



REPORT TO: COUNCIL

File ref.....

Collaborator/Item no:

Date: 27 March 2026

SUBJECT: REPORT TO COUNCIL FROM THE MUNICIPAL MANAGER ON THE DRAFT BUDGET FOR 2026/27 MTREF

1. PURPOSE

The purpose of this report is to seek Council approval of the proposed draft budget for 2026/2027 MTREF.

2. FOR DECISION BY

COUNCIL

3. INTRODUCTION/BACKGROUND

The Municipal Finance Management Act (MFMA), section 16(2) read together with Municipal Budget and Reporting Regulations (MBRR) regulation 14(1) states that the mayor of the municipality must table the annual budget to council at least 90 days before the start of the budget year.

The budget has been prepared and is funded appropriately. Furthermore, the municipality has prepared the budget in Schedule A format (Version 6.9) which is an MSCOA compliant budget.

4 LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act (Act 56 of 2003);

Municipal Budget and Reporting Regulations (Gazette 32141 dated 17 April 2009)

Municipal Regulations on Standard Chart of Accounts (Gazette 37577 dated 22 April 2014)

ANNEXURES

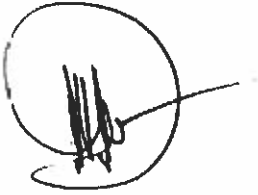
- Budget Document
- A Schedule of the Draft Budget and Supporting Documentation
- Proposed Tariff Book
- Reviewed Budget Related Policies

6. RECOMMENDATION:

It is recommended that:

- a) Council considers the draft budget for **2026/27 MTREF** based on proposed expenditure and revenue for the three-year period as outlined in the budget recommendations contained on the budget document.
- b) Council considers the draft proposed tariff structure for 2026/2027 financial year.

c) Council considers the reviewed draft budget related policies.

A handwritten signature, appearing to be 'P.M. KATE', is enclosed within a hand-drawn circle. A horizontal line extends from the right side of the circle.

MR P.M. KATE
MUNICIPAL MANAGER



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**DRAFT BUDGET
2026-2027 MTREF
27 MARCH 2026**

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PART 1 – ANNUAL BUDGET

1.1 Mayor's Report

1.2 Council Resolution

- 1) That Council approves the **2026/2027** Draft Budget based on contemplated expenditure and revenue for the MTREF.
- 2) That Council of Makana Municipality, acting in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - a) The annual budget of the municipality for the financial year 2025/2026 and the multi-year and single-year capital appropriations as set out in the following tables:
 - i. Budgeted Financial Performance (revenue and expenditure by standard classification) – Table A2
 - ii. Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3
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 - iv. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.
 - b) The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - i. Budgeted Financial Position – Table A6
 - ii. Budgeted Cash Flows – Table A7
 - iii. Cash backed reserves and accumulated surplus reconciliation – Table A8
 - iv. Asset management – Table A9; and
 - v. Basic service delivery measurement – Table A10.
- 3) The Council of Makana Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2024 the tariffs for other services as contained in the tariff list included in the budget document.

- 4) The following policies were reviewed and the Council of Makana Municipality, acting in terms of section 17 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following existing policies:
- i. Asset management policy - Reviewed
 - ii. Cash Management and Investment Policy - Reviewed
 - iii. Credit control and Debt collection Policy - Reviewed
 - iv. Property Rates – Changes - Reviewed
 - v. Tariff policy – Changes - Reviewed
 - vi. Supply Chain Management Policy - Reviewed
 - vii. Funding and Reserves Policy - Reviewed
 - viii. Budget Implementation and Monitoring Policy - Reviewed
 - ix. Indigent Policy - Reviewed
 - x. Expenditure Management Policy - Reviewed
 - xi. Borrowing Policy - New
 - xii. Cost Containment Policy – Reviewed
 - xiii. Capital Infrastructure Policy - New
- 5) That the detailed capital program per project, department and funding source attached as Annexure “C” be approved.



CLLR. Y. VARA
EXECUTIVE MAYOR

P.M. KATE
MUNICIPAL MANAGER

1.3 Executive Summary

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Funding choices had to be looked at in line with available government grants to fund Infrastructure backlogs. A critical review was also undertaken of expenditures on noncore and 'nice to have' items and these were reduced drastically.

The municipality has put efforts to improve the financial health and implementation of strategic plans, such as decreasing the outstanding creditors book and looking at avenues of increasing revenue collection through collecting outstanding debtors with specific focus to commercial and government properties. The municipality during the current financial year has approved the extension of the debt relief programme with the intention to collect long outstanding debtors.

Implementation of Financial Recovery Plan has been used as tool to address the shortcomings in respect of improving the financial health, service delivery issues and measuring the municipal compliance with legislated requirements. The reviewed FRP will go a long way in addressing the financial and service delivery challenges, coupled with ageing infrastructure due to the age of the town and the financial constraints faced by the municipality.

National Treasury's MFMA Circular No.132, 134 and other applicable previous budget circulars, Bargaining Council and NERSA circulars were used to guide the compilation of the 2026/27 MTREF.

The following table is a consolidated overview of the proposed 2026/27 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2026/27 MTREF

EC104 Makana - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R thousands										
Financial Performance										
Property rates	107 450	117 553	119 291	143 607	143 607	143 607	81 763	130 004	137 804	146 072
Service charges	336 678	382 211	439 896	503 976	492 378	492 378	322 090	526 264	569 506	616 607
Investment revenue	3 838	5 330	4 372	5 281	5 281	5 281	3 733	5 936	6 292	6 669
Transfer and subsidies - Operational	124 897	174 976	150 597	174 975	147 733	147 733	175 459	153 569	154 406	159 543
Other own revenue	70 653	88 281	94 241	88 841	88 950	88 950	67 046	144 255	150 224	113 031
Total Revenue (excluding capital transfers and contributions)	643 515	768 353	808 396	916 679	877 948	877 948	650 091	960 027	1 017 931	1 041 923
Employee costs	189 854	210 509	209 568	249 924	237 668	237 668	135 833	284 989	294 393	305 286
Remuneration of councillors	11 998	12 871	13 055	14 920	14 920	14 920	7 722	14 558	15 038	15 595
Depreciation, amortisation and impairment	35 064	50 363	33 613	44 598	46 647	46 647	-	68 457	103 923	107 249
Interest Dividends and Rent on Land	30 900	39 431	36 992	3 158	7 759	7 759	2 735	7 436	7 681	7 927
Inventory consumed and bulk purchases	163 204	177 127	200 981	226 794	206 336	206 336	124 319	231 659	239 365	247 083
Transfers and subsidies	248	351	50	-	-	-	-	-	-	-
Other expenditure	252 784	368 094	334 670	284 296	266 800	266 800	56 770	267 713	231 769	238 470
Total Expenditure	684 062	858 745	828 928	823 690	780 129	780 129	327 379	874 812	892 170	921 609
Surplus/(Deficit)	(40 536)	(90 392)	(20 533)	92 989	97 819	97 819	322 713	85 215	125 761	120 314
Transfers and subsidies - capital (monetary allocations)	24 382	46 659	46 403	91 748	123 251	123 251	(38 092)	82 897	74 931	38 467
Transfers and subsidies - capital (in-kind)	3 105	702	5 220	-	1 322	1 322	(1 322)	-	-	-
Surplus/(Deficit) after capital transfers & Shares of Surplus/Deficit attributable to Associates	(13 040)	(43 030)	31 090	184 737	222 392	222 392	283 299	168 112	200 693	158 781
Surplus/(Deficit) for the year	(13 040)	(43 030)	31 090	184 737	222 392	222 392	283 299	168 112	200 693	158 781

Operating Revenue

To continue improving the quality of life through the delivery of high-quality services, it is necessary to generate sufficient revenue from rates and services charges as the municipality is not dependent on grants to fund its revenue. It is also important to ensure that all billable revenue is firstly correctly charged and adequately collected, the installation of smart meters will go a long way in improving municipal revenue and ensuring that the consumer bills are correct.

The revenue management unit has been capacitated to aid and ensure that all revenue is accurately and efficiently billed and collected. Total Operating Revenue for the 2026/2027 MTERF is projected at **R960 million** for year one and the two outer years at **R1 billion** and **R1,041 billion** respectively over the MTREF. The basis for increased budget is informed by the installation of both water and electricity smart meters and readings for both water and electricity that are performed for the purpose of revenue completeness, improved collection rate and correct billing. The increase in tariffs by 6% to 10% has also been taken into account, whilst electricity has a proposed increase of 11.8% to ensure that the service is self-funding or the municipality is able to recover the cost of rendering the service.

Subsidization of free basic services has been extended to pensioners and the most vulnerable category of consumers, to the amount allowable by National Treasury on the equitable share allocation, this area needs attention by all role players as currently the number of subsidised households is less than the expected number.

The municipality also strived to budget for a moderate surplus over the MTREF to enable the municipality to build cash reserves to cash back statutory funds and provisions and to build an operating as well as capital replacement reserve fund to preserve its infrastructure. The surplus has also been provided to enable the municipality to pay its creditors where payment arrangements have been made.

Operating Expenditure

Total operating expenditure including repairs and maintenance for the 2026/2027 MTREF has been proposed at **R8874 million** and at **R892 million** and **R821,6 million** for the two outer years respectively. The expenditure framework is informed by the following:

- Improvement in the provision of the quality-of-service delivery across all services.
- Repairs and maintenance expenditure is still limited and below the required NT norm due to financial constraints faced by the municipality. An amount of **R127,7 million**, **R17,2 million** and **R18,8 million** over the MTREF has been set aside for refurbishment and repairs of municipal property plant and equipment.
- Municipal fleet is being replaced year on year to reduce the costs on maintaining old fleet, thus adversely affecting service delivery.
- In this proposed budget attention will be given to service delivery vehicles, like trucks to ensure that the down time on service delivery is properly managed.
- Continued provision of basic services remains a high priority as well as ensuring sound financial prudence to achieve sustainability of providing services to communities.

Repayment of long outstanding debts do cripple the financial muscle of the institution, especially those related to Bulk Accounts for Eskom and Department of Water & Sanitation. The situation is however slowly improving with the two approved debt relief programmes for both electricity and water with the write-offs that occurred in the current financial year.

Service delivery has previously been neglected due to the financial burden of payment plans that are in place, however this budget tends to focus more on municipal fleet replacement to improve the turnaround time on service delivery and also the outlook of the municipal buildings to improve working conditions. The budget also intends to ensure that the municipality acquires plant to promptly improve the turnaround time of responding to customer complaints and address the infrastructure failures.

In the current financial year the municipality procured two TLB for Infrastructure department and Community Services to ensure pipe bursts, and storm water clearing are attended to on time by Infrastructure department while Community Services department will address illegal dumping sites and attend to the landfill site.

Capital Expenditure

The capital budget for the MTREF amounts to **R116,1 million**, **R90,8 million** and **R51,9 million** respectively. The following are sources of grant funding from gazette National government transfers:

- MIG funding contributes **R28,6 million**, **R30,6 million** and **R31,5 million** towards capital expenditure over the MTREF.
- WSIG funding contributes **R25 million** for year 1 and there are no allocations reflected in the two outer years towards capital expenditure over the MTREF;
- INEP funding contributes **R1,2 million**, **R8,1 million** and **R8,5 million** towards capital expenditure over MTREF;

- OTP funding contributes **R28 million**, **R26,2 million** and **R25 million** towards capital expenditure over MTREF;
- Internally generated funds contribute **R33,2 million**, **R17,2 million** and **R18,8 million** over the MTREF.

There is no borrowing in the Capital Budget due to the lack of cash resources to repay the annual instalments, the municipality is however still servicing the old debt of DBSA. An amount of **R33,2 million** is budgeted to be funded by internally generated resources and this will only be possible upon improved collection rate and cost containment measures implementation to unnecessary expenditure to improve service delivery. To date **R10 million** has been spent on internally generated funds to address the municipal fleet and yellow plant that was so needed by the municipality to address service delivery backlogs.

The municipality was able in the 2023/2024 financial year to dispose municipal fleet that dated back to 1945 and 2009 and is intending again in the current year to dispose fleet dating back from 1988 to 2013. The fleet that was disposed during 2023/2024 financial year was fully replace during 2024/2025 and 2025/2026 financial years. It is the intention of the municipality to ensure all old fleet is disposed of and replaced by new fleet to improve efficiency. The old computer equipment dating back to 2009 has been replaced with new laptops. The municipality has acquired yellow fleet to improve compliance at the landfill site, at the same time address illegal dumping sites that the municipality has a court order for. The municipality has been able to clean around thirty (30) illegal dumping sites in various wards within the municipality. An additional TLB and Tipper Truck would go a long way in ensuring that the backlog of illegal dumping sites are addressed accompanied with their beautification thereof.

The municipality would be able to improve the turnaround time to attend to pipe bursts and sewer spillages, thus regaining consumer confidence. The municipality contributed **R7 million** in 2023/2024, **R7,5 million** in 2024/2025 and **R10 million** towards the procurement of fleet. The municipality was able to inject **R1 million** during 2023/2024 and **R1,3 million** in 2024/2025 to replace old laptops and desktops dating back to 2009 to 2015. It is the plan of the municipality to ensure that computer equipment is replaced every three (3) years and fleet every five years (5) or 150,000 kilometres whichever occurs first in line with the Asset Management Policy.

