF DISCOVERY	DATE REPORTED ACCOUNTING OFFICER	TRANSACTION DETAILS													
			DATE OF PAYMENT	REFERENCE	SERVICE PROVIDER	AMOUNT	DESCRIPTION OF INCIDENT	PERSON LIABLE (OFFICIAL OR POLITICAL OFFICE BEARER)	TYPE OF PROHIBITED EXPENDITURE	UI	DP	CC	TR	P	WO	GENERAL COMMENTS
	30/06/2022	August	2022/13	'000001931	'GOODHOPE CYCLE & KEYS SER	-250.00	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-24,672.41	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-4,639.37	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS ELEC	-126.35	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-7,178.39	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS INTE	-481.90	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM BULK ACCOUNT INTERE	-27,192.52	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-6,941.46	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM BULK ACCOUNT BULK P	-75,377.18	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-16,356.13	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-18,878.94	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-14,014.90	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-34,537.10	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-7,411.93	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'SALA PENSION FUND INTERES	-2,832.78	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS ESKO	-819.28	INTEREST	FINANCE	WASTEFULL	x					x	Reversed

ANNEXURE 2 - FRUITLESS & WASTEFULL EXPENDITURE FOR 2018/2021/2022/2023/2024

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			TRANSACTION DETAILS													
NO	DATE OF DISCOVERY	DATE REPORTED ACCOUNTING OFFICER	DATE OF PAYMENT	REFERENCE	SERVICE PROVIDER	AMOUNT	DESCRIPTION OF INCIDENT	PERSON LIABLE (OFFICIAL OR POLITICAL OFFICE BEARER)	TYPE OF PROHIBITED EXPENDITURE	UI	DP	CC	TR	P	WO	GENERAL COMMENTS
	30/06/2022	August	2022/13	'000001931	'ESKOM FBE ACCOUNT JULY 20	-1,758.37	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS	-4,827.83	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM FBE ACCOUNT INTERES	-1,090.15	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNT	-3,927.92	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-7,172.84	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'INTEREST	-0.02	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'DOHS INTEREST	-13,971.00	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-33,423.01	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'MUNSOFT (PTY) LTD PROFESS	-923.29	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNT INTER	-236.69	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS ELEC	-144.32	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-17,877.05	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-56,776.52	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-23,080.65	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AUDITOR-GENERAL AUDIT FEE	-15,198.76	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'MUNSOFT (PTY) LTD PROFESS	-4,589.20	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM FBE INTEREST	-5,147.79	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'TELKOM SA LTD INTEREST	-3,046.52	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM BULK ACCOUNT BULK P	-148,132.75	INTEREST	FINANCE	WASTEFULL	x					x	Reversed

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	30/06/2022	August	2022/13	'000001931	'ESKOM FBE INTEREST	-3,052.18	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'AMATOLA WATER-AMANZI INTE	-13,423.00	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'DEPARTMENT OF WATER AFFAI	-232,031.85	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS INTE	-515.52	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'MUNSOFT (PTY) LTD PROFESS	-7.45	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'MUNSOFT (PTY) LTD PROFESS	-6,816.80	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM SMALL ACCOUNTS INTE	-726.59	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM FBE ACCOUNT INTERES	-136.29	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM BULK ACCOUNT ESKOM	-195,918.32	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'WHEELDON RUSHMERE & COLE	-7,202.37	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	30/06/2022	August	2022/13	'000001931	'ESKOM FBE ACCOUNT INTERES	-136.29	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	18/05/2023	August	2022/15	'578	'INA 74959 INV REF INA ..7	-6,816.80	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	18/05/2023	August	2022/15	'579	'INA 75783 INV REF INA ..7	-7.45	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
	18/05/2023	August	2022/15	'580	'INA76041 INV REF INA ..76	-4,589.20	INTEREST	FINANCE	WASTEFULL	x					x	Reversed
					2021/2022	2,977,148.84										
319	31/08/2022	August	05/09/2022	'EF013269-0035	ESKOM SMALL ACCOUNTS	77.85	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
320	31/08/2022	August	05/09/2022	'EF013269-0036	ESKOM SMALL ACCOUNTS	1,937.37	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
321	31/08/2022	August	05/09/2022	'EF013269-0037	ESKOM SMALL ACCOUNTS	4,734.16	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
322	31/08/2022	August	05/09/2022	'EF013269-0038	ESKOM FBE ACCOUNT	2,718.21	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
323	31/08/2022	August	05/09/2022	'EF013269-0039	ESKOM FBE ACCOUNT	10,463.62	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment

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324	31/07/2022	November		'412139253(INTEREST)	DEPARTMENT OF WATER AFFAIRS	25,168.70	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
325	01-08-2022	November		985499322986 INTERES	ESKOM BULK ACCOUNT	383,635.40	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
326	31-08-2022	November		'412144094(INTEREST)	DEPARTMENT OF WATER AFFAIRS	24,290.94	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
327	31-08-2022	November		'985227352677 IN TERE	ESKOM BULK ACCOUNT	912,226.24	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
328	30-09-2022	November		'985909418359 I NTERE	ESKOM BULK ACCOUNT	610,585.30	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
329	02-11-2022	November	02-11-2022	'EF013307-0023	ESKOM SMALL ACCOUNTS	920.11	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
330	16/11/2022	December	16/11/2022	'EF013326-0015	DBSA-OCT 2022	1,638.27	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment. FNB to investigate
331	01/12/2022	December 2022	01/12/2022	'EF013333-0021	ESKOM SMALL ACCOUNTS	257.72	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
332	02/12/2022	January 2023		NOV2022- INTEREST	'ESKOM BULK ACCOUNT	675,274.02	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
333	14/12/2022	January 2023	14/12/2022	'EF013346-0009	'ESKOM SMALL ACCOUNTS	1,100.60	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
334	26/01/2023	February 2023	26/01/2023	'EF013358-0005	'ESKOM SMALL ACCOUNTS	169.55	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
335	03/03/2023	April 2023		'985946773974 INT 2	ESKOM BULK ACCOUNT	19,731.83	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
336	27/03/2023	April 2023	27/03/2023	'EF013382-0003	ESKOM FBE ACCOUNT	147.84	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
337	29/03/2023	April 2023		'985946773974 INT	ESKOM BULK ACCOUNT	49,463.00	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
338	08/06/2023	June 2023	09/06/2023	Inv 104557	ALL BLACK AGENCIES	2,300.00	LADIES PPE LOST	MS P KALIPA	WASTEFULL	x				x		Overalls and safety boots lost
339	30/06/2023	June 2023		'000002160	RE-ALLOCATION OF INTEREST	-2,722,902.46	INTEREST REALLOCATED	FINANCE	WASTEFULL	x						Interest reallocated to new item
340	30/06/2023	July 2023		'000002199	DBSA	183,312.86	CORRECTION OF DBSA INTEREST	FINANCE	WASTEFULL	x						Interest corrected
341	30/06/2023	July 2023	30/11/2022	'FC-73387	'AUDITOR-GENERAL	13,124.87	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
342	30/06/2023	July 2023	30/01/2023	'EF013364-0001	'ESKOM SMALL ACCOUNTS	90.39	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
343	30/06/2023	July 2023	01/03/2023	'EF013368-0033	'ESKOM FBE ACCOUNT	12,427.25	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
344	30/06/2023	July 2023	01/03/2023	'EF013368-0038	'ESKOM SMALL ACCOUNTS	1,469.91	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
345	30/06/2023	July 2023	07/03/2023	'EF013375-0002	'SIYAWELLA TRAVELS	241.33	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment

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346	30/06/2023	July 2023	03/02/2023	'985281837366 INT	'ESKOM BULK ACCOUNT	1,026,885.18	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
347	30/06/2023	July 2023	03/03/2023	'985946773974 INT.	'ESKOM BULK ACCOUNT	584,052.82	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
348	30/06/2023	July 2023	31/03/2023	'985385098319 INTERES	'ESKOM BULK ACCOUNT	728,785.83	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
349	30/06/2023	July 2023	04/05/2023	'985746779830 interes	'ESKOM BULK ACCOUNT	982,650.53	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
350	30/06/2023	July 2023	30/06/2023	'985249801582 INTERES	'ESKOM BULK ACCOUNT	1,034,888.85	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
351	30/06/2023	July 2023	30/06/2023	'000002160	'Re-allocation of interest	2,790,287.71	INTEREST REALLOCATED	FINANCE	WASTEFULL	x						Interest reallocated from old item. Difference R67385,25 from Water Stock
352	30/06/2023	July 2023	06/07/2023	'596	'AUDITOR-GENERAL CREDIT NOTE P	-13,124.87	INTEREST IN NR 341 REVERSED BY CREDIT NOTE	FINANCE	WASTEFULL	x						Interest charged, now reversed
353	30/06/2023	August 2023		'000002279	ESKOM	920.11	'Reclassification of ESKOM	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
354	30/06/2023	August 2023		'000002279	ESKOM FBE	5,226.82	'Correcting FBE payments	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
355	30/06/2023	August 2023		'000002279	ESKOM FBE	2,275.50	'Correcting FBE payments	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
356	30/06/2023	August 2023		'000002279	ESKOM	331.13	'Reclassification of ESKOM	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
357	14/07/2023	August 2023		'000002333	AMATOLA WATER	23,682.00	'Amatola Water interest	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
358	14/07/2023	August 2023		'000002333	NHLS	64.12	'NHLS	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
324	31/08/2022	November		'412139253(INTEREST)	DEPARTMENT OF WATER AFFAIRS	-25,168.70	NOT INTEREST	FINANCE	WASTEFULL	x						Incorrectly posted as interest
326	31-08-2022	November		'412144094(INTEREST)	DEPARTMENT OF WATER AFFAIRS	-24,290.94	NOT INTEREST	FINANCE	WASTEFULL	x						Incorrectly posted as interest
	14/07/2023			'000002342	'Department of Water	3,329,213.45	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
	14/07/2023			'000002342	'Department of Water	-2,451,393.00	INTEREST REVERSED	FINANCE	WASTEFULL	x						Interest charged, now reversed
361																
					2022/2023	8,209,891.42										
353	06/07/2023	July 2023		855876903036	'ESKOM SMALL ACCOUNTS	49.77	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
354	06/07/2023	July 2023		855876903036	'ESKOM SMALL ACCOUNTS	8.05	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
355	11/07/2023	July 2023		612572296643	'ESKOM SMALL ACCOUNTS	1,041.15	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment

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356	24/07/2023	July 2023		919154091026	'ESKOM SMALL ACCOUNTS	118.56	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
357	01/08/2023	July 2023		985059987985	'ESKOM BULK ACCOUNT	853,193.43	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
358	18/08/2023	October 2023		883552650107	'ESKOM	1,139.88	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
359	18/08/2023	October 2023		883552650107	'ESKOM	170.98	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
360	18/08/2023	October 2023	18/08/2023	'EF013475-0004	'ESKOM	1,310.86	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
361	01/09/2023	October 2023		'985309652705	'ESKOM SMALL ACCOUNTS	1,322,044.69	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
362	18/09/2023	October 2023		883522208973	'ESKOM SMALL ACCOUNTS	16.24	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
363	19/09/2023	October 2023		'634	'ESKOM CREDIT NOTE PASSED	-1,139.88	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment reversed
364	19/09/2023	October 2023		'634	'ESKOM CREDIT NOTE PASSED	-170.98	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment reversed
365	19/10/2023	November 2023		'883533639445.	ESKOM	241.71	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
366	04-10-23	December 2023		'985472312140	'ESKOM BULK ACCOUNT	1,693,603.41	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
367	31-10-23	December 2023		'985127331387.	'ESKOM BULK ACCOUNT	1,315,917.79	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
368	06-11-23	December 2023		'706404408474.	'ESKOM SMALL ACCOUNTS	116.16	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
369	06-11-23	December 2023		'997867390278.	'ESKOM SMALL ACCOUNTS	23.44	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
370	06/11/2023	January 2024	06/11/2023	'EF013523-0013	ESKOM SMALL ACCOUNTS	1,010.48	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
371	10/11/2023	January 2024	10/11/2023	'EF013523-0005	ESKOM SMALL ACCOUNTS	736.82	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
372	27/11/2023	January 2024		.	ESKOM SMALL ACCOUNTS	127.59	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
373	01/12/2023	January 2024		.	ESKOM SMALL ACCOUNTS	101.73	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
374	04/12/2023	January 2024		.	ESKOM BULK ACCOUNT	2,111,583.64	INTEREST	FINANCE	WASTEFULL	x						Interest charged on a delayed payment
375	06/12/2023	January 2024	06/12/2023	'EF013523-0011	ESKOM SMALL ACCOUNTS	882.95	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment
376	12/12/2023	January 2024	12/12/2023	'EF013523-0007	ESKOM SMALL ACCOUNTS	909.01	INTEREST	FINANCE	WASTEFULL	x				x		Interest charged on a delayed payment

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			DATE OF PAYMENT	REFERENCE	SERVICE PROVIDER	AMOUNT										
377																

2017/2018	270,000.00
2021/2022	2,977,148.84
2022/2023	8,209,891.42
2023/2024	7,303,037.48
TOTAL	18,760,077.74

UI Irregular expenditure under investigation
DP Disciplinary process initiated against responsible person
CC Criminal chargers laid with SAPS
TR Transferred to receivables for recovery
P Paid or in process of paying in instalments
WO Written off

MAKANA LM - DECEMBER 2023

DEPARTMENTS	NATURE OF SERV.	CURRENT	INTEREST	30DAYS	60 DAYS	90 DAYS	120 DAYS	TOTAL
EDUCATION	Water	193 252,68	-	135 844,40	-111 425,84	31 168,36	125 409,85	374 249,45
	Electricity	68 120,93	-	52 997,35	40 467,64	54 600,52	241 258,78	457 445,22
	Sanitation	-	-	-	-	-	-	-
	Refuse	6 833,00	-	4 099,34	4 099,34	3 740,89	2 171,55	20 944,12
	Rates	-	-	-	-	-	-	-
	Others	18 712,78	-	-46 807,33	-14 806,44	13 175,51	-155 219,35	-184 944,83
	Combined		70 479,90					70 479,90
TOTAL EDUCATION		286 919,39	70 479,90	146 133,76	-81 665,30	102 685,28	213 620,83	738 173,86
PROVINCIAL PUBLIC WORKS	Water	5 340,42	-	5 204,42	5 079,30	4 016,27	19 693,64	39 334,05
	Electricity	48 270,18	-	41 271,94	34 671,59	33 589,89	43 886,22	201 689,82
	Sanitation	280,77	-	280,77	280,77	280,77	2 885 681,55	2 886 804,63
	Refuse	1 745,77	-	1 745,77	1 745,77	1 497,36	4 831,06	11 565,73
	Rates	1 609,03	-	1 609,03	1 609,03	1 609,03	8 718 372,31	8 724 808,43
	Others	8 453,29	-	7 383,14	6 374,32	6 015,35	578 509,52	606 735,62
	Combined		1 015 531,11					1 015 531,11
TOTAL PUBLIC WORKS (PROVINCIAL)		65 699,46	1 015 531,11	57 495,07	49 760,78	47 008,67	12 250 974,30	13 486 469,39
NATIONAL PUBLIC WORK	Water	114 466,13	-	63 036,65	62 942,32	24 589,54	796 792,43	1 061 827,07
	Electricity	526 696,93	-	431 095,81	344 399,61	211 202,50	423 837,66	1 937 232,51
	Sanitation	-	-	-	-	-	167 636,41	167 636,41
	Refuse	7 216,54	-	3 804,22	2 611,18	2 114,36	60 142,15	75 888,45
	Rates	1 758 145,09	-	1 051 857,44	68 716,04	65 684,74	950 632,09	3 895 035,40
	Others	-201 369,69	-	75 273,72	61 334,55	-7 998,87	-224 513,56	(297 273,85)
	Combined		956 452,36					956 452,36
TOTAL PUBLIC WORKS (NATIONAL)		2 205 155,00	956 452,36	1 625 067,84	540 003,70	295 592,27	2 174 527,18	7 796 798,35
HEALTH	Water	388 340,24		309 871,84	12 874,86	-305 409,93	64 829,22	470 506,23
	Electricity	364 385,76	-	317 176,14	34 902,99	16 739,14	94 790,31	827 994,34
	Sanitation	-	-	-	-	-	-	-
	Refuse	1 863,65	-	1 863,65	1 490,46	817,74	3 143,58	9 179,08
	Rates	-	-	-	-	-	-	-
	Others	113 188,47	-	94 336,75	7 390,25	-85 577,10	42 878,64	172 217,01
	Combined		31 451,77					31 451,77
TOTAL HEALTH		867 778,12	31 451,77	723 248,38	56 658,56	-373 430,15	205 641,75	1 511 348,43
SOCIAL DEVELOPMENT	Water	16 188,30		16 188,30	16 188,30	-	-	48 564,90
	Electricity	15 647,81		16 738,15	32 242,07	-	-	64 628,03
	Sanitation					-	-	-
	Refuse	496,82		496,82	496,82	-	-	1 490,46
	Rates					-	-	-
	Others	4 849,94		5 013,50	7 339,09		-	17 202,53
	Combined		1 285,40					1 285,40
TOTAL SOCIAL DEV.		37 182,87	1 285,40	38 436,77	56 266,28	-	-	133 171,32
	Water	-	-	-	-	-	-	-
	Electricity	-	-	-	-	-	-	-

