

Municipal annual budgets and MTREF & supporting tables

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national treasury

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: EC104 Makana

CFO Name: N Ntsangani

Tel:

Fax:

E-Mail: nntsangani@makana.gov.za

Budget for MTREF starting: 2026

Budget Year: 2026/27

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE AND COUNCIL	Vote 1 EXECUTIVE AND COUNCIL	
Vote 2 - MUNICIPAL MANAGER	1.1 Mayor and council	1.1 - Mayor and council
Vote 3 - BUDGET AND TREASURY OFFICE	1.2	1.2 -
Vote 4 - CORPORATE AND SHARED SERVICE	1.3	1.3 -
Vote 5 - ENGINEERING AND TECHNICAL SERVICES	1.4	1.4 -
Vote 6 - COMMUNITY AND SOCIAL SERVICES	1.5	1.5 -
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLAN	1.6	1.6 -
Vote 8 - Other	1.7	1.7 -
Vote 9 - HOUSING	1.8	1.8 -
Vote 10 -	1.9	1.9 -
Vote 11 -	1.10	1.10 -
Vote 12 -	Vote 2 MUNICIPAL MANAGER	
Vote 13 -	2.1 Governance function	2.1 - Governance function
Vote 14 -	2.2 Information Technology	2.2 - Information Technology
Vote 15 -	2.3 Legal services	2.3 - Legal services
	2.4 Marketing Customer relations	2.4 - Marketing Customer relations
	2.5 Municipal Manager Town secretary	2.5 - Municipal Manager Town secretary
	2.6	2.6 -
	2.7	2.7 -
	2.8	2.8 -
	2.9	2.9 -
	2.10	2.10 -
	Vote 3 BUDGET AND TREASURY OFFICE	
	3.1 Asset Management	3.1 - Asset Management
	3.2 Budget and Treasury Office	3.2 - Budget and Treasury Office
	3.3 Finance	3.3 - Finance
	3.4 Fleet Management	3.4 - Fleet Management
	3.5 Supply Chain Management	3.5 - Supply Chain Management
	3.6 Risk Management	3.6 - Risk Management
	3.7	3.7 -
	3.8	3.8 -
	3.9	3.9 -
	3.10	3.10 -
	Vote 4 CORPORATE AND SHARED SERVICE	
	4.1 Administrative and Corporate support	4.1 - Administrative and Corporate support
	4.2 Human Resources	4.2 - Human Resources
	4.3 Security services	4.3 - Security services
	4.4	4.4 -
	4.5	4.5 -
	4.6	4.6 -
	4.7	4.7 -
	4.8	4.8 -
	4.9	4.9 -
	4.10	4.10 -
	Vote 5 ENGINEERING AND TECHNICAL SERVICES	
	5.1 Electricity	5.1 - Electricity
	5.2 Project Management Unit	5.2 - Project Management Unit
	5.3 Public Toilets	5.3 - Public Toilets
	5.4 Roads	5.4 - Roads
	5.5 Sewerage	5.5 - Sewerage
	5.6 Storm water management	5.6 - Storm water management
	5.7 Waste water treatment	5.7 - Waste water treatment
	5.8 Water distribution	5.8 - Water distribution
	5.9 Water storage	5.9 - Water storage
	5.10 Water treatment	5.10 - Water treatment
	Vote 6 COMMUNITY AND SOCIAL SERVICES	
	6.1 Air transport	6.1 - Air transport
	6.2 Cemeteries funeral parlours	6.2 - Cemeteries funeral parlours
	6.3 Cleansing	6.3 - Cleansing
	6.4 Community halls, parks and facilities	6.4 - Community halls, parks and facilities
	6.5 Disaster management	6.5 - Disaster management
	6.6 Fire fighting and protection	6.6 - Fire fighting and protection
	6.7 Health services	6.7 - Health services
	6.8 Libraries and archives	6.8 - Libraries and archives
	6.9 Solid waste Management	6.9 - Solid waste Management
	6.10 Police forces traffic	6.10 - Police forces traffic
	Vote 7 LOCAL ECONOMIC DEVELOPMENT AND PLANNING	
	7.1 Corporate wide strategic planning	7.1 - Corporate wide strategic planning
	7.2 Town planning building	7.2 - Town planning building
	7.3 Property services	7.3 - Property services
	7.4 Animal care and diseases	7.4 - Animal care and diseases
	7.5	7.5 -
	7.6	7.6 -
	7.7	7.7 -
	7.8	7.8 -
	7.9	7.9 -
	7.10	7.10 -
	Vote 8 Other	
	8.1 Tourism	8.1 - Tourism
	8.2 Markets	8.2 - Markets
	8.3	8.3 -
	8.4	8.4 -
	8.5	8.5 -
	8.6	8.6 -
	8.7	8.7 -
	8.8	8.8 -
	8.9	8.9 -
	8.10	8.10 -
	Vote 9 HOUSING	
	9.1 Housing	9.1 - Housing
	9.2	9.2 -
	9.3	9.3 -
	9.4	9.4 -
	9.5	9.5 -
	9.6	9.6 -
	9.7	9.7 -
	9.8	9.8 -
	9.9	9.9 -
	9.10	9.10 -
	Vote 10	

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

WC014 Saldanha Bay municipality
A. GENERAL INFORMATION

Municipality	EC104 Makana
Grade	3
Province	Set name on 'Instructions' sheet
Web Address	www.makana.gov.za
e-mail Address	ntsangani@makana.gov.za

¹ [Grade in terms of the Remuneration of Public Office Bearers Act.](#)

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P O BOX 176
City / Town	GRAHAMSTOWN
Postal Code	6140
Street address	
Building	City Hall
Street No. & Name	86 High Street
City / Town	Grahamstown
Postal Code	6140
General Contacts	
Telephone number	466036130
Fax number	466362472

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Mr	Title	MS
Name	Mabhuti Matyhumza	Name	Thozama Magilindane
Telephone number	466036099	Telephone number	046 603 6071
Cell number	071 895 3426	Cell number	083 216 9615
Fax number	466229700	Fax number	046 622 9700
E-mail address	mabhutimatyhumza@makana.gov.za	E-mail address	tmagilindane@makana.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	MS	Title	MS
Name	Yandiswa Vara	Name	Nizole Lupawana
Telephone number	046 603 6133	Telephone number	046 603 6133
Cell number	078 242 5110	Cell number	082 621 8103
Fax number	046 622 9700	Fax number	046 622 9700
E-mail address	yvara@makana.gov.za	E-mail address	yalezwakhonza@makana.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
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	

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	MR	Title	MRS
Name	Pumelelo Kate	Name	Phumza Roxo - Koliti
Telephone number	046 603 6131	Telephone number	046 603 6131
Cell number	083 389 7749	Cell number	079 647 0439
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
Name	Nomfundo Ntsangani	Name	Wendy Damane
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	mS	Title	MRS
Name	Tandazile Thelma Mzolo	Name	Siviwe Solani-Budaza
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	MR	Title	MRS
Name	Ayabonga Bushula	Name	Vuyani Skeyi
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Cell number	062 924 9234	Cell number	061 701 7410
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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	
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	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
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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	
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	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

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	88,813	130,004	137,804	146,072
Service charges	336,678	382,211	439,896	503,976	492,378	492,378	351,929	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	174,978	150,597	174,975	147,733	147,733	175,459	153,569	154,106	159,543
Other own revenue	70,653	88,281	94,241	88,841	88,950	88,950	74,988	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	694,922	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	57,116	267,713	231,769	238,470
Total Expenditure	684,052	858,745	828,928	823,690	780,129	780,129	327,725	874,812	892,170	921,609
Surplus/(Deficit)	(40,536)	(90,392)	(20,533)	92,989	97,819	97,819	367,197	85,215	125,761	120,314
Transfers and subsidies - capital (monetary allocations)	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)	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	327,783	168,112	200,693	158,781
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13,040)	(43,030)	31,090	184,737	222,392	222,392	327,783	168,112	200,693	158,781
Capital expenditure & funds sources										
Capital expenditure	42,603	74,221	65,780	114,400	140,768	140,768	46,852	116,096	90,788	51,856
Transfers recognised - capital	39,703	27,265	39,822	91,752	121,797	121,797	34,874	82,897	74,931	38,467
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,529	15,606	23	22,648	18,971	18,971	5,364	33,199	15,857	13,389
Total sources of capital funds	42,232	42,870	39,846	114,400	140,768	140,768	40,238	116,096	90,788	51,856
Financial position										
Total current assets	366,789	158,364	246,522	509,574	590,028	590,028	568,664	505,272	606,285	891,200
Total non current assets	1,179,607	1,000,688	1,025,589	1,255,704	1,119,734	1,119,734	1,072,441	1,073,227	1,060,092	1,004,700
Total current liabilities	603,288	406,958	486,732	632,629	531,592	531,592	418,277	505,834	512,194	582,936
Total non current liabilities	152,278	188,152	195,562	160,165	193,245	193,245	195,562	195,562	195,562	195,562
Community wealth/Equity	790,496	563,942	590,140	972,485	984,925	984,925	941,663	877,103	958,621	1,117,402
Cash flows										
Net cash from (used) operating	(4,110)	(543,286)	(325,122)	118,065	168,467	168,467	168,467	76,199	107,110	96,945
Net cash from (used) investing	(34,815)	(55,711)	(50,269)	(106,484)	(126,692)	(126,692)	(126,692)	(126,835)	(99,186)	(56,653)
Net cash from (used) financing	(1,839)	488	(2,436)	-	(2,316)	(2,316)	(2,316)	-	-	-
Cash/cash equivalents at the year end:	7,532	(542,263)	(352,362)	37,037	104,797	104,797	104,797	14,702	22,626	62,917
Cash backing/surplus reconciliation										
Cash and investments available	10,875	(538,920)	(349,019)	40,380	108,140	108,140	108,140	18,045	25,969	66,260
Application of cash and investments	499,201	509,671	595,027	445,700	583,853	583,853	230,187	407,692	336,268	216,480
Balance - surplus (shortfall)	(488,326)	(1,048,591)	(944,045)	(405,320)	(475,713)	(475,713)	(122,046)	(389,646)	(310,299)	(150,220)
Asset management										
Asset register summary (WDV)	1,145,887	916,029	975,801	1,177,266	953,233	953,233	-	938,799	849,220	753,924
Depreciation	32,692	50,906	33,613	44,598	46,647	46,647	-	47,336	82,104	84,732
Renewal and Upgrading of Existing Assets	42,045	64,171	57,826	94,005	120,515	120,515	-	68,756	59,838	35,972
Repairs and Maintenance	9,264	9,807	1,824	15,973	14,839	14,839	-	26,597	15,155	14,816
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(12,039)	(451)	(19,916)	(598)	(598)	(598)	-	(3,775)	(15,176)	(16,114)
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