A major portion of the capital budget is mainly funded from government grants and subsidies as the municipality has limited financial resources to commit large amounts from its own funds to finance capital expenditure. An amount of **R82,9 million** or **71,4%** of the capital budget comes from government grants whilst the municipality is intending to contribute **R33,2 million** or **28,6%** towards capital replacement in year 1, however this will depend on availability of resources for its successful implementation. In the two outer years, R74,9 million and R38,5 million will be funded from government grants and the municipality intends to contribute R15,9 million and R13,4 million respectively to address service delivery backlogs. Below are the capital projects and funding sources for improved infrastructure.

Table 2: Tabled Draft Capital Budget MTREF 2026/27 to 2028/29

EC104 MAKANA MUNICIPALITY DRAFT CAPITAL EXPENDITURE 2026/27 MTREF

	2026/27	MIG	2028/29
	Draft Budget	2027/28	Draft Budget
		Draft Budget	
Replacement of Ageing Asbestos pipes in Makhanda Phase 4	17 316 550	7 400 274	-
Upgrade of Makana way Phase 2	3 828 824	-	-
Refurbishment of Water and Sanitation Services	3 125 500	3 254 500	-
Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda.	4 412 476	-	-
Roads Upgrade		9 953 254	-
Fencing of Reservoirs		10 019 022	-
	28 683 350	30 627 050	-
		WSIG	
	2026/27	2027/28	2028/29
	Draft Budget	Draft Budget	Draft Budget
Water Conservation and Demand	14 997 679	-	-
Upgrade of Mayfield Waste Water Treatment Works	10 002 321	-	-
Waainek Bulk Water Supply Refurbishment.	-	-	-
	25 000 000	-	-
		INEP	
	2026/27	2027/28	2028/29
	Draft Budget	Draft Budget	Draft Budget
Electricity Network Upgrade	1 214 000	8 101 000	8 467 000
	1 214 000	8 101 000	8 467 000
		OTP	
	2026/27	2027/28	2028/29
	Draft Budget	Draft Budget	Draft Budget
Upgrade of Roads	23 000 000	21 203 000	20 000 000
Upgrade of Electricity Network	5 000 000	5 000 000	5 000 000
Construction of New DLTC		10 000 000	5 000 000
	28 000 000	36 203 000	30 000 000
		FMG	
	2026/27	2027/28	2028/29
	Draft Budget	Draft Budget	Draft Budget
	105 000	120 000	-
	105 000	120 000	-
		Internally Generated Funds	
	2026/27	2027/28	2028/29
	Draft Budget	Draft Budget	Draft Budget
Vehicles	19 266 536	10 790 531	8 212 499
Equipment	7 881 060	1 528 285	1 525 590
Computers	1 542 390	759 474	1 067 525
Airconditioners	366 290	182 108	187 935
Filling Cabinets	103 700	107 122	110 550
Municipal Branding	150 000	154 950	159 908
Council Chamber System	1 500 000	-	639 634
Municipal Buildings	290 000	154 950	-
ICT Network Upgrading	600 000	619 800	-
Office Furniture	1 393 728	1 439 721	1 485 792
	33 093 704	15 736 940	13 389 434
TOTAL CAPITAL EXPENDITURE	116 096 054	90 787 990	51 856 434

2026/27 Medium Term Revenue & Expenditure Forecast

1.4 Operating Revenue Framework

EL104 Makana - Table A4 Budgeted Financial Performance (Revenue and Expenditure)

Description	RMB	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	148 546	168 813	204 459	241 613	236 760	236 760	154 813	259 169	285 002	313 513
Service charges - Water	2	138 403	147 360	167 314	177 438	167 560	167 560	111 459	178 123	188 810	200 139
Service charges - Waste Water Management	2	33 200	42 305	42 627	56 972	58 282	58 282	35 997	56 930	60 346	63 966
Service charges - Waste Management	2	16 529	24 533	25 496	27 953	29 776	29 776	19 821	32 043	35 348	38 990
Sale of Goods and Rendering of Services	2	1 811	1 336	3 101	-	-	-	1 521	2 391	2 460	2 609
Agency services	2	2 946	3 426	988	1 556	1 556	1 556	877	1 396	1 480	1 568
Interest											
Interest earned from Receivables	2	44 102	64 640	72 797	68 153	68 153	68 153	50 823	80 416	85 241	90 358
Interest earned from Current and Non Current Assets	2	3 838	5 330	4 372	5 281	5 281	5 281	3 733	5 936	6 292	6 669
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	233	231	170	208	208	208	92	281	298	315
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	870	824	763	4 650	4 760	4 760	866	1 293	1 371	1 371
Non-Exchange Revenue											
Property rates	2	107 450	117 563	119 291	143 607	143 607	143 607	81 763	130 004	137 804	146 072
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1 421	2 900	2 483	94	94	94	719	-	-	-
Licences or permits	2	12	28	176	266	266	266	52	282	299	317
Transfers and subsidies - Operational	2	124 897	174 978	150 597	174 975	147 733	147 733	175 459	153 569	154 106	159 543
Interest	2	7 900	10 961	12 902	13 913	13 913	13 913	9 301	14 678	15 559	16 492
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(28)	844	861	-	-	-	-	-	-	-
Other Gains	2	11 387	3 092	-	-	-	-	2 796	43 518	43 518	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		643 515	768 353	808 396	916 679	877 948	877 948	650 091	960 027	1 017 891	1 041 923

1.4.1 Property Rates

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

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

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).
- For pensioners a rebate may be granted to owners of rate-able property. In this regard the following stipulations are relevant:
 - The rate-able property concerned must be occupied only by the applicant as his / her primary residence, and;

- The applicant must be at least 60 and submit proof of his/her age and identity and:
- In the case of a person being declared medical unfit even if not yet 60, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
- Proof of monthly household income being less than the income threshold determined by the municipal council, R14,991 per month.

Comparison of proposed rates to levy for the 2026/27 financial year

EC104 MAKANA MUNICIPALITY DRAFT PROPOSED PROPERTY RATES FOR 2026/27			
Notice is hereby given that, in terms of the Local Government Municipality Property Rates Act (Act No. 6 of 2004) the under-mentioned cents in rands will be levied for the financial year 2026/2027 (i.e 1 July 2026 to 30 June 2027) on the categories of rateable properties in the Makana Municipality area of jurisdiction as follows:-			
PROPERTY TYPE	APPROVED CENT IN RAND (RAND/TARIFF) 2024/25	APPROVED CENT IN RAND (RAND/ DRAFT TARIFF) 2025/26	APPROVED CENT IN RAND (RAND/ DRAFT TARIFF) 2026/27
1. Business & Commercial Properties	0.024286	0.025743	0.027288
2. Public Service Purposes	0.031226	0.033100	0.035086
3. Residential Properties	0.008179	0.008670	0.009190
4. Agriculture Properties	0.002047	0.002170	0.002300
5. Public Service Infrastructure (PSI)	0.002047	0.002170	0.002300
6. Industrial Properties	0.012144	0.012872	0.013645
7. Properties Used for Multipurposes	0.024286	0.025743	0.027288
8. Vacant Land	0.008179	0.008670	0.009190
9. Public Benefit Organisations (P.B.O.)	0.002047	0.002170	0.002300
Please note that the municipality does not levy property rates on places of worship (churches) as in line with the Property Rates Act and the Councils's Property Rates Policy. Also note that rebates as per Council Resolution, as well as rebates as per the Municipal Property Rates Act No. 6 of 2004 for all the qualifying rateable properties are available on application, which must be completed on or before 30 September each year.			

Property Rates tariffs are proposed to increase by 6% from 01 July 2026. The current General Valuation Roll was implemented on 01 July 2025. The municipality is currently busy with the 1st supplementary valuation roll which will add in the rates revenue base over the MTREF. The total revenue expected to be generated from property rates amounts to **R130 million** for the 2026/27 and **R137,8 million** and **R146,1 million** for the two outer years respectively.

The municipality is in the process of addressing variances identified on property rates reconciliation and the following activities are performed for the purpose of completeness:

- Identifying account with inaccurate classifications
- Undervalued properties
- Unregistered properties since 2019 and transferring of billing.

1.4.2 Sale of Water and Impact of Tariff Increases

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

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

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

A tariff increase of approximately 6 percent from 1 July 2026 for water is proposed. In addition, 6 kℓ water per month will **ONLY** be granted free of charge to registered indigent residents.

EC104 MAKANA MUNICIPALITY DRAFT PROPOSED WATER TARRIFS 2026/27 (Excl VAT)									
CATEGORY	KILOLITRES	STEPPED TARRIF (NORMAL PERIOD) 2023/2024	STEPPED TARRIF (CRITICAL PERIOD) 2023/2024	STEPPED TARRIF (NORMAL PERIOD) 2024/2025	STEPPED TARRIF (CRITICAL PERIOD) 2024/2025	STEPPED TARRIF (NORMAL PERIOD) 2025/2026	STEPPED TARRIF (CRITICAL PERIOD) 2025/2026	STEPPED TARRIF (NORMAL PERIOD) 2026/2027	STEPPED TARRIF (CRITICAL PERIOD) 2026/2027
RESIDENTIAL PROPERTIES	0 - 10kl/pm	9.93	11.69	10.43	12.28	11.06	13.01	11.72	13.79
	11 - 20kl/pm	12.61	16.32	13.24	17.14	14.03	18.17	14.87	19.26
	21 - 30kl/pm	13.89	21.76	14.58	22.85	15.46	24.22	16.38	25.67
	31 - 40kl/pm	15.28	27.20	16.02	28.56	16.98	30.28	18.00	32.09
	41 - 50kl/pm	16.79	40.80	17.83	42.84	18.68	45.41	19.80	48.14
	>51kl/pm	18.47	54.41	19.40	57.13	20.66	60.66	21.79	64.19
BUSINESS; INDUSTRIAL AND OTHER PROPERTIES	0 - 10kl/pm	10.21	13.90	10.72	14.60	11.37	15.47	12.05	16.40
	11 - 20kl/pm	13.63	18.56	14.31	19.49	15.17	20.66	16.08	21.90
	21 - 30kl/pm	15.00	20.43	15.75	21.45	16.69	22.73	17.99	24.10
	31 - 40kl/pm	16.48	22.47	17.30	23.59	18.34	25.01	19.44	26.51
	41 - 50kl/pm	18.14	24.71	19.05	26.94	20.19	27.60	21.40	29.15
	>51kl/pm	19.94	27.20	20.94	28.56	22.20	30.28	23.53	32.09
PREPAID RESIDENTIAL PROPERTIES	0 - 10kl/pm	0.00	0.00	10.43	12.28	11.06	13.01	11.72	13.79
	11 - 20kl/pm	0.00	0.00	13.24	17.14	14.03	18.17	14.87	19.26
	21 - 30kl/pm	0.00	0.00	14.58	22.85	15.46	24.22	16.38	25.67
	31 - 40kl/pm	0.00	0.00	16.02	28.56	16.98	30.28	18.00	32.09
	41 - 50kl/pm	0.00	0.00	17.83	42.84	18.68	45.41	19.80	48.14
	>51kl/pm	0.00	0.00	19.40	57.13	20.66	60.66	21.79	64.19
PREPAID BUSINESS; INDUSTRIAL AND OTHER PROPERTIES	0 - 10kl/pm	0.00	0.00	10.72	14.60	11.37	15.47	12.05	16.40
	11 - 20kl/pm	0.00	0.00	14.31	19.49	15.17	20.66	16.08	21.90
	21 - 30kl/pm	0.00	0.00	15.75	21.45	16.69	22.73	17.99	24.10
	31 - 40kl/pm	0.00	0.00	17.30	23.59	18.34	25.01	19.44	26.51
	41 - 50kl/pm	0.00	0.00	19.05	26.94	20.19	27.60	21.40	29.15
	>51kl/pm	0.00	0.00	20.94	28.56	22.20	30.28	23.53	32.09
INDIGENT HOUSEHOLDS PROPERTIES	0 - 10kl/pm	0.00	0.00	Free (6kl)	Free (6kl)	Free (6kl)	Free (6kl)	Free (6kl)	Free (6kl)
	11 - 20kl/pm	0.00	0.00	13.24	17.14	14.03	18.17	14.87	19.26
	21 - 30kl/pm	0.00	0.00	14.58	22.85	15.46	24.22	16.38	25.67
	31 - 40kl/pm	0.00	0.00	16.02	28.56	16.98	30.28	18.00	32.09
	41 - 50kl/pm	0.00	0.00	17.83	42.84	18.68	45.41	19.80	48.14
	>51kl/pm	0.00	0.00	19.40	57.13	20.66	60.66	21.79	64.19

The total revenue expected to be generated from rendering this service amounts to **R178,1 million** for the 2026/27 and **R188,8 million** and **R200,1 million** for the two outer years respectively.