HUMAN SETTLEMENT	Sanitation	-	-	-	-	-	-1 944,00	-1 944,00
	Refuse	-	-	-	-	-	-	-
	Rates	2 100,04	-	363,16	363,16	363,16	27 024,02	30 213,54
	Others	-	-	-	-	-	-61 880,79	-61 880,79
	Combined		10 365,37					10 365,37
TOTAL HUMAN SETTLEMENT		2 100,04	10 365,37	363,16	363,16	363,16	-36 800,77	-23 245,88
TRANSPORT	Water	29 539,32	-	27 555,82	25 928,97	24 559,46	1 119 429,88	1 227 013,45
	Electricity	20 634,47	-	23 102,39	22 991,65	22 898,99	736 009,53	825 637,03
	Sanitation	187,18	-	187,18	187,18	187,18	1 787,00	2 535,72
	Refuse	3 369,06	-	3 244,28	3 244,28	3 244,28	111 274,66	124 376,56
	Rates	3 122,16	-	3 122,16	3 122,16	3 122,16	191 991,62	204 480,26
	Others	7 536,69	-	8 174,12	7 913,48	8 037,29	295 635,79	327 297,37
	Combined		706 803,14					706 803,14
TOTAL TRANSPORT		64 388,88	706 803,14	65 385,95	63 387,72	62 049,36	2 456 128,48	3 418 143,53
RURAL DEVELOPMENT & AGRARIAN REFORM	Water	2 197,50	-	-	-	-	-	2 197,50
	Electricity	19 017,87	-	-	-	-	-	19 017,87
	Sanitation	-	-	-	-	-	-	-
	Refuse	496,82	-	-	-	-	-	496,82
	Rates		-	-	-	-	-	-
	Others	46 128,59	-	-	-	-	-	46 128,59
	Combined		-					-
TOTAL RURAL DEV. & AGRARIAN REFORM		67 840,78	-	-	-	-	-	67 840,78
RURAL DEVELOPMENT & LAND REFORM	Water	-	-	-	-	-	-	-
	Electricity	-	-	-	-	-	-	-
	Sanitation	-	-	-	-	-	-	-
	Refuse	-	-	-	-	-	-	-
	Rates	69,45	-	69,45	69,45	69,45	578 484,11	578 761,91
	Others	-	-	-	-	-	-	-
	Combined		222 473,68					222 473,68
TOTAL RURAL DEV. & LAND REFORM		69,45	222 473,68	69,45	69,45	69,45	578 484,11	801 235,59
NATURE CONSERVATION	Water	-	-	-	-	-	-	-
	Electricity	3 385,69	-	4 474,14	4 117,24	6 808,21	122 371,44	141 156,72
	Sanitation	-	-	-	-	-	-	-
	Refuse	-	-	-	-	-	-	-
	Rates	-	-	-	-	-	-	-
	Others	599,66		762,93	709,39	1 113,04	18 447,50	21 632,52
	Combined		17 964,40					17 964,40
TOTAL NATURE CONSERVATION		3 985,35	17 964,40	5 237,07	4 826,63	7 921,25	140 818,94	180 753,64
SPORTS & CULTURE	Water	1 000,70	-	-	-	-	-	1 000,70
	Electricity	15 243,40	-	-	-	-	-7 336,01	7 907,39
	Sanitation	-	-	-	-	-	-	-
	Refuse	248,41	-	-	-	-	-	248,41
	Rates	-	-	-	-	-	-	-
	Others	-6 752,62	-	-	-	-48 232,71	-128 892,60	-183 877,93

		Current	Interest	30 Days	60 Days	90 Days	120 Days	Total
	Combined		-					-
TOTAL SPORT & CULTURE		9 739,89	-	-	-	-48 232,71	-136 228,61	-174 721,43
TOTAL GOVERNMENT DEPT.		**3 610 859,23**	**3 032 807,13**	**2 661 437,45**	**689 670,98**	**94 026,58**	**17 847 166,21**	**27 935 967,58**
RESIDENTS	Water	10 246 467,35	-	8 583 334,06	8 911 399,16	7 021 535,98	244 620 175,33	279 382 911,88
	Electricity	5 146 895,99	-	1 594 697,94	1 251 837,83	1 092 188,21	18 526 364,10	27 611 984,07
	Sanitation	2 476 409,11	-	1 815 833,78	1 705 822,57	1 649 244,61	70 971 400,08	78 618 710,15
	Refuse	1 864 622,97	-	1 638 967,14	1 581 083,12	1 548 809,87	51 497 537,99	58 131 021,09
	Rates	7 280 465,38	-	5 140 317,62	4 634 696,04	4 368 421,04	168 891 671,72	190 315 571,80
	Others	2 855 007,80	-	2 092 468,94	2 139 715,26	1 881 074,53	82 510 252,26	91 478 518,79
	Combined		218 923 061,55					218 923 061,55
TOTAL RESIDENTS		29 869 868,60	218 923 061,55	20 865 619,48	20 224 553,98	17 561 274,24	637 017 401,48	944 461 779,33
BUSINESSES/ INDUSTRIES	Water	441 628,15	-	255 109,49	200 844,82	217 881,14	7 606 768,89	8 722 232,49
	Electricity	2 913 334,63	-	1 419 416,30	917 072,49	1 075 571,19	19 150 836,41	25 476 231,02
	Sanitation	221 340,35	-	79 125,42	90 437,15	117 138,71	2 785 214,77	3 293 256,40
	Refuse	145 891,41	-	73 540,45	46 800,72	44 043,11	1 324 982,14	1 635 257,83
	Rates	1 489 927,39	-	720 943,65	602 752,61	564 344,99	7 505 448,80	10 883 417,44
	Others	393 151,82	-	169 707,80	-143 153,91	-2 900 066,39	7 998 755,52	5 518 394,84
	Combined		19 439 562,19					19 439 562,19
TOTAL BUSINESSES & INDUSTRIES		5 605 273,75	19 439 562,19	2 717 843,11	1 714 753,88	-881 087,25	46 372 006,53	74 968 352,21
COUNCILLORS	Water	525,59	-	163,66	163,66	140,24	2 034,16	3 027,31
	Electricity	443,83	-	443,83	443,83	118,10	-	1 449,59
	Sanitation	561,54	-	280,77	280,77	93,59	9 195,14	10 411,81
	Refuse	748,68	-	374,34	374,34	249,56	10 339,04	12 085,96
	Rates	3 595,36	-	1 414,45	1 414,45	367,68	34 755,50	41 547,44
	Others	473,03	-	-669,35	-1 339,38	-572,00	-30 379,45	-32 487,15
	Combined		28 932,48					28 932,48
TOTAL COUNCILLORS		6 348,03	28 932,48	2 007,70	1 337,67	397,17	25 944,39	64 967,44
MUNICIPAL OFFICIALS	Water	12 512,14	-	11 149,38	8 798,05	11 644,90	266 219,54	310 324,01
	Electricity	10 387,10	-	5 646,41	1 708,99	1 718,95	8 528,78	27 990,23
	Sanitation	16 752,61	-	15 161,58	10 014,21	9 395,16	236 967,47	288 291,03
	Refuse	14 474,48	-	12 478,00	9 104,68	8 720,63	214 302,38	259 080,17
	Rates	44 094,65	-	37 334,06	24 700,31	23 437,82	503 252,05	632 818,89
	Others	17 991,30	-	14 930,36	12 092,06	12 047,25	76 246,90	133 307,87
	Combined		380 823,36					380 823,36
TOTAL MUNICIPAL OFFICIALS		116 212,28	380 823,36	96 699,79	66 418,30	66 964,71	1 305 517,12	2 032 635,56
OTHER MUNICIPAL RESPONSIBILITY		35 597 702,66	238 772 379,58	23 682 170,08	22 007 063,83	16 747 548,87	684 720 869,52	1 021 527 734,54
GRAND TOTAL		**39 208 561,89**	**241 805 186,71**	**26 343 607,53**	**22 696 734,81**	**16 841 575,45**	**702 568 035,73**	**1 049 463 702,12**

SUMMARY /PROOF ON CROSS COUNT

Consumers	Current	INTEREST	30 DAYS	60 DAYS	90 DAYS	120 DAYS	TOTAL
Govt departments	3 610 859,23	3 032 807,13	2 661 437,45	689 670,98	94 026,58	17 847 166,21	27 935 967,58
Residents	29 869 868,60	218 923 061,55	20 865 619,48	20 224 553,98	17 561 274,24	637 017 401,48	944 461 779,33
Business & Industries	5 605 273,75	19 439 562,19	2 717 843,11	1 714 753,88	-881 087,25	46 372 006,53	74 968 352,21

Councillors	6 348,03	28 932,48	2 007,70	1 337,67	397,17	25 944,39	64 967,44
Mun Officials	116 212,28	380 823,36	96 699,79	66 418,30	66 964,71	1 305 517,12	2 032 635,56
TOTAL	**39 208 561,89**	**241 805 186,71**	**26 343 607,53**	**22 696 734,81**	**16 841 575,45**	**702 568 035,73**	**1 049 463 702,12**

OUTSTANDING PER CATEGORY OF REVENUE SOURCE - MAKANA

SERVICES	CURRENT	INTEREST	30 DAYS	60 DAYS	90 DAYS	120 DAYS	TOTAL
Water	11 451 458,52	-	9 407 458,02	9 132 793,60	7 030 125,96	254 621 352,94	291 643 189,04
Electricity	9 152 464,59	-	3 907 060,40	2 684 855,93	2 515 435,70	39 340 547,22	57 600 363,84
Sanitation	2 715 531,56	-	1 910 869,50	1 807 022,65	1 776 340,02	77 055 938,42	85 265 702,15
Refuse	2 048 007,61	-	1 740 614,01	1 651 050,71	1 613 237,80	53 228 724,55	60 281 634,68
Rates	10 583 128,55	-	6 957 031,02	5 337 443,25	5 027 420,07	187 401 632,22	215 306 655,11
Other	3 257 971,06	-	2 420 574,58	2 083 568,67	-1 120 984,10	90 919 840,38	97 560 970,59
Combined		241 805 186,71	-	-	-	-	241 805 186,71
TOTAL	**39 208 561,89**	**241 805 186,71**	**26 343 607,53**	**22 696 734,81**	**16 841 575,45**	**702 568 035,73**	**1 049 463 702,12**

GOVERNMENT DEPARTMENTS

DEPARTMENT	Water	Electricity	Sanitation	Refuse	Rates	Others	Combined	TOTAL
EDUCATION	374 249,45	457 445,22	-	20 944,12	-	-184 944,83	70 479,90	738 173,86
PROVINCIAL PUBLIC WORKS	39 334,05	201 689,82	2 886 804,63	11 565,73	8 724 808,43	606 735,62	1 015 531,11	13 486 469,39
NATIONAL PUBLIC WORKS	1 061 827,07	1 937 232,51	167 636,41	75 888,45	3 895 035,40	-297 273,85	956 452,36	7 796 798,35
HEALTH	470 506,23	827 994,34	-	9 179,08	-	172 217,01	31 451,77	1 511 348,43
SOCIAL DEVELOPMENT	48 564,90	64 628,03	-	1 490,46	-	17 202,53	1 285,40	133 171,32
HUMAN SETTLEMENT	-	-	-1 944,00	-	30 213,54	-61 880,79	10 365,37	-23 245,88
TRANSPORT	1 227 013,45	825 637,03	2 535,72	124 376,56	204 480,26	327 297,37	706 803,14	3 418 143,53
DRDAR	2 197,50	19 017,87	-	496,82	-	46 128,59	-	67 840,78
DRDLR	-	-	-	-	578 761,91	-	222 473,68	801 235,59
NATURE CONSERVATION	-	141 156,72	-	-	-	21 632,52	17 964,40	180 753,64
SPORTS & CULTURE	1 000,70	7 907,39	-	248,41	-	-183 877,93	-	-174 721,43
TOTAL	**3 224 693,35**	**4 482 708,93**	**3 055 032,76**	**244 189,63**	**13 433 299,54**	**463 236,24**	**3 032 807,13**	**27 935 967,58**

Municipal adjustments budgets & supporting tables

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Preparation Instructions

Municipality Name: EC104 Makana

CFO Name: Nomfundo Ntsangani

Tel: 466 036 007 Fax: 046 636 2472

E-Mail: nntsangani@makana.gov.za

Reporting Period: M06 - Half Year

MTREF: 2024 Budget Year: 2023/24

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
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Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE AND COUNCIL	Vote 1	EXECUTIVE AND COUNCIL	
Vote 2 - MUNICIPAL MANAGER	1.1	Mayor and council	1.1 - Mayor and council
Vote 3 - BUDGET AND TREASURY OFFICE	1.2		1.2 -
Vote 4 - CORPORATE AND SHARED SERVICE	1.3		1.3 -
Vote 5 - ENGINEERING AND TECHNICAL SERVICES	1.4		1.4 -
Vote 6 - COMMUNITY AND SOCIAL SERVICES	1.5		1.5 -
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLAN	1.6		1.6 -
Vote 8 - Other	1.7		1.7 -
Vote 9 - HOUSING	1.8		1.8 -
Vote 10 -	1.9		1.9 -
Vote 11 -	1.10		1.10 -
Vote 12 -	Vote 2	MUNICIPAL MANAGER	
Vote 13 -	2.1	Governance function	2.1 - Governance function
Vote 14 -	2.2	Information Technology	2.2 - Information Technology
Vote 15 -	2.3	Legal services	2.3 - Legal services
	2.4	Marketing Customer relations	2.4 - Marketing Customer relations
	2.5	Municipal Manager Town secretary	2.5 - Municipal Manager Town secretary
	2.6		2.6 -
	2.7		2.7 -
	2.8		2.8 -
	2.9		2.9 -
	2.10		2.10 -
	Vote 3	BUDGET AND TREASURY OFFICE	
	3.1	Asset Management	3.1 - Asset Management
	3.2	Budget and Treasury Office	3.2 - Budget and Treasury Office
	3.3	Finance	3.3 - Finance
	3.4	Fleet Management	3.4 - Fleet Management
	3.5	Supply Chain Management	3.5 - Supply Chain Management
	3.6	Risk Management	3.6 - Risk Management
	3.7		3.7 -
	3.8		3.8 -
	3.9		3.9 -
	3.10		3.10 -
	Vote 4	CORPORATE AND SHARED SERVICE	
	4.1	Admistrative and Corporate support	4.1 - Admistrative and Corporate support
	4.2	Human Resources	4.2 - Human Resources
	4.3	Security services	4.3 - Security services
	4.4		4.4 -
	4.5		4.5 -
	4.6		4.6 -
	4.7		4.7 -
	4.8		4.8 -
	4.9		4.9 -
	4.10		4.10 -
	Vote 5	ENGINEERING AND TECHNICAL SERVICES	
	5.1	Electricity	5.1 - Electricity
	5.2	Project Management Unit	5.2 - Project Management Unit
	5.3	Public Toilets	5.3 - Public Toilets
	5.4	Roads	5.4 - Roads
	5.5	Sewerage	5.5 - Sewerage
	5.6	Storm water management	5.6 - Storm water management
	5.7	Waste water treatment	5.7 - Waste water treatment
	5.8	Water distribution	5.8 - Water distribution
	5.9	Water storage	5.9 - Water storage
	5.10	Water treatment	5.10 - Water treatment
	Vote 6	COMMUNITY AND SOCIAL SERVICES	
	6.1	Air transport	6.1 - Air transport
	6.2	Cemetries funeral parlours	6.2 - Cemetries funeral parlours
	6.3	Cleansing	6.3 - Cleansing
	6.4	Community halls,parks and facilities	6.4 - Community halls,parks and facilities
	6.5	Disaster management	6.5 - Disaster management
	6.6	Fire fighting and protection	6.6 - Fire fighting and protection
	6.7	Health services	6.7 - Health services
	6.8	Libriries and archives	6.8 - Libriries and archives
	6.9	Solid waste Management	6.9 - Solid waste Management
	6.10	Police forces traffic	6.10 - Police forces traffic
	Vote 7	LOCAL ECONOMIC DEVELOPMENT AND PLANNING	
	7.1	Corporate wide strategic planning	7.1 - Corporate wide strategic planning
	7.2	Town planning building	7.2 - Town planning building
	7.3	Property services	7.3 - Property services
	7.4	Animal care and deseases	7.4 - Animal care and deseases
	7.5		7.5 -
	7.6		7.6 -
	7.7		7.7 -
	7.8		7.8 -
	7.9		7.9 -
	7.10		7.10 -
	Vote 8	Other	
	8.1	Tourism	8.1 - Tourism
	8.2	Markets	8.2 - Markets
	8.3		8.3 -
	8.4		8.4 -
	8.5		8.5 -
	8.6		8.6 -
	8.7		8.7 -
	8.8		8.8 -
	8.9		8.9 -
	8.10		8.10 -

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Vote 9	**HOUSING**	
9.1	Housing	9.1 - Housing
9.2		9.2 -
9.3		9.3 -
9.4		9.4 -
9.5		9.5 -
9.6		9.6 -
9.7		9.7 -
9.8		9.8 -
9.9		9.9 -
9.10		9.10 -
Vote 10		
10.1		10.1 -
10.2		10.2 -
10.3		10.3 -
10.4		10.4 -
10.5		10.5 -
10.6		10.6 -
10.7		10.7 -
10.8		10.8 -
10.9		10.9 -
10.10		10.10 -
Vote 11		
11.1		11.1 -
11.2		11.2 -
11.3		11.3 -
11.4		11.4 -
11.5		11.5 -
11.6		11.6 -
11.7		11.7 -
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
Vote 12		
12.1		12.1 -
12.2		12.2 -
12.3		12.3 -
12.4		12.4 -
12.5		12.5 -
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
Vote 13		
13.1		13.1 -
13.2		13.2 -
13.3		13.3 -
13.4		13.4 -
13.5		13.5 -
13.6		13.6 -
13.7		13.7 -
13.8		13.8 -
13.9		13.9 -
13.10		13.10 -
Vote 14		
14.1		14.1 -
14.2		14.2 -
14.3		14.3 -
14.4		14.4 -
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14.10		14.10 -
Vote 15		
15.1		15.1 -
15.2		15.2 -
15.3		15.3 -
15.4		15.4 -
15.5		15.5 -
15.6		15.6 -
15.7		15.7 -
15.8		15.8 -
15.9		15.9 -
15.10		15.10 -

EC104 Makana - Contact Information

A. GENERAL INFORMATION

Municipality	EC104 Makana
Capacity	Medium
Province	EC EASTERN CAPE
Web Address	www.makana.gov.za
E-mail Address	