ECU4 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
R thousand	1									
Revenue - Functional										
Governance and administration		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		-	-	-	-	-	-	-	-	-
Community and public safety		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	-	-	-
Economic and environmental services		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		-	-	-	-	-	-	-	-	-
Trading services		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
Other	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										
Governance and administration		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
Community and public safety		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
Economic and environmental services		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		-	-	-	-	-	-	-	-	-
Trading services		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
Other	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 Abbatoirs, 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.

LC104 Makana - Table AZ 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	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Revenue - Functional	1	165,453	194,514	166,845	231,675	224,744	224,744	221,103	230,668	242,339
<i>Municipal governance and administration</i>		8,931	9,182	9,870	28,062	28,413	28,413	31,980	31,665	32,814
Executive and council		8,095	8,288	8,917	7,805	8,156	8,156	11,106	10,075	10,441
Mayor and Council		836	893	954	20,258	20,258	20,258	20,874	21,590	22,373
<i>Municipal Manager, Town Secretary and Chief Executive</i>		176,522	185,333	176,975	203,613	196,330	196,330	189,123	199,023	209,525
Finance and administration		381	311	323	-	20,258	20,258	20,874	21,590	22,373
Administrative and Corporate Support		(28)	844	861	-	-	-	-	-	-
Asset Management		15,008	10,810	8,221	32,622	32,352	32,352	36,353	37,628	38,982
Finance		-	-	-	-	-	-	-	-	-
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	0	-	-	-	-	-	-	-
Property Services		160,875	173,206	167,359	170,877	143,607	143,607	131,444	139,330	147,690
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		286	162	211	114	114	114	452	475	480
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Governance Function</i>		9,487	7,703	13,164	13,907	10,948	10,948	14,190	16,937	12,218
Community and public safety		4,455	4,403	9,170	7,145	7,174	7,174	5,210	5,249	5,431
Community and social services		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		242	208	350	2,648	2,648	2,648	467	495	495
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		213	195	111	-	-	-	183	194	206
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		4,000	4,000	8,709	4,497	4,526	4,526	4,560	4,560	4,730
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		45	61	85	4,805	1,708	1,708	7,512	132	140
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		26	26	26	-	1,500	1,500	3,002	29	31
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		20	36	59	4,805	208	208	4,510	103	109
Public safety		4,974	3,211	3,733	1,690	1,690	1,690	1,468	11,557	6,648
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		3,627	2,055	1,602	41	41	41	73	77	80
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		1,347	1,157	2,131	1,649	1,649	1,649	1,396	11,480	6,568
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	109	109	-	-	-
Housing		-	-	-	-	109	109	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		12	28	176	266	266	266	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		12	28	176	266	266	266	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		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
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		3,642	4,316	4,155	42,097	20,258	20,258	10,023	10,300	10,681
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		461	380	9,874	13,913	13,913	13,913	15,993	16,944	17,951
Project Management Unit		1,782	1,328	1,389	1,453	1,452	1,452	1,510	1,612	1,658
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		2,946	12,474	11,053	43,489	28,171	28,171	26,829	31,156	20,000
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		2,946	3,427	1,026	-	-	-	-	-	-
Roads		-	9,047	10,027	43,489	28,171	28,171	26,829	31,156	20,000
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		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
Electricity	162,602	217,253	220,841	249,716	289,488	289,488	301,214	334,678	345,083
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	217,315	264,488	296,342	289,128	286,042	286,042	297,707	297,031	270,447
Water Treatment	18,715	22,673	49,823	22,981	0	0	-	10,019	-
Water Distribution	198,600	241,815	246,519	266,147	286,042	286,042	297,707	287,012	270,447
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	56,827	69,923	72,462	66,426	69,057	69,057	92,707	87,323	88,839
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	56,827	69,918	72,462	66,426	69,057	69,057	92,707	87,323	88,839
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	5	-	-	-	-	-	-	-
Waste management	30,497	43,336	43,894	56,625	58,448	58,448	61,648	66,193	71,173
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	30,497	43,336	43,894	56,625	58,448	58,448	61,648	66,193	71,173
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	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	368,717	206,503	204,546	166,011	170,717	170,717	192,253	195,121	202,033
Municipal governance and administration	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
Mayor and Council	23,806	25,125	23,692	29,921	30,838	30,838	27,211	26,719	27,702
Municipal Manager, Town Secretary and Chief Executive	9,816	15,310	15,548	14,514	20,293	20,293	24,325	25,127	25,965
Finance and administration	332,364	162,683	161,567	118,786	116,806	116,806	136,674	139,098	144,038
Administrative and Corporate Support	17,250	13,787	12,825	30,687	32,093	32,093	41,367	42,268	43,738
Asset Management	2,459	3,385	3,488	11,815	6,882	6,882	15,987	15,085	15,591
Finance	277,925	86,102	72,789	32,461	34,748	34,748	41,399	42,622	44,104
Fleet Management	1,168	-	644	3,643	2,867	2,867	2,753	2,843	2,943
Human Resources	9,671	7,557	8,573	20,485	18,714	18,714	9,476	9,788	10,134
Information Technology	3,266	3,204	3,534	6,383	9,034	9,034	10,138	10,473	10,823
Legal Services	2,931	2,803	3,411	1,769	1,769	1,769	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination	1,147	1,714	1,252	2,056	2,036	2,036	3,554	3,568	3,748
Property Services	11,200	41,293	52,377	1,733	1,733	1,733	-	-	-
Risk Management	-	-	-	1,582	1,582	1,582	2,638	2,725	2,826
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	5,347	2,837	2,675	6,173	5,348	5,348	9,361	9,725	10,131
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	2,731	3,385	3,739	2,790	2,780	2,780	4,044	4,177	4,328
Governance Function	2,731	3,385	3,739	2,790	2,780	2,780	4,044	4,177	4,328
Community and public safety	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
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	782	611	-	476	476	476	-	-	-
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	1,753	1,318	3,737	3,143	2,000	2,000	2,674	2,762	2,863
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	11,165	16,801	14,165	17,080	16,969	16,969	14,294	14,766	15,309
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	214	221	228
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	9,325	12,937	16,792	18,033	23,657	23,657	23,234	23,061	23,900
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	7,236	9,434	13,083	13,607	19,498	19,498	17,924	18,299	18,963
Recreational Facilities	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums	2,089	3,503	3,709	4,426	4,159	4,159	5,310	4,762	4,937
Public safety	26,438	29,353	32,094	36,887	37,334	37,334	40,629	40,459	41,928
Civil Defence	-	-	-	-	-	-	-	-	-
Cleansing	155	-	120	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	15,265	18,335	19,809	23,220	24,371	24,371	25,996	25,358	26,281
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	11,018	11,018	12,166	13,666	12,963	12,963	14,634	15,101	15,646
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	140	36	30,476	9,285	9,285	4,220	3,956	4,100
Housing	-	140	36	30,476	9,285	9,285	4,220	3,956	4,100
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	8,842	6,714	983	267	267	267	1,715	1,772	1,837
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	8,842	6,714	983	267	267	267	1,715	1,772	1,837
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

Economic and environmental services	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	
Billboards	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDS)	5,570	4,781	29,662	40,086	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	18,067	31,904	25,520	14,868	16,576	16,576	24,944	25,767	26,643	
Public Transport	-	-	-	-	-	-	-	-	-	
Road and Traffic Regulation	2,078	2,013	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	547,072	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	
Electricity	162,611	193,825	212,169	250,394	233,770	233,770	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	186,200	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	40,146	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	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 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