1.4.3 Sale of Electricity and Impact of Tariff Increases

Bulk electricity cost is consistently higher than inflation, having gone up to **15%** in 2024/25 financial year. Nersa has approved **12,7%** for Eskom tariff increase in 2025/2026 financial year. In the 2026/2027 financial year an approved increase is **9%** for bulk electricity purchases. Considering the Eskom increases, the consumer tariff had to be increased by approximately **9%** to offset the additional bulk purchase cost from 1 July 2026 and to allow the municipality to recover the cost of rendering the service, as currently the municipality is billing below the collection rate.

The municipality has conducted a cost of supply study in the current financial year which has proven that the municipality should increase the tariffs by **31,64%** to recover the cost of rendering the service. This study is currently under review and will determine the percentage increase in tariffs. This increase has been proposed over a three-year period to avoid a huge increase to consumer tariffs. The municipality has also introduced a winter tariff as it was realized upon review by SALGA that the municipality is losing more revenue in winter as it is not recovering the cost of rendering the service, hence the inability by the municipality to service the Eskom Bulk account during winter season.

Registered indigents households will be granted 50 kwh units as per the national norm and allowed in accordance with the equitable share grant to municipalities, pensioners qualifying for assessment rates rebate will also be given the first 50 units of electricity free of charge. The proposed tariff increases are as proposed in the table below and attached tariff book.

DRAFT ELECTRICITY TARRIFFS 2026/2027 FINANCIAL YEAR										
SEGMENT	Code	Code	Code	2025/26 Application to NERSA			2026/2027 Application to NERSA			9.1%
				BASIC CHARGE	CAPACITY DEMAND	ENERGY CHARGE	BASIC CHARGE	CAPACITY DEMAND	ENERGY CHARGE	
Tariff Name	BASIC	DEMAND	ENERGY	R/C/m	R/A/m	c/kWh		R/A/m	c/kWh	
PP 20 A 1 ph: FBE	9	0	0			270.15			294.46	
PP 40 A 1 ph: FBE	9	0	0			331.25			361.08	
Pre-paid 20 A 1 ph	9	0	0			270.08			294.39	
Prepaid 40 A 1 ph	9	0	0			331.25			361.06	
Prepaid 60 A 1 ph	9	0	0			334.89			365.03	
Domestic 20 A 1 ph (scale 4)	405	0	455/497			11.39		12.42	259.76	
Domestic 40 A 1 ph (scale 4)	405	0	455			14.06		15.33	325.93	
Domestic 60 A 1 ph (scale 4)	405	0	455			14.59		15.90	328.00	
Domestic 25 A 3 ph (Scale 4)	411	0	455			15.43		16.82	368.44	
Domestic 40 A 3 ph (Scale 4)	0	414/406	455			15.43		16.82	368.44	
kWh Flat rate	5	0	462			-		-	-	
kWh Flat rate 10% discount	5	0	464			-		-	-	
Comm. ind & Gen 1 ph (scale 3.1)	3.1	402	452			22.26		24.26	392.95	
Comm. ind & Gen 3 ph (scale 3.2)	3.2	403/404	453			20.06		21.86	392.95	
Comm. ind & Gen 1 ph 10% disc	3.1	446	447			-		-	-	
Comm. ind & Gen PP	10	0	0			396.86		-	432.58	
Bulk MV & HV (scale 1A)	1A	400/408/409	450	4 981.71	398.61	223.58	5 430.06	434.48	243.70	
Bulk MV & HV 10% disc (1B)	1B	422/442/407	443			-		-	-	
Bulk LV (scale 2)	2	401	451	2 490.84	481.48	184.39	2 715.01	524.82	200.99	
Bulk LV 10% disc	2	440	441			-		-	-	
MUNICIPAL BASIC (SCALE 1A)	1A	430	435			436.92		476.24	243.70	
MUNICIPAL BASIC (SCALE 2)	2	431	436			480.62		523.87	210.18	
MUNICIPAL BASIC (SCALE 3.1)	3.1	432	437			21.61		23.56	41.13	
Sports clubs. (scale 8)	8	406	460			20.94		22.82	341.19	
Out of Town	0	0	466			-		-	-	
	0	0	0							
Bulk TOU HV supply	Fixed/Demand/Access			4 628.11	135.47	179.35	5 044.64	147.67	195.49	
						Off-Peak		Off-Peak		
High Demand	Peak/Std/O-Peak			716.38	266.37	166.10	780.86	290.35	181.05	
Low Demand	Peak/Std/O-Peak			263.12	209.56	150.14	286.81	228.42	163.66	
Reactive Energy (c/kVAh)	Reactive energy (high demand)					7.06			7.69	
Bulk TOU MV & HV supply	Fixed/Demand/Access			4 628.11	135.47	179.35	5 044.64	147.67	195.49	
						Off-Peak		Off-Peak		
High Season	Peak/Std/O-Peak			716.38	266.37	166.10	780.86	290.35	181.05	
Low Season	Peak/Std/O-Peak			263.12	209.56	150.14	286.81	228.42	163.66	
Reactive Energy (c/kVAh)	Reactive energy (high demand)					7.06			7.69	
Bulk TOU LV supply	Fixed/Demand/Access			2 314.06	149.02	190.53	2 522.33	162.43	207.68	
						Off-Peak		Off-Peak		
High Season	Peak/Std/O-Peak			752.18	279.67	174.42	819.87	304.85	190.12	
Low Season	Peak/Std/O-Peak			276.28	220.06	157.65	301.15	239.87	171.83	
Reactive Energy (c/kVAh)	Reactive energy charge					7.05			7.68	
Use of System Charges:						R/kW/m			R/kW/m	
DUoS network charges for generators (>= 66kV & <= 132kV)						29.18			31.80	
DUoS ancillary service charges Urban (>= 66kV & <= 132kV)						0.78			0.85	
DUoS service and administration charges (urban) (> 1 MVA/MW)						[R/account/day]			[R/account/day]	
SERVICE CHARGE:						414.03			451.30	
DUoS service and administration charges (urban) (> 1 MVA/MW)						[R/POD/day]			[R/POD/day]	
ADMINISTRATION CHARGE:						186.59			203.39	

The total revenue expected to be generated from rendering this service amounts to **R259,2 million** for the 2026/27 and **R285 million** and **R313,5 million** for the two outer years respectively.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 6% for sanitation from 1 July 2026 is proposed. An increase in the tariff is necessary to ensure that service delivery standards are met and to secure the long-term sustainability of the service over the medium term. The tariff increase will also ensure the sustainability of the service for repairs and maintenance to be undertaken on time to reduce service delivery breakdowns.

This is based on the input cost assumptions related to water. It should be noted that electricity costs contribute approximately 20 percent of wastewater treatment input costs, and therefore the cost-reflective tariff study will determine future tariff increases. The following factors also contribute to the proposed tariff increase:

- o Free basic sanitation will be applicable to registered indigents; and
- o The total revenue expected to be generated from rendering this service amounts to **R56,9 million** for the 2025/26 financial year and **R60,3 million** and **R64 million** for the two outer years respectively.

The table below compares current and proposed amounts payable from 1 July 2026:

EC104 MAKANA MUNICIPALITY DRAFT MISCELLANEOUS TARIFFS 2026/27 (Excl VAT)			
ANNUAL SEWER CONNECTION CHARGES		2025/2026	2026/2027
Domestic	First 2 units	R 2 500	R 2 650
Additional Units	Each unit over 2	R 1 250	R 1 325
Sporting/Churches /Monument	per each unit	R 1 250	R 1 325
Flats	First 2 units	R 2 500	R 2 650
Additional Units	Each unit over 2	R 2 500	R 2 650
Business Sub-Economic	per each unit	R 2 500	R 2 650
Housing	per each unit	R 1 250	R 1 325
Industrial Area	per point in respect of the first 25 units	R 2 778	R 2 944
	costs are the same as the business tariff of	R 2 500	R 2 650

1.4.5 Waste Removal and Impact of Tariff Increases

An increase of 10% in the waste removal tariff is proposed from 1 July 2026. The solid waste removal and sewerage services charges are running at a deficit and the municipality has taken steps to budget for a breakeven or surplus position. However, due to continued struggles to deliver services with aged fleet and plant, the municipality proposed an increase of 10% to reduce the deficit. The increased charge is still well below the market price charged by other municipalities and far below private sector charges for the same service.

The municipality has proposed new tariffs to be imposed for refuse service, including revision of tariffs for businesses as refuse is collected on the CBD on a daily basis with businesses paying a minimal fee that does not translate to the repairs and maintenance of municipal fleet.

The municipality has also introduced a fee for collection of refuse for special events, hiring of skip bins and for government institutions, like hospitals and schools.

The following table compares current and proposed amounts payable from 1 July 2026:

EC104 MAKANA MUNICIPALITY DRAFT CLEANSING TARIFFS 2026/2027 (Excl VAT)			
		2025/2026	2026/2027
Annual Refuse Removal Charges	That the charge for the removals where this is charged separately for de-rated properties be fixed at (per annum per bag removed once per week)	R 2 439.37	Tariff dissolved
MONTHLY REFUSE REMOVAL CHARGES			
Domestic		R 146.87	R 161.56
Removal of Garden Refuse		R 883.94	Tariff dissolved
Removal of Garden Refuse		R 1 067.53	R 1 174.28
Removal of Condemned Goods per load		R 557.56	R 613.32
Clearing of Illegal dumping of Refuse (domestic or Other)		R 1 087.92	R 1 196.72
Special removals (household refuse) per load		R 469.83	R 516.81
Refuse Bins / Bags & Otto Bins		Cost determined by suppliers prices	Cost determined by suppliers prices
Fines on illegal dumping			
LANDFILL SITE DUMPING CHARGE PER TON		R 125.00	R 137.50
Businesses			
Business		R 708.90	R 779.79
Additional removals per load		R 959.82	R 1 055.80
Availability of and or/ hiring of skip bin 6m ² per bin perload per event (incls disposal costs)		1861.78	R 2 047.96
Events :Availability of refuse bins and clean up operations		3231.91	R 3 555.10
Institutions			
Institutions (schools, hospitals, retirement villages, SAPS, Home Affairs, Magistrate etc) monthly refuse removal		R 1 103.42	R1 213.77

New indirect conditional grant for smart prepaid meters

A new indirect grant, which will be managed by the National Treasury was introduced in 2024/25. This grant will present an important opportunity for municipalities in the Eskom Debt Relief programme. While debt relief is a critical component of supporting struggling

municipalities, it is important to also provide the municipalities with the tools and the necessary funding to improve their operations and long-term sustainability. This new indirect conditional grant for smart prepaid meters is a meaningful step towards providing municipalities with the financial support they need to better manage their utilities, by ensuring timely and accurate billing; reducing losses; and enhancing operational sustainability.

The municipality has benefited from this grant for the changing of single-phase meters and this has made a significant dent to the municipality and will improve the inefficiencies in electricity billing. The municipality was approved during the current financial year for the second phase of the programme to change and install bulk electricity meters and three phase meters. This programme is currently underway and was planned to be concluded on 28 February 2026. The programme was approved to be extended over the thirty-six months period to ensure capacitation and implementation of the meters by the municipality.

1.4.6 Fire, Traffic and Local Economic Development Fees

The municipality has introduced additional tariffs for fire, traffic and Local Economic Development for services rendered by these sections that the municipality has not been charging for.

The details of these tariffs are in the attached tariff booklet. The municipality has also reviewed its tariffs in the current year for implementation in the next financial year. The municipality has further introduced tariffs for legal services and other services implemented by the municipality.

EC104 MAKANA MUNICIPALITY DRAFT LEGAL SERVICES FOR PAIATARIFFS 2026/2027 (Excl VAT)

Item	LEGAL TARIFFS	2025/2026	2026/2027
1	Fees for Requesting Records	R35,00	R100,00
2	Photocopy or printed black and white copy for every A4 page	60 cents	R1,50 per page or part of the page
3	Printed copy of A4 size page	40 cents	R1,50 per page or part of the page
4	For a copy in a computer-readable form on		
4.a	Provided Flash drive - to be provided by requester - it must be new and sealed	R40,00	R40,00
4.b	Compact Disc- provided by requester it must be new and sealed	R40,00	R40,00
4.c	Compact Disc- if provided to the requester	R60,00	R60,00
5	For a transcription of visual images per A4-size page	Service to be outsourced. Will depend on quotation from Service provider.	
6	Copy of visual images		
7	Transcription of an audio record, per A4-size	R12,00	R24,00
8	For a copy of an audio record on		
8.a	Provided Flash drive - to be provided by requester - it must be new and sealed	R40,00	R40,00
8.b	Compact Disc- provided by requester it must be new and sealed	R40,00	R40,00
8.c	Compact Disc- if provided to the requester	R60,00	R60,00
9	To search for and prepare the record for disclosure	R15,00 per hour or part thereof, excluding the first hour, reasonably required for search and preparation	R30,00 per hour or part thereof, excluding the first hour, reasonably required for search and preparation
10	Deposit: If search exceeds 6 hours	One-third of amount per request, calculated in terms of items 2 to 8	
11	Postage, email or any other electronic transfer	Postage actual costs and any other electronic transfer - via email is R15,00	
5 FEES			
12	A single person whose annual income does not exceed	R14,712.00	
13	Married persons or a person and his/her life partner whose annual income does not exceed	R27,192.00	
14	Request for personal information for employees or previous employees	No fee	

1.5 Operating Expenditure Framework

The expenditure framework for the 2026/2027 draft budget and MTREF is informed by the following:

- o Continued provision of basic services remains a high priority as well as the financial sustainability of services.
- o Ensuring value for money through procurement process; and
- o Cost containment measures to key control to unnecessary spending.