B. CONTACT INFORMATION

Postal Address

P O Box	P O BOX 176
City / Town	GRAHAMSTOWN
Postal Code	6140

Street Address

Building	City Hall
Street No / Name	86 High Street
City / Town	Grahamstown
Postal Code	6139

General Contacts

Telephone Number	046 603 6111
Fax Number	046 622 9488

C. POLITICAL LEADERSHIP

Speaker

ID Number (not used)	
Title	Mr
Name and Surname (no initials)	Mabhuti Matyumza
Telephone Number	046 603 6199
Cell Number	071 695 3426
Fax Number	046 622 9700
E-mail Address	mmatyumza@makana.gov.za

Mayor/Executive Mayor

ID Number (not used)	
Title	Ms
Name and Surname (no initials)	Yandiswa Vara
Telephone Number	046 603 6133
Cell Number	078 242 5110
Fax Number	046 622 9700
E-mail Address	yvara@makana.gov.za

Deputy Mayor/Executive Mayor

ID Number (not used)	
Title	
Name and Surname (no initials)	
Telephone Number	
Cell Number	
Fax Number	
E-mail Address	

LEADERSHIP

Municipal Manager

ID Number (not used)	
Title	Mr
Name and Surname (no initials)	Pumelelo Kate
Telephone Number	046 603 6131
Cell Number	083 389 7749
Fax Number	046 622 9700
E-mail Address	pkate@makana.gov.za

Chief Financial Officer

ID Number (not used)	
Title	Ms
Name and Surname (no initials)	Nomfundo Ntsangani
Telephone Number	466 036 007
Cell Number	720 304 343
Fax Number	046 636 2472
E-mail Address	nntsangani@makana.gov.za

submitting financial

ID Number (not used)	
Title	Miss
Name and Surname (no initials)	Tandazile Thelma Mzolo
Telephone Number	046 603 6007

Secretary/PA to the Speaker

ID Number (not used)	
Title	Ms
Name and Surname (no initials)	Thozama Magilindane
Telephone Number	046 603 6071
Cell Number	083 218 9615
Fax Number	046 622 9700
E-mail Address	tmagilindane@makana.gov.za

Mayor/Executive Mayor

ID Number (not used)	
Title	Ms
Name and Surname (no initials)	Yalezwa Konza
Telephone Number	046 603 6133
Cell Number	082 621 8103
Fax Number	046 622 9700
E-mail Address	yalezwakhonza@makana.gov.za

Mayor/Executive Mayor

ID Number (not used)	
Title	
Name and Surname (no initials)	
Telephone Number	
Cell Number	
Fax Number	
E-mail Address	

Manager

ID Number (not used)	
Title	Mrs
Name and Surname (no initials)	Phumza Roxo - Kolti
Telephone Number	046 603 6131
Cell Number	079 647 0439
Fax Number	046 622 9700
E-mail Address	roxop@makana.gov.za

Financial Officer

ID Number (not used)	
Title	Miss
Name and Surname (no initials)	Wendy Damane
Telephone Number	046 603 6007
Cell Number	061 321 0740
Fax Number	046 636 2472
E-mail Address	wdamane@makana.gov.za

submitting financial

ID Number (not used)	
Title	Mrs
Name and Surname (no initials)	Siviwe Solani-Budaza
Telephone Number	046 603 6007

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Cell Number		Cell Number	079 347 0547
Fax Number	046 636 2472	Fax Number	046 636 2472
E-mail Address	lmzolo@makana.gov.za	E-mail Address	ssolani@makana.gov.za
submitting financial		submitting financial	
ID Number (not used)		ID Number (not used)	
Title	Mr	Title	Mr
Name and Surname (no initials)	Ayabonga Bushula	Name and Surname (no initials)	Vuyani Skeyi
Telephone Number	046 603 6007	Telephone Number	046 603 6007

Cell Number	062 924 9234
Fax Number	046 636 2472
E-mail Address	abushula@makana.gov.za
submitting financial	
ID Number (not used)	
Title	
Name and Surname (no initials)	
Telephone Number	
Cell Number	
Fax Number	
E-mail Address	
submitting financial	
ID Number (not used)	
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Telephone Number	
Cell Number	
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E-mail Address	
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E-mail Address	
submitting financial	
ID Number (not used)	
Title	
Name and Surname (no initials)	
Telephone Number	
Cell Number	
Fax Number	
E-mail Address	

Cell Number	061 701 7410
Fax Number	046 636 4772
E-mail Address	vskeyi@makana.gov.za
submitting financial	
ID Number (not used)	
Title	
Name and Surname (no initials)	
Telephone Number	
Cell Number	
Fax Number	
E-mail Address	
submitting financial	
ID Number (not used)	
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Name and Surname (no initials)	
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Name and Surname (no initials)	
Telephone Number	
Cell Number	
Fax Number	
E-mail Address	
submitting financial	
ID Number (not used)	
Title	
Name and Surname (no initials)	
Telephone Number	
Cell Number	
Fax Number	
E-mail Address	

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EC104 Makana - Table C1 Monthly Budget Statement Summary - M06 - Half Year

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	107 450	114 122	–	62 870	62 870	57 061	5 809	10%	114 122
Service charges	336 678	402 513	–	212 442	212 442	201 257	11 185	6%	402 513
Investment revenue	3 838	3 800	–	257	257	1 900	(1 643)	-86%	3 800
Transfers and subsidies - Operational	124 634	127 657	–	75 520	75 520	63 828	11 691	18%	127 657
Other own revenue	71 410	93 880	–	37 748	37 748	46 940	(9 191)	-20%	–
Total Revenue (excluding capital transfers and contributions)	**644 010**	**741 972**	–	**388 836**	**388 836**	**370 986**	**17 850**	**5%**	**741 972**
Employee costs	199 396	247 243	–	108 863	108 863	123 621	(14 759)	-12%	247 243
Remuneration of Councillors	11 998	14 389	–	6 693	6 693	7 195	(502)	-7%	14 389
Depreciation and amortisation	31 656	35 275	–	–	–	17 638	(17 638)	-100%	35 275
Interest	16 652	6 969	–	9 288	9 288	3 485	5 803	167%	6 969
Inventory consumed and bulk purchases	163 310	198 309	–	79 287	79 287	99 155	(19 867)	-20%	198 309
Transfers and subsidies	–	992	–	–	–	496	(496)	-100%	992
Other expenditure	258 246	181 726	–	45 163	45 163	90 863	(45 700)	-50%	181 726
Total Expenditure	**681 259**	**684 903**	–	**249 293**	**249 293**	**342 452**	**(93 159)**	**-27%**	**684 903**
Surplus/(Deficit)	**(37 249)**	**57 069**	–	**139 543**	**139 543**	**28 534**	**111 009**	**389%**	**57 069**
Transfers and subsidies - capital (monetary allocations)	18 623	67 378	–	27 308	27 308	33 689	(6 381)	-19%	67 378
Transfers and subsidies - capital (in-kind)	3 105	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**(15 521)**	**124 447**	–	**166 851**	**166 851**	**62 223**	**104 628**	**168%**	**124 447**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(15 521)**	**124 447**	–	**166 851**	**166 851**	**62 223**	**104 628**	**168%**	**124 447**
Capital expenditure & funds sources									
Capital expenditure	**32 157**	**67 378**	–	**29 127**	**29 127**	**33 689**	**(4 562)**	**-14%**	**67 378**
Capital transfers recognised	31 316	57 029	–	27 735	27 735	28 515	(779)	-3%	57 029
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	821	10 349	–	1 392	1 392	5 174	(3 783)	-73%	10 349
Total sources of capital funds	**32 137**	**67 378**	–	**29 127**	**29 127**	**33 689**	**(4 562)**	**-14%**	**67 378**
Financial position									
Total current assets	363 739	549 759	–		571 898				549 759
Total non current assets	1 168 085	1 194 217	–		1 196 371				1 194 217
Total current liabilities	600 631	201 329	–		670 225				201 329
Total non current liabilities	151 281	155 741	–		151 281				155 741
Community wealth/Equity	**1 018 033**	**1 386 906**	–		**946 763**				**1 386 906**
Cash flows									
Net cash from (used) operating	(301)	171 843	185 781	(71 097)	(71 097)	85 921	157 018	183%	171 843
Net cash from (used) investing	34 815	(67 378)	(67 378)	(35 327)	(35 327)	(33 689)	1 638	-5%	(67 378)
Net cash from (used) financing	(1 839)	–	–	(902)	(902)	–	902	#DIV/0!	–
Cash/cash equivalents at the month/year end	**80 971**	**385 282**	**399 220**	–	**(51 079)**	**333 049**	**384 129**	**115%**	**160 711**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	44 951	33 349	29 675	26 859	28 254	50 419	25 033	83321482200%	1 071 756
Creditors Age Analysis									
Total Creditors	8 630	32 310	1 340	23 358	362	24 120	36 137	10286743400%	229 125

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EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**186 206**	**304 421**	–	**100 048**	**100 048**	**152 210**	(52 162)	-34%	**304 421**
Executive and council		8 931	127 657	–	5 335	5 335	63 828	(58 494)	-92%	127 657
Finance and administration		177 275	176 764	–	94 713	94 713	88 382	6 331	7%	176 764
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**9 494**	**695**	–	**4 249**	**4 249**	**347**	3 902	1123%	**695**
Community and social services		4 459	150	–	4 194	4 194	75	4 119	5493%	150
Sport and recreation		48	–	–	34	34	–	34	#DIV/0!	–
Public safety		4 974	–	–	18	18	–	18	#DIV/0!	–
Housing		–	–	–	–	–	–	–		–
Health		12	545	–	3	3	272	(269)	-99%	545
Economic and environmental services		**8 828**	**3 700**	–	**4 532**	**4 532**	**1 850**	2 682	145%	**3 700**
Planning and development		5 882	–	–	3 474	3 474	–	3 474	#DIV/0!	–
Road transport		2 946	3 700	–	1 058	1 058	1 850	(792)	-43%	3 700
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**461 210**	**500 534**	–	**307 315**	**307 315**	**250 267**	57 048	23%	**500 534**
Energy sources		162 339	178 182	–	98 290	98 290	89 091	9 199	10%	178 182
Water management		211 547	257 254	–	147 130	147 130	128 627	18 503	14%	257 254
Waste water management		56 827	46 082	–	40 857	40 857	23 041	17 816	77%	46 082
Waste management		30 497	19 017	–	21 038	21 038	9 508	11 530	121%	19 017
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**665 738**	**809 350**	–	**416 144**	**416 144**	**404 675**	**11 469**	**3%**	**809 350**
Expenditure - Functional										
Governance and administration		**362 957**	**189 105**	–	**70 917**	**70 917**	**94 552**	(23 636)	-25%	**189 105**
Executive and council		31 268	59 305	–	21 792	21 792	29 652	(7 860)	-27%	59 305
Finance and administration		328 959	127 601	–	47 450	47 450	63 800	(16 350)	-26%	127 601
Internal audit		2 731	2 200	–	1 675	1 675	1 100	575	52%	2 200
Community and public safety		**59 644**	**73 406**	–	**32 291**	**32 291**	**36 703**	(4 412)	-12%	**73 406**
Community and social services		14 969	18 117	–	8 350	8 350	9 059	(709)	-8%	18 117
Sport and recreation		9 325	14 409	–	5 767	5 767	7 204	(1 437)	-20%	14 409
Public safety		26 508	34 363	–	14 727	14 727	17 182	(2 454)	-14%	34 363
Housing		–	–	–	–	–	–	–		–
Health		8 842	6 517	–	3 447	3 447	3 259	189	6%	6 517
Economic and environmental services		**28 715**	**31 986**	–	**18 154**	**18 154**	**15 993**	2 161	14%	**31 986**
Planning and development		6 795	5 197	–	2 569	2 569	2 599	(30)	-1%	5 197
Road transport		21 920	26 789	–	15 585	15 585	13 395	2 191	16%	26 789
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**229 941**	**390 406**	–	**127 931**	**127 931**	**195 203**	(67 272)	-34%	**390 406**
Energy sources		160 247	234 478	–	93 848	93 848	117 239	(23 391)	-20%	234 478
Water management		38 081	65 815	–	15 498	15 498	32 908	(17 409)	-53%	65 815
Waste water management		22 648	57 594	–	14 018	14 018	28 797	(14 779)	-51%	57 594
Waste management		8 966	32 519	–	4 566	4 566	16 259	(11 693)	-72%	32 519
Other		2	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**681 259**	**684 903**	–	**249 293**	**249 293**	**342 452**	**(93 159)**	**-27%**	**684 903**
Surplus/ (Deficit) for the year		**(15 521)**	**124 447**	–	**166 851**	**166 851**	**62 223**	**104 628**	**168%**	**124 447**

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EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Half Year

Description	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		188 206	304 421	-	100 048	100 048	152 210	(52 162)	-34%	304 421
Executive and council		8 931	127 657	-	5 335	5 335	63 828	(58 494)	-92%	127 657
Mayor and Council		8 095	-	-	4 833	4 833	-	4 833	#DIV/0!	-
Municipal Manager, Town Secretary and Chief Executive		836	127 657	-	502	502	63 828	(63 326)	-99%	127 657
Finance and administration		177 275	176 764	-	94 713	94 713	88 382	6 331	7%	176 764
Administrative and Corporate Support		381	-	-	169	169	-	169	#DIV/0!	-
Asset Management		(28)	-	-	2	2	-	2	#DIV/0!	-
Finance		15 762	3 800	-	1 640	1 640	1 900	(260)	-14%	3 800
Fleet Management		-	-	-	-	-	-	-		-
Human Resources		-	-	-	-	-	-	-		-
Information Technology		-	-	-	-	-	-	-		-
Legal Services		-	-	-	-	-	-	-		-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-		-
Property Services		160 875	172 964	-	92 803	92 803	86 482	6 321	7%	172 964
Risk Management		-	-	-	-	-	-	-		-
Security Services		-	-	-	-	-	-	-		-
Supply Chain Management		286	-	-	101	101	-	101	#DIV/0!	-
Valuation Service		-	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Governance Function		-	-	-	-	-	-	-		-
Community and public safety		9 494	695	-	4 249	4 249	347	3 902	1123%	695
Community and social services		4 459	150	-	4 194	4 194	75	4 119	5493%	150
Aged Care		-	-	-	-	-	-	-		-
Agricultural		-	-	-	-	-	-	-		-
Animal Care and Diseases		-	-	-	-	-	-	-		-
Cemeteries, Funeral Parlours and Crematoriums		242	-	-	93	93	-	93	#DIV/0!	-
Child Care Facilities		-	-	-	-	-	-	-		-
Community Halls and Facilities		217	150	-	102	102	75	27	35%	150
Consumer Protection		-	-	-	-	-	-	-		-
Cultural Matters		-	-	-	-	-	-	-		-
Disaster Management		-	-	-	-	-	-	-		-
Education		-	-	-	-	-	-	-		-
Indigenous and Customary Law		-	-	-	-	-	-	-		-
Industrial Promotion		-	-	-	-	-	-	-		-
Language Policy		-	-	-	-	-	-	-		-
Libraries and Archives		4 000	-	-	4 000	4 000	-	4 000	#DIV/0!	-
Literacy Programmes		-	-	-	-	-	-	-		-
Media Services		-	-	-	-	-	-	-		-
Museums and Art Galleries		-	-	-	-	-	-	-		-
Population Development		-	-	-	-	-	-	-		-
Provincial Cultural Matters		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Zoo's		-	-	-	-	-	-	-		-
Sport and recreation		48	-	-	34	34	-	34	#DIV/0!	-
Beaches and Jetties		-	-	-	-	-	-	-		-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-		-
Community Parks (including Nurseries)		26	-	-	13	13	-	13	#DIV/0!	-
Recreational Facilities		-	-	-	-	-	-	-		-
Sports Grounds and Stadiums		23	-	-	22	22	-	22	#DIV/0!	-
Public safety		4 974	-	-	18	18	-	18	#DIV/0!	-
Civil Defence		-	-	-	-	-	-	-		-
Cleansing		-	-	-	-	-	-	-		-
Control of Public Nuisances		-	-	-	-	-	-	-		-
Fencing and Fences		-	-	-	-	-	-	-		-
Fire Fighting and Protection		3 627	-	-	17	17	-	17	#DIV/0!	-
Licensing and Control of Animals		-	-	-	-	-	-	-		-
Police Forces, Traffic and Street Parking Control		1 347	-	-	0	0	-	0	#DIV/0!	-
Pounds		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Informal Settlements		-	-	-	-	-	-	-		-
Health		12	545	-	3	3	272	(269)	-99%	545
Ambulance		-	-	-	-	-	-	-		-
Health Services		12	545	-	3	3	272	(269)	-99%	545
Laboratory Services		-	-	-	-	-	-	-		-
Food Control		-	-	-	-	-	-	-		-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-		-
Vector Control		-	-	-	-	-	-	-		-
Chemical Safety		-	-	-	-	-	-	-		-
Economic and environmental services		8 828	3 700	-	4 532	4 532	1 850	2 682	145%	3 700
Planning and development		5 882	-	-	3 474	3 474	-	3 474	#DIV/0!	-
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		3 642	-	-	2 187	2 187	-	2 187	#DIV/0!	-