ECU4 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	1									
Vote 1 - EXECUTIVE AND COUNCIL		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	1									
Vote 1 - EXECUTIVE AND COUNCIL		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)	31,090	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

LC104 Makana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

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	1									
Vote 1 - EXECUTIVE AND COUNCIL		8,095	8,288	8,917	7,805	8,156	8,156	11,106	10,075	10,441
1.1 - Mayor and council		8,095	8,288	8,917	7,805	8,156	8,156	11,106	10,075	10,441
1.2 -		-	-	-	-	-	-	-	-	-
1.3 -		-	-	-	-	-	-	-	-	-
1.4 -		-	-	-	-	-	-	-	-	-
1.5 -		-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		836	893	954	20,258	20,258	20,258	20,874	21,590	22,373
2.1 - Governance function		-	-	-	-	-	-	-	-	-
2.2 - Information Technology		-	-	-	-	-	-	-	-	-
2.3 - Legal services		-	-	-	-	-	-	-	-	-
2.4 - Marketing Customer relations		-	0	-	-	-	-	-	-	-
2.5 - Municipal Manager Town secretary		836	893	954	20,258	20,258	20,258	20,874	21,590	22,373
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY OFFICE		15,266	11,815	9,293	32,736	32,466	32,466	36,805	38,103	39,462
3.1 - Asset Management		(28)	844	861	-	-	-	-	-	-
3.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
3.3 - Finance		15,008	10,810	8,221	32,622	32,352	32,352	36,353	37,628	38,982
3.4 - Fleet Management		-	-	-	-	-	-	-	-	-
3.5 - Supply Chain Management		286	162	211	114	114	114	452	475	480
3.6 - Risk Management		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE AND SHARED SERVICE		381	311	323	-	20,258	20,258	20,874	21,590	22,373
4.1 - Administrative and Corporate support		381	311	323	-	20,258	20,258	20,874	21,590	22,373
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		438,527	562,039	601,060	650,211	674,210	674,210	719,967	751,800	726,027
5.1 - Electricity		162,602	217,253	220,841	249,716	289,488	289,488	301,214	334,678	345,083
5.2 - Project Management Unit		1,782	1,328	1,389	1,453	1,452	1,452	1,510	1,612	1,658
5.3 - Public Toilets		-	-	-	-	-	-	-	-	-
5.4 - Roads		-	9,047	10,027	43,489	28,171	28,171	26,829	31,156	20,000
5.5 - Sewerage		56,827	69,918	72,462	66,426	69,057	69,057	92,707	87,323	88,839
5.6 - Storm water management		-	-	-	-	-	-	-	-	-
5.7 - Waste water treatment		-	-	-	-	-	-	-	-	-
5.8 - Water distribution		198,600	241,815	246,519	266,147	286,042	286,042	297,707	287,012	270,447
5.9 - Water storage		-	-	-	-	-	-	-	-	-
5.10 - Water treatment		18,715	22,678	49,823	22,981	0	0	-	10,019	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		42,930	54,466	58,084	70,531	69,287	69,287	75,838	83,130	83,391
6.1 - Air transport		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries funeral parlours		242	208	350	2,648	2,648	2,648	467	495	495
6.3 - Cleansing		-	-	-	-	-	-	-	-	-
6.4 - Community halls, parks and facilities		259	256	196	4,805	1,708	1,708	7,695	326	346
6.5 - Disaster management		-	-	-	-	-	-	-	-	-
6.6 - Fire fighting and protection		3,627	2,055	1,602	41	41	41	73	77	80
6.7 - Health services		12	28	176	266	266	266	-	-	-
6.8 - Libraries and archives		4,000	4,000	8,709	4,497	4,526	4,526	4,560	4,560	4,730
6.9 - Solid waste Management		30,497	43,336	43,894	56,625	58,448	58,448	61,648	66,193	71,173
6.10 - Police forces traffic		4,293	4,584	3,157	1,649	1,649	1,649	1,396	11,480	6,568
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
7.1 - Corporate wide strategic planning		3,642	4,316	4,155	42,097	20,258	20,258	10,023	10,300	10,681
7.2 - Town planning building		461	380	9,874	13,913	13,913	13,913	15,993	16,944	17,951
7.3 - Property services		160,875	173,206	167,359	170,877	143,716	143,716	131,444	139,330	147,690
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 -	-	-	-	-	-	-	-	-	-	
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		1								
Vote 1 - EXECUTIVE AND COUNCIL	23,806	25,125	23,692	29,921	30,838	30,838	27,211	26,719	27,702	
1.1 - Mayor and council	23,806	25,125	23,692	29,921	30,838	30,838	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	2,837	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	536,831	487,305	456,792	443,405	443,405	508,899	525,464	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	16,801	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 forces 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	46,812	82,113	78,180	33,985	33,985	49,646	49,027	49,860	
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	780,129	780,129	874,812	892,170	921,609
Surplus/(Deficit) for the year	2	(13,040)	(43,030)	31,090	184,737	222,392	222,392	168,112	200,693	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

EC104 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	166,076	259,169	285,002	313,513
Service charges - Water	2	138,403	147,360	167,314	177,438	167,560	167,560	124,264	178,123	188,810	200,139
Service charges - Waste Water Management	2	33,200	42,305	42,627	56,972	58,282	58,282	39,315	56,930	60,346	63,966
Service charges - Waste Management	2	16,529	24,533	25,496	27,953	29,776	29,776	22,273	32,043	35,348	38,990
Sale of Goods and Rendering of Services	2	1,811	1,336	3,101	-	-	-	1,629	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	57,438	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	883	1,293	1,371	1,371
Non-Exchange Revenue											
Property rates	2	107,450	117,553	119,291	143,607	143,607	143,607	88,813	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	53	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	10,499	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	694,922	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	177,883	3,780	132,231	145,217	117,218	117,218	553	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	858,745	828,928	823,690	780,129	780,129	327,725	874,812	892,170	921,609
Surplus/(Deficit)		(40,536)	(90,392)	(20,533)	92,989	97,819	97,819	367,197	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	327,783	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	327,783	168,112	200,693	158,781
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(13,040)	(43,030)	31,090	184,737	222,392	222,392	327,783	168,112	200,693	158,781
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(13,040)	(43,030)	31,090	184,737	222,392	222,392	327,783	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	3,456	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)		-	385	-	-	-	-	-	-	-	-
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	42,870	39,846	114,400	140,768	140,768	40,238	116,096	90,788	51,856

References

- 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).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

EC104 Makana - Table A3 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
R thousand	1						
Capital expenditure - Municipal Vote							
Multi-year expenditure appropriation	2						
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-
1.1 - Mayor and council		-	-	-	-	-	-
1.2 -		-	-	-	-	-	-
1.3 -		-	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-
2.1 - Governance function		-	-	-	-	-	-
2.2 - Information Technology		-	-	-	-	-	-
2.3 - Legal services		-	-	-	-	-	-
2.4 - Marketing Customer relations		-	-	-	-	-	-
2.5 - Municipal Manager Town secretary		-	-	-	-	-	-
2.6 -		-	-	-	-	-	-
2.7 -		-	-	-	-	-	-
2.8 -		-	-	-	-	-	-
2.9 -		-	-	-	-	-	-
2.10 -		-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-
3.1 - Asset Management		-	-	-	-	-	-
3.2 - Budget and Treasury Office		-	-	-	-	-	-
3.3 - Finance		-	-	-	-	-	-
3.4 - Fleet Management		-	-	-	-	-	-
3.5 - Supply Chain Management		-	-	-	-	-	-
3.6 - Risk Management		-	-	-	-	-	-
3.7 -		-	-	-	-	-	-
3.8 -		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
Vote 4 - CORPORATE AND SHARED SERVICE		-	-	-	-	-	-
4.1 - Administrative and Corporate support		-	-	-	-	-	-
4.2 - Human Resources		-	-	-	-	-	-
4.3 - Security services		-	-	-	-	-	-
4.4 -		-	-	-	-	-	-
4.5 -		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		-	-	-	-	-	-
5.1 - Electricity		-	-	-	-	-	-
5.2 - Project Management Unit		-	-	-	-	-	-
5.3 - Public Toilets		-	-	-	-	-	-
5.4 - Roads		-	-	-	-	-	-
5.5 - Sewerage		-	-	-	-	-	-
5.6 - Storm water management		-	-	-	-	-	-
5.7 - Waste water treatment		-	-	-	-	-	-
5.8 - Water distribution		-	-	-	-	-	-
5.9 - Water storage		-	-	-	-	-	-
5.10 - Water treatment		-	-	-	-	-	-