The table below is a high-level summary of the 2026/2027 budget and MTREF (classified per main type of operating expenditure):

ECU4 Makana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	RMB	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue												
Exchange Revenue												
Service charges - Electricity	2	148 546	168 013	204 459	241 613	236 760	236 760	154 813	259 189	285 002	313 513	
Service charges - Water	2	136 403	147 389	167 314	177 438	167 560	167 560	111 459	178 123	188 810	200 139	
Service charges - Waste Water Management	2	33 200	42 305	42 627	56 972	58 282	58 282	35 997	56 930	60 346	63 968	
Service charges - Waste Management	2	16 529	24 533	25 496	27 953	29 776	29 776	19 821	32 043	35 348	38 990	
Sale of Goods and Rendering of Services	2	1 811	1 336	3 101	-	-	-	1 521	2 391	2 460	2 609	
Agency services	2	2 948	3 426	968	1 556	1 556	1 556	877	1 396	1 480	1 568	
Interest												
Interest earned from Receivables	2	44 102	64 640	72 797	68 153	68 153	68 153	50 823	80 416	85 241	90 358	
Interest earned from Current and Non Current Assets	2	3 638	5 330	4 372	5 281	5 281	5 281	3 735	5 636	6 292	6 669	
Dividends	2	-	-	-	-	-	-	-	-	-	-	
Rent on Land	2	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2	233	231	170	208	208	208	80	281	296	316	
Licence and permits	2	-	-	-	-	-	-	-	-	-	-	
Special rating levies	2	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-	
Development Charges	2	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2	670	624	783	4 650	4 760	4 760	866	1 293	1 371	1 371	
Non-Exchange Revenue												
Property rates	2	107 450	117 553	119 291	143 607	143 607	143 607	81 763	130 094	137 804	146 072	
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and tribals	2	1 421	2 900	2 483	94	94	94	719	-	-	-	
Licences or permits	2	12	28	176	266	266	266	52	282	299	317	
Transfer and subsidies - Operational	2	124 897	174 978	150 507	174 975	147 733	147 733	175 458	153 599	154 106	159 543	
Interest	2	7 900	10 961	12 902	13 913	13 913	13 913	9 301	14 678	15 559	16 492	
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Fixed and Intangible Assets	2	(28)	644	861	-	-	-	-	-	-	-	
Other Gains	2	11 387	3 092	-	-	-	-	2 795	43 518	43 518	-	
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		643 515	766 353	808 396	916 679	877 948	877 948	650 691	960 027	1 017 931	1 041 923	
Expenditure												
Employee related costs	2	189 854	210 509	209 588	249 924	237 688	237 688	135 633	284 989	294 393	305 286	
Remuneration of councillors	2	11 998	12 671	13 055	14 920	14 920	14 920	7 722	14 558	15 038	15 565	
Bulk purchases - electricity	2	136 614	139 850	161 214	204 160	185 000	185 000	122 904	206 495	215 375	222 267	
Inventory consumed	2,8	27 590	37 277	39 787	22 634	21 336	21 336	1 415	23 164	23 989	24 815	
Debt impairment	2,3	1 238	277 484	101 984	-	27 999	27 999	-	13 317	-	-	
Depreciation, amortisation and impairment	2	35 054	50 383	33 613	44 598	46 647	46 647	-	68 457	103 923	107 249	
Interest, Dividends and Rent on Land	2	30 900	39 431	36 992	3 158	7 759	7 759	2 735	7 438	7 681	7 927	
Contracted services	2	31 208	33 325	35 920	66 949	62 588	62 588	24 699	70 090	61 123	62 275	
Transfers and subsidies	2	248	351	50	-	-	-	-	-	-	-	
Irrecoverable debts written off	2	177 883	3 780	132 231	145 217	117 218	117 218	207	116 151	100 534	103 751	
Operational costs	2	42 457	41 513	36 927	52 230	58 995	58 995	30 589	68 155	70 113	72 444	
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-	
Other Losses	2	-	11 992	27 007	-	-	-	1 305	-	-	-	
Total Expenditure		684 052	859 745	828 928	823 690	780 129	780 129	327 379	874 812	892 170	921 609	
Surplus/(Deficit)		(40 536)	(90 392)	(20 533)	92 989	97 819	97 819	322 713	85 215	125 761	120 314	
Transfers and subsidies - capital (monetary allocations)	6	24 392	46 659	46 403	91 748	123 251	123 251	(38 092)	82 897	74 931	38 467	

The budgeted allocation for employee-related costs for the 2025/26 financial year totals **R285 million**, which is equivalent to **32,6%** of the total operating expenditure. The expenditure is budgeted for **R294.4 million** and **R305,3 million** in the two outer years.

Cost of Employment (Employee-related cost and Remuneration of Councilors) are budgeted at **R299,5 million** equivalent to **34,2%** of the total operating expenditure and within the acceptable NT norm of between 30% to 40%. For the two outer years the municipality has budgeted for **R309,4 million** or **34,7%** and **R320,9 million** or **34,8%** for the two outer years. The municipality has therefore not excessively budgeted on this line item, though its implementation needs to be staggered over the four quarters to ensure that the municipality does not experience cash flow challenges.

The cost associated with the remuneration of public office bearers is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The remuneration cost of councilors is partially subsidized through the equitable share allocation provided to the municipality in terms of the division of revenue Act.

The provision of debt impairment was determined based on the targeted annual collection rate of 80% and the Debt Write-off Policy of the Municipality. The current average collection rate is ranging between **58%** and **63,4%** as at end of February 2026 and it is anticipated that the recovery of debt will again increase with new revenue enhancement strategies that have been implemented and strict debt collection policy implementation.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate at which assets are consumed. Budget appropriations have been increased to **R68,5 million** or **7,8%** for 2026/2027 financial year, **R103,9 million** or **11,6%** and **R107,2 million** or **11,6%**. For the two outer. This expenditure item is equivalent to **7,8%** of the total operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases are budgeted at **R208,5 million** or **23,8%** of total operating expenditure. The two outer years have been budgeted for **R215,4 million** or **24,1%** and **R222,3 million** or **24,1%** respectively. These increases have been informed by the annual price increases announced by NERSA and in line with the National Treasury budget circulars.

The expenditure includes electricity distribution losses which equals approximately **9%**. Water distribution losses as at 30 June 2024 and 30 June 2025 could not be quantified due to billing estimation and bulk water purchases that were below what was billed by the municipality. A concerted effort is necessary to ensure the reduction of the losses to further reduce and stay within acceptable norms.

Contracted services relate to the provision of services by means of the appointment of service providers where the necessary in-house skills are not available or have not yet been adequately developed. Specialist services such as security services, speeding fines services as well as technical expertise in both engineering and finance are also used for specific programs and projects to supplement in-house capacity and to provide professional expertise where required.

Certain functions also require the contracting of specialist knowledge contracted from time to time due to the fact that the municipality cannot afford to employ experts on a full-time basis. This category of expenditure is equivalent to **8%** of the total operating expenditure for the 2026/2027 financial year, **6,9%** and **6,8%** for the two outer year respectively. The increase in the budget is mainly expenditure for Financial System and current SLA's.

Other general expenditure comprises of various line items relating to the daily operations of the municipality. These costs include items such as audit fees, SALGA membership fees, fuel and lubricants, insurance premium, telephone expenses, printing cost, and other domestic expenses as well as a variety of other operating costs. This group of expenditure remains an area in which cost savings and efficiencies can further be achieved. Other general expenditure amounts to **R68,2 million** of the total operating expenditure for the 2026/27 financial year. The two outer years are budgeted at **R70,1 million** and **R72,4 million** respectively.

Annual Budget Tables

Please see attached PDF A1 Schedule Budget Document.

PART 2 – SUPPORTING DOCUMENTATION

2.1 Overview of the Annual Budget Process

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

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

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

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

2.1.1 Budget Process Overview

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

The Mayor tabled in Council the required IDP and budget time schedule during August 2024.

SCHEDULE OF KEY DEADLINES SUMMARY

SCHEDULE OF KEY DEADLINES SUMMARY	
AUGUST 2025	PLANNING
SEPTEMBER 2025	PUBLIC PARTICIPATION (INPUTS)
OCTOBER 2025	MANAGEMENT PLANNING
NOVEMBER 2025	MAYORAL COMMITTEE/COUNCIL PLANNING
	BUDGET PROCESS/IDP DEVELOPMENT
DECEMBER 2025 - MARCH 2026	DRAF IDP REVIEW AND DRAFT BUDGET DEVELOPMENT
APRIL 2026	PUBLIC PARTICIPATION
MAY 2026	FINAL IDP AND BUDGET APPROVAL
JUNE 2026	PERFORMANCE SYSTEM DEVELOPMENT (SDBIP)

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The draft Integrated Development Plan (IDP) for the 2026/27 – 2033/34 financial years will be tabled to Council as draft IDP and budget, consultations will be held between April and May 2026 before the approval in May 2026.

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

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

The IDP has been taken into a business and financial planning process leading up to the 2026/2027 MTREF, based on the approved 2024/2025 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2026/2027 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2025/2026 Top Level Service Delivery and

Budget Implementation Plan. The long-term financial plan has been revised and is updated with current financial and statistical information for the MTREF. It clearly sets out funding needs as well as economic, demographic and socio economic as well as other factors that may influence the financial performance of the municipality over the next 10 to 15 years. Borrowing as a funding option is required as a result of the fact that internally generated funds are insufficient to cover the cost of ailing infrastructure that needs to be replaced or repaired on an urgent basis. The municipality needs to plan for cash-backed provisions and reserves and is barely able to do so over the MTREF. The current portion of long-term employee benefits consisting of medical aid contributions for retired personnel and for the payment of long service bonuses should be cash backed and included in table A8, but no funding is available on reserves to cater for these expenditure line items. Business planning links back to priority needs and master planning and informed the detail operating budget appropriations and three-year capital programme.

2.2 Overview of alignment of annual budget with IDP

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

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

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

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

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

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

2.3 Overview of Budget Related Policies

The budgeting process is guided and governed by relevant legislation, strategies, and related policies. The purpose of policies is to ensure that there are controls and procedures in place that are not in contravention with the Acts. Below is reference to the budget related policies that have been reviewed during 2025/2026 for implementation on 1 July 2026 in accordance with MBRR regulation. All budget policies will be available for scrutiny and input with the budget documentation.

All budget related policies were reviewed by the BTO team and are tabled to Council for consideration and comments for review before the approval of the budget. The policies that are reviewed are as follows:

- i. **Credit control and Debt Collection Policy**
- ii. **Property Rates Policy**
- iii. **Tariff Policy**
- iv. **Cash Management Policy**
- v. **Asset Management Policy**
- vi. **Budget Implementation and Monitoring Policy**
- vii. **Supply Chain Management Policy**
- viii. **Expenditure Management Policy**
- ix. **Funding and Reserves Policy**
- x. **Indigent Policy**
- xi. **Borrowing Policy**
- xii. **Cost Containment Policy**
- xiii. **Capital Infrastructure Policy**

2.4 Overview of Budget Assumptions

2.5.1 External factors

Headline inflation is projected to moderate from 4 per cent in 2025 to 3,7 per cent in 2027 and 3,3 per cent in 2028 and 3,2 percent 2029 as food and fuel inflation continues to decline.

Makana Local Municipality still finds itself in a position where economic growth is stagnant and the cash flow is under pressure resulting in limited financial resources being available for service delivery, this is also evident in the effort that needs to be made for the recovery of debt owed to the municipality. It is also therefore necessary to carefully evaluate spending decisions and to ensure value for money in all procurement processes.

2.5.2 General inflation outlook and its impact on the municipal activities

There are many factors that have been taken into consideration in the compilation of the 2026/2027 MTREF the list hereunder represents a few of these:

- National Government macro-economic targets.
- The general inflationary outlook and the impact on the municipality's residents and businesses.
- The impact of municipal cost drivers.
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 32,6% of total operating expenditure in the 2026/2027 MTREF and includes critical vacancies.

2.5.3 Credit rating outlook

The municipality has not had a credit rating done and considering the current financial position it is not advisable to have it performed.

2.5 4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate higher than CPI over the MTREF to aid in the financial recovery of the municipality. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term, however it is anticipated that interest rates may decline in the medium term providing some form of relief to cash strapped consumers.

The rate of revenue collection is currently expressed as a percentage of annual billings. Cash flow is assumed to be 80% of billing, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

Economic circumstances as well as past deficiencies in the application of the credit control and debt collection policy, a write-off of debt that has become irrecoverable will once again be inevitable during the 2026/27 financial year.