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–
Economic Development/Planning		–	–	–	–	–	–	–		–
Regional Planning and Development		–	–	–	–	–	–	–		–
Town Planning, Building Regulations and Enforcement,		458	–	–	207	207	–	207	#DIV/0!	–
Project Management Unit		1 782	–	–	1 079	1 079	–	1 079	#DIV/0!	–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		2 946	3 700	–	1 058	1 058	1 850	(792)	-43%	3 700
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		2 946	3 700	–	1 058	1 058	1 850	(792)	-43%	3 700
Roads		–	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		461 210	500 534	–	307 315	307 315	250 287	57 048	23%	500 534
Energy sources		162 339	178 182	–	98 290	98 290	89 091	9 199	10%	178 182
Electricity		162 339	178 182	–	98 290	98 290	89 091	9 199	10%	178 182
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		211 547	257 254	–	147 130	147 130	128 627	18 503	14%	257 254
Water Treatment		12 397	63 541	–	20 163	20 163	31 771	(11 607)	-37%	63 541
Water Distribution		199 150	193 713	–	126 967	126 967	96 856	30 111	31%	193 713
Water Storage		–	–	–	–	–	–	–		–
Waste water management		56 827	46 082	–	40 857	40 857	23 041	17 816	77%	46 082
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		56 827	46 082	–	40 857	40 857	23 041	17 816	77%	46 082
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		–	–	–	–	–	–	–		–
Waste management		30 497	19 017	–	21 038	21 038	9 508	11 530	121%	19 017
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		30 497	19 017	–	21 038	21 038	9 508	11 530	121%	19 017
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Revenue - Functional	2	685 738	809 350	–	416 144	416 144	404 675	11 469	3%	809 350
Expenditure - Functional										
Municipal governance and administration		362 957	189 105	–	70 917	70 917	94 552	(23 636)	-25%	189 105
Executive and council		31 268	59 305	–	21 792	21 792	29 652	(7 860)	-27%	59 305
Mayor and Council		21 447	49 354	–	14 365	14 365	24 677	(10 312)	-42%	49 354
Municipal Manager, Town Secretary and Chief Executive		9 820	9 951	–	7 427	7 427	4 975	2 452	49%	9 951
Finance and administration		328 959	127 601	–	47 450	47 450	63 800	(16 350)	-26%	127 601
Administrative and Corporate Support		17 109	13 790	–	7 461	7 461	6 895	566	8%	13 790
Asset Management		2 459	1 829	–	114	114	915	(800)	-87%	1 829
Finance		265 408	39 900	–	25 691	25 691	19 950	5 741	29%	39 900
Fleet Management		1 168	3 710	–	–	–	1 855	(1 855)	-100%	3 710
Human Resources		19 075	4 300	–	2 728	2 728	2 150	578	27%	4 300
Information Technology		3 266	1 485	–	1 193	1 193	743	451	61%	1 485
Legal Services		2 931	2 256	–	1 555	1 555	1 128	427	38%	2 256
Marketing, Customer Relations, Publicity and Media Co-		1 147	952	–	653	653	476	177	37%	952
Property Services		11 049	55 287	–	6 069	6 069	27 643	(21 575)	-78%	55 287
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		5 347	4 092	–	1 986	1 986	2 046	(60)	-3%	4 092
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		2 731	2 200	–	1 675	1 675	1 100	575	52%	2 200
Governance Function		2 731	2 200	–	1 675	1 675	1 100	575	52%	2 200
Community and public safety		50 644	73 406	–	32 291	32 291	36 703	(4 412)	-12%	73 406
Community and social services		14 969	18 117	–	8 350	8 350	9 059	(709)	-8%	18 117
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–

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EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Cemeteries, Funeral Parlours and Crematoriums		782	652	-	460	460	326	134	41%	652
Child Care Facilities		-	-	-	-	-	-	-		-
Community Halls and Facilities		3 022	1 453	-	1 045	1 045	727	319	44%	1 453
Consumer Protection		-	-	-	-	-	-	-		-
Cultural Matters		-	-	-	-	-	-	-		-
Disaster Management		-	-	-	-	-	-	-		-
Education		-	-	-	-	-	-	-		-
Indigenous and Customary Law		-	-	-	-	-	-	-		-
Industrial Promotion		-	-	-	-	-	-	-		-
Language Policy		-	-	-	-	-	-	-		-
Libraries and Archives		11 165	16 012	-	6 845	6 845	8 006	(1 161)	-15%	16 012
Literacy Programmes		-	-	-	-	-	-	-		-
Media Services		-	-	-	-	-	-	-		-
Museums and Art Galleries		-	-	-	-	-	-	-		-
Population Development		-	-	-	-	-	-	-		-
Provincial Cultural Matters		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Zoo's		-	-	-	-	-	-	-		-
Sport and recreation		9 325	14 409	-	5 767	5 767	7 204	(1 437)	-20%	14 409
Beaches and Jetties		-	-	-	-	-	-	-		-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-		-
Community Parks (including Nurseries)		7 236	12 657	-	4 268	4 268	6 328	(2 061)	-33%	12 657
Recreational Facilities		-	-	-	-	-	-	-		-
Sports Grounds and Stadiums		2 069	1 752	-	1 499	1 499	876	623	71%	1 752
Public safety		26 508	34 383	-	14 727	14 727	17 182	(2 454)	-14%	34 383
Civil Defence		-	-	-	-	-	-	-		-
Cleansing		155	95	-	-	-	47	(47)	-100%	95
Control of Public Nuisances		-	-	-	-	-	-	-		-
Fencing and Fences		-	-	-	-	-	-	-		-
Fire Fighting and Protection		15 265	19 219	-	9 402	9 402	9 610	(207)	-2%	19 219
Licensing and Control of Animals		-	-	-	-	-	-	-		-
Police Forces, Traffic and Street Parking Control		11 089	15 049	-	5 325	5 325	7 524	(2 200)	-29%	15 049
Pounds		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Informal Settlements		-	-	-	-	-	-	-		-
Health		8 842	6 517	-	3 447	3 447	3 259	189	6%	6 517
Ambulance		-	-	-	-	-	-	-		-
Health Services		8 842	6 517	-	3 447	3 447	3 259	189	6%	6 517
Laboratory Services		-	-	-	-	-	-	-		-
Food Control		-	-	-	-	-	-	-		-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-		-
Vector Control		-	-	-	-	-	-	-		-
Chemical Safety		-	-	-	-	-	-	-		-
Economic and environmental services		28 715	31 986	-	18 154	18 154	15 993	2 161	14%	31 986
Planning and development		6 795	5 197	-	2 569	2 569	2 599	(30)	-1%	5 197
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		5 833	4 079	-	2 136	2 136	2 039	97	5%	4 079
Central City Improvement District		-	-	-	-	-	-	-		-
Development Facilitation		-	-	-	-	-	-	-		-
Economic Development/Planning		-	-	-	-	-	-	-		-
Regional Planning and Development		-	-	-	-	-	-	-		-
Town Planning, Building Regulations and Enforcement,		791	658	-	424	424	329	95	29%	658
Project Management Unit		171	460	-	8	8	230	(222)	-96%	460
Provincial Planning		-	-	-	-	-	-	-		-
Support to Local Municipalities		-	-	-	-	-	-	-		-
Road transport		21 920	26 789	-	15 585	15 585	13 395	2 191	16%	26 789
Public Transport		-	-	-	-	-	-	-		-
Road and Traffic Regulation		5 931	4 651	-	5 532	5 532	2 326	3 207	138%	4 651
Roads		15 989	22 138	-	10 053	10 053	11 069	(1 016)	-9%	22 138
Taxi Ranks		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape		-	-	-	-	-	-	-		-
Coastal Protection		-	-	-	-	-	-	-		-
Indigenous Forests		-	-	-	-	-	-	-		-
Nature Conservation		-	-	-	-	-	-	-		-
Pollution Control		-	-	-	-	-	-	-		-
Soil Conservation		-	-	-	-	-	-	-		-
Trading services		229 941	390 406	-	127 931	127 931	195 203	(67 272)	-34%	390 406
Energy sources		160 247	234 478	-	93 848	93 848	117 239	(23 391)	-20%	234 478
Electricity		160 247	234 478	-	93 848	93 848	117 239	(23 391)	-20%	234 478
Street Lighting and Signal Systems		-	-	-	-	-	-	-		-
Nonelectric Energy		-	-	-	-	-	-	-		-

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EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Water management		38 081	65 815	–	15 498	15 498	32 908	(17 409)	-53%	65 815
Water Treatment		(617)	14 658	–	5 215	5 215	7 329	(2 114)	-29%	14 658
Water Distribution		38 697	51 157	–	10 283	10 283	25 579	(15 296)	-60%	51 157
Water Storage		–	–	–	–	–	–	–		–
Waste water management		22 648	57 594	–	14 018	14 018	28 797	(14 779)	-51%	57 594
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		12 173	37 770	–	7 575	7 575	18 885	(11 311)	-60%	37 770
Storm Water Management		8 732	18 698	–	5 296	5 296	9 349	(4 053)	-43%	18 698
Waste Water Treatment		1 742	1 126	–	1 148	1 148	563	585	104%	1 126
Waste management		8 966	32 519	–	4 566	4 566	16 259	(11 693)	-72%	32 519
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		42	42	–	130	130	21	110	528%	42
Solid Waste Removal		2 014	19 877	–	1 137	1 137	9 939	(8 801)	-89%	19 877
Street Cleaning		6 910	12 600	–	3 299	3 299	6 300	(3 001)	-48%	12 600
Other		2	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		2	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	681 259	684 903	–	249 293	249 293	342 452	(93 159)	-27%	684 903
Surplus/ (Deficit) for the year		(15 521)	124 447	–	166 851	166 851	62 223	104 628	168%	124 447

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		8 095	–	–	4 833	4 833	–	4 833	#DIV/0!	–
Vote 2 - MUNICIPAL MANAGER		836	127 657	–	502	502	63 828	(63 326)	-99.2%	127 657
Vote 3 - BUDGET AND TREASURY OFFICE		16 019	3 800	–	1 742	1 742	1 900	(158)	-8.3%	3 800
Vote 4 - CORPORATE AND SHARED SERVICE		381	–	–	169	169	–	169	#DIV/0!	–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		430 713	481 518	–	286 277	286 277	240 759	45 518	18.9%	481 518
Vote 6 - COMMUNITY AND SOCIAL SERVICES		42 937	23 412	–	26 346	26 346	11 706	14 640	125.1%	23 412
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		166 757	172 964	–	96 276	96 276	86 482	9 794	11.3%	172 964
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - HOUSING		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**665 738**	**809 350**	**–**	**416 144**	**416 144**	**404 675**	**11 469**	**2.8%**	**809 350**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		21 447	49 354	–	14 365	14 365	24 677	(10 312)	-41.8%	49 354
Vote 2 - MUNICIPAL MANAGER		19 894	16 843	–	12 503	12 503	8 421	4 081	48.5%	16 843
Vote 3 - BUDGET AND TREASURY OFFICE		274 382	45 821	–	27 766	27 766	22 911	4 856	21.2%	45 821
Vote 4 - CORPORATE AND SHARED SERVICE		36 184	18 090	–	10 189	10 189	9 045	1 144	12.6%	18 090
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		236 964	383 735	–	133 418	133 418	191 867	(58 450)	-30.5%	383 735
Vote 6 - COMMUNITY AND SOCIAL SERVICES		74 543	110 576	–	42 390	42 390	55 288	(12 899)	-23.3%	110 576
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		17 844	60 484	–	8 638	8 638	30 242	(21 604)	-71.4%	60 484
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - HOUSING		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**681 259**	**684 903**	**–**	**249 268**	**249 268**	**342 452**	**(93 184)**	**-27.2%**	**684 903**
Surplus/ (Deficit) for the year	2	**(15 521)**	**124 447**	**–**	**166 876**	**166 876**	**62 223**	**104 653**	**168.2%**	**124 447**

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		8 095	–	–	4 833	4 833	–	4 833	#DIV/0!	–
1.1 - Mayor and council		8 095	–	–	4 833	4 833	–	4 833	#DIV/0!	–
1.2 -		–	–	–	–	–	–	–		–
1.3 -		–	–	–	–	–	–	–		–
1.4 -		–	–	–	–	–	–	–		–
1.5 -		–	–	–	–	–	–	–		–
1.6 -		–	–	–	–	–	–	–		–
1.7 -		–	–	–	–	–	–	–		–
1.8 -		–	–	–	–	–	–	–		–
1.9 -		–	–	–	–	–	–	–		–
1.10 -		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		836	127 657	–	502	502	63 828	(63 326)	-99%	127 657
2.1 - Governance function		–	–	–	–	–	–	–		–
2.2 - Information Technology		–	–	–	–	–	–	–		–
2.3 - Legal services		–	–	–	–	–	–	–		–
2.4 - Markerting Customer relations		–	–	–	–	–	–	–		–
2.5 - Municipal Manager Town secretary		836	127 657	–	502	502	63 828	(63 326)	-99%	127 657
2.6 -		–	–	–	–	–	–	–		–
2.7 -		–	–	–	–	–	–	–		–
2.8 -		–	–	–	–	–	–	–		–
2.9 -		–	–	–	–	–	–	–		–
2.10 -		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY OFFICE		16 019	3 800	–	1 742	1 742	1 900	(158)	-8%	3 800
3.1 - Asset Management		(28)	–	–	2	2	–	2	#DIV/0!	–
3.2 - Budget and Treasury Office		–	–	–	–	–	–	–		–
3.3 - Finance		15 762	3 800	–	1 640	1 640	1 900	(260)	-14%	3 800
3.4 - Fleet Management		–	–	–	–	–	–	–		–
3.5 - Supply Chain Management		286	–	–	101	101	–	101	#DIV/0!	–
3.6 - Risk Management		–	–	–	–	–	–	–		–
3.7 -		–	–	–	–	–	–	–		–
3.8 -		–	–	–	–	–	–	–		–
3.9 -		–	–	–	–	–	–	–		–
3.10 -		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		381	–	–	169	169	–	169	#DIV/0!	–
4.1 - Admistrative and Corporate support		381	–	–	169	169	–	169	#DIV/0!	–
4.2 - Human Resources		–	–	–	–	–	–	–		–
4.3 - Security services		–	–	–	–	–	–	–		–
4.4 -		–	–	–	–	–	–	–		–
4.5 -		–	–	–	–	–	–	–		–
4.6 -		–	–	–	–	–	–	–		–
4.7 -		–	–	–	–	–	–	–		–
4.8 -		–	–	–	–	–	–	–		–
4.9 -		–	–	–	–	–	–	–		–
4.10 -		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		430 713	481 518	–	286 277	286 277	240 759	45 518	19%	481 518
5.1 - Electricity		162 339	178 182	–	98 290	98 290	89 091	9 199	10%	178 182
5.2 - Project Management Unit		–	–	–	–	–	–	–		–
5.3 - Public Toilets		–	–	–	–	–	–	–		–
5.4 - Roads		–	–	–	–	–	–	–		–
5.5 - Sewerage		56 827	46 082	–	40 857	40 857	23 041	17 816	77%	46 082
5.6 - Storm water management		–	–	–	–	–	–	–		–
5.7 - Waste water treatment		–	–	–	–	–	–	–		–
5.8 - Water distribution		199 150	193 713	–	126 967	126 967	96 856	30 111	31%	193 713
5.9 - Water storage		–	–	–	–	–	–	–		–
5.10 - Water treatment		12 397	63 541	–	20 163	20 163	31 771	(11 607)	-37%	63 541
Vote 6 - COMMUNITY AND SOCIAL SERVICES		42 937	23 412	–	26 346	26 346	11 706	14 640	125%	23 412
6.1 - Air transport		–	–	–	–	–	–	–		–
6.2 - Cemetries funeral parlours		242	–	–	93	93	–	93	#DIV/0!	–
6.3 - Cleansing		–	–	–	–	–	–	–		–
6.4 - Community halls,parks and facilties		266	150	–	136	136	75	61	81%	150
6.5 - Disaster management		–	–	–	–	–	–	–		–
6.6 - Fire fighting and protection		3 627	–	–	17	17	–	17	#DIV/0!	–
6.7 - Health services		12	545	–	3	3	272	(269)	-99%	545
6.8 - Libriries and archives		4 000	–	–	4 000	4 000	–	4 000	#DIV/0!	–
6.9 - Solid waste Management		30 497	19 017	–	21 038	21 038	9 508	11 530	121%	19 017
6.10 - Police forces traffic		4 293	3 700	–	1 058	1 058	1 850	(792)	-43%	3 700
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNIN		166 757	172 964	–	96 276	96 276	86 482	9 794	11%	172 964
7.1 - Corporate wide strategic planning		5 424	–	–	3 267	3 267	–	3 267	#DIV/0!	–
7.2 - Town planning building		458	–	–	207	207	–	207	#DIV/0!	–
7.3 - Property services		160 875	172 964	–	92 803	92 803	86 482	6 321	7%	172 964
7.4 - Animal care and deseases		–	–	–	–	–	–	–		–
7.5 -		–	–	–	–	–	–	–		–