Vote 6 - COMMUNITY AND SOCIAL SERVICES	-	-	-	-	-	-
6.1 - Air transport	-	-	-	-	-	-
6.2 - Cemeteries funeral parlours	-	-	-	-	-	-
6.3 - Cleansing	-	-	-	-	-	-
6.4 - Community halls,parks and facilities	-	-	-	-	-	-
6.5 - Disaster management	-	-	-	-	-	-
6.6 - Fire fighting and protection	-	-	-	-	-	-
6.7 - Health services	-	-	-	-	-	-
6.8 - Libiries and archives	-	-	-	-	-	-
6.9 - Solid waste Management	-	-	-	-	-	-
6.10 - Police forces traffic	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING	-	-	-	-	-	-
7.1 - Corporate wide strategic planning	-	-	-	-	-	-
7.2 - Town planning building	-	-	-	-	-	-
7.3 - Property services	-	-	-	-	-	-
7.4 - Animal care and deseases	-	-	-	-	-	-
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 multi-year expenditure sub-total	-	-	-	-	-	-
Capital expenditure - Municipal Vote						
Single-year expenditure appropriation	2					
Vote 1 - EXECUTIVE AND COUNCIL	-	(25)	974	1,000	834	834
1.1 - Mayor and council	-	(25)	974	1,000	834	834
1.2 -	-	-	-	-	-	-
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
2.1 - Governance function	-	-	-	-	-	-
2.2 - Information Technology	615	910	-	-	-	-
2.3 - Legal services	-	-	-	-	-	-
2.4 - Marketing Customer relations	-	-	-	-	-	-
2.5 - Municipal Manager Town secretary	-	-	54	376	646	646
2.6 -	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY OFFICE	-	700	679	2,322	2,062	2,062
3.1 - Asset Management	-	(110)	-	-	968	968
3.2 - Budget and Treasury Office	-	-	-	-	-	-
3.3 - Finance	-	810	679	2,322	1,094	1,094
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
4.1 - Administrative and Corporate support	-	367	247	2,650	2,040	2,040
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
5.1 - Electricity	4,898	1,378	1,100	10,700	8,300	8,300
5.2 - Project Management Unit	-	-	-	-	-	-
5.3 - Public Toilets	-	-	-	-	-	-
5.4 - Roads	2,813	47,558	29,612	60,237	84,103	84,103
5.5 - Sewerage	20,303	2,485	6,367	2,200	5,550	5,550
5.6 - Storm water management	-	-	-	-	-	-
5.7 - Waste water treatment	-	-	-	-	-	-
5.8 - Water distribution	(1,875)	13,518	6,379	-	25,370	25,370
5.9 - Water storage	-	-	-	-	-	-
5.10 - Water treatment	10,838	(828)	12,202	25,018	0	0
Vote 6 - COMMUNITY AND SOCIAL SERVICES	5,011	8,156	8,096	8,797	10,743	10,743
6.1 - Air transport	-	-	-	-	-	-
6.2 - Cemeteries funeral parlours	-	-	-	-	-	-
6.3 - Cleansing	-	3,435	-	2,200	1,325	1,325
6.4 - Community halls, parks and facilities	1,895	1,973	2,256	5,167	5,378	5,378
6.5 - Disaster management	-	-	-	-	-	-
6.6 - Fire fighting and protection	-	-	-	-	200	200
6.7 - Health services	-	-	-	-	-	-
6.8 - Libraries and archives	3,096	890	-	-	-	-
6.9 - Solid waste Management	20	495	4,779	-	2,400	2,400
6.10 - Police forces traffic	-	1,363	1,061	1,430	1,440	1,440
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING	-	-	72	1,100	1,120	1,120
7.1 - Corporate wide strategic planning	-	-	72	1,100	1,120	1,120
7.2 - Town planning building	-	-	-	-	-	-
7.3 - Property services	-	-	-	-	-	-
7.4 - Animal care and deseases	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
Vote 8 - Other	-	-	-	-	-	-
8.1 - Tourism	-	-	-	-	-	-
8.2 - Markets	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-

15.5 -	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-
Capital single-year expenditure sub-total	42,603	74,221	65,780	114,400	140,768	140,768
Total Capital Expenditure	42,603	74,221	65,780	114,400	140,768	140,768

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	116,096	90,788	51,856
-	116,096	90,788	51,856

LC104 Makana - Table A6 Budgeted Financial Position

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												
ASSETS												
Current assets												
Cash and cash equivalents	1	56,246	25,465	65,338	37,037	104,797	104,797	132,707	14,702	22,626	62,917	
Short term Investments	2	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	90,111	(104,684)	(56,618)	119,236	63,977	63,977	146,051	60,207	115,941	243,945	
Receivables from non-exchange transactions	3	22,883	29,758	30,051	63,753	205,732	205,732	64,489	169,957	154,279	222,037	
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-	-
Inventory	5	2,511	2,660	2,961	50,738	24,761	24,761	8,732	2,961	2,961	2,961	
VAT Receivable	6	194,693	204,715	204,117	238,361	190,086	190,086	214,135	250,835	297,577	339,769	
Other current assets	7	344	449	675	449	675	675	2,551	6,610	12,902	19,571	
Total current assets		366,789	158,364	246,522	509,574	590,028	590,028	568,664	505,272	606,285	891,200	
Non current assets												
Investments	8	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	
Investment property	9	187,764	188,493	182,844	179,566	178,070	178,070	182,844	156,772	129,839	102,045	
Property, plant and equipment	10	953,926	773,594	804,144	1,036,721	901,562	901,562	850,996	877,854	891,651	864,054	
Biological assets	11	-	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	
Intangible assets	14	1,786	2,470	2,470	3,286	3,970	3,970	2,470	2,470	2,470	2,470	
Trade and other receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1,179,607	1,000,688	1,025,589	1,255,704	1,119,734	1,119,734	1,072,441	1,073,227	1,060,092	1,004,700	
TOTAL ASSETS		1,546,397	1,159,052	1,272,111	1,765,279	1,709,762	1,709,762	1,641,105	1,578,499	1,666,377	1,895,900	
LIABILITIES												
Current liabilities												
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	2,016	2,251	2,316	2,251	2,316	2,316	1,528	2,316	2,316	2,316	
Consumer deposits	19	4,142	4,288	4,472	4,288	4,472	4,472	4,643	4,472	4,472	4,472	
Trade and other payables from exchange transactions	20	402,220	410,961	471,182	416,751	517,839	517,839	415,323	428,566	398,992	414,178	
Trade and other payables from non-exchange transactions	21	36,026	16,935	35,538	12,556	35,538	35,538	15,045	35,538	35,538	35,538	
Provision	22	17,163	19,484	18,673	21,761	18,673	18,673	18,673	18,673	18,673	18,673	
VAT Payable	23	138,109	(50,488)	(52,169)	171,494	(53,967)	(53,967)	(43,655)	9,549	45,482	101,039	
Other current liabilities	24	3,613	3,528	6,721	3,528	6,721	6,721	6,721	6,721	6,721	6,721	
Total current liabilities		603,288	406,958	486,732	632,629	531,592	531,592	418,277	505,834	512,194	582,936	
Non current liabilities												
Financial liabilities	25	45,237	43,180	40,678	43,180	38,362	38,362	40,678	40,678	40,678	40,678	
Provision	26	35,519	39,144	45,335	39,144	45,335	45,335	45,335	45,335	45,335	45,335	
Long term portion of trade payables	27	-	27,987	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	71,522	77,841	109,548	77,841	109,548	109,548	109,548	109,548	109,548	109,548	
Total non current liabilities		152,278	188,152	195,562	160,165	193,245	193,245	195,562	195,562	195,562	195,562	
TOTAL LIABILITIES		755,566	595,110	682,294	792,794	724,837	724,837	613,839	701,396	707,756	778,498	
NET ASSETS		790,830	563,942	589,817	972,485	984,925	984,925	1,027,266	877,103	958,621	1,117,402	
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	29	790,496	563,942	590,140	972,485	984,925	984,925	941,663	877,103	958,621	1,117,402	
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	790,496	563,942	590,140	972,485	984,925	984,925	941,663	877,103	958,621	1,117,402	

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3.
10. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
11. Detail breakdown in Table SA3.
12. Detail breakdown in Table SA3.
13. Detail breakdown in Table SA3.
14. Detail breakdown in Table SA3.
15. Detail breakdown in Table SA3 for Non-Current Trade receivables from Exchange and Non-exchange transactions
16. Detail breakdown in Table SA3.
17. Detail breakdown in Table SA3.
18. Detail breakdown in Table SA3.
19. Detail breakdown in Table SA3.
20. Detail breakdown in Table SA3.
21. Detail breakdown in Table SA3.
22. Detail breakdown in Table SA3.
23. Detail breakdown in Table SA3.
24. Detail breakdown in Table SA3.
25. Detail breakdown in Table SA3.
26. Detail breakdown in Table SA3.
27. Detail breakdown in Table SA3.
28. Detail breakdown in Table SA3.
29. Detail breakdown in Table SA3.
30. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
31. Detail breakdown in Table SA3.
32. Net assets must balance with Total Community Wealth/Equity