2.5.5 Salary increases

Calculation of salary related expenditure for the 2026/2027 financial year increase of 4,75% which is in accordance with the bracket of the inflation target put by National Treasury. The organogram review process and cost analysis study will determine the way forward and strict control over salary and related expenses needs to be done to curb escalating staff cost.

2.5.6 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of 75% will be achieved on operating expenditure and at least 95% on the capital programme for the 2026/2027 MTREF of which performance has been factored into the cash flow budget.

As the municipality needs to recover financially and austerity measures are still applied to ensure savings on all categories of expenditure. The spending on the operating budget will be dependent on the realizing of the revenue as per the revenue and cash flow estimates for the MTREF.

2.6 Overview of budget funding

Funding of the Budget Section 18(1) of the MFMA determines that an annual budget can only be funded from:

- Realistically expected revenue to be collected.
- Cash-backed accumulated funds of preceding years' surpluses not earmarked for other purposes; and
- Borrowed funds, but only for the capital budget referred to in Section 17.

Long Term Financial Planning

The municipality is the process of updating the long-term financial plan with current financial and statistical information for the MTREF and perform analysis on Covid 19 Impact. Borrowing as a funding option is required because internally generated funds are insufficient to cover the cost of ailing infrastructure that needs to be replaced or repaired on an urgent basis.

The municipality needs to plan for cash-backed provisions and reserves and is barely able to do so over the MTREF. The current portion of long-term employee benefits consisting of medical aid contributions for retired personnel and for the payment of long service bonuses should be cash backed and was included in table A8, but no funding is available for reserves.

2.6 Legislation Compliance Status

Compliance with the MFMA implementation requirements has been substantially adhered to through the following activities:

1) In-Year Reporting

On a monthly basis section 71 is reported by the Executive Mayor (within 10 working days) and publishes financial performance on the municipal website.

2) Internship Program

Makana Municipality is participating in the Municipal Financial Management Internship program. Eight interns were appointed with effect from 1 April 2019 which were funded through the FMG, however the contracted has since lapsed. An advert for appointments of five FMG interns went out and has subsequently closed with recruitment underway and envisaged appointments before the end of the 2025/2026 financial year. Vacancies that have occurred from time to time will be filled once they are available in accordance with the grant conditions. The municipality has appointed two interns in the past financial year that were participating in the programme.

The municipality through SETA appointed six interns during 2025/2026 from FET College as part of in-service training for the students to achieve their Diplomas. Five interns have since been appointed at the Budget and Treasury Office in different sections.

3) The Budget and Treasury Office

Has been established in accordance with the MFMA, and the municipality has filled critical vacancies that existed within BTO, due to resignation of key staff members. The process has progressed well as currently left with filling Asset, AFS and Audit Manager positions on key appointments and as well as accountants and the necessary budgetary allocation has been made in 2025/2026 and 2026/2027 financial year. The position of Senior Accountant AFS has since been filled.

4) An Audit Committee has been established and is fully functional. The previous term of the Audit Committee came to an end and new Audit Committee members were appointed in February 2025 and have since resumed their functions.

5) The detail SDBIP document is submitted as draft with the MTREF and will be approved in accordance with the legislative framework after the budget approval it is directly aligned and informed by the 2026/2027 MTREF.

6) Annual report is compiled in terms of the MFMA and National Treasury requirements. The annual report was tabled in Council and is currently available for public comments before submission to the oversight committee and thereafter final adoption by Council.

7. Minimum competency training

Minimum competency training is ongoing and timeously all required staff members are enrolled for the completion of the required training. Extension for the compliance has been granted by the National Treasury. The municipal participation in this program is in line with the assessment of current skills pool and capacity building to ensure less reliance on consulting services. The filling of critical vacancies will also require compliance by candidates to the minimum competency requirements.

8. Policies

Various policy amendments are proposed as part of the budget process; all revised budget related policies have been made available with budget documentation for public input.

9. mSCOA Readiness

The municipality is compliant in respect of all mSCOA requirements, yet certain sub-modules to the core financial system such as asset management and payroll still need to be fully seamlessly integrated for complete mSCOA implementation. All data strings submitted by the municipality have been validated and have been found to be in order and perfectly aligned with budget schedules.



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Municipal Manager's Quality Certification

Quality Certificate

I, P.M. Kate, Municipal Manager of EC104 Makana Municipality, hereby certify that the 2026/2027 MTREF budget and supporting documentation has been prepared in accordance with the Municipal Finance Management Act (No. 56 of 2003) and the regulations made under that Act, and that the budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

P.M. KATE
MUNICIPAL MANAGER
Makana Municipality EC104
31 March 2026

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

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national treasury

Department
Nasional Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

EC104 Makana Local Municipality

A. GENERAL INFORMATION

Municipality	EC104 Makana
Grade	4
Province	Set name on 'Instructions' sheet
Web Address	www.makana.gov.za
e-mail Address	ntsangani@makana.gov.za

* Grade in terms of the Remuneration of Public Office Bearers Act

B. CONTACT INFORMATION

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Postal Code	6140
Street address	
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City / Town	Grahamstown
Postal Code	6140
General Contacts	
Telephone number	0466036130
Fax number	0466362472

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
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ID Number		ID Number	
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Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	#N/A
Title		Title	#N/A
Name		Name	#N/A
Telephone number		Telephone number	#N/A
Cell number		Cell number	#N/A
Fax number		Fax number	#N/A
E-mail address		E-mail address	#N/A

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
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Title	Mr	Title	Mrs
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Fax number	046 622 9700	Fax number	046 622 9700
E-mail address	pkate@makana.gov.za	E-mail address	roxop@makana.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Ms	Title	Ms
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Fax number	046 636 2472	Fax number	046 636 2472
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
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ID Number		ID Number	
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ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
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E-mail address	E-mail address
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

LC104 Makana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional	1									
<i>Governance and administration</i>		185 453	194 514	186 845	231 675	224 744	224 744	221 103	230 688	242 339
Executive and council		8 931	9 182	9 870	28 062	28 413	28 413	31 980	31 665	32 814
Finance and administration		176 522	185 333	176 975	203 613	196 330	196 330	189 123	199 023	209 525
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		9 487	7 703	13 164	13 907	10 948	10 948	14 190	16 937	12 218
Community and social services		4 455	4 403	9 170	7 145	7 174	7 174	5 210	5 249	5 431
Sport and recreation		45	61	85	4 805	1 708	1 708	7 512	132	140
Public safety		4 974	3 211	3 733	1 690	1 690	1 690	1 468	11 557	6 648
Housing		-	-	-	-	109	109	-	-	-
Health		12	28	176	266	266	266	-	-	-
<i>Economic and environmental services</i>		8 831	18 497	26 471	100 951	63 793	63 793	54 354	60 012	50 290
Planning and development		5 885	6 023	15 418	57 463	35 623	35 623	27 526	28 855	30 290
Road transport		2 946	12 474	11 053	43 489	28 171	28 171	26 829	31 156	20 000
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		467 242	595 000	633 538	661 894	703 036	703 036	753 277	785 225	775 542
Energy sources		162 602	217 253	220 841	249 716	289 488	289 488	301 214	334 678	345 083
Water management		217 315	264 488	296 342	289 128	286 042	286 042	297 707	297 031	270 447
Waste water management		56 827	69 923	72 462	66 426	69 057	69 057	92 707	87 323	88 839
Waste management		30 497	43 336	43 894	56 625	58 448	58 448	61 648	66 193	71 173
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	671 012	815 715	860 019	1 008 427	1 002 521	1 002 521	1 042 924	1 092 862	1 080 390
Expenditure - Functional										
<i>Governance and administration</i>		368 717	206 503	204 546	166 011	170 717	170 717	192 253	195 121	202 033
Executive and council		33 622	40 435	39 240	44 435	51 131	51 131	51 536	51 846	53 667
Finance and administration		332 364	162 683	161 567	118 786	116 806	116 806	136 674	139 098	144 038
Internal audit		2 731	3 385	3 739	2 790	2 780	2 780	4 044	4 177	4 328
<i>Community and public safety</i>		58 305	67 873	67 808	106 362	89 987	89 987	86 980	86 997	90 165
Community and social services		13 700	18 730	17 902	20 699	19 445	19 445	17 182	17 749	18 400
Sport and recreation		9 325	12 937	16 792	18 033	23 657	23 657	23 234	23 061	23 900
Public safety		26 438	29 353	32 094	36 887	37 334	37 334	40 629	40 459	41 928
Housing		-	140	36	30 476	9 285	9 285	4 220	3 956	4 100
Health		8 842	6 714	983	267	267	267	1 715	1 772	1 837
<i>Economic and environmental services</i>		24 600	37 297	55 328	66 166	44 825	44 825	77 569	78 276	80 115
Planning and development		6 532	5 393	29 808	51 298	28 249	28 249	52 626	52 509	53 472
Road transport		18 067	31 904	25 520	14 868	16 576	16 576	24 944	25 767	26 643
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		232 429	547 072	501 246	485 151	474 600	474 600	518 010	531 777	549 296
Energy sources		162 611	193 825	212 169	250 394	233 770	233 770	264 864	273 535	282 390
Water management		40 054	258 831	189 721	143 152	125 128	125 128	186 200	192 345	198 784
Waste water management		21 015	54 270	60 816	44 482	64 546	64 546	28 160	28 929	29 881
Waste management		8 749	40 146	38 539	47 123	51 156	51 156	38 786	36 967	38 241
<i>Other</i>	4	2	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	684 052	858 745	828 928	823 690	780 129	780 129	874 812	892 170	921 609
Surplus/(Deficit) for the year		(13 040)	(43 030)	31 090	184 737	222 392	222 392	168 112	200 693	158 781

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Economic and environmental services	24 600	37 297	53 328	66 166	44 825	44 825	77 569	78 276	80 115
Planning and development	6 532	5 993	29 808	51 296	28 249	28 249	52 626	52 909	53 472
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	5 576	4 781	29 662	40 088	21 035	21 035	41 132	40 632	41 165
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	791	597	38	8 271	4 319	4 319	7 627	7 883	8 166
Project Management Unit	171	14	108	2 941	2 896	2 896	3 866	3 994	4 141
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	18 867	31 904	25 570	14 868	16 576	16 576	24 944	25 767	26 643
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	2 078	2 613	1 374	618	309	309	-	-	-
Roads	15 989	29 891	24 147	14 250	16 267	16 267	24 944	25 767	26 643
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	232 429	547 872	501 248	485 151	474 608	474 608	518 010	531 777	549 296
Energy sources	162 611	193 825	212 169	250 394	233 778	233 778	264 864	273 535	282 390
Electricity	162 611	193 825	212 169	250 394	233 778	233 778	264 864	273 535	282 390
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	40 054	258 831	189 721	143 152	125 128	125 128	188 200	192 345	198 784
Water Treatment	(617)	11 638	11 098	13 426	13 426	13 426	52 376	54 105	56 053
Water Distribution	40 670	247 194	178 623	129 726	111 702	111 702	133 824	138 240	142 732
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	21 015	54 270	60 816	44 482	64 546	64 546	28 160	28 929	29 881
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	10 540	44 251	53 417	40 683	60 858	60 858	26 984	27 715	28 622
Storm Water Management	8 732	8 669	7 396	3 799	3 688	3 688	1 176	1 214	1 259
Waste Water Treatment	1 742	1 350	3	-	-	-	-	-	-
Waste management	8 749	48 146	38 539	47 123	51 156	51 156	38 786	36 967	38 241
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	42	361	18	-	-	-	-	-	-
Solid Waste Removal	1 797	33 611	32 463	39 665	43 697	43 697	38 786	36 967	38 241
Street Cleaning	6 910	6 173	6 059	7 459	7 459	7 459	-	-	-
Other	2	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	2	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	684 852	858 745	828 925	823 898	780 129	780 129	874 812	892 170	921 669
Surplus/(Deficit) for the year	(13 844)	(43 038)	31 890	184 737	222 392	222 392	168 112	200 693	158 781

3

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	8 095	8 288	8 917	7 805	8 156	8 156	11 106	10 075	10 441
Vote 2 - MUNICIPAL MANAGER		836	893	954	20 258	20 258	20 258	20 874	21 590	22 373
Vote 3 - BUDGET AND TREASURY OFFICE		15 266	11 815	9 293	32 736	32 466	32 466	36 805	38 103	39 462
Vote 4 - CORPORATE AND SHARED SERVICE		381	311	323	-	20 258	20 258	20 874	21 590	22 373
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		438 527	562 039	601 060	650 211	674 210	674 210	719 967	751 800	726 027
Vote 6 - COMMUNITY AND SOCIAL SERVICES		42 930	54 466	58 084	70 531	69 287	69 287	75 838	83 130	83 391
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		164 978	177 902	181 388	226 886	177 887	177 887	157 460	166 574	176 322
Vote 8 - Other		-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	671 012	815 715	860 019	1 008 427	1 002 521	1 002 521	1 042 924	1 092 862	1 080 390
Expenditure by Vote to be appropriated										
Vote 1 - EXECUTIVE AND COUNCIL	1	23 806	25 125	23 692	29 921	30 838	30 838	27 211	26 719	27 702
Vote 2 - MUNICIPAL MANAGER		19 890	26 416	27 484	27 512	35 912	35 912	42 061	43 345	44 864
Vote 3 - BUDGET AND TREASURY OFFICE		286 900	92 324	79 252	54 100	50 629	50 629	71 273	72 107	74 673
Vote 4 - CORPORATE AND SHARED SERVICE		26 921	21 345	21 398	51 171	50 807	50 807	50 843	52 056	53 871
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		239 840	536 831	487 305	456 792	443 405	443 405	508 899	525 464	542 760
Vote 6 - COMMUNITY AND SOCIAL SERVICES		69 134	109 892	107 685	123 628	132 167	132 167	121 547	120 008	124 306
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		17 561	46 812	82 113	78 180	33 985	33 985	49 646	49 027	49 860
Vote 8 - Other		-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING		-	-	-	2 385	2 385	2 385	3 334	3 444	3 571
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	684 052	858 745	828 928	823 690	780 129	780 129	874 812	892 170	921 609
Surplus/(Deficit) for the year	2	(13 040)	(43 030)	31 091	184 737	222 392	222 392	168 112	200 693	158 781