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EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
7.6 -		-	-	-	-	-	-	-		-
7.7 -		-	-	-	-	-	-	-		-
7.8 -		-	-	-	-	-	-	-		-
7.9 -		-	-	-	-	-	-	-		-
7.10 -		-	-	-	-	-	-	-		-
Vote 8 - Other		-	-	-	-	-	-	-		-
8.1 - Tourism		-	-	-	-	-	-	-		-
8.2 - Markets		-	-	-	-	-	-	-		-
8.3 -		-	-	-	-	-	-	-		-
8.4 -		-	-	-	-	-	-	-		-
8.5 -		-	-	-	-	-	-	-		-
8.6 -		-	-	-	-	-	-	-		-
8.7 -		-	-	-	-	-	-	-		-
8.8 -		-	-	-	-	-	-	-		-
8.9 -		-	-	-	-	-	-	-		-
8.10 -		-	-	-	-	-	-	-		-
Vote 9 - HOUSING		-	-	-	-	-	-	-		-
9.1 - Housing		-	-	-	-	-	-	-		-
9.2 -		-	-	-	-	-	-	-		-
9.3 -		-	-	-	-	-	-	-		-
9.4 -		-	-	-	-	-	-	-		-
9.5 -		-	-	-	-	-	-	-		-
9.6 -		-	-	-	-	-	-	-		-
9.7 -		-	-	-	-	-	-	-		-
9.8 -		-	-	-	-	-	-	-		-
9.9 -		-	-	-	-	-	-	-		-
9.10 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
10.1 -		-	-	-	-	-	-	-		-
10.2 -		-	-	-	-	-	-	-		-
10.3 -		-	-	-	-	-	-	-		-
10.4 -		-	-	-	-	-	-	-		-
10.5 -		-	-	-	-	-	-	-		-
10.6 -		-	-	-	-	-	-	-		-
10.7 -		-	-	-	-	-	-	-		-
10.8 -		-	-	-	-	-	-	-		-
10.9 -		-	-	-	-	-	-	-		-
10.10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
11.1 -		-	-	-	-	-	-	-		-
11.2 -		-	-	-	-	-	-	-		-
11.3 -		-	-	-	-	-	-	-		-
11.4 -		-	-	-	-	-	-	-		-
11.5 -		-	-	-	-	-	-	-		-
11.6 -		-	-	-	-	-	-	-		-
11.7 -		-	-	-	-	-	-	-		-
11.8 -		-	-	-	-	-	-	-		-
11.9 -		-	-	-	-	-	-	-		-
11.10 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
12.1 -		-	-	-	-	-	-	-		-
12.2 -		-	-	-	-	-	-	-		-
12.3 -		-	-	-	-	-	-	-		-
12.4 -		-	-	-	-	-	-	-		-
12.5 -		-	-	-	-	-	-	-		-
12.6 -		-	-	-	-	-	-	-		-
12.7 -		-	-	-	-	-	-	-		-
12.8 -		-	-	-	-	-	-	-		-
12.9 -		-	-	-	-	-	-	-		-
12.10 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
13.1 -		-	-	-	-	-	-	-		-
13.2 -		-	-	-	-	-	-	-		-
13.3 -		-	-	-	-	-	-	-		-
13.4 -		-	-	-	-	-	-	-		-
13.5 -		-	-	-	-	-	-	-		-
13.6 -		-	-	-	-	-	-	-		-
13.7 -		-	-	-	-	-	-	-		-
13.8 -		-	-	-	-	-	-	-		-
13.9 -		-	-	-	-	-	-	-		-
13.10 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
14.1 -		-	-	-	-	-	-	-		-

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
14.2 -		–	–	–	–	–	–	–		–
14.3 -		–	–	–	–	–	–	–		–
14.4 -		–	–	–	–	–	–	–		–
14.5 -		–	–	–	–	–	–	–		–
14.6 -		–	–	–	–	–	–	–		–
14.7 -		–	–	–	–	–	–	–		–
14.8 -		–	–	–	–	–	–	–		–
14.9 -		–	–	–	–	–	–	–		–
14.10 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
15.1 -		–	–	–	–	–	–	–		–
15.2 -		–	–	–	–	–	–	–		–
15.3 -		–	–	–	–	–	–	–		–
15.4 -		–	–	–	–	–	–	–		–
15.5 -		–	–	–	–	–	–	–		–
15.6 -		–	–	–	–	–	–	–		–
15.7 -		–	–	–	–	–	–	–		–
15.8 -		–	–	–	–	–	–	–		–
15.9 -		–	–	–	–	–	–	–		–
15.10 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**665 738**	**809 350**	–	**416 144**	**416 144**	**404 675**	11 469	3%	**809 350**
Expenditure by Vote	1							–		
Vote 1 - EXECUTIVE AND COUNCIL		21 447	49 354	–	14 365	14 365	24 677	(10 312)	-42%	49 354
1.1 - Mayor and council		21 447	49 354	–	14 365	14 365	24 677	(10 312)	-42%	49 354
1.2 -		–	–	–	–	–	–	–		–
1.3 -		–	–	–	–	–	–	–		–
1.4 -		–	–	–	–	–	–	–		–
1.5 -		–	–	–	–	–	–	–		–
1.6 -		–	–	–	–	–	–	–		–
1.7 -		–	–	–	–	–	–	–		–
1.8 -		–	–	–	–	–	–	–		–
1.9 -		–	–	–	–	–	–	–		–
1.10 -		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		19 894	16 843	–	12 503	12 503	8 421	4 081	48%	16 843
2.1 - Governance function		2 731	2 200	–	1 675	1 675	1 100	575	52%	2 200
2.2 - Information Technology		3 266	1 485	–	1 193	1 193	743	451	61%	1 485
2.3 - Legal services		2 931	2 256	–	1 555	1 555	1 128	427	38%	2 256
2.4 - Markerting Customer relations		1 147	952	–	653	653	476	177	37%	952
2.5 - Municipal Manager Town secretary		9 820	9 951	–	7 427	7 427	4 975	2 452	49%	9 951
2.6 -		–	–	–	–	–	–	–		–
2.7 -		–	–	–	–	–	–	–		–
2.8 -		–	–	–	–	–	–	–		–
2.9 -		–	–	–	–	–	–	–		–
2.10 -		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY OFFICE		274 382	45 821	–	27 766	27 766	22 911	4 856	21%	45 821
3.1 - Asset Management		2 459	1 829	–	114	114	915	(800)	-87%	1 829
3.2 - Budget and Treasury Office		–	–	–	–	–	–	–		–
3.3 - Finance		265 408	39 900	–	25 666	25 666	19 950	5 716	29%	39 900
3.4 - Fleet Management		1 168	–	–	–	–	–	–		–
3.5 - Supply Chain Management		5 347	4 092	–	1 986	1 986	2 046	(60)	-3%	4 092
3.6 - Risk Management		–	–	–	–	–	–	–		–
3.7 -		–	–	–	–	–	–	–		–
3.8 -		–	–	–	–	–	–	–		–
3.9 -		–	–	–	–	–	–	–		–
3.10 -		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		36 184	18 090	–	10 189	10 189	9 045	1 144	13%	18 090
4.1 - Administrative and Corporate support		17 109	13 790	–	7 461	7 461	6 895	566	8%	13 790
4.2 - Human Resources		19 075	4 300	–	2 728	2 728	2 150	578	27%	4 300
4.3 - Security services		–	–	–	–	–	–	–		–
4.4 -		–	–	–	–	–	–	–		–
4.5 -		–	–	–	–	–	–	–		–
4.6 -		–	–	–	–	–	–	–		–
4.7 -		–	–	–	–	–	–	–		–
4.8 -		–	–	–	–	–	–	–		–
4.9 -		–	–	–	–	–	–	–		–
4.10 -		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		238 964	383 735	–	133 418	133 418	191 867	(58 450)	-30%	383 735
5.1 - Electricity		160 247	234 478	–	93 848	93 848	117 239	(23 391)	-20%	234 478
5.2 - Project Management Unit		–	–	–	–	–	–	–		–
5.3 - Public Toilets		–	–	–	–	–	–	–		–
5.4 - Roads		15 989	22 138	–	10 053	10 053	11 069	(1 016)	-9%	22 138
5.5 - Sewerage		12 173	41 480	–	7 575	7 575	20 740	(13 166)	-63%	41 480
5.6 - Storm water management		8 732	18 698	–	5 296	5 296	9 349	(4 053)	-43%	18 698

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EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
5.7 - Waste water treatment		–	–	–	0	0	–	0	#DIV/0!	–
5.8 - Water distribution		38 697	51 157	–	10 283	10 283	25 579	(15 296)	-60%	51 157
5.9 - Water storage		–	–	–	–	–	–	–		–
5.10 - Water treatment		1 126	15 783	–	6 363	6 363	7 892	(1 529)	-19%	15 783
Vote 6 - COMMUNITY AND SOCIAL SERVICES		74 543	110 576	–	42 390	42 390	55 288	(12 899)	-23%	110 576
6.1 - Air transport		2	–	–	–	–	–	–		–
6.2 - Cemetries funeral parlours		782	652	–	460	460	326	134	41%	652
6.3 - Cleansing		7 065	12 695	–	3 299	3 299	6 347	(3 049)	-48%	12 695
6.4 - Community halls,parks and facilities		12 347	15 862	–	6 812	6 812	7 931	(1 119)	-14%	15 862
6.5 - Disaster management		–	–	–	–	–	–	–		–
6.6 - Fire fighting and protection		15 265	19 219	–	9 402	9 402	9 610	(207)	-2%	19 219
6.7 - Health services		8 842	6 517	–	3 447	3 447	3 259	189	6%	6 517
6.8 - Librires and archives		11 165	16 012	–	6 845	6 845	8 006	(1 161)	-15%	16 012
6.9 - Solid waste Management		2 056	19 919	–	1 268	1 268	9 959	(8 692)	-87%	19 919
6.10 - Police forces traffic		17 019	19 700	–	10 857	10 857	9 850	1 007	10%	19 700
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNIN		17 844	60 484	–	8 638	8 638	30 242	(21 604)	-71%	60 484
7.1 - Corporate wide strategic planning		6 004	4 539	–	2 144	2 144	2 269	(125)	-6%	4 539
7.2 - Town planning building		791	658	–	424	424	329	95	29%	658
7.3 - Property services		11 049	55 287	–	6 069	6 069	27 643	(21 575)	-78%	55 287
7.4 - Animal care and deseases		–	–	–	–	–	–	–		–
7.5 -		–	–	–	–	–	–	–		–
7.6 -		–	–	–	–	–	–	–		–
7.7 -		–	–	–	–	–	–	–		–
7.8 -		–	–	–	–	–	–	–		–
7.9 -		–	–	–	–	–	–	–		–
7.10 -		–	–	–	–	–	–	–		–
Vote 8 - Other		–	–	–	–	–	–	–		–
8.1 - Tourism		–	–	–	–	–	–	–		–
8.2 - Markets		–	–	–	–	–	–	–		–
8.3 -		–	–	–	–	–	–	–		–
8.4 -		–	–	–	–	–	–	–		–
8.5 -		–	–	–	–	–	–	–		–
8.6 -		–	–	–	–	–	–	–		–
8.7 -		–	–	–	–	–	–	–		–
8.8 -		–	–	–	–	–	–	–		–
8.9 -		–	–	–	–	–	–	–		–
8.10 -		–	–	–	–	–	–	–		–
Vote 9 - HOUSING		–	–	–	–	–	–	–		–
9.1 - Housing		–	–	–	–	–	–	–		–
9.2 -		–	–	–	–	–	–	–		–
9.3 -		–	–	–	–	–	–	–		–
9.4 -		–	–	–	–	–	–	–		–
9.5 -		–	–	–	–	–	–	–		–
9.6 -		–	–	–	–	–	–	–		–
9.7 -		–	–	–	–	–	–	–		–
9.8 -		–	–	–	–	–	–	–		–
9.9 -		–	–	–	–	–	–	–		–
9.10 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
10.1 -		–	–	–	–	–	–	–		–
10.2 -		–	–	–	–	–	–	–		–
10.3 -		–	–	–	–	–	–	–		–
10.4 -		–	–	–	–	–	–	–		–
10.5 -		–	–	–	–	–	–	–		–
10.6 -		–	–	–	–	–	–	–		–
10.7 -		–	–	–	–	–	–	–		–
10.8 -		–	–	–	–	–	–	–		–
10.9 -		–	–	–	–	–	–	–		–
10.10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
11.1 -		–	–	–	–	–	–	–		–
11.2 -		–	–	–	–	–	–	–		–
11.3 -		–	–	–	–	–	–	–		–
11.4 -		–	–	–	–	–	–	–		–
11.5 -		–	–	–	–	–	–	–		–
11.6 -		–	–	–	–	–	–	–		–
11.7 -		–	–	–	–	–	–	–		–
11.8 -		–	–	–	–	–	–	–		–
11.9 -		–	–	–	–	–	–	–		–
11.10 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
12.1 -		–	–	–	–	–	–	–		–
12.2 -		–	–	–	–	–	–	–		–

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
12.3 -		–	–	–	–	–	–	–		–
12.4 -		–	–	–	–	–	–	–		–
12.5 -		–	–	–	–	–	–	–		–
12.6 -		–	–	–	–	–	–	–		–
12.7 -		–	–	–	–	–	–	–		–
12.8 -		–	–	–	–	–	–	–		–
12.9 -		–	–	–	–	–	–	–		–
12.10 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
13.1 -		–	–	–	–	–	–	–		–
13.2 -		–	–	–	–	–	–	–		–
13.3 -		–	–	–	–	–	–	–		–
13.4 -		–	–	–	–	–	–	–		–
13.5 -		–	–	–	–	–	–	–		–
13.6 -		–	–	–	–	–	–	–		–
13.7 -		–	–	–	–	–	–	–		–
13.8 -		–	–	–	–	–	–	–		–
13.9 -		–	–	–	–	–	–	–		–
13.10 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
14.1 -		–	–	–	–	–	–	–		–
14.2 -		–	–	–	–	–	–	–		–
14.3 -		–	–	–	–	–	–	–		–
14.4 -		–	–	–	–	–	–	–		–
14.5 -		–	–	–	–	–	–	–		–
14.6 -		–	–	–	–	–	–	–		–
14.7 -		–	–	–	–	–	–	–		–
14.8 -		–	–	–	–	–	–	–		–
14.9 -		–	–	–	–	–	–	–		–
14.10 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
15.1 -		–	–	–	–	–	–	–		–
15.2 -		–	–	–	–	–	–	–		–
15.3 -		–	–	–	–	–	–	–		–
15.4 -		–	–	–	–	–	–	–		–
15.5 -		–	–	–	–	–	–	–		–
15.6 -		–	–	–	–	–	–	–		–
15.7 -		–	–	–	–	–	–	–		–
15.8 -		–	–	–	–	–	–	–		–
15.9 -		–	–	–	–	–	–	–		–
15.10 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**681 259**	**684 903**	–	**249 268**	**249 268**	**342 452**	**(93 184)**	-27%	**684 903**
Surplus/ (Deficit) for the year	2	**(15 521)**	**124 447**	–	**166 876**	**166 876**	**62 223**	**104 653**	168%	**124 447**

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EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		148 546	171 132	–	90 600	90 600	85 566	5 034	6%	171 132
Service charges - Water		138 403	175 295	–	83 425	83 425	87 647	(4 223)	-5%	175 295
Service charges - Waste Water Management		33 200	40 536	–	26 123	26 123	20 268	5 855	29%	40 536
Service charges - Waste management		16 529	15 551	–	12 294	12 294	7 775	4 518	58%	15 551
Sale of Goods and Rendering of Services		1 808	–	–	774	774	–	774	#DIV/0!	–
Agency services		2 946	3 700	–	1 058	1 058	1 850	(792)	-43%	3 700
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		44 102	77 685	–	30 027	30 027	38 842	(8 815)	-23%	77 685
Interest from Current and Non Current Assets		3 838	3 800	–	257	257	1 900	(1 643)	-86%	3 800
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		240	150	–	123	123	75	48	64%	150
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		870	10 000	–	224	224	5 000	(4 776)	-96%	10 000
Non-Exchange Revenue								–		
Property rates		107 450	114 122	–	62 870	62 870	57 061	5 809	10%	114 122
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1 421	1 800	–	44	44	900	(856)	-95%	1 800
Licence and permits		12	545	–	3	3	272	(269)	-99%	545
Transfers and subsidies - Operational		124 634	127 657	–	75 520	75 520	63 828	11 691	18%	127 657
Interest		7 900	–	–	5 494	5 494	–	5 494	#DIV/0!	–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(28)	–	–	2	2	–	2	#DIV/0!	–
Other Gains		12 140	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		644 010	741 972	–	388 836	388 836	370 986	17 850	5%	741 972
Expenditure By Type										
Employee related costs		199 396	247 243	–	108 863	108 863	123 621	(14 759)	-12%	247 243
Remuneration of councillors		11 998	14 389	–	6 693	6 693	7 195	(502)	-7%	14 389
Bulk purchases - electricity		135 614	183 744	–	76 549	76 549	91 872	(15 323)	-17%	183 744
Inventory consumed		27 696	14 565	–	2 738	2 738	7 282	(4 544)	-62%	14 565
Debt impairment		1 309	–	–	–	–	–	–		–
Depreciation and amortisation		31 656	35 275	–	–	–	17 638	(17 638)	-100%	35 275
Interest		16 652	6 969	–	9 288	9 288	3 485	5 803	167%	6 969
Contracted services		30 624	51 828	–	17 990	17 990	25 914	(7 924)	-31%	51 828
Transfers and subsidies		–	992	–	–	–	496	(496)	-100%	992
Irrecoverable debts written off		181 356	73 920	–	276	276	36 960	(36 684)	-99%	73 920
Operational costs		43 535	55 978	–	26 897	26 897	27 989	(1 093)	-4%	55 978
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		1 421	–	–	–	–	–	–		–
Total Expenditure		681 259	684 903	–	249 293	249 293	342 452	(93 159)	-27%	684 903
Surplus/(Deficit)		(37 249)	57 069	–	139 543	139 543	28 534	111 009	389%	57 069
Transfers and subsidies - capital (monetary allocations)		18 623	67 378	–	27 308	27 308	33 689	(6 381)	-19%	67 378
Transfers and subsidies - capital (in-kind)		3 105	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(15 521)	124 447	–	166 851	166 851	62 223			124 447
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		(15 521)	124 447	–	166 851	166 851	62 223			124 447
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		(15 521)	124 447	–	166 851	166 851	62 223			124 447
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		(15 521)	124 447	–	166 851	166 851	62 223			124 447