EC104 Makana - Table A7 Budgeted Cash Flows

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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		906	-	-	115,211	91,908	91,908	91,908	83,202	88,119	93,409
Service charges		38,087	-	-	395,364	265,894	265,894	265,894	358,170	390,487	425,940
Other revenue		12,936	-	-	4,479	25,306	25,306	25,306	9,282	5,840	6,108
Transfers and Subsidies - Operational	1	145,903	-	-	176,430	147,733	147,733	147,733	153,569	154,106	159,543
Transfers and Subsidies - Capital	1	-	-	-	87,369	123,251	123,251	123,251	82,897	74,931	38,467
Interest		-	-	-	38,108	52,021	52,021	52,021	7,608	8,064	8,548
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(201,942)	(543,286)	(324,730)	(693,896)	(529,887)	(529,887)	(529,887)	(611,092)	(606,756)	(627,143)
Finance charges		-	-	(392)	(5,000)	(7,759)	(7,759)	(7,759)	(7,436)	(7,681)	(7,927)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4,110)	(543,286)	(325,122)	118,065	168,467	168,467	168,467	76,199	107,110	96,945
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(34,815)	(55,711)	(50,269)	(106,484)	(126,692)	(126,692)	(126,692)	(136,082)	(107,537)	(61,013)
Retention (Capital)		-	-	-	-	-	-	-	9,247	8,351	4,360
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34,815)	(55,711)	(50,269)	(106,484)	(126,692)	(126,692)	(126,692)	(126,835)	(99,186)	(56,653)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(1,839)	488	(2,436)	-	(2,316)	(2,316)	(2,316)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,839)	488	(2,436)	-	(2,316)	(2,316)	(2,316)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	48,296	56,246	25,465	25,456	65,338	65,338	65,338	65,338	14,702	22,626
Cash/cash equivalents at the year end:	2	7,532	(542,263)	(352,362)	37,037	104,797	104,797	104,797	14,702	22,626	62,917

EC104 Makana - I table A8 Cash backed reserves/accumulated surplus reconciliation

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	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	7,532	(542,263)	(352,362)	37,037	104,797	104,797	104,797	14,702	22,626	62,917
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current investments	1	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343
Cash and investments available:		10,875	(538,920)	(349,019)	40,380	108,140	108,140	108,140	18,045	25,969	66,260
Application of cash and investments											
Unspent conditional transfers		36,026	16,935	35,538	12,556	35,538	35,538	15,045	35,538	35,538	35,538
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	46,048	58,764	62,914	58,558	79,619	79,619	(84,891)	81,686	66,686	66,686
Other working capital requirements	3	396,352	410,961	471,182	349,297	443,304	443,304	325,426	271,795	215,371	95,584
Other provisions		20,775	23,012	25,394	25,289	25,394	25,394	(25,394)	18,673	18,673	18,673
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		499,201	509,671	595,027	445,700	583,853	583,853	230,187	407,692	336,268	216,480
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(488,326)	(1,048,591)	(944,045)	(405,320)	(475,713)	(475,713)	(122,046)	(389,646)	(310,299)	(150,220)
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(488,326)	(1,048,591)	(944,045)	(405,320)	(475,713)	(475,713)	(122,046)	(389,646)	(310,299)	(150,220)

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements

Debtors	5,868	-	-	67,454	74,535	74,535	89,897	156,771	183,621	318,594
Creditors due	402,220	410,961	471,182	416,751	517,839	517,839	415,323	428,566	398,992	414,178
Total	(396,352)	(410,961)	(471,182)	(349,297)	(443,304)	(443,304)	(325,426)	(271,795)	(215,371)	(95,584)

Debtors collection assumptions

Balance outstanding - debtors	112,994	(74,925)	(26,568)	182,989	269,709	269,709	210,540	230,165	270,220	465,982
Estimate of debtors collection rate	5.2%	0.0%	0.0%	36.9%	27.6%	27.6%	42.7%	68.1%	68.0%	68.4%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
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Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-	-
Valuation reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

EC104 Makana - Table A9 Asset Management

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
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	557	10,050	7,955	20,395	20,253	20,253	47,340	30,950	15,885
Roads Infrastructure		(2,745)	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	5,000	5,000	-	-	-
Water Supply Infrastructure		-	-	-	-	565	565	17,317	7,400	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(2,745)	-	-	-	5,565	5,565	17,317	7,400	-
Community Facilities		-	-	-	-	-	-	-	10,000	5,000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	10,000	5,000
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		23	266	-	-	100	100	105	120	-
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
Transport Assets		3,044	9,539	7,518	11,422	10,997	10,997	19,267	10,274	7,679
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	33,163	15,236	27,565	32,271	53,877	53,877	31,301	5,562	2,505
Roads Infrastructure		-	-	-	-	28,171	28,171	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,897	119	23	5,000	0	0	1,348	1,393	1,437
Water Supply Infrastructure		8,963	12,690	18,580	25,018	21,424	21,424	28,125	3,254	-
Sanitation Infrastructure		17,961	1,755	6,367	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	1,735	-	2,220	2,220	290	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		30,821	14,564	26,705	30,018	51,814	51,814	29,764	4,647	1,437
Community Facilities		1,708	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		1,708	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		615	664	859	2,253	1,843	1,843	1,537	914	1,068
Furniture and Office Equipment		-	-	1	-	220	220	-	-	-
Machinery and Equipment		20	8	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	8,882	48,935	30,260	61,734	66,638	66,638	37,455	54,276	33,467
Roads Infrastructure		5,558	46,772	29,612	57,137	56,283	56,283	26,829	31,156	20,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		981	-	-	-	-	-	6,214	13,101	13,467
Water Supply Infrastructure		-	-	-	-	-	-	-	10,019	-
Sanitation Infrastructure		2,343	-	-	-	2,903	2,903	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Infrastructure	8,882	46,772	29,612	57,137	59,186	59,186	33,043	54,276	33,467	
Community Facilities	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	2,163	648	4,597	7,452	7,452	4,412	-	-	-
Community Assets	-	2,163	648	4,597	7,452	7,452	4,412			
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	42,603	74,221	65,780	114,400	140,768	140,768	116,096	90,788	51,856	
<i>Roads Infrastructure</i>	2,813	46,772	29,612	57,137	84,453	84,453	26,829	31,156	20,000	
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Electrical Infrastructure</i>	4,878	119	23	5,000	5,000	5,000	7,562	14,494	14,904	
<i>Water Supply Infrastructure</i>	8,963	12,690	18,580	25,018	21,989	21,989	45,442	20,674	-	
<i>Sanitation Infrastructure</i>	20,303	1,755	6,367	-	2,903	2,903	-	-	-	
<i>Solid Waste Infrastructure</i>	-	-	1,735	-	2,220	2,220	290	-	-	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
Infrastructure	36,957	61,336	56,317	87,155	116,566	116,566	80,123	66,324	34,904	
Community Facilities	1,708	-	-	-	-	-	-	10,000	5,000	
Sport and Recreation Facilities	-	2,163	648	4,597	7,452	7,452	4,412	-	-	
Community Assets	1,708	2,163	648	4,597	7,452	7,452	4,412	10,000	5,000	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Other Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Computer Equipment	638	930	859	2,253	1,943	1,943	1,642	1,034	1,068	
Furniture and Office Equipment	29	-	1	-	698	698	1,394	1,440	1,486	
Machinery and Equipment	227	252	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	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Living Resources	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class	42,603	74,221	65,780	114,400	140,768	140,768	116,096	90,788	51,856	
ASSET REGISTER SUMMARY - PPE (WDV)	5	1,145,887	916,029	975,801	1,177,266	953,233	953,233	938,799	849,220	753,924
<i>Roads Infrastructure</i>	192,743	174,849	181,237	267,070	181,237	181,237	169,981	158,354	146,355	
<i>Storm water Infrastructure</i>	945	(3,616)	(3,616)	945	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	
<i>Electrical Infrastructure</i>	104,730	(30,547)	(35,373)	92,536	(39,880)	(39,880)	(41,461)	(47,750)	(54,240)	
<i>Water Supply Infrastructure</i>	175,538	168,961	172,056	210,910	163,362	163,362	158,515	144,528	130,093	
<i>Sanitation Infrastructure</i>	172,252	165,280	161,206	191,075	153,618	153,618	157,267	133,748	109,477	
<i>Solid Waste Infrastructure</i>	16,073	5,536	7,051	(66)	(1,096)	(1,096)	5,746	(9,358)	(24,946)	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
Infrastructure	662,282	480,463	482,561	762,470	453,626	453,626	446,433	375,906	303,122	
Community Assets	66,561	83,141	80,708	65,391	30,247	30,247	23,951	23,951	23,951	
Heritage Assets	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	
Investment properties	187,764	188,493	182,844	179,566	178,070	178,070	156,772	129,839	102,045	
Other Assets	87,418	1,349	59,976	-	116,733	116,733	116,733	116,733	116,733	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	1,786	2,470	2,470	3,286	3,970	3,970	2,470	2,470	2,470	
Computer Equipment	1,491	3,296	3,705	2,979	379	379	5,242	6,157	7,224	
Furniture and Office Equipment	520	18,425	18,330	983	19,392	19,392	12,073	5,609	(1,062)	
Machinery and Equipment	2,855	5,700	6,437	13,312	870	870	18,389	22,845	26,050	
Transport Assets	15,366	35,170	40,405	29,435	51,580	51,580	58,371	67,345	75,025	