References

1. Insert "Vote", e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

Expenditure by Vote									
Vote 1 - EXECUTIVE AND COUNCIL	23 806	25 125	23 692	29 921	30 638	30 638	27 211	26 719	27 702
1.1 - Mayor and council	23 806	25 125	23 692	29 921	30 638	30 638	27 211	26 719	27 702
1.2 -	-	-	-	-	-	-	-	-	-
1.3 -	-	-	-	-	-	-	-	-	-
1.4 -	-	-	-	-	-	-	-	-	-
1.5 -	-	-	-	-	-	-	-	-	-
1.6 -	-	-	-	-	-	-	-	-	-
1.7 -	-	-	-	-	-	-	-	-	-
1.8 -	-	-	-	-	-	-	-	-	-
1.9 -	-	-	-	-	-	-	-	-	-
1.10 -	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER	19 890	26 416	27 484	27 512	35 912	35 912	42 061	43 345	44 864
2.1 - Governance function	2 731	3 385	3 739	2 790	2 780	2 780	4 044	4 177	4 328
2.2 - Information Technology	3 266	3 204	3 534	6 383	9 034	9 034	10 138	10 473	10 823
2.3 - Legal services	2 931	2 803	3 411	1 769	1 769	1 769	-	-	-
2.4 - Marketing Customer relations	1 147	1 714	1 252	2 056	2 036	2 036	3 554	3 568	3 748
2.5 - Municipal Manager Town secretary	9 816	15 310	15 548	14 514	20 293	20 293	24 325	25 127	25 965
2.6 -	-	-	-	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY OFFICE	286 900	92 324	79 252	54 100	50 629	50 629	71 273	72 107	74 673
3.1 - Asset Management	2 459	3 385	3 488	11 815	6 882	6 882	15 987	15 085	15 591
3.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	-
3.3 - Finance	277 925	86 102	72 789	32 461	34 748	34 748	41 399	42 622	44 104
3.4 - Fleet Management	1 168	-	300	2 069	2 069	2 069	1 887	1 949	2 022
3.5 - Supply Chain Management	5 347	2 637	2 675	6 173	5 348	5 348	9 361	9 725	10 131
3.6 - Risk Management	-	-	-	1 582	1 582	1 582	2 638	2 725	2 826
3.7 -	-	-	-	-	-	-	-	-	-
3.8 -	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE AND SHARED SERVICE	26 921	21 345	21 398	51 171	50 807	50 807	50 843	52 056	53 871
4.1 - Administrative and Corporate support	17 250	13 787	12 825	30 687	32 093	32 093	41 367	42 268	43 738
4.2 - Human Resources	9 671	7 557	8 573	20 485	18 714	18 714	9 476	9 788	10 134
4.3 - Security services	-	-	-	-	-	-	-	-	-
4.4 -	-	-	-	-	-	-	-	-	-
4.5 -	-	-	-	-	-	-	-	-	-
4.6 -	-	-	-	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-	-	-	-
Vote 5 - ENGINEERING AND TECHNICAL SERVICES	239 840	538 831	487 305	456 792	443 405	443 405	508 899	525 484	542 760
5.1 - Electricity	162 611	193 825	212 169	250 394	233 770	233 770	264 864	273 535	282 390
5.2 - Project Management Unit	171	14	108	2 941	2 896	2 896	3 866	3 994	4 141
5.3 - Public Toilets	-	-	-	-	-	-	-	-	-
5.4 - Roads	15 989	29 891	24 147	14 250	16 267	16 267	24 944	25 767	26 643
5.5 - Sewerage	10 540	44 251	53 761	42 257	61 656	61 656	27 850	28 609	29 544
5.6 - Storm water management	8 732	8 669	7 396	3 799	3 688	3 688	1 176	1 214	1 259
5.7 - Waste water treatment	-	0	-	-	-	-	-	-	-
5.8 - Water distribution	40 670	247 194	178 623	129 726	111 702	111 702	133 824	138 240	142 732
5.9 - Water storage	-	-	-	-	-	-	-	-	-
5.10 - Water treatment	1 126	12 988	11 101	13 426	13 426	13 426	52 376	54 105	56 053
Vote 6 - COMMUNITY AND SOCIAL SERVICES	69 134	109 892	107 685	123 628	132 167	132 167	121 547	120 008	124 306
6.1 - Air transport	2	-	-	-	-	-	-	-	-
6.2 - Cemeteries funeral parlours	782	611	-	476	476	476	-	-	-
6.3 - Cleansing	7 065	6 173	6 178	7 459	7 459	7 459	-	-	-
6.4 - Community halls, parks and facilities	11 078	14 255	20 529	21 176	25 657	25 657	25 907	25 823	26 763
6.5 - Disaster management	-	-	-	-	-	-	-	-	-
6.6 - Fire fighting and protection	15 265	18 335	19 809	23 220	24 371	24 371	25 996	25 358	26 281
6.7 - Health services	8 842	6 714	983	267	267	267	1 715	1 772	1 837
6.8 - Libraries and archives	11 165	16 804	14 165	17 080	16 969	16 969	14 294	14 766	15 309
6.9 - Solid waste management	1 839	33 972	32 481	39 665	43 697	43 697	39 001	37 189	38 469
6.10 - Police losses traffic	13 097	13 031	13 539	14 284	13 272	13 272	14 634	15 101	15 646
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING	17 561	48 812	82 113	78 180	33 985	33 985	49 646	49 027	49 880
7.1 - Corporate wide strategic planning	5 570	4 781	29 662	40 086	21 035	21 035	41 132	40 632	41 165
7.2 - Town planning building	791	597	38	8 271	4 319	4 319	7 627	7 883	8 166
7.3 - Property services	11 200	41 433	52 413	29 823	8 632	8 632	886	512	529
7.4 - Animal care and diseases	-	-	-	-	-	-	-	-	-
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	-	-	-	2 385	2 385	2 385	3 334	3 444	3 571

9.1 - Housing	-	-	-	2 385	2 385	2 385	3 334	3 444	3 571	
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 -	-	-	-	-	-	-	-	-	-	
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	684 052	858 745	828 928	823 690	780 120	780 120	874 812	892 170	921 609
Surplus/(Deficit) for the year	2	(11 040)	(43 030)	31 091	184 737	222 292	222 292	188 112	200 692	158 781

References

1. Insert 'Vote', e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

LC104 Makana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	148 546	168 013	204 459	241 613	236 760	236 760	154 813	259 169	285 002	313 513
Service charges - Water	2	138 403	147 360	167 314	177 438	167 560	167 560	111 459	178 123	188 810	200 139
Service charges - Waste Water Management	2	33 200	42 305	42 627	56 972	58 262	58 282	35 997	56 930	60 348	63 966
Service charges - Waste Management	2	16 529	24 533	25 496	27 953	29 776	29 776	19 621	32 043	35 348	38 990
Sale of Goods and Rendering of Services	2	1 811	1 336	3 101	-	-	-	1 521	2 391	2 460	2 609
Agency services	2	2 946	3 428	988	1 556	1 556	1 556	877	1 396	1 480	1 568
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	44 102	64 640	72 797	68 153	68 153	68 153	50 823	80 416	85 241	90 358
Interest earned from Current and Non Current Assets	2	3 838	5 330	4 372	5 281	5 281	5 281	3 733	5 936	6 292	6 669
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	233	231	170	208	208	208	92	281	298	315
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	870	824	763	4 650	4 760	4 760	866	1 293	1 371	1 371
Non-Exchange Revenue											
Property rates	2	107 450	117 553	119 291	143 607	143 607	143 607	81 763	130 004	137 804	146 072
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1 421	2 900	2 483	94	94	94	719	-	-	-
Licences or permits	2	12	28	178	266	266	266	52	282	299	317
Transfer and subsidies - Operational	2	124 897	174 978	150 597	174 975	147 733	147 733	175 459	153 569	154 106	159 543
Interest	2	7 900	10 961	12 902	13 913	13 913	13 913	9 301	14 678	15 559	16 492
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(28)	844	861	-	-	-	-	-	-	-
Other Gains	2	11 387	3 092	-	-	-	-	2 796	43 518	43 518	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		643 515	768 353	808 396	916 679	877 948	877 948	650 091	960 027	1 017 931	1 041 923
Expenditure											
Employee related costs	2	189 854	210 509	209 568	249 924	237 668	237 668	135 833	284 989	294 393	305 286
Remuneration of councillors	2	11 998	12 871	13 055	14 920	14 920	14 920	7 722	14 558	15 038	15 595
Bulk purchases - electricity	2	135 614	139 850	161 214	204 160	185 000	185 000	122 904	208 495	215 375	222 267
Inventory consumed	2,8	27 590	37 277	39 767	22 634	21 336	21 336	1 415	23 164	23 989	24 815
Debt impairment	2,3	1 238	277 484	101 984	-	27 999	27 999	-	13 317	-	-
Depreciation, amortisation and impairment	2	35 064	50 363	33 613	44 598	46 647	46 647	-	68 457	103 923	107 249
Interest, Dividends and Rent on Land	2	30 900	39 431	36 992	3 158	7 759	7 759	2 735	7 436	7 681	7 927
Contracted services	2	31 206	33 325	35 920	86 849	62 588	62 588	24 669	70 090	61 123	62 275
Transfers and subsidies	2	248	351	50	-	-	-	-	-	-	-
Irrecoverable debts written off	2	177 863	3 780	132 231	145 217	117 218	117 218	207	116 151	100 534	103 751
Operational costs	2	42 457	41 513	36 927	52 230	58 995	58 995	30 589	68 155	70 113	72 444
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	11 992	27 607	-	-	-	1 306	-	-	-
Total Expenditure		684 052	658 745	628 928	823 690	780 129	780 129	327 379	874 812	892 170	921 609
Surplus/(Deficit)		(40 536)	(90 392)	(20 533)	92 989	97 819	97 819	322 713	85 215	125 761	120 314
Transfers and subsidies - capital (monetary allocations)	6	24 392	46 659	46 403	91 748	123 251	123 251	(38 092)	82 897	74 931	38 467
Transfers and subsidies - capital (in-kind)	6	3 105	702	5 220	-	1 322	1 322	(1 322)	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(13 040)	(43 030)	31 090	184 737	222 392	222 392	283 299	168 112	200 693	158 781
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(13 040)	(43 030)	31 090	184 737	222 392	222 392	283 299	168 112	200 693	158 781
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to municipality		(13 040)	(43 030)	31 090	184 737	222 392	222 392	283 299	168 112	200 693	158 781
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(13 040)	(43 030)	31 090	184 737	222 392	222 392	283 299	168 112	200 693	158 781