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EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY OFFICE		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		–	–	–	–	–	–	–		–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - HOUSING		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	1 270	–	–	–	635	(635)	-100%	1 270
Vote 2 - MUNICIPAL MANAGER		615	3 750	–	181	181	1 875	(1 694)	-90%	3 750
Vote 3 - BUDGET AND TREASURY OFFICE		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		–	–	–	10	10	–	10	#DIV/0!	–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		28 240	52 761	–	25 574	25 574	26 380	(806)	-3%	52 761
Vote 6 - COMMUNITY AND SOCIAL SERVICES		3 303	9 597	–	3 362	3 362	4 799	(1 437)	-30%	9 597
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		–	–	–	–	–	–	–		–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - HOUSING		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	32 157	67 378	–	29 127	29 127	33 689	(4 562)	-14%	67 378
Total Capital Expenditure		32 157	67 378	–	29 127	29 127	33 689	(4 562)	-14%	67 378
Capital Expenditure - Functional Classification										
Governance and administration		615	5 020	–	191	191	2 510	(2 319)	-92%	5 020
Executive and council		–	1 270	–	–	–	635	(635)	-100%	1 270
Finance and administration		615	3 750	–	191	191	1 875	(1 684)	-90%	3 750
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		3 283	9 597	–	2 602	2 602	4 799	(2 197)	-46%	9 597
Community and social services		3 283	5 329	–	439	439	2 664	(2 225)	-84%	5 329
Sport and recreation		–	4 268	–	2 163	2 163	2 134	29	1%	4 268
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		5 558	17 097	–	6 754	6 754	8 549	(1 795)	-21%	17 097
Planning and development		–	–	–	–	–	–	–		–
Road transport		5 558	17 097	–	6 754	6 754	8 549	(1 795)	-21%	17 097
Environmental protection		–	–	–	–	–	–	–		–
Trading services		22 701	35 664	–	19 580	19 580	17 832	1 749	10%	35 664
Energy sources		1 001	500	–	124	124	250	(126)	-50%	500
Water management		11 726	18 417	–	18 745	18 745	9 208	9 536	104%	18 417
Waste water management		9 954	16 747	–	–	–	8 373	(8 373)	-100%	16 747
Waste management		20	–	–	712	712	–	712	#DIV/0!	–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	32 157	67 378	–	29 127	29 127	33 689	(4 562)	-14%	67 378
Funded by:										
National Government		27 752	57 029	–	27 611	27 611	28 515	(903)	-3%	57 029
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		3 564	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	124	124	–	124	#DIV/0!	–
Transfers recognised - capital		31 316	57 029	–	27 735	27 735	28 515	(779)	-3%	57 029
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		821	10 349	–	1 392	1 392	5 174	(3 783)	-73%	10 349
Total Capital Funding		32 137	67 378	–	29 127	29 127	33 689	(4 562)	-14%	67 378

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EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - Half Year

Vote Description R thousand	Ref	2022/23 Audited	Budget Year 2023/24 Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
1.1 - Mayor and council		-	-	-	-	-	-	-		-
1.2 -		-	-	-	-	-	-	-		-
1.3 -		-	-	-	-	-	-	-		-
1.4 -		-	-	-	-	-	-	-		-
1.5 -		-	-	-	-	-	-	-		-
1.6 -		-	-	-	-	-	-	-		-
1.7 -		-	-	-	-	-	-	-		-
1.8 -		-	-	-	-	-	-	-		-
1.9 -		-	-	-	-	-	-	-		-
1.10 -		-	-	-	-	-	-	-		-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
2.1 - Governance function		-	-	-	-	-	-	-		-
2.2 - Information Technology		-	-	-	-	-	-	-		-
2.3 - Legal services		-	-	-	-	-	-	-		-
2.4 - Markerting Customer relations		-	-	-	-	-	-	-		-
2.5 - Municipal Manager Town secretary		-	-	-	-	-	-	-		-
2.6 -		-	-	-	-	-	-	-		-
2.7 -		-	-	-	-	-	-	-		-
2.8 -		-	-	-	-	-	-	-		-
2.9 -		-	-	-	-	-	-	-		-
2.10 -		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-		-
3.1 - Asset Management		-	-	-	-	-	-	-		-
3.2 - Budget and Treasury Office		-	-	-	-	-	-	-		-
3.3 - Finance		-	-	-	-	-	-	-		-
3.4 - Fleet Management		-	-	-	-	-	-	-		-
3.5 - Supply Chain Management		-	-	-	-	-	-	-		-
3.6 - Risk Management		-	-	-	-	-	-	-		-
3.7 -		-	-	-	-	-	-	-		-
3.8 -		-	-	-	-	-	-	-		-
3.9 -		-	-	-	-	-	-	-		-
3.10 -		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE AND SHARED SERVICE		-	-	-	-	-	-	-		-
4.1 - Admistrative and Corporate support		-	-	-	-	-	-	-		-
4.2 - Human Resources		-	-	-	-	-	-	-		-
4.3 - Security services		-	-	-	-	-	-	-		-
4.4 -		-	-	-	-	-	-	-		-
4.5 -		-	-	-	-	-	-	-		-
4.6 -		-	-	-	-	-	-	-		-
4.7 -		-	-	-	-	-	-	-		-
4.8 -		-	-	-	-	-	-	-		-
4.9 -		-	-	-	-	-	-	-		-
4.10 -		-	-	-	-	-	-	-		-
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		-	-	-	-	-	-	-		-
5.1 - Electricity		-	-	-	-	-	-	-		-
5.2 - Project Management Unit		-	-	-	-	-	-	-		-
5.3 - Public Toilets		-	-	-	-	-	-	-		-
5.4 - Roads		-	-	-	-	-	-	-		-
5.5 - Sewerage		-	-	-	-	-	-	-		-
5.6 - Storm water management		-	-	-	-	-	-	-		-
5.7 - Waste water treatment		-	-	-	-	-	-	-		-
5.8 - Water distribution		-	-	-	-	-	-	-		-
5.9 - Water storage		-	-	-	-	-	-	-		-
5.10 - Water treatment		-	-	-	-	-	-	-		-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - Air transport		-	-	-	-	-	-	-		-
6.2 - Cemetries funeral parlours		-	-	-	-	-	-	-		-
6.3 - Cleansing		-	-	-	-	-	-	-		-
6.4 - Community halls,parks and facilities		-	-	-	-	-	-	-		-
6.5 - Disaster management		-	-	-	-	-	-	-		-
6.6 - Fire fighting and protection		-	-	-	-	-	-	-		-
6.7 - Health services		-	-	-	-	-	-	-		-
6.8 - Librries and archives		-	-	-	-	-	-	-		-
6.9 - Solid waste Management		-	-	-	-	-	-	-		-
6.10 - Police forces traffic		-	-	-	-	-	-	-		-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-		-
7.1 - Corporate wide strategic planning		-	-	-	-	-	-	-		-
7.2 - Town planning building		-	-	-	-	-	-	-		-
7.3 - Property services		-	-	-	-	-	-	-		-
7.4 - Animal care and deseases		-	-	-	-	-	-	-		-

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EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
7.5 -		–	–	–	–	–	–	–		–
7.6 -		–	–	–	–	–	–	–		–
7.7 -		–	–	–	–	–	–	–		–
7.8 -		–	–	–	–	–	–	–		–
7.9 -		–	–	–	–	–	–	–		–
7.10 -		–	–	–	–	–	–	–		–
Vote 8 - Other		–	–	–	–	–	–	–		–
8.1 - Tourism		–	–	–	–	–	–	–		–
8.2 - Markets		–	–	–	–	–	–	–		–
8.3 -		–	–	–	–	–	–	–		–
8.4 -		–	–	–	–	–	–	–		–
8.5 -		–	–	–	–	–	–	–		–
8.6 -		–	–	–	–	–	–	–		–
8.7 -		–	–	–	–	–	–	–		–
8.8 -		–	–	–	–	–	–	–		–
8.9 -		–	–	–	–	–	–	–		–
8.10 -		–	–	–	–	–	–	–		–
Vote 9 - HOUSING		–	–	–	–	–	–	–		–
9.1 - Housing		–	–	–	–	–	–	–		–
9.2 -		–	–	–	–	–	–	–		–
9.3 -		–	–	–	–	–	–	–		–
9.4 -		–	–	–	–	–	–	–		–
9.5 -		–	–	–	–	–	–	–		–
9.6 -		–	–	–	–	–	–	–		–
9.7 -		–	–	–	–	–	–	–		–
9.8 -		–	–	–	–	–	–	–		–
9.9 -		–	–	–	–	–	–	–		–
9.10 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
10.1 -		–	–	–	–	–	–	–		–
10.2 -		–	–	–	–	–	–	–		–
10.3 -		–	–	–	–	–	–	–		–
10.4 -		–	–	–	–	–	–	–		–
10.5 -		–	–	–	–	–	–	–		–
10.6 -		–	–	–	–	–	–	–		–
10.7 -		–	–	–	–	–	–	–		–
10.8 -		–	–	–	–	–	–	–		–
10.9 -		–	–	–	–	–	–	–		–
10.10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
11.1 -		–	–	–	–	–	–	–		–
11.2 -		–	–	–	–	–	–	–		–
11.3 -		–	–	–	–	–	–	–		–
11.4 -		–	–	–	–	–	–	–		–
11.5 -		–	–	–	–	–	–	–		–
11.6 -		–	–	–	–	–	–	–		–
11.7 -		–	–	–	–	–	–	–		–
11.8 -		–	–	–	–	–	–	–		–
11.9 -		–	–	–	–	–	–	–		–
11.10 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
12.1 -		–	–	–	–	–	–	–		–
12.2 -		–	–	–	–	–	–	–		–
12.3 -		–	–	–	–	–	–	–		–
12.4 -		–	–	–	–	–	–	–		–
12.5 -		–	–	–	–	–	–	–		–
12.6 -		–	–	–	–	–	–	–		–
12.7 -		–	–	–	–	–	–	–		–
12.8 -		–	–	–	–	–	–	–		–
12.9 -		–	–	–	–	–	–	–		–
12.10 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
13.1 -		–	–	–	–	–	–	–		–
13.2 -		–	–	–	–	–	–	–		–
13.3 -		–	–	–	–	–	–	–		–
13.4 -		–	–	–	–	–	–	–		–
13.5 -		–	–	–	–	–	–	–		–
13.6 -		–	–	–	–	–	–	–		–
13.7 -		–	–	–	–	–	–	–		–
13.8 -		–	–	–	–	–	–	–		–
13.9 -		–	–	–	–	–	–	–		–
13.10 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
14.1 -		-	-	-	-	-	-	-		-
14.2 -		-	-	-	-	-	-	-		-
14.3 -		-	-	-	-	-	-	-		-
14.4 -		-	-	-	-	-	-	-		-
14.5 -		-	-	-	-	-	-	-		-
14.6 -		-	-	-	-	-	-	-		-
14.7 -		-	-	-	-	-	-	-		-
14.8 -		-	-	-	-	-	-	-		-
14.9 -		-	-	-	-	-	-	-		-
14.10 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
15.1 -		-	-	-	-	-	-	-		-
15.2 -		-	-	-	-	-	-	-		-
15.3 -		-	-	-	-	-	-	-		-
15.4 -		-	-	-	-	-	-	-		-
15.5 -		-	-	-	-	-	-	-		-
15.6 -		-	-	-	-	-	-	-		-
15.7 -		-	-	-	-	-	-	-		-
15.8 -		-	-	-	-	-	-	-		-
15.9 -		-	-	-	-	-	-	-		-
15.10 -		-	-	-	-	-	-	-		-
Total multi-year capital expenditure		-	-	-	-	-	-	-		-
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	1 270	-	-	-	635	(635)	-100%	1 270
1.1 - Mayor and council		-	1 270	-	-	-	635	(635)	-100%	1 270
1.2 -		-	-	-	-	-	-	-		-
1.3 -		-	-	-	-	-	-	-		-
1.4 -		-	-	-	-	-	-	-		-
1.5 -		-	-	-	-	-	-	-		-
1.6 -		-	-	-	-	-	-	-		-
1.7 -		-	-	-	-	-	-	-		-
1.8 -		-	-	-	-	-	-	-		-
1.9 -		-	-	-	-	-	-	-		-
1.10 -		-	-	-	-	-	-	-		-
Vote 2 - MUNICIPAL MANAGER		615	3 750	-	181	181	1 875	(1 694)	-90%	3 750
2.1 - Governance function		-	-	-	-	-	-	-		-
2.2 - Information Technology		615	3 750	-	181	181	1 875	(1 694)	-90%	3 750
2.3 - Legal services		-	-	-	-	-	-	-		-
2.4 - Markerting Customer relations		-	-	-	-	-	-	-		-
2.5 - Municipal Manager Town secretary		-	-	-	-	-	-	-		-
2.6 -		-	-	-	-	-	-	-		-
2.7 -		-	-	-	-	-	-	-		-
2.8 -		-	-	-	-	-	-	-		-
2.9 -		-	-	-	-	-	-	-		-
2.10 -		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-		-
3.1 - Asset Management		-	-	-	-	-	-	-		-
3.2 - Budget and Treasury Office		-	-	-	-	-	-	-		-
3.3 - Finance		-	-	-	-	-	-	-		-
3.4 - Fleet Management		-	-	-	-	-	-	-		-
3.5 - Supply Chain Management		-	-	-	-	-	-	-		-
3.6 - Risk Management		-	-	-	-	-	-	-		-
3.7 -		-	-	-	-	-	-	-		-
3.8 -		-	-	-	-	-	-	-		-
3.9 -		-	-	-	-	-	-	-		-
3.10 -		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE AND SHARED SERVICE		-	-	-	10	10	-	10	#DIV/0!	-
4.1 - Admistrative and Corporate support		-	-	-	10	10	-	10	#DIV/0!	-
4.2 - Human Resources		-	-	-	-	-	-	-		-
4.3 - Security services		-	-	-	-	-	-	-		-
4.4 -		-	-	-	-	-	-	-		-
4.5 -		-	-	-	-	-	-	-		-
4.6 -		-	-	-	-	-	-	-		-
4.7 -		-	-	-	-	-	-	-		-
4.8 -		-	-	-	-	-	-	-		-
4.9 -		-	-	-	-	-	-	-		-
4.10 -		-	-	-	-	-	-	-		-
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		28 240	52 761	-	25 574	25 574	26 380	(806)	-3%	52 761
5.1 - Electricity		1 001	500	-	124	124	250	(126)	-50%	500
5.2 - Project Management Unit		-	-	-	-	-	-	-		-
5.3 - Public Toilets		-	-	-	-	-	-	-		-
5.4 - Roads		5 558	17 097	-	6 705	6 705	8 549	(1 843)	-22%	17 097

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
5.5 - Sewerage		9 954	16 747	-	-	-	8 373	(8 373)	-100%	16 747
5.6 - Storm water management		-	-	-	-	-	-	-		-
5.7 - Waste water treatment		-	-	-	-	-	-	-		-
5.8 - Water distribution		468	-	-	7 173	7 173	-	7 173	#DIV/0!	-
5.9 - Water storage		-	-	-	-	-	-	-		-
5.10 - Water treatment		11 258	18 417	-	11 571	11 571	9 208	2 363	26%	18 417
Vote 6 - COMMUNITY AND SOCIAL SERVICES		3 303	9 597	-	3 362	3 362	4 799	(1 437)	-30%	9 597
6.1 - Air transport		-	-	-	-	-	-	-		-
6.2 - Cemetries funeral parlours		-	-	-	-	-	-	-		-
6.3 - Cleansing		-	-	-	-	-	-	-		-
6.4 - Community halls,parks and facilties		186	9 597	-	2 602	2 602	4 799	(2 197)	-46%	9 597
6.5 - Disaster management		-	-	-	-	-	-	-		-
6.6 - Fire fighting and protection		-	-	-	-	-	-	-		-
6.7 - Health services		-	-	-	-	-	-	-		-
6.8 - Libraries and archives		3 096	-	-	-	-	-	-		-
6.9 - Solid waste Management		20	-	-	712	712	-	712	#DIV/0!	-
6.10 - Police forces traffic		-	-	-	48	48	-	48	#DIV/0!	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-		-
7.1 - Corporate wide strategic planning		-	-	-	-	-	-	-		-
7.2 - Town planning building		-	-	-	-	-	-	-		-
7.3 - Property services		-	-	-	-	-	-	-		-
7.4 - Animal care and deseases		-	-	-	-	-	-	-		-
7.5 -		-	-	-	-	-	-	-		-
7.6 -		-	-	-	-	-	-	-		-
7.7 -		-	-	-	-	-	-	-		-
7.8 -		-	-	-	-	-	-	-		-
7.9 -		-	-	-	-	-	-	-		-
7.10 -		-	-	-	-	-	-	-		-
Vote 8 - Other		-	-	-	-	-	-	-		-
8.1 - Tourism		-	-	-	-	-	-	-		-
8.2 - Markets		-	-	-	-	-	-	-		-
8.3 -		-	-	-	-	-	-	-		-
8.4 -		-	-	-	-	-	-	-		-
8.5 -		-	-	-	-	-	-	-		-
8.6 -		-	-	-	-	-	-	-		-
8.7 -		-	-	-	-	-	-	-		-
8.8 -		-	-	-	-	-	-	-		-
8.9 -		-	-	-	-	-	-	-		-
8.10 -		-	-	-	-	-	-	-		-
Vote 9 - HOUSING		-	-	-	-	-	-	-		-
9.1 - Housing		-	-	-	-	-	-	-		-
9.2 -		-	-	-	-	-	-	-		-
9.3 -		-	-	-	-	-	-	-		-
9.4 -		-	-	-	-	-	-	-		-
9.5 -		-	-	-	-	-	-	-		-
9.6 -		-	-	-	-	-	-	-		-
9.7 -		-	-	-	-	-	-	-		-
9.8 -		-	-	-	-	-	-	-		-
9.9 -		-	-	-	-	-	-	-		-
9.10 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
10.1 -		-	-	-	-	-	-	-		-
10.2 -		-	-	-	-	-	-	-		-
10.3 -		-	-	-	-	-	-	-		-
10.4 -		-	-	-	-	-	-	-		-
10.5 -		-	-	-	-	-	-	-		-
10.6 -		-	-	-	-	-	-	-		-
10.7 -		-	-	-	-	-	-	-		-
10.8 -		-	-	-	-	-	-	-		-
10.9 -		-	-	-	-	-	-	-		-
10.10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
11.1 -		-	-	-	-	-	-	-		-
11.2 -		-	-	-	-	-	-	-		-
11.3 -		-	-	-	-	-	-	-		-
11.4 -		-	-	-	-	-	-	-		-
11.5 -		-	-	-	-	-	-	-		-
11.6 -		-	-	-	-	-	-	-		-
11.7 -		-	-	-	-	-	-	-		-
11.8 -		-	-	-	-	-	-	-		-
11.9 -		-	-	-	-	-	-	-		-
11.10 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 - Half Year