Land		87,056	64,735	65,577	87,056	65,577	65,577	65,577	65,577	65,577
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,145,887	916,029	975,801	1,177,266	953,233	953,233	938,799	849,220	753,924
EXPENDITURE OTHER ITEMS		41,957	60,713	35,436	60,572	61,486	61,486	73,933	97,259	99,547
Depreciation	7	32,692	50,906	33,613	44,598	46,647	46,647	47,336	82,104	84,732
Repairs and Maintenance by Asset Class	3	9,264	9,807	1,824	15,973	14,839	14,839	26,597	15,155	14,816
Roads Infrastructure		-	23	-	200	200	200	207	214	221
Storm water Infrastructure		1	-	-	-	-	-	-	-	-
Electrical Infrastructure		788	488	172	600	600	600	363	-	-
Water Supply Infrastructure		0	-	26	-	-	-	6	6	7
Sanitation Infrastructure		168	463	-	-	-	-	3,411	-	-
Solid Waste Infrastructure		6,828	5,513	120	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	3,000	3,000	3,000	-	-	-
Information and Communication Infrastructure		5	-	-	-	-	-	-	-	-
Infrastructure		7,789	6,487	318	3,800	3,800	3,800	3,988	221	228
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2	627	-	550	630	630	4,339	1,800	1,858
Community Assets		2	627	-	550	630	630	4,339	1,800	1,858
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	(0)	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	(0)	-	-	-	-	-	-
Operational Buildings		106	972	464	6,148	6,173	6,173	10,251	6,844	6,238
Housing		-	-	-	-	-	-	-	-	-
Other Assets		106	972	464	6,148	6,173	6,173	10,251	6,844	6,238
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	600	400	400	58	60	62
Intangible Assets		-	-	-	600	400	400	58	60	62
Computer Equipment		(96)	4	-	-	-	-	-	-	-
Furniture and Office Equipment		3	68	5	3,094	1,845	1,845	2,448	2,528	2,609
Machinery and Equipment		382	(244)	360	20	20	20	673	695	717
Transport Assets		1,079	1,893	677	1,761	1,971	1,971	4,842	3,007	3,105
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		41,957	60,713	35,436	60,572	61,486	61,486	73,933	97,259	99,547
Renewal and upgrading of Existing Assets as % of total capex		98.7%	86.5%	87.9%	82.2%	85.6%	85.6%	59.2%	65.9%	69.4%
Renewal and upgrading of Existing Assets as % of deprecn		128.6%	126.1%	172.0%	210.8%	258.4%	258.4%	145.3%	72.9%	42.5%
R&M as a % of PPE & Investment Property		0.8%	1.1%	0.2%	1.3%	1.6%	1.6%	2.9%	1.9%	2.1%
Renewal and upgrading and R&M as a % of PPE and Investment Property		4.6%	8.4%	6.3%	9.6%	14.7%	14.7%	10.5%	9.2%	7.1%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

LC1U4 Makana - Table A10 Basic service delivery measurement

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		177	187	197	208	208	208	221	234	248
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		118	125	137	147	147	147	157	173	190
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(5,073)	-	(458)	(598)	(598)	(598)	-	(7,185)	(7,616)
Water (in excess of 6 kilolitres per indigent household per month)		-	(59)	(17,705)	-	-	-	(1,290)	(2,565)	(2,719)
Sanitation (in excess of free sanitation service to indigent households)		(6,897)	(198)	(1,729)	-	-	-	(1,344)	(2,443)	(2,589)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(69)	(194)	(24)	-	-	-	(14)	(463)	(518)
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	(1,127)	(2,520)	(2,672)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	(12,039)	(451)	(19,916)	(598)	(598)	(598)	(3,775)	(15,176)	(16,114)

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

LC104 Makana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity											
Appliance Maintenance											
Availability Charges											
Connection/Reconnection		324	463	470	203	203	203	348	553	608	669
Electricity Distribution Revenue for Services											
Electricity Sales		148,291	167,744	204,012	241,410	236,557	236,557	165,742	259,079	284,912	313,408
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
Total Service charges - Electricity		148,615	168,207	204,483	241,613	236,760	236,760	166,091	259,632	285,520	314,077
Less revenue foregone (in excess of or xwn per maigent nousenoia per month)		(69)	(194)	(24)	-	-	-	(14)	(463)	(518)	(564)
Less Lost or free basis services (p kwiites per maigent nousenoia per month)		-	-	-	-	-	-	-	-	-	-
Net service charges - Electricity		148,546	168,013	204,459	241,613	236,760	236,760	166,076	259,169	285,002	313,513
Service charges - Water											
Agricultural and Rural Water Service											
Availability Charges		41,956	44,066	46,396	84,897	50,226	50,226	39,195	56,763	60,169	63,779
Connection/Disconnection		2	4								
Industrial Water											
Meter Reading Fees											
Sale		96,445	103,349	138,623	92,542	117,334	117,334	86,359	123,925	131,361	139,242
Urban Higher Level Service											
Total Service charges - Water		138,403	147,420	185,019	177,438	167,560	167,560	125,554	180,688	191,529	203,021
Less revenue foregone (in excess of o kwites per maigent nousenoia per month)		-	(59)	(17,705)	-	-	-	(1,290)	(2,565)	(2,719)	(2,882)
Less Lost or free basis services (p kwites per maigent nousenoia per month)		-	-	-	-	-	-	-	-	-	-
Net service charges - Water		138,403	147,360	167,314	177,438	167,560	167,560	124,264	178,123	188,810	200,139
Service charges - Waste Water Management											
Agricultural and Rural											
Availability Charges		40,082	42,469	44,347	56,972	58,282	58,282	40,636	59,335	62,895	66,669
Connection/Reconnection		15	35	9				24	38	40	42
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges											
Treatment of Effluent											
Total Service charges - Waste Water Management		40,097	42,503	44,356	56,972	58,282	58,282	40,659	59,373	62,935	66,711
Less Revenue foregone (in excess of free sanitation service to maigent households)		(6,897)	(198)	(1,729)	-	-	-	(1,344)	(2,443)	(2,589)	(2,744)
Less Lost or free basis services (free sanitation service to maigent nousenoias)		-	-	-	-	-	-	-	-	-	-
Net service charges - Waste Water Management		33,200	42,305	42,627	56,972	58,282	58,282	39,315	56,930	60,346	63,966
Service charges - Waste Management											
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags											
Refuse Removal		16,529	24,533	25,496	27,953	29,776	29,776	23,399	34,563	38,019	41,821
Skip											
Waste Bins											
Total refuse removal revenue		16,529	24,533	25,496	27,953	29,776	29,776	23,399	34,563	38,019	41,821
Less revenue foregone (in excess of one removal a week to maigent nousenoias)		-	-	-	-	-	-	(1,127)	(2,520)	(2,672)	(2,832)
Less Lost or free basis services (removal once a week to maigent nousenoias)		-	-	-	-	-	-	-	-	-	-
Net service charges - Waste Management		16,529	24,533	25,496	27,953	29,776	29,776	22,273	32,043	35,348	38,990
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements										(75)	(77)
Amendment Fees											
Application Fees for Land Usage		147	147	183				144	221	235	249
Building Plan Approval		314	233	1,467				424	662	702	744
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial											
Cleaning and Removal											
Clearance Certificates											
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Encroachment Fees	1,306	907	1,404				1,012	1,440	1,526	1,618
Entrance Fees										
Escort Fees										
Exempted Parking										
Fire Services										
Health Services										
Housing (Boarding Services)										
Immunisation Fees										
Laboratory Services										
Legal Fees										
Library Fees										
Management Fees										
Meal and Refreshment										
Membership Fees										
Objections and Appeals										
Occupation Certificates										
Parking Fees										
Photo copies, Faxes and Telephone charges										
Removal of Restrictions										
Sale of Carbon Credits										
Sale of Goods	44	48	47				49	68	72	76
Scrap, Waste & Other Goods										
Shared Services										
Squatter Re-allocation										
Stone and Gravel										
Streets/Street Markets (Informal Traders)										
Town Planning and Servitudes										
Traffic Control										
Transport Fees										
Valuation Services										
Water Meter Protectors										
Weighbridges Fees										
Total Sales of Goods and Rendering of Services	1,811	1,336	3,101	-	-	-	1,629	2,391	2,460	2,609
Agency Services										
District Municipalities										
Eastern Cape										
Free State										
Gauteng										
Kwazulu/Natal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO										
Department of Environmental Affairs										
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape	2,946	3,426	988	1,556	1,556	1,556	877	1,396	1,480	1,568
Free State										
Gauteng										
Kwazulu/Natal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
Total Provincial	2,946	3,426	988	1,556	1,556	1,556	877	1,396	1,480	1,568
Total Agency Services	2,946	3,426	988	1,556	1,556	1,556	877	1,396	1,480	1,568
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies	(0)	(0)								
Electricity	4,353	5,923	6,643				5,212	6,820	7,229	7,663
Housing			(4,677)				84	120	127	135
Housing Land Sales										
Housing Selling Schemes										
Merchandising, Jobbing and Contracts	(94)	(892)								
Property Rental Debtors										
SARS										
Service Charges										
Sporting and Other Bodies										
Staff										
Waste Management	4,853	7,027	7,998	8,414	8,414	8,414	6,232	8,731	9,255	9,810
Waste Water Management	6,774	9,599	10,605				8,201	11,517	12,208	12,940
Water	28,216	42,982	52,230	59,739	59,739	59,739	37,709	53,228	56,422	59,810
Shared Services										
Total Interest earned from Receivables	44,102	64,540	72,797	68,153	68,153	68,153	57,438	80,416	85,241	90,538
Interest earned from Current and Non Current Assets										
Bank Accounts	365	488	472	549	549	549	259	412	436	462
Financial Assets	150	242	224							
Short Term Investments and Call Accounts	3,322	4,601	3,675	4,732	4,732	4,732	3,474	5,524	5,855	6,207
Total Interest earned from Current and Non Current Assets	3,838	5,330	4,372	5,281	5,281	5,281	3,733	5,936	6,292	6,669
Dividends										
External Investment										
Municipal Entities										
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land										
Prospecting, Mining, Royalties										
Servitudes										
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment	213	195	111				60	183	194	206
Total Market Related	213	195	111	-	-	-	60	183	194	206
Non-market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment	20	36	59	208	208	208	32	97	103	109
Total Non-market Related	20	36	59	208	208	208	32	97	103	109
Total Rental from Fixed Assets	233	231	170	208	208	208	92	281	298	315
Licences or Permits										
Angling/Fishing										
Atmospheric Emissions										
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										
Health Certificates										
Hiking Trails										
Hoarding (Collecting/Storing)										
Market Porters										
Road and Transport										
Threatened and Protected Species										
Trading										
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-
Special Rating Levies										
Agricultural Properties										
Business and Commercial Properties										

Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue											
Development Charges											
Operational Revenue											
Administrative Handling Fees	310	453	226	372	372	372	415	590	626	626	626
Arbor City Awards Competition											
Bad Debts Recovered											
Bottle Ke Botho Cleaning and Greening Award											
Breakages and Losses Recovered											
Bursary Repayment											
Collection Charges											
Commission					109	109					
Discounts and Early Settlements		17					1	1	1	1	1
Incidental Cash Surpluses	8	14	8	48	48	48		0	0	0	0
Inspection Fees	131	132	179	1,583	1,583	1,583	158	235	249	249	249
Insurance Refund	179										
Merchandising, Jobbing and Contracts											
Recovery Maintenance											
Registration Fees											
Request for Information											
Sale of Property	242	208	350	2,648	2,648	2,648	309	467	495	495	495
Skills Development Levy Refund											
Staff and Councilors Recoveries											
Total Operational Revenue	870	824	763	4,850	4,760	4,760	883	1,293	1,371	1,371	1,371
Non-Exchange revenue											
Property Rates											
Agricultural Properties	4,147	4,427	4,678	5	5	5	4,759	7,021	7,443	7,889	7,889
Business and Commercial Properties	16,789	21,787	22,581	84,544	84,544	84,544	13,752	19,702	20,884	22,137	22,137
Industrial Properties	3,177	2,121	2,236	5,360	5,360	5,360	1,991	2,859	3,031	3,212	3,212
Mining Properties											
Public Benefit Organisations	983	2,317	525				502	711	754	799	799
Public Service Infrastructure Properties	32	29	31				145	284	301	319	319
Public Service Purposes Properties	27,139	42,302	43,027				31,614	55,223	58,536	62,048	62,048
Residential Properties	60,255	44,569	46,671	54,295	54,295	54,295	36,050	51,388	54,471	57,740	57,740
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Property Rates	112,523	117,553	119,749	144,205	144,205	144,205	88,813	137,188	145,420	154,145	154,145
<i>Less revenue foregone (exemptions, reductions and rebates and impermissable values in</i>	<i>(5,073)</i>	<i>-</i>	<i>(458)</i>	<i>(598)</i>	<i>(598)</i>	<i>(598)</i>	<i>-</i>	<i>(7,185)</i>	<i>(7,616)</i>	<i>(8,073)</i>	<i>(8,073)</i>
Net Property Rates	107,450	117,553	119,291	143,607	143,607	143,607	88,813	130,004	137,804	146,072	146,072
Surcharges and Taxes											
Surcharges											
Taxes											
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits											
Fines	1,421	1,217	2,483	94	94	94	719	-	-	-	-
Forfeits		1,683									
Penalties											
Total Fines, Penalties and Forfeits	1,421	2,900	2,483	94	94	94	719	-	-	-	-
Licences or Permits											
Angling/Fishing											
Atmospheric Emission											
Boat											
Dog											
Fauna and Flora											
Filming Fees											
Game											
Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport											
Threatened and Protected Species							(23)				
Trading	12	28	176	266	266	266	77	282	299	317	317
Total Licences or Permits	12	28	176	266	266	266	53	282	299	317	317
Transfer and subsidies - Operational											
Allocations In-kind											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations	263	34,483	29								
Total Allocations In-kind	263	34,483	29	-	-	-	-	-	-	-	-
Monetary Allocations											
Departmental Agencies and Accounts	381	310	323				215				
District Municipalities	500	1,326	548				822				
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Governments	6,115	12,852	8,227	6,575	6,655	6,655	32,502	6,875	5,612	5,658	5,658
National Revenue Fund	113,635	121,877	129,656	136,633	135,052	135,052	132,447	139,159	143,934	149,155	149,155
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government	4,004	4,129	11,813	31,767	6,026	6,026	9,474	7,535	4,560	4,730	4,730
Public Corporations											
Total Monetary Allocations	124,634	140,495	150,587	174,975	147,733	147,733	175,459	153,569	154,106	159,543	159,543
Total Transfer and subsidies - Operational	124,897	174,978	150,597	174,975	147,733	147,733	175,459	153,569	154,106	159,543	159,543
Interest Receivables											
Property Rates	7,900	10,961	12,902	13,913	13,913	13,913	10,499	14,678	15,559	16,492	16,492
Service Charges											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges	-	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	7,900	10,961	12,902	13,913	13,913	13,913	10,499	14,678	15,559	16,492	16,492
Fuel Levy (RSC Replacement Grant)											
Operational Revenue - Service Charges											
Electricity - Availability Charges											
Waste Management - Availability Charges											
Waste Water Management - Availability Charges											
Water - Availability Charges											
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment	(28)	844	861								

Brokers Fees											
Bursaries (Employees)											
Cash Discount											
Cleaning Services											
Commission	4,326	2,104	978	1,200	1,200	1,200	658	1,244	1,285	1,327	
Communication	1,917	1,889	2,009	4,554	3,764	3,764	1,733	4,013	4,146	4,278	
Contribution to Provisions				400	(0)	(0)					
Copy Right Fees											
Cost relating to the Sale of Houses											
Courier and Delivery Services											
Deeds	55	57	58	202	52	52	51	184	115	119	
Drivers Licences and Permits	355	295	68	334	210	210	140	334	330	341	
Dumping Fees (District Council)											
Electricity Compliance Certificate											
Entertainment						10	10				
Entrance Fees											
Environmental Levy											
Eskom Connection Fees											
External Audit Fees	5,077	6,071	8,237	8,000	11,000	11,000	8,455	11,454	11,832	12,210	
External Computer Service	1,526	2,864	2,621	6,046	7,826	7,826	2,438	7,909	8,170	8,431	
Fines and Penalties		325	10		150	150	78	156	161	166	
Firearm Handling Fees											
Freight Services											
Full Time Union Representative											
Hire Charges	608	2,586	1,880	5,039	4,907	4,907	723	4,754	4,910	5,067	
Honoraria (Voluntarily Workers)											
Indigent Relief	5,061	1,920	54		1,206	1,206	625	2,570	2,654	2,739	
Insurance Underwriting	1,680	1,592	1,941	2,800	2,500	2,500	714	2,592	2,678	2,764	
Capitalisation of Wet Fuel Costs (Credit Account)											
Land Alienation Costs											
Leaverships and Internships			65	600	226	226		720	720	744	
Levies Paid - Water Resource Management Charges	649	469	14								
Licences	3,278	1,571	481	1,019	812	812	1,169	803	829	856	
Management Fee											
Municipal Services	6,611	5,765	4,923		3,377	3,377	2,836	4,369	4,519	4,665	
Office Decorations								52	54	55	
Parking Fees											
Permits											
Personnel Agency Fees [Personnel Recruitment Costs]											
Printing, Publications and Books	257	412	292	170	80	80	241	122	126	130	
Professional Bodies, Membership and Subscription	2,392	2,575	2,686	443	2,813	2,813	2,353	2,976	3,074	3,173	
Registration Fees	389	329	290	2,291	1,219	1,219	65	2,476	2,558	2,640	
Remuneration to Section 79 Committee Members											
Repayment of Forfeited Deposits											
Resettlement Cost				100	100	100		104	107	111	
Rewards Incentives											
Road Worthy Test											
Samples and Specimens											
Search Fees											
Seating Allowance for Traditional Leaders											
Servitudes and Land Surveys											
Signage		26		500	490	490	41	191	198	204	
Skills Development Fund Levy	1,620	1,875	1,878		841	841	1,908	1,799	1,859	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 Visas											
Travel and Subsistence	974	1,108	1,435	5,123	3,474	3,474	726	5,390	5,567	5,752	
Uniform and Protective Clothing	66	445	843	3,897	2,742	2,742	314	3,163	3,268	3,372	
Vehicle Tracking			40	700	700	700	261	726	750	774	
Ward Committees											
Warrantees and Guarantees											
Wet Fuel	4,391	4,483	3,388	6,369	4,032	4,032	3,041	4,726	4,882	5,038	
Witness Fees											
Workmens Compensation Fund											
Total Operational Cost	42,068	40,356	35,563	51,680	56,135	56,135	29,501	65,264	67,230	69,420	
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				50	150	150		100		50	
Other Assets			10	500	540	540	326	540	558	576	
Transport Assets											
Zoo, Marine and Non-biological Animals											
Total Operational Leases	389	1,157	1,364	550	2,860	2,860	1,088	2,890	2,882	3,025	
Discontinued Operations											
Sitiatory Payments other than Income Taxes											
Total Operational Cost and other Cost	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											
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							1,306				
Total Inventory							1,306				
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies		11,992	16,236								
Unauthorised Consumption											
Total Apparent Losses		11,992	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											
Unavoidable Annual Real Losses											
Total Water Losses		11,992	16,236								
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards											
Medical			11,371								
Pension Funds											
Total Actuarial Assessments			11,371								
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											