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	(25)	974	1 000	834	834	-	780	50	124
Vote 2 - MUNICIPAL MANAGER		615	910	54	376	646	646	-	1 806	1 090	1 125
Vote 3 - BUDGET AND TREASURY OFFICE		-	700	679	2 322	2 062	2 062	-	2 845	2 950	2 921
Vote 4 - CORPORATE AND SHARED SERVICE		-	367	247	2 650	2 040	2 040	-	2 777	910	319
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		36 977	64 112	55 658	98 155	123 324	123 324	-	91 129	72 828	39 591
Vote 6 - COMMUNITY AND SOCIAL SERVICES		5 011	8 156	8 096	8 797	10 743	10 743	-	15 332	12 725	7 533
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		-	-	72	1 100	1 120	1 120	-	1 428	236	243
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		42 603	74 221	65 780	114 400	140 768	140 768	-	116 096	90 788	51 856
Total Capital Expenditure - Vote		42 603	74 221	65 780	114 400	140 768	140 768	-	116 096	90 788	51 856
Capital Expenditure - Functional											
Governance and administration		615	1 954	1 954	6 348	5 582	5 582	3 458	8 207	5 000	4 489
Executive and council		-	(25)	1 028	1 376	1 480	1 480	613	1 986	521	609
Finance and administration		615	1 978	926	4 972	4 102	4 102	2 843	6 222	4 480	3 880
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		4 991	3 839	3 317	6 467	6 928	6 928	2 365	12 602	12 725	5 733
Community and social services		4 991	702	23	-	130	130	-	1 011	32	33
Sport and recreation		-	2 161	2 233	5 167	5 248	5 248	1 753	8 722	-	700
Public safety		-	975	1 061	1 300	1 550	1 550	612	2 868	12 692	5 000
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 813	47 946	29 684	61 467	85 313	85 313	18 112	29 957	33 148	22 056
Planning and development		-	-	72	1 100	1 120	1 120	502	1 428	236	243
Road transport		2 813	47 946	29 612	60 367	84 193	84 193	17 610	28 529	32 912	21 812
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		34 184	20 483	30 825	40 118	42 945	42 945	22 919	65 330	39 915	19 578
Energy sources		4 898	1 378	1 100	10 700	8 300	8 300	95	10 258	17 279	17 778
Water management		8 963	12 690	18 580	25 018	25 370	25 370	16 208	39 214	19 382	-
Waste water management		20 303	2 485	6 367	2 200	5 550	5 550	2 637	13 128	3 254	-
Waste management		20	3 929	4 779	2 200	3 725	3 725	3 979	2 730	-	1 800
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	42 603	74 221	65 780	114 400	140 768	140 768	46 852	116 096	90 788	51 856
Funded by:											
National Government		39 235	26 879	39 822	91 752	77 172	77 172	23 847	54 897	38 728	8 467
Provincial Government		-	-	-	-	44 626	44 626	11 026	28 000	36 203	30 000
District Municipality		468	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	365	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	39 703	27 265	39 822	91 752	121 797	121 797	34 874	82 897	74 931	38 467
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 529	15 606	23	22 648	18 971	18 971	5 364	33 199	15 857	13 389
Total Capital Funding	7	42 232	42 871	39 846	114 400	140 768	140 768	40 238	116 096	90 788	51 856

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Single-year expenditure appropriation	2										
Vote 1 - EXECUTIVE AND COUNCIL											
1.1 - Mayor and council		(25)	974	1 000	834	834		780	50	124	
1.2 -		(25)	974	1 000	834	834		780	50	124	
1.3 -		-	-	-	-	-		-	-	-	
1.4 -		-	-	-	-	-		-	-	-	
1.5 -		-	-	-	-	-		-	-	-	
1.6 -		-	-	-	-	-		-	-	-	
1.7 -		-	-	-	-	-		-	-	-	
1.8 -		-	-	-	-	-		-	-	-	
1.9 -		-	-	-	-	-		-	-	-	
1.10 -		-	-	-	-	-		-	-	-	
Vote 2 - MUNICIPAL MANAGER		615	910	54	376	646	646		1 808	1 090	1 125
2.1 - Governance function		-	-	-	-	-	-		-	-	-
2.2 - Information Technology		615	910	-	-	-	-		600	620	640
2.3 - Legal services		-	-	-	-	-	-		-	-	-
2.4 - Marketing Customer relations		-	-	-	-	-	-		-	-	-
2.5 - Municipal Manager Town secretary		-	-	54	376	646	646		1 206	471	496
2.6 -		-	-	-	-	-	-		-	-	-
2.7 -		-	-	-	-	-	-		-	-	-
2.8 -		-	-	-	-	-	-		-	-	-
2.9 -		-	-	-	-	-	-		-	-	-
2.10 -		-	-	-	-	-	-		-	-	-
Vote 3 - BUDGET AND TREASURY OFFICE			700	679	2 322	2 062	2 062		2 845	2 950	2 921
3.1 - Asset Management		-	(110)	-	-	968	968		1 777	1 836	1 895
3.2 - Budget and Treasury Office		-	-	-	-	-	-		-	-	-
3.3 - Finance		-	810	679	2 322	1 094	1 094		1 067	1 114	1 026
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			367	247	2 650	2 040	2 040		2 777	910	319
4.1 - Administrative and Corporate support		-	367	247	2 650	2 040	2 040		2 777	910	319
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		36 977	64 112	55 658	98 155	123 324	123 324		91 129	72 828	39 591
5.1 - Electricity		4 898	1 378	1 100	10 700	8 300	8 300		10 258	17 279	17 778
5.2 - Project Management Unit		-	-	-	-	-	-		-	-	-
5.3 - Public Toilets		-	-	-	-	-	-		-	-	-
5.4 - Roads		2 813	47 558	29 612	60 237	84 103	84 103		28 529	32 912	21 812
5.5 - Sewerage		20 303	2 485	6 367	2 200	5 550	5 550		13 128	3 254	-
5.6 - Storm water management		-	-	-	-	-	-		-	-	-
5.7 - Waste water treatment		-	-	-	-	-	-		-	-	-
5.8 - Water distribution		(1 875)	13 518	6 379	-	25 370	25 370		39 214	9 363	-
5.9 - Water storage		-	-	-	-	-	-		-	-	-
5.10 - Water treatment		10 838	(828)	12 202	25 018	0	0		-	10 019	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		5 011	8 156	8 096	8 797	10 743	10 743		15 332	12 725	7 533
6.1 - Air transport		-	-	-	-	-	-		-	-	-
6.2 - Cemeteries funeral parlours		-	-	-	-	-	-		-	-	-
6.3 - Cleansing		-	3 435	-	2 200	1 325	1 325		2 500	-	1 800
6.4 - Community halls, parks and facilities		1 895	1 973	2 256	5 167	5 378	5 378		8 754	32	733
6.5 - Disaster management		-	-	-	-	-	-		-	-	-
6.6 - Fire fighting and protection		-	-	-	-	200	200		1 510	1 300	-
6.7 - Health services		-	-	-	-	-	-		-	-	-
6.8 - Libraries and archives		3 096	890	-	-	-	-		980	-	-
6.9 - Solid waste Management		20	495	4 779	-	2 400	2 400		230	-	-
6.10 - Police forces traffic		-	1 363	1 061	1 430	1 440	1 440		1 358	11 392	5 000
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING				72	1 100	1 120	1 120		1 428	236	243
7.1 - Corporate wide strategic planning		-	-	72	1 100	1 120	1 120		1 428	236	243
7.2 - Town planning building		-	-	-	-	-	-		-	-	-
7.3 - Property services		-	-	-	-	-	-		-	-	-
7.4 - Animal care and diseases		-	-	-	-	-	-		-	-	-
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 -	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	42 603	74 221	85 760	114 400	140 768	140 768	-	116 096	90 788	51 856
Total Capital Expenditure	42 603	74 221	85 760	114 400	140 768	140 768	-	116 096	90 788	51 856

Resettlement Cost				100	100	100		104	102	111
Rewards Incentives										
Road Worthy Test										
Samples and Specimens										
Search Fees										
Seating Allowance for Additional Leaders										
Servitudes and Land Surveys										
Signage				500	490	490	41		196	204
Skills Development Fund Levy	1 620	1 875	1 678		841	841	1 908	1 739	1 808	1 927
Small Differences Tolerances										
Storage of Assets and Goods										
Storage of Files (Archiving)										
Supplier Development Programme										
System Access and Information Fees		25	5				7			
Taking over Contractual Obligations										
Toll Gate Fees										
Transport Provided as Part of Departmental Activities										
Travel Agency and Vases										
Travel and Subsistence	874	1 108	1 435	5 123	3 474	3 474	726	5 290	5 567	5 732
Uniform and Protective Clothing	68	445	643	3 897	2 742	2 742	314	3 483	3 268	3 372
Vehicle Licensing			40	700	700	700	261	728	750	774
Ward Committees										
Warranties and Guarantees										
Wet Fuel	4 391	4 483	3 389	6 369	4 932	4 932	3 041	4 726	4 882	5 038
Witness Fees										
Workmen Compensation Fund										
Total Operational Cost	47 568	40 336	35 583	51 880	56 135	56 135	29 591	65 284	67 230	68 429
Operating Leases										
Biological Assets										
Community Assets										
Computer Equipment										
Furniture and Office Equipment	389	1 157	1 354		2 170	2 170	762	2 250	2 325	2 399
Heritage Assets										
Infrastructure										
Intangible Assets										
Investment Properties										
Land										
Libraries										
Machinery and Equipment				20	100	100		100		20
Other Assets			10	500	540	540	328	540	558	578
Transport Assets										
Zoo, Marine and Non-biological Animals										
Total Operational Leases	389	1 157	1 364	500	2 800	2 800	1 098	2 890	2 882	3 025
Discontinued Operations										
Statutory Payments other than Income Taxes										
Total Operational Loss and Other Loss	42 657	41 513	38 927	52 230	58 985	58 985	30 589	68 155	70 113	72 684
Disposal of Fixed and Intangible Assets										
Biological Assets										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Property, Plant and Equipment										
Total Disposal of Fixed and Intangible Assets										
Other Losses										
Inventory										
Decrease in net-realizable Value										
Total Inventory										
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies		11 892	16 236							
Unaudited Consumption										
Total Apparent Losses		11 892	16 236							
Data Transfer and Management Errors										
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs										
Leakage on Service Connections up to the point of Customer Meter										
Leakage on Transmission and Distribution Mains										
Total Real Losses										
Unrecoverable Annual Real Losses										
Total Water Losses										
Fair Value Adjustment										
Actuarial Assessments										
Leave Credit										
Long Service Awards										
Medical			11 371							
Pension Funds										
Total Actuarial Assessments			11 371							
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property										
Investments										
Living resources										
Total Fair Value Adjustment			11 371							
Foreign Exchange										
Discontinued Operations and Disposals of Non-current Assets										
Contributions to Provisions for landfill sites										
Total Other Losses										
Total expenditure	884 982	898 748	828 838	822 600	780 128	780 128	327 378	878 972	883 170	827 809
Surplus/(Deficit)	(80 536)	(89 282)	(29 522)	92 969	87 819	87 819	322 712	86 215	125 781	129 314
Transfers and subsidies - capital (monetary allocations)										
Departmental Agencies and Accounts										
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government	24 317	44 626	46 463	76 748	78 625	78 625	(22 563)	54 897	38 728	8 467
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Governments										
Public Corporations	74	2 029		15 000	44 626	44 626	(15 538)	28 000	36 203	30 900
Total Transfers and subsidies - capital (monetary allocations)	24 391	46 655	46 463	91 748	123 251	123 251	(38 082)	82 897	74 931	38 467
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts										
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
Local Municipalities										
National Government										
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Governments										
Public Corporations			4 212							
Total Transfers and subsidies - capital (in-kind)	3 195	700	5 280		1 322	1 322	(1 322)			
Surplus/(Deficit) after capital transfers and contributions	(13 048)	(83 936)	31 983	184 717	222 382	222 382	285 288	168 112	200 693	168 781
Income Tax										
Continuing Operations										
Discontinued Operations										
Total Income Tax	(13 048)	(83 936)	31 983	184 717	222 382	222 382	285 288	168 112	200 693	168 781
Share of Surplus/(Deficit) attributable to Joint Venture										
Share of Surplus/(Deficit) attributable to Associates										
Surplus/(Deficit) attributable to municipality	(13 048)	(83 936)	31 983	184 717	222 382	222 382	285 288	168 112	200 693	168 781
Share of Surplus/(Deficit) attributable to Associate										
Intra-company/Parent-subsidiary Transactions										
Surplus/(Deficit) for the year	(13 048)	(83 936)	31 983	184 717	222 382	222 382	285 288	168 112	200 693	168 781
Repairs and maintenance expenditure										
Employee related costs										
Inventory Consumed (Project Maintenance)										
Contracted Services	8 477	9 403	1 789	15 973	14 838	14 838	(7)	25 581	15 149	14 609
Operational Costs										
Total Repairs and maintenance expenditure	8 477	9 403	1 789	15 973	14 838	14 838	(7)	25 581	15 149	14 609

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References

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5. This total must agree with the total on SA22, but excluding councillor

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

8. Repairs and Maintenance is not a GRAP item. However, to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c

LC104 Mankana - Supporting Table SA2 Matrix Financial Performance Budget (Revenue sources expenditure type and dept)

Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Total
1000	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
Revenue	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Total
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	-	-	-	259 169	-	-	-	-	-	-	-	-	-	-	259 169
Service charges - Water	-	-	-	-	178 123	-	-	-	-	-	-	-	-	-	-	178 123
Service charges - Waste Water Management	-	-	-	-	58 930	-	-	-	-	-	-	-	-	-	-	58 930
Service charges - Waste Management	-	-	-	-	-	32 043	-	-	-	-	-	-	-	-	-	32 043
Sale of Goods and Rendering of Services	-	-	-	-	-	68	2 324	-	-	-	-	-	-	-	-	2 391
Agency services	-	-	-	-	-	1 396	-	-	-	-	-	-	-	-	-	1 396
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	(1 565)	8 771	130	-	-	-	-	-	-	-	-	8 416
Interest earned from Current and Non Current Assets	-	-	5 936	-	-	-	-	-	-	-	-	-	-	-	-	5 936
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	261	-	-	-	-	-	-	-	-	-	261
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	740	-	54	499	-	-	-	-	-	-	-	-	-	1 293
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	130 004	-	-	-	-	-	-	-	-	130 004
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	262	-	-	-	-	-	-	-	-	262
Transfer and subsidies - Operational	11 106	20 874	30 129	20 874	32 125	28 409	10 052	-	-	-	-	-	-	-	-	153 569
Interest	-	-	-	-	-	-	14 678	-	-	-	-	-	-	-	-	14 678
Fund Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	43 518	-	-	-	-	-	-	-	-	-	-	43 518
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (including capital transfers and contributions)	11 106	20 874	30 955	20 874	64 805	71 426	157 463	-	-	-	-	-	-	-	-	960 027
Expenditure																
Employee related costs	5 946	15 640	38 738	28 653	88 292	87 859	16 999	-	3 262	-	-	-	-	-	-	284 989
Remuneration of councillors	14 558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14 558
Bulk purchases - electricity	-	-	-	-	208 495	18 364	2 398	173	-	-	-	-	-	-	-	208 495
Inventory consumed	78	95	1 965	399	18 364	-	13 311	-	-	-	-	-	-	-	-	13 311
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, amortisation and impairment	-	-	6 257	-	34 823	1 300	26 672	-	-	-	-	-	-	-	-	69 457
Interest, Dividends and Rent on Land	-	-	-	-	7 436	-	-	-	-	-	-	-	-	-	-	7 436
Contracted services	5 270	4 363	13 834	15 765	16 656	9 824	4 427	-	-	-	-	-	-	-	-	78 990
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	116 151	-	-	-	-	-	-	-	-	-	-	116 151
Operational costs	1 416	21 963	11 279	6 076	18 582	6 844	1 974	-	71	-	-	-	-	-	-	68 155
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	22 211	42 061	71 273	38 843	508 899	131 547	48 648	-	3 334	-	-	-	-	-	-	874 872
Surplus (Deficit)	(11 105)	(21 187)	(34 468)	(29 969)	(132 563)	(50 121)	(167 814)	-	(7 334)	-	-	-	-	-	-	(85 215)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	75 485	6 412	-	-	-	-	-	-	-	-	-	82 897
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers & contributions	(11 105)	(21 187)	(34 468)	(29 969)	(132 563)	(50 121)	(167 814)	-	(7 334)	-	-	-	-	-	-	(85 215)

1 Departmental columns to be based on municipal organisation structure

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework					
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29			
Revenue by Vote																			
Vote 1 - EXECUTIVE AND COUNCIL		926	926	926	926	926	926	926	926	926	926	926	926	926	926	926	11 106	10 075	10 441
Vote 2 - MUNICIPAL MANAGER		1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	20 874	21 590	22 573
Vote 3 - BUDGET AND TREASURY OFFICE		3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	36 805	38 103	39 462
Vote 4 - CORPORATE AND SHARED SERVICE		1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	1 739	20 874	21 590	22 573
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		59 997	59 997	59 997	59 997	59 997	59 997	59 997	59 997	59 997	59 997	59 997	59 997	59 997	59 997	59 997	719 967	751 800	726 027
Vote 6 - COMMUNITY AND SOCIAL SERVICES		6 320	6 320	6 320	6 320	6 320	6 320	6 320	6 320	6 320	6 320	6 320	6 320	6 320	6 320	6 320	75 838	83 130	83 391
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		13 122	13 122	13 122	13 122	13 122	13 122	13 122	13 122	13 122	13 122	13 122	13 122	13 122	13 122	13 122	157 460	166 574	176 322
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	1 042 924	1 092 862	1 080 390
Expenditure by Vote to be appropriated																			
Vote 1 - EXECUTIVE AND COUNCIL		2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	27 211	26 719	27 702
Vote 2 - MUNICIPAL MANAGER		3 505	3 505	3 505	3 505	3 505	3 505	3 505	3 505	3 505	3 505	3 505	3 505	3 505	3 505	3 505	42 061	43 345	44 664
Vote 3 - BUDGET AND TREASURY OFFICE		5 939	5 939	5 939	5 939	5 939	5 939	5 939	5 939	5 939	5 939	5 939	5 939	5 939	5 939	5 939	71 273	72 107	74 673
Vote 4 - CORPORATE AND SHARED SERVICE		4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	50 843	52 056	53 871
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		42 408	42 408	42 408	42 408	42 408	42 408	42 408	42 408	42 408	42 408	42 408	42 408	42 408	42 408	42 408	508 899	525 464	542 760
Vote 6 - COMMUNITY AND SOCIAL SERVICES		10 129	10 129	10 129	10 129	10 129	10 129	10 129	10 129	10 129	10 129	10 129	10 129	10 129	10 129	10 129	121 547	120 008	124 306
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		4 137	4 137	4 137	4 137	4 137	4 137	4 137	4 137	4 137	4 137	4 137	4 137	4 137	4 137	4 137	49 646	49 027	49 660
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING		278	278	278	278	278	278	278	278	278	278	278	278	278	278	278	3 334	3 444	3 571
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	874 812	892 170	921 609
Surplus/(Deficit) before assoc.		14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	168 112	200 693	158 781
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	168 112	200 693	158 781

EC104 Makana - Supporting Table SAZ7 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29			
Revenue - Functional																			
Governance and administration		18 425	18 425	18 425	18 425	18 425	18 425	18 425	18 425	18 425	18 425	18 425	18 425	18 425	18 425	18 425	221 103	230 688	242 339
Executive and council		2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	2 665	31 980	31 665	32 814
Finance and administration		15 760	15 760	15 760	15 760	15 760	15 760	15 760	15 760	15 760	15 760	15 760	15 760	15 760	15 760	15 760	189 123	199 023	209 525
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	14 190	16 937	12 218
Community and social services		434	434	434	434	434	434	434	434	434	434	434	434	434	434	434	5 210	5 249	5 431
Sport and recreation		626	626	626	626	626	626	626	626	626	626	626	626	626	626	626	7 512	132	140
Public safety		122	122	122	122	122	122	122	122	122	122	122	122	122	122	122	1 468	11 557	6 648
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 530	4 530	4 530	4 530	4 530	4 530	4 530	4 530	4 530	4 530	4 530	4 530	4 530	4 530	4 530	54 354	60 012	50 290
Planning and development		2 294	2 294	2 294	2 294	2 294	2 294	2 294	2 294	2 294	2 294	2 294	2 294	2 294	2 294	2 294	27 526	28 855	30 290
Road transport		2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	26 829	31 156	20 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		62 773	62 773	62 773	62 773	62 773	62 773	62 773	62 773	62 773	62 773	62 773	62 773	62 773	62 773	62 773	753 277	785 225	775 542
Energy sources		25 101	25 101	25 101	25 101	25 101	25 101	25 101	25 101	25 101	25 101	25 101	25 101	25 101	25 101	25 101	301 214	334 678	345 083
Water management		24 809	24 809	24 809	24 809	24 809	24 809	24 809	24 809	24 809	24 809	24 809	24 809	24 809	24 809	24 809	297 707	297 031	270 447
Waste water management		7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	92 707	87 323	88 839
Waste management		5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	61 648	66 193	71 173
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	86 910	1 042 924	1 092 862	1 080 390
Expenditure - Functional																			
Governance and administration		16 021	16 021	16 021	16 021	16 021	16 021	16 021	16 021	16 021	16 021	16 021	16 021	16 021	16 021	16 021	192 253	195 121	202 033
Executive and council		4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	51 536	51 846	53 667
Finance and administration		11 390	11 390	11 390	11 390	11 390	11 390	11 390	11 390	11 390	11 390	11 390	11 390	11 390	11 390	11 390	136 674	139 098	144 038
Internal audit		337	337	337	337	337	337	337	337	337	337	337	337	337	337	337	4 044	4 177	4 328
Community and public safety		7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 248	86 950	86 997	90 165
Community and social services		1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	17 182	17 749	18 400
Sport and recreation		1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	23 234	23 061	23 900
Public safety		3 386	3 386	3 386	3 386	3 386	3 386	3 386	3 386	3 386	3 386	3 386	3 386	3 386	3 386	3 386	40 629	40 459	41 928
Housing		352	352	352	352	352	352	352	352	352	352	352	352	352	352	352	4 220	3 956	4 100
Health		143	143	143	143	143	143	143	143	143	143	143	143	143	143	143	1 715	1 772	1 837
Economic and environmental services		6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	77 569	78 276	80 115
Planning and development		4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	52 626	52 509	53 472
Road transport		2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	24 944	25 767	26 643
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		43 167	43 167	43 167	43 167	43 167	43 167	43 167	43 167	43 167	43 167	43 167	43 167	43 167	43 167	43 167	518 010	531 777	549 296
Energy sources		22 072	22 072	22 072	22 072	22 072	22 072	22 072	22 072	22 072	22 072	22 072	22 072	22 072	22 072	22 072	264 864	272 535	282 390
Water management		15 517	15 517	15 517	15 517	15 517	15 517	15 517	15 517	15 517	15 517	15 517	15 517	15 517	15 517	15 517	186 200	192 345	198 784
Waste water management		2 347	2 347	2 347	2 347	2 347	2 347	2 347	2 347	2 347	2 347	2 347	2 347	2 347	2 347	2 347	28 160	28 929	29 881
Waste management		3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	38 786	36 967	38 241
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	72 901	874 812	892 170	921 609
Surplus/(Deficit) before assoc.		14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	168 112	200 693	158 781
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	14 009	168 112	200 693	158 781

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

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework						
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29				
Capital Expenditure - Functional Governance and Administration	1	684	684	684	684	684	684	684	684	684	684	684	684	684	684	684	684	8 207	5 000	4 499
Executive and council		165	165	165	165	165	165	165	165	165	165	165	165	165	165	165	165	1 986	521	609
Finance and administration		518	518	518	518	518	518	518	518	518	518	518	518	518	518	518	518	6 222	4 480	3 880
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	12 602	12 725	5 733
Community and social services		84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	1 011	32	33
Sport and recreation		727	727	727	727	727	727	727	727	727	727	727	727	727	727	727	727	8 722	-	700
Public safety		239	239	239	239	239	239	239	239	239	239	239	239	239	239	239	239	2 868	12 692	5 000
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	29 957	33 148	22 056
Planning and development		119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	1 428	236	243
Road transport		2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	2 377	28 529	32 912	21 812
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	5 444	65 530	39 915	19 578
Energy sources		855	855	855	855	855	855	855	855	855	855	855	855	855	855	855	855	10 258	17 279	17 778
Water management		3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	3 268	39 214	19 382	-
Waste water management		1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	13 128	3 254	-
Waste management		227	227	227	227	227	227	227	227	227	227	227	227	227	227	227	227	2 730	-	1 800
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	116 096	90 788	51 856
Funded by:																				
National Government		4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	54 897	38 728	8 467
Provincial Government		2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	28 000	36 203	30 000
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparim Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	82 897	74 931	38 467
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	33 199	15 857	13 399
Total Capital Funding		9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	116 096	90 788	51 856

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	266	-	-	100	100	105	120	-	-
Computer Equipment	23	266	-	-	100	100	105	120	-	-
Furniture and Office Equipment	29	-	-	-	478	478	1 394	1 440	1 486	-
Furniture and Office Equipment	29	-	-	-	478	478	1 394	1 440	1 486	-
Machinery and Equipment	206	245	436	8 973	3 113	3 113	9 258	1 716	1 719	-
Machinery and Equipment	206	245	436	8 973	3 113	3 113	9 258	1 716	1 719	-
Transport Assets	3 044	9 539	7 518	11 422	10 997	10 997	19 267	10 274	7 679	-
Transport Assets	3 044	9 539	7 518	11 422	10 997	10 997	19 267	10 274	7 679	-
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	557	10 050	7 955	20 395	20 253	20 253	47 340	30 950	15 885

Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
Play/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
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 Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	615	664	859	2 253	1 843	1 843	1 537	914	1 068	
Computer Equipment	615	664	859	2 253	1 843	1 843	1 537	914	1 068	
Furniture and Office Equipment	-	-	1	-	220	220	-	-	-	
Furniture and Office Equipment	-	-	1	-	220	220	-	-	-	
Machinery and Equipment	20	8	-	-	-	-	-	-	-	
Machinery and Equipment	20	8	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Livina 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	33 163	15 236	27 565	32 271	53 877	53 877	31 301	5 562	2 505
Renewal of Existing Assets as % of total capex		77.8%	20.5%	41.9%	28.2%	38.3%	38.3%	27.0%	8.1%	4.8%
Renewal of Existing Assets as % of disposals*		101.4%	29.9%	82.0%	72.4%	115.5%	115.5%	66.1%	6.8%	3.0%

Mature										
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature										
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Repairs and Maintenance Expenditure	1	9 264	9 807	1 824	15 973	14 430	14 839	26 597	15 155	14 816
<i>R&M as a % of PPE & Investment Property</i>		0.8%	1.1%	0.2%	1.3%	1.6%	1.6%	71.7%	16.9%	15.5%
<i>R&M as % Operating Expenditure</i>		1.4%	1.1%	0.2%	1.9%	1.9%	1.9%	8.1%	1.7%	1.7%

Mature	-	-	-	-	-	-	-	-	-	
<i>Poicing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<i>Poicing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	32 692	50 906	33 653	44 598	48 647	48 647	47 336	82 194	84 732