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited	Original	Adjusted	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
12.1 -		–	–	–	–	–	–	–		–
12.2 -		–	–	–	–	–	–	–		–
12.3 -		–	–	–	–	–	–	–		–
12.4 -		–	–	–	–	–	–	–		–
12.5 -		–	–	–	–	–	–	–		–
12.6 -		–	–	–	–	–	–	–		–
12.7 -		–	–	–	–	–	–	–		–
12.8 -		–	–	–	–	–	–	–		–
12.9 -		–	–	–	–	–	–	–		–
12.10 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
13.1 -		–	–	–	–	–	–	–		–
13.2 -		–	–	–	–	–	–	–		–
13.3 -		–	–	–	–	–	–	–		–
13.4 -		–	–	–	–	–	–	–		–
13.5 -		–	–	–	–	–	–	–		–
13.6 -		–	–	–	–	–	–	–		–
13.7 -		–	–	–	–	–	–	–		–
13.8 -		–	–	–	–	–	–	–		–
13.9 -		–	–	–	–	–	–	–		–
13.10 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
14.1 -		–	–	–	–	–	–	–		–
14.2 -		–	–	–	–	–	–	–		–
14.3 -		–	–	–	–	–	–	–		–
14.4 -		–	–	–	–	–	–	–		–
14.5 -		–	–	–	–	–	–	–		–
14.6 -		–	–	–	–	–	–	–		–
14.7 -		–	–	–	–	–	–	–		–
14.8 -		–	–	–	–	–	–	–		–
14.9 -		–	–	–	–	–	–	–		–
14.10 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
15.1 -		–	–	–	–	–	–	–		–
15.2 -		–	–	–	–	–	–	–		–
15.3 -		–	–	–	–	–	–	–		–
15.4 -		–	–	–	–	–	–	–		–
15.5 -		–	–	–	–	–	–	–		–
15.6 -		–	–	–	–	–	–	–		–
15.7 -		–	–	–	–	–	–	–		–
15.8 -		–	–	–	–	–	–	–		–
15.9 -		–	–	–	–	–	–	–		–
15.10 -		–	–	–	–	–	–	–		–
Total single-year capital expenditure		32 157	67 378	–	29 127	29 127	33 689	(4 562)	-14%	67 378
Total Capital Expenditure		32 157	67 378	–	29 127	29 127	33 689	(4 562)	-14%	67 378

EC104 Makana - Table C6 Monthly Budget Statement - Financial Position - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		56 246	385 282	–	78 265	385 282
Trade and other receivables from exchange transactions		71 714	39 422	–	204 348	39 422
Receivables from non-exchange transactions		22 586	88 746	–	40 785	88 746
Current portion of non-current receivables		–	–	–	–	–
Inventory		8 575	11 337	–	12 892	11 337
VAT		204 273	–	–	235 390	–
Other current assets		344	24 973	–	218	24 973
Total current assets		363 739	549 759	–	571 898	549 759
Non current assets						
Investments		3 343	–	–	3 343	–
Investment property		187 915	181 985	–	187 915	181 985
Property, plant and equipment		943 603	977 363	–	971 889	977 363
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		32 788	34 608	–	32 788	34 608
Intangible assets		436	261	–	436	261
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 168 085	1 194 217	–	1 196 371	1 194 217
TOTAL ASSETS		1 531 824	1 743 976	–	1 768 269	1 743 976
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		2 016	1 321	–	1 114	1 321
Consumer deposits		2 754	2 588	–	2 806	2 588
Trade and other payables from exchange transactions		275 995	35 435	–	311 090	35 435
Trade and other payables from non-exchange transactions		42 372	992	–	45 906	992
Provision		17 847	–	–	17 847	–
VAT		256 718	141 491	–	288 534	141 491
Other current liabilities		2 929	19 502	–	2 929	19 502
Total current liabilities		600 631	201 329	–	670 225	201 329
Non current liabilities						
Financial liabilities		45 237	51 541	–	45 237	51 541
Provision		38 056	–	–	38 056	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		67 989	104 199	–	67 989	104 199
Total non current liabilities		151 281	155 741	–	151 281	155 741
TOTAL LIABILITIES		751 912	357 070	–	821 506	357 070
NET ASSETS	2	779 912	1 386 906	–	946 763	1 386 906
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 018 033	1 386 906	–	946 763	1 386 906
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 018 033	1 386 906	–	946 763	1 386 906

EC104 Makana - Table C7 Monthly Budget Statement - Cash Flow - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		906	91 298	91 298	49 952	49 952	45 649	4 303	9%	91 298
Service charges		38 087	362 547	362 547	23 299	23 299	181 273	(157 975)	-87%	362 547
Other revenue		12 936	93 880	93 880	5 391	5 391	46 940	(41 549)	-89%	93 880
Transfers and Subsidies - Operational		145 903	127 657	127 657	73 294	73 294	63 828	9 465	15%	127 657
Transfers and Subsidies - Capital		–	67 378	67 378	–	–	33 689	(33 689)	-100%	67 378
Interest		–	3 800	3 800	46	46	1 900	(1 854)	-98%	3 800
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(198 133)	(567 747)	(567 747)	(223 077)	(223 077)	(283 873)	60 796	-21%	(567 747)
Interest		–	(6 969)	6 969	–	–	(3 485)	3 485	-100%	(6 969)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(301)	171 843	185 781	(71 097)	(71 097)	85 921	157 018	183%	171 843
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	2	2	–	2	#DIV/0!	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		34 815	(67 378)	(67 378)	(35 329)	(35 329)	(33 689)	(1 640)	5%	(67 378)
NET CASH FROM/(USED) INVESTING ACTIVITIES		34 815	(67 378)	(67 378)	(35 327)	(35 327)	(33 689)	1 638	-5%	(67 378)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		(1 839)	–	–	(902)	(902)	–	(902)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 839)	–	–	(902)	(902)	–	902	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		32 674	104 465	118 403	(107 325)	(107 325)	52 232			104 465
Cash/cash equivalents at beginning:		48 296	280 817	280 817		56 246	280 817			56 246
Cash/cash equivalents at month/year end:		80 971	385 282	399 220		(51 079)	333 049			160 711

EC104 Makana - Supporting Table SC1 Material variance explanations - M06 - Half Year

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Property rates	10.00%	There is a 10% increase in December 2023 which is in line with the anticipated values of the general valuation roll.	
	Service charges-Electricity	6.00%	There is a 6% which is attributed to the annual tariff increase for ESKOM,and the slightly lower levels of loadshedding recently.	
	Service charges-Water	-5.00%	There is a -5% variance due low performance on meter readings	Monthly readings and replacement of faulty meters.
	Service charges-Sanitation	29.00%		
	Service charges-Refuse	58.00%		
	Rental of properties	64.00%	Less repntal fees billed	Renewal of expired leases
	Interest earned-External investments	-86.00%	Interest on investments for the six months has not yet been capitalised in the financial system	Capitalise interest in the financial system
	Interest earned-Debtors	-23.00%	Provisions as included in the Customer Care, Credit Control and Debt Collection Policy are implemented on a daily and monthly basis to ensure that all monies and	
	Dividends paid			
	Fines, pelnaties and forfeits	-95.00%	Less fines issued than anticipated	
	Licences and permits	-99.00%	Less licences and permits issued than anticipated	
	Agency fees	-43.00%	Less agency fees collected	
	Transfers and subsidies	18.00%	Operating grant revenue is recognized as and when expenditure takes place on the operational budget	
	Other revenue	-96.00%		
2	**Expenditure By Type**			
	Employee related cost	-12%	Underspent due to vacancies that were budgeted but not yet filled	Positions to be advertised and filled and or adjust the budget
	Bulk Purchases-Electricity	-17%	Invoices not captured in the system	catch up with capturing of invoices on the sytstem
	Inventory consumed	-62%	misalignment of budgeted amounts on datastrings to various line items	Budgeted will be adjusted
	Depreciation and amortisation	-100%	Sub-system-HRMS not intergrated to the core system-Munsoft	will intergrate DMS and munsoft during the final half of the finacial year
	Interest	167%	misalignment of budgeted amounts on datastrings to various line items	Budgeted will be adjusted
	Contracted services	-31%	misalignment of budgeted amounts on datastrings to various line items	Budgeted will be adjusted
3	**Capital Expenditure**			
4	**Financial Position**			
5	**Cash Flow**			
6	**Measureable performance**			

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EC104 Makana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 - Half Year

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	6.2%	0.0%	3.7%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		42.6%	14.0%	0.0%	49.8%	14.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	60.6%	273.1%	0.0%	85.3%	273.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		9.4%	191.4%	0.0%	11.7%	191.4%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.7%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		96.0%	100.0%		96.0%	
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	20.0%	10.0%		22.6%	
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	-1.0%	10.0%		14.3%	
Employee costs	Employee costs/Total Revenue - capital revenue		31.0%	33.3%	0.0%	28.0%	33.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.5%	0.9%	0.0%	1.8%	0.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.5%	5.7%	0.0%	2.4%	2.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		413.2%	479.3%		60.7%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue		28.1%	117.1%			
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational		400.0%	700.0%		800.0%	

References

1. Consumer debtors > 12 months old are excluded from current assets.

2. Material variances to be explained.

Calculations		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		45 237	51 541		45 237	
Total Assets		1 531 824	1 743 976		1 768 269	1 743 976
Employee related costs		199 396	247 243		108 863	247 243
Repairs & Maintenance		9 908	6 563		7 026	6 563
Interest (finance charges)		16 652	6 969		9 288	6 969
Principal paid		1 839			902	
Depreciation		31 656	35 275			14 389
Operating expenditure		681 259	684 903		249 293	684 903
Total Capital Expenditure		32 157	67 378		29 127	29 127
Borrowed funding for capital						
Debt		433 608	193 489		471 335	193 489
Equity		1 018 033	1 386 906		946 763	1 386 906
Reserves and funds						
Borrowing		45 237	51 541		45 237	51 541
Current assets		363 739	549 759		571 898	549 759
Current liabilities		600 631	201 329		670 225	201 329
Monetary assets		56 246	385 282		78 265	385 282
Total Revenue (excluding capital transfers and contributions)		644 010	741 972		388 836	741 972
Transfers and subsidies - Operational		124 634				
Transfers and subsidies - capital (monetary allocations)		18 623	67 378		27 308	67 378
Debt service payments		(1 839)	3 800	3 800	(902)	(6 969)
Outstanding debtors (receivables)		94 644				
Annual services revenue		444 127	516 636		275 311	275 311
Cash + investments	Including LT investments	59 589	385 282		81 608	385 282
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

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EC104 Makana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - Half Year

Description	NT Code	Budget Year 2023/24											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	16 568	14 023	13 759	11 482	13 201	19 346	14 629	376 013	479 021	434 671	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9 822	4 522	3 084	2 930	2 751	1 821	1 321	41 714	67 964	50 536	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 667	2 177	1 013	896	785	12 733	598	42 544	64 413	57 556	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 036	2 238	2 079	2 044	2 227	7 932	1 210	78 763	99 529	92 176	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 281	2 002	1 899	1 855	1 829	1 807	1 086	58 731	71 490	65 308	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	9 575	8 385	7 838	7 650	7 422	6 778	6 186	232 492	286 325	260 528	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	2	2	3	3	40	3	4	2 957	3 013	3 006	–	–
Total By Income Source	2000	44 951	33 349	29 675	26 859	28 254	50 419	25 033	833 215	1 071 756	963 780	–	–
2022/23 - totals only		38 939	26 916	23 192	22 407	29 587	24 946	65 405	588 763	820 154	731 108	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 655	3 556	1 672	1 445	1 687	13 999	786	27 937	55 736	45 853	–	–
Commercial	2300	10 423	3 979	2 974	3 047	2 825	3 656	1 666	79 545	108 115	90 739	–	–
Households	2400	29 873	25 814	25 029	22 367	23 742	32 765	22 581	725 732	907 904	827 188	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	44 951	33 349	29 675	26 859	28 254	50 419	25 033	833 215	1 071 756	963 780	–	–

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EC104 Makana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 - Half Year

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	6 369	29 051	–	23 172	–	23 069	–	–	81 662	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	0	3 911	3 911	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	2 260	3 259	1 340	186	362	1 051	36 137	98 956	143 551	169 499
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	8 630	32 310	1 340	23 358	362	24 120	36 137	102 867	229 125	169 499

EC104 Makana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 - Half Year

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB Call 62233411884		12	Call	Y	Variable	7,15%	0	0	30/06/2024	11 438	67			11 506
FNB Call 62649088139		12	Call	Y	Variable	7,25%	0	0	30/06/2024	1 907	12			1 918
FNB 12 month dep 71538811574		12	12 month dep	Y	Variable	4,65%	0	0	30/06/2024	418				418
FNB 48 hr Accelerator 74790017815		12	48 hr Accelerato	Y	Variable	7,90%	0	0	30/06/2024	58 921	462	(28 347)	33 501	64 537
Standard 12 month dep 088807657-004		12	12 month dep	Y	Variable	2,76%	0	0	30/06/2024	0				0
Standard 12 month dep 088812685-001/4/7		12	12 month dep	Y	Variable	2,76%	0	0	30/06/2024	2				2
Standard Call 088822370-002		12	Call	Y	Variable	2,76%	0	0	30/05/2024	61				61
Standard 12 month dep 88805662002		12	12 month dep	Y	Variable	2,76%	0	0	30/06/2024	0				0
Standard 12 month dep 088812723-001		12	12 month dep	Y	Variable	2,76%	0	0	30/06/2024	0				0
ABSA Call 9095609301		12	Call	Y	Variable	2,34%	0	0	30/06/2024	177				177
Nedbank Call 03/7881065141/000001		12	Call	Y	Variable	7,80%	0	0	30/06/2024	124	1			125
Nedbank Justinvest 24hr 145027119998		12	Justinvest 24hr	Y	Variable	3,05%	0	0	30/06/2024	20				20
Nedbank Justinvest 24hr 90206079996		12	Justinvest 24hr	Y	Variable	2,30%	0	0	30/06/2024	15				15
Nedbank Justinvest 24hr 145027119992		12	Justinvest 24hr	Y	Variable	2,30%	0	0	30/06/2024	33				33
														–
Municipality sub-total										73 116		(28 347)	33 501	78 811
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									73 116		(28 347)	33 501	78 811

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EC104 Makana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 - Half Year

Description R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		117 968	127 657	–	72 069	72 069	63 828	8 241	12.9%	127 657
Expanded Public Works Programme Integrated Grant		1 333	–	–	710	710	–	710	#DIV/0!	–
Local Government Financial Management Grant	3	3 000	–	–	3 100	3 100	–	3 100	#DIV/0!	–
Equitable Share		113 635	127 657	–	68 259	68 259	63 828	4 431	6.9%	127 657
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		117 968	127 657	–	72 069	72 069	63 828	8 241	12.9%	127 657
Capital Transfers and Grants										
National Government:		27 948	67 378	–	33 363	33 363	33 689	(326)	-1.0%	67 378
Municipal Infrastructure Grant		22 798	–	–	20 195	20 195	–	20 195	#DIV/0!	–
Integrated National Electrification Programme Grant		1 600	–	–	–	–	–	–		–
Water Services Infrastructure Grant		3 550	67 378	–	13 168	13 168	33 689	(20 521)	-60.9%	67 378
Provincial Government:		9 314	–	–	–	–	–	–		–
Specify (Add grant description)		9 314	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		37 263	67 378	–	33 363	33 363	33 689	(326)	-1.0%	67 378
TOTAL RECEIPTS OF TRANSFERS & GRANTS		155 230	195 035	–	105 432	105 432	97 517	7 915	8.1%	195 035

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EC104 Makana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 956	–	–	3 092	3 092	–	3 092	#DIV/0!	–
Expanded Public Works Programme Integrated Grant	3	1 333	–	–	771	771	–	771	#DIV/0!	–
Local Government Financial Management Grant		3 000	–	–	1 242	1 242	–	1 242	#DIV/0!	–
Municipal Infrastructure Grant		1 623	–	–	1 079	1 079	–	1 079	#DIV/0!	–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		5 956	–	–	3 092	3 092	–	3 092	#DIV/0!	–
Capital Transfers and Grants										
National Government:		18 708	67 378	–	30 547	30 547	33 689	(3 142)	-9.3%	67 378
Municipal Infrastructure Grant		12 555	63 541	–	22 298	22 298	31 771	(9 473)	-29.8%	63 541
Integrated National Electrification Programme Grant		1 176	–	–	–	–	–	–		–
Water Services Infrastructure Grant		4 976	3 837	–	8 249	8 249	1 918	6 331	330.0%	3 837
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		18 708	67 378	–	30 547	30 547	33 689	(3 142)	-9.3%	67 378
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		24 664	67 378	–	33 639	33 639	33 689	(50)	-0.1%	67 378

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EC104 Makana - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 - Half Year

Description	Ref	Budget Year 2023/24				
R thousands		Approved Rollover 2022/23	Monthly Actual	YearTD actual	YTD variance	YTD variance %
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		–	–	–	–	
Provincial Government:		–	–	–	–	
District Municipality:		–	–	–	–	
Other grant providers:		–	–	–	–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		–	–	–	–	
Provincial Government:		–	–	–	–	
District Municipality:		–	–	–	–	
Other grant providers:		–	–	–	–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

EC104 Makana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - Half Year

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 217	10 315	10 315	4 712	4 712	5 157	(446)	-9%	10 315
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		8	–	–	–	–	–	–		–
Motor Vehicle Allowance		2 663	2 868	2 868	1 374	1 374	1 434	(60)	-4%	2 868
Cellphone Allowance		1 110	1 206	1 206	607	607	603	4	1%	1 206
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		11 998	14 389	14 389	6 693	6 693	7 195	(502)	-7%	14 389
% increase	4		19.9%	19.9%						19.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 543	6 683	6 683	3 167	3 167	3 341	(174)	-5%	6 683
Pension and UIF Contributions		12	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		211	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 109	590	590	343	343	295	48	16%	590
Cellphone Allowance		124	76	76	48	48	38	10	27%	76
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1	–	–	–	–	–	–		–
Payments in lieu of leave		240	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		7 240	7 349	7 349	3 558	3 558	3 674	(116)	-3%	7 349
% increase	4		1.5%	1.5%						1.5%
Other Municipal Staff										
Basic Salaries and Wages		116 357	197 701	197 701	66 716	66 716	98 850	(32 135)	-33%	197 701
Pension and UIF Contributions		23 192	21 229	21 229	20 672	20 672	10 614	10 057	95%	21 229
Medical Aid Contributions		11 801	11 121	11 121	7 996	7 996	5 561	2 436	44%	11 121
Overtime		9 289	7 491	7 491	5 928	5 928	3 746	2 183	58%	7 491
Performance Bonus		9 885	–	–	–	–	–	–		–
Motor Vehicle Allowance		2 332	1 614	1 614	1 007	1 007	807	200	25%	1 614
Cellphone Allowance		253	186	186	2 637	2 637	93	2 544	2742%	186
Housing Allowances		528	496	496	312	312	248	64	26%	496
Other benefits and allowances		1 944	57	57	37	37	29	8	30%	57
Payments in lieu of leave		772	–	–	–	–	–	–		–
Long service awards		703	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	12 983	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		958	–	–	–	–	–	–		–
Acting and post related allowance		1 159	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		192 157	239 894	239 894	105 305	105 305	119 947	(14 642)	-12%	239 894
% increase	4		24.8%	24.8%						24.8%
Total Parent Municipality		211 394	261 632	261 632	115 555	115 555	130 816	(15 261)	-12%	261 632
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–

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EC104 Makana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - Half Year

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Board Fees	5	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		211 394	261 632	261 632	115 555	115 555	130 816	(15 261)	-12%	261 632
% increase	4		23.8%	23.8%						23.8%
TOTAL MANAGERS AND STAFF		199 396	247 243	247 243	108 863	108 863	123 621	(14 759)	-12%	247 243

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EC104 Makana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 - Half Year

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year 2024/24	Budget Year 2025/25
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		5 580	6 581	9 391	16 739	4 582	7 080	23 891	23 891	23 891	23 891	23 891	23 891	91 298	95 498	99 891
Service charges - Electricity revenue		4 275	4 150	3 804	4 152	3 919	2 987	36 723	36 723	36 723	36 723	36 723	36 723	136 906	144 654	159 120
Service charges - Water revenue		–	–	–	–	–	–	36 230	36 230	36 230	36 230	36 230	36 230	140 236	144 031	150 499
Service charges - Waste Water Management		–	–	–	–	5	7	19 093	19 093	19 093	19 093	19 093	19 093	72 965	76 321	79 832
Service charges - Waste Mangement		–	–	–	–	–	–	3 257	3 257	3 257	3 257	3 257	3 257	12 441	12 933	13 709
Rental of facilities and equipment		58	67	76	50	56	27	40	40	40	40	40	40	150	159	169
Interest earned - external investments		–	–	–	–	46	–	1 008	1 008	1 008	1 008	1 008	1 008	3 800	4 028	4 270
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	267	9	18	9	478	478	478	478	478	478	1 800	1 908	2 022
Licences and permits		–	2	–	1	–	1	145	145	145	145	145	145	545	578	612
Agency services		–	–	2 327	1 103	–	–	982	982	982	982	982	982	3 700	3 922	4 157
Transfers and Subsidies - Operational		50 823	253	56	4 000	–	18 162	33 401	33 401	33 401	33 401	33 401	33 401	127 657	136 526	136 633
Other revenue		685	(1 066)	1 461	325	(233)	149	22 828	22 828	22 828	22 828	22 828	22 828	87 685	91 258	94 996
Cash Receipts by Source		61 421	9 987	17 381	26 379	8 392	28 421	178 076	178 076	178 076	178 076	178 076	178 076	679 181	711 816	745 910
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National /		–	–	–	–	–	–	15 806	15 806	15 806	15 806	15 806	15 806	67 378	73 673	48 626
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	2	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		61 421	9 988	17 381	26 379	8 392	28 421	193 882	193 882	193 882	193 882	193 882	193 882	746 559	785 489	794 536
Cash Payments by Type													–			
Employee related costs		11 840	11 979	18 631	31 219	24 632	19 331	64 273	64 273	64 273	64 273	64 273	64 273	247 243	257 118	266 911
Remuneration of councillors		–	–	–	–	763	748	3 743	3 743	3 743	3 743	3 743	3 743	14 389	14 965	15 563
Interest		–	–	–	–	–	–	1 831	1 831	1 831	1 831	1 831	1 831	6 969	7 317	7 683
Bulk purchases - Electricity		8 965	12 200	7 594	9 533	5 000	11 613	53 829	53 829	53 829	53 829	53 829	53 829	183 744	214 980	247 228
Acquisitions - water & other inventory		–	774	2 143	2 135	475	3 217	3 540	3 540	3 540	3 540	3 540	3 540	14 565	13 714	14 196
Contracted services		1 548	248	2 201	2 101	854	1 133	12 064	12 064	12 064	12 064	12 064	12 064	51 828	45 592	47 348
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		1 224	4 654	8 663	6 821	3 151	7 123	13 598	13 598	13 598	13 598	13 598	13 598	55 978	52 144	55 025
Cash Payments by Type		23 577	29 855	39 232	51 808	34 874	43 165	152 875	152 875	152 875	152 875	152 875	152 875	574 716	605 831	653 951
Other Cash Flows/Payments by Type																
Capital assets		2 081	4 565	11 062	5 831	1 539	10 251	15 806	15 806	15 806	15 806	15 806	15 806	67 378	73 673	48 626
Repayment of borrowing		153	–	372	188	188	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	565	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		25 812	34 420	50 667	57 827	36 601	53 982	168 681	168 681	168 681	168 681	168 681	168 681	642 094	679 504	702 577
NET INCREASE/(DECREASE) IN CASH HELD		35 609	(24 432)	(33 286)	(31 448)	(28 209)	(25 560)	25 201	25 201	25 201	25 201	25 201	25 201	104 465	105 984	91 959
Cash/cash equivalents at the month/year beginning		56 246	91 855	67 423	34 138	2 690	(25 519)	(51 079)	(25 879)	(678)	24 522	49 723	74 924	56 246	160 711	266 695
Cash/cash equivalents at the month/year end		91 855	67 423	34 138	2 690	(25 519)	(51 079)	(25 879)	(678)	24 522	49 723	74 924	100 124	160 711	266 695	358 654

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EC104 Makana - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs		–	–	–	–	–	–	–		–
Remuneration of councillors		–	–	–	–	–	–	–		–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	–	–	–	–		–
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Contracted services		–	–	–	–	–	–	–		–
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	–	–	–	–	–	–		–
Losses on disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

EC104 Makana - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
0		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
0		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
0		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 - Half Year

Month	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	5 615	–	1 810	1 810	5 615	3 805	67.8%	3%
August	–	5 615	–	5 032	6 842	11 230	4 388	39.1%	10%
September	3 418	5 615	–	8 716	15 558	16 845	1 287	7.6%	23%
October	–	5 615	–	3 489	19 047	22 459	3 413	15.2%	28%
November	2 298	5 615	–	1 481	20 527	28 074	7 547	26.9%	30%
December	2 052	5 615	–	8 600	29 127	33 689	4 562	13.5%	43%
January	98	5 615	–	–		39 304	–		
February	2 123	5 615	–	–		44 919	–		
March	1 058	5 615	–	–		50 534	–		
April	176	5 615	–	–		56 148	–		
May	4 015	5 615	–	–		61 763	–		
June	16 919	5 615	–	–		67 378	–		
Total Capital expenditure	32 157	67 378	–	29 127					

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EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–

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EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Purls		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-

EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		23	–	–	–	–	–	–		–
Computer Equipment		23	–	–	–	–	–	–		–
Furniture and Office Equipment		29	–	–	–	–	–	–		–
Furniture and Office Equipment		29	–	–	–	–	–	–		–
Machinery and Equipment		206	–	–	771	771	–	(771)	#DIV/0!	–
Machinery and Equipment		206	–	–	771	771	–	771	#DIV/0!	–
Transport Assets		3 044	1 270	–	–	–	635	635	100.0%	1 270
Transport Assets		3 044	1 270	–	–	–	635	(635)	(0)	1 270
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	3 303	1 270	–	771	771	635	(136)	-21.5%	1 270

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EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		19 337	18 417	–	18 869	18 869	9 208	(9 660)	-104.9%	18 417
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	124	124	–	(124)	#DIV/0!	–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	124	124	–	124	#DIV/0!	–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		11 726	18 417	–	18 745	18 745	9 208	(9 536)	-103.6%	18 417
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	18 417	–	18 427	18 427	9 208	9 219	0	18 417
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	104	104	–	104	#DIV/0!	–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		11 726	–	–	214	214	–	214	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 611	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		7 611	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

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EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		0	5 329	–	439	439	2 664	2 225	83.5%	5 329
Community Facilities		0	5 329	–	439	439	2 664	2 225	83.5%	5 329
Halls		0	5 329	–	439	439	2 664	(2 225)	(0)	5 329
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		615	3 750	–	181	181	1 875	1 694	90.3%	3 750
Computer Equipment		615	3 750	–	181	181	1 875	(1 694)	(0)	3 750
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		20	–	–	(0)	(0)	–	0	#DIV/0!	–
Machinery and Equipment		20	–	–	(0)	(0)	–	(0)	#DIV/0!	–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	19 972	27 496	–	19 489	19 489	13 748	(5 742)	-41.8%	27 496

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EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		7 165	5 242	–	3 445	3 445	2 621	(824)	-31.4%	5 242
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		1	1	–	–	–	1	1	100.0%	1
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		1	1	–	–	–	1	(1)	(0)	1
Electrical Infrastructure		164	93	–	405	405	46	(359)	-775.4%	93
Power Plants		158	87	–	405	405	44	361	0	87
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		5	5	–	–	–	3	(3)	(0)	5
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		0	0	–	–	–	0	0	100.0%	0
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		0	0	–	–	–	0	(0)	(0)	0
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		168	168	–	463	463	84	(379)	-451.9%	168
Pump Station		–	–	–	–	–	–	–		–
Reticulation		168	168	–	462	462	84	378	0	168
Waste Water Treatment Works		–	–	–	1	1	–	1	#DIV/0!	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		6 828	4 978	–	2 577	2 577	2 489	(88)	-3.5%	4 978
Landfill Sites		6 828	4 978	–	2 577	2 577	2 489	88	0	4 978
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Information and Communication Infrastructure		5	3	-	-	-	1	1	100.0%	3
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		5	3	-	-	-	1	(1)	(0)	3
Community Assets		1 271	2	-	296	296	1	(296)	-38522.4%	2
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Purls		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		1 271	2	-	296	296	1	(296)	-38522.4%	2
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		1 271	2	-	296	296	1	296	0	2
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		106	7	-	287	287	4	(284)	-7869.1%	7
Operational Buildings		106	7	-	287	287	4	(284)	-7869.1%	7
Municipal Offices		106	7	-	287	287	4	284	0	7
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		(96)	–	–	–	–	–	–		–
Computer Equipment		(96)	–	–	–	–	–	–		–
Furniture and Office Equipment		3	3	–	19	19	1	(17)	-1361.4%	3
Furniture and Office Equipment		3	3	–	19	19	1	17	0	3
Machinery and Equipment		382	446	–	2 133	2 133	223	(1 910)	-855.8%	446
Machinery and Equipment		382	446	–	2 133	2 133	223	1 910	0	446
Transport Assets		1 077	864	–	846	846	432	(414)	-95.8%	864
Transport Assets		1 077	864	–	846	846	432	414	0	864
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	9 908	6 563	–	7 026	7 026	3 282	(3 744)	-114.1%	6 563

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EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	25 440	–	–	–	12 720	12 720	100.0%	25 440
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	15 900	–	–	–	7 950	7 950	100.0%	15 900
Drainage Collection		–	15 900	–	–	–	7 950	(7 950)	(0)	15 900
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	9 540	–	–	–	4 770	4 770	100.0%	9 540
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	9 540	–	–	–	4 770	(4 770)	(0)	9 540
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Purls		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	4 310	-	-	-	2 155	2 155	100.0%	4 310
Revenue Generating		-	4 310	-	-	-	2 155	2 155	100.0%	4 310
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	4 310	-	-	-	2 155	(2 155)	(0)	4 310
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		29 592	-	-	-	-	-	-		-
Operational Buildings		29 592	-	-	-	-	-	-		-
Municipal Offices		29 592	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

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EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		402	–	–	–	–	–	–		–
Computer Equipment		402	–	–	–	–	–	–		–
Furniture and Office Equipment		132	1 816	–	–	–	908	908	100.0%	1 816
Furniture and Office Equipment		132	1 816	–	–	–	908	(908)	(0)	1 816
Machinery and Equipment		362	–	–	–	–	–	–		–
Machinery and Equipment		362	–	–	–	–	–	–		–
Transport Assets		1 168	3 710	–	–	–	1 855	1 855	100.0%	3 710
Transport Assets		1 168	3 710	–	–	–	1 855	(1 855)	(0)	3 710
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	31 656	35 275	–	–	–	17 638	17 638	100.0%	35 275

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EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		8 882	34 344	–	6 704	6 704	17 172	10 468	61.0%	34 344
Roads Infrastructure		5 558	17 097	–	6 704	6 704	8 549	1 845	21.6%	17 097
Roads		5 558	17 097	–	6 704	6 704	8 549	(1 845)	(0)	17 097
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		981	500	–	–	–	250	250	100.0%	500
Power Plants		981	500	–	–	–	250	(250)	(0)	500
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2 343	16 747	–	–	–	8 373	8 373	100.0%	16 747
Pump Station		2 343	16 747	–	–	–	8 373	(8 373)	(0)	16 747
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		0	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Community Assets		-	4 268	-	2 163	2 163	2 134	(29)	-1.4%	4 268
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Purls		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	4 268	-	2 163	2 163	2 134	(29)	-1.4%	4 268
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	4 268	-	2 163	2 163	2 134	29	0	4 268
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 - Half Year

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	8 882	38 613	–	8 867	8 867	19 306	10 440	54,1%	38 613

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Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target

Month	2022/23	Original Budget	Adjusted Budget	Mid Year
Jul	–	5 615	–	1 810
Aug	–	5 615	–	5 032
Sep	3 418	5 615	–	8 716
Oct	–	5 615	–	3 489
Nov	2 298	5 615	–	1 481
Dec	2 062	5 615	–	8 600
Jan	98	5 615	–	–
Feb	2 123	5 615	–	–
Mar	1 006	5 615	–	–
Apr	176	5 615	–	–
May	[illegible]	5 615	–	–
Jun	[illegible]	5 615	–	–

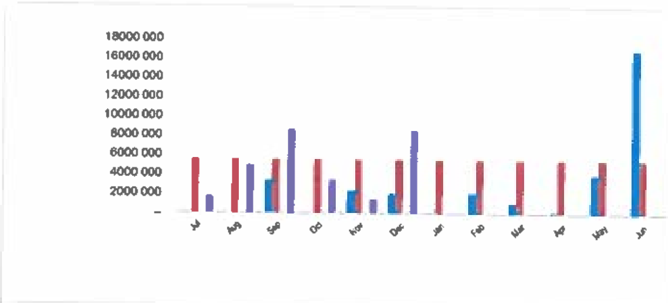

Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	1 810	5 615
Aug	6 842	11 230
Sep	15 558	16 845
Oct	19 047	22 459
Nov	20 527	28 074
Dec	29 127	33 689
Jan		39 304
Feb		44 919
Mar		50 534
Apr		56 148
May		61 763
Jun		67 378

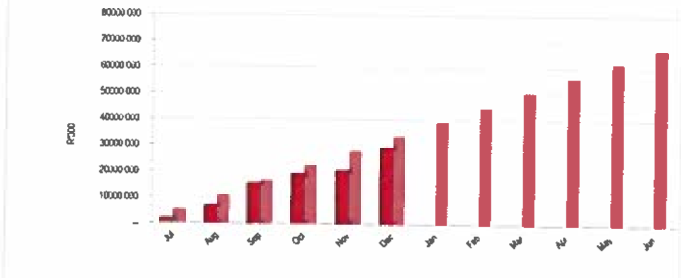

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Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2023/	44 951	30 349	29 675	26 859	28 254	50 419	25 033	833 215
2022/23	38 939	28 916	23 192	22 407	29 567	24 946	65 435	588 783

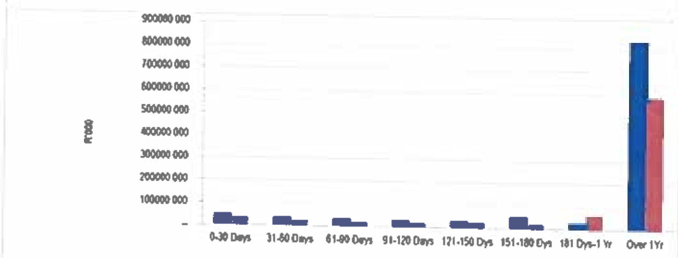
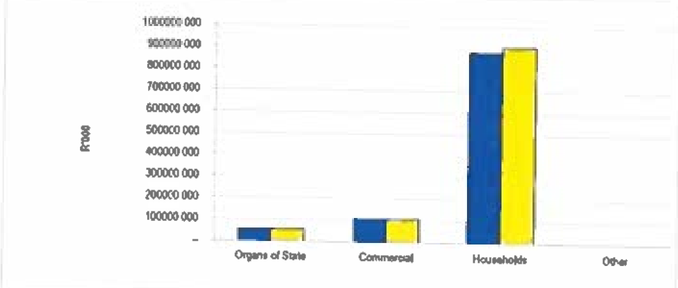


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2022/23	Budget Year 2023/24
Organs of State	54 064	55 736
Commercial	104 872	108 115
Households	880 667	907 904
Other	-	-



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