ECU04 Makana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	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
R thousand	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Revenue																	
Exchange Revenue						259,169											259,169
Service charges - Electricity						178,123											178,123
Service charges - Water						56,930											56,930
Service charges - Waste Water Management							32,043										32,043
Service charges - Waste Management							68	2,324									2,391
Sale of Goods and Rendering of Services							1,396										1,396
Agency services																	
Interest																	
Interest earned from Receivables						71,565	8,731	120									80,416
Interest earned from Current and Non Current Assets			5,936														5,936
Dividends																	
Rent on Land																	
Rental from Fixed Assets							281										281
Licence and permits																	
Special rating levies																	
Construction Contract Revenue																	
Development Charges			740			54	499										1,293
Operational Revenue																	
Non-Exchange Revenue																	
Property rates								130,004									130,004
Surcharges and Taxes																	
Fines, penalties and forfeits																	
Licences or permits								282									282
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
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Fixed and Intangible Assets																	
Other Gains						43,518											43,518
Discontinued Operations																	
Total Revenue (excluding capital transfers and contributions)		11,106	20,874	36,805	20,874	641,483	71,426	157,460									960,027
Expenditure																	
Employee related costs		5,946	15,640	38,238	28,653	88,392	87,859	16,999		3,262							284,989
Remuneration of councillors		14,558															14,558
Bulk purchases - electricity						208,495											208,495
Inventory consumed	70	95	1,665	399	18,364	2,398	173										23,164
Debt impairment						13,317											13,317
Depreciation, amortisation and impairment			6,257		34,823	1,305	26,072										68,457
Interest, Dividends and Rent on Land					7,436												7,436
Contracted services	5,220	4,363	13,834	15,765	16,656	9,824	4,427										70,090
Transfers and subsidies																	
Irrecoverable debts written off						116,151											116,151
Operational costs	1,416	21,963	11,279	6,026	18,582	6,844	1,974		71								68,155
Disposal of Fixed and Intangible Assets																	
Other Losses																	
Total Expenditure		27,211	42,061	71,273	50,843	508,899	121,547	49,646		3,334							874,812
Surplus/(Deficit)		(16,105)	(21,187)	(34,468)	(29,969)	132,583	(50,121)	107,814		(3,334)							85,215
Transfers and subsidies - capital (monetary allocations)						78,485	4,412										82,897
Transfers and subsidies - capital (in-kind)																	
surplus/(deficit) after capital transfers &		(16,105)	(21,187)	(34,468)	(29,969)	211,068	(45,708)	107,814		(3,334)							168,112

1. Departmental columns to be based on municipal organisation structure

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

Description	R thousand	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
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		49,529	20,821	49,121	20,812	49,121	49,121	49,820	49,121	49,121	49,121
Cash at Bank		6,717	4,644	16,217	16,225	55,677	55,677	82,886	(34,418)	(26,495)	13,797
Cash on Hand		-	-	-	-	-	-	-	-	-	-
Total Cash and Cash Equivalents		56,246	25,465	65,338	37,037	104,797	104,797	132,707	14,702	22,626	62,917
Short term Investments											
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions											
Electricity		74,962	92,358	111,350	93,511	160,263	160,263	129,039	157,041	93,262	83,710
Waste Management		83,845	109,292	123,491	182,493	208,250	208,250	146,586	212,990	308,812	411,432
Waste Water Management		117,009	147,185	163,089	113,002	128,906	128,906	193,865	140,471	116,406	91,083
Water		517,314	681,381	759,541	809,540	918,648	918,648	893,832	931,532	1,113,844	1,307,097
Other trade receivables from exchange transactions		15,315	15,742	16,116	17,114	16,246	16,246	16,434	16,360	16,619	16,894
VAT Receivable Input Tax Accrual		15,147	(167,723)	(165,738)	20,164	(170,210)	(170,210)	(169,238)	(216,229)	(262,971)	(306,163)
Gross: Trade and other receivables from exchange transactions		823,592	876,238	1,007,849	1,235,824	1,262,112	1,262,112	1,210,518	1,242,167	1,388,063	1,695,952
Less: Impairment for debt											
Impairment for Electricity		(48,657)	(59,771)	(73,502)	(59,771)	(73,502)	(73,502)	(73,502)	(73,502)	(73,502)	(73,502)
Impairment for Waste Management		(79,206)	(102,792)	(115,397)	(136,002)	(150,230)	(150,230)	(115,397)	(128,715)	(128,715)	(128,715)
Impairment for Waste Water Management		(109,719)	(137,127)	(151,766)	(155,283)	(188,080)	(188,080)	(151,766)	(255,942)	(344,105)	(435,090)
Impairment for Water		(481,019)	(667,994)	(708,219)	(750,296)	(770,741)	(770,741)	(708,219)	(708,219)	(708,219)	(708,219)
Impairment for other trade receivables from exchange transactions		(14,879)	(15,235)	(15,581)	(15,235)	(15,581)	(15,581)	(15,581)	(15,581)	(15,581)	(15,581)
Total Less: Impairment for debt		(733,481)	(882,919)	(1,064,467)	(1,116,588)	(1,198,135)	(1,198,135)	(1,064,467)	(1,181,959)	(1,270,123)	(1,361,107)
Total net Trade and other receivables from Exchange Transactions		90,111	(104,684)	(56,618)	119,236	63,977	63,977	146,051	60,207	115,941	243,945
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		8,029	10,308	12,810	5,700	8,202	8,202	15,245	15,338	18,017	20,858
Business and Commercial Properties		13,184	14,755	18,253	87,118	100,098	100,098	19,112	38,849	60,682	83,824
Industrial Properties		7,546	25,022	25,038	27,024	28,359	28,359	34,583	26,067	27,158	28,315
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		261	311	576	(805)	(540)	(540)	627	48,946	100,218	154,567
Public Service Infrastructure Properties		76	99	126	68	95	95	259	201	280	364
Public Service Purposes Properties		11,227	4,656	7,539	(41,385)	(38,502)	(38,502)	8,963	(23,254)	(55,894)	(90,493)
Residential Properties		75,634	94,769	105,574	107,482	197,889	197,889	125,069	203,676	143,694	164,470
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-
Property Rates General		-	-	-	-	-	-	-	-	-	-
Gross: Property rates		115,956	149,920	169,917	185,202	295,602	295,602	203,857	309,824	294,145	361,904
Less: Impairment of Property rates		(95,507)	(122,248)	(140,772)	(122,246)	(140,772)	(140,772)	(140,772)	(146,772)	(140,772)	(140,772)
Net Property rates		20,949	27,673	29,145	62,956	154,830	154,830	63,085	163,052	153,373	221,132
Other receivables from non-exchange transactions		6,625	7,582	8,313	6,295	58,310	58,310	8,812	8,313	8,313	8,313
Less: Impairment for other receivables from non-exchange transactions		(4,691)	(5,496)	(7,408)	(5,496)	(7,408)	(7,408)	(7,408)	(7,408)	(7,408)	(7,408)
Net other receivables from non-exchange transactions		1,934	2,085	905	799	50,902	50,902	1,404	905	905	905
Total net Receivables from non-exchange transactions		22,883	29,758	30,051	63,753	205,732	205,732	64,489	169,957	154,279	222,037
Current Portion of Non-current Receivables											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-
Inventory											
Agricultural		0	-	(14)	-	(14)	(14)	(230)	(14)	(14)	(14)
Consumables		494	499	689	20,371	3,060	3,060	2,710	689	689	689
Finished Goods		-	-	0	-	-	-	-	-	(0)	(0)
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		0	0	0	0	0	0	0	0	0	0
Materials and Supplies		1,954	2,097	2,141	22,184	21,570	21,570	2,156	2,141	2,141	2,141
Water		63	65	145	8,183	145	145	4,096	145	145	145
Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory		2,511	2,660	2,961	50,738	24,761	24,761	6,732	2,961	2,961	2,961
VAT Receivable											
Input Tax Capital		38,928	60,734	72,501	56,885	72,501	72,501	74,128	72,501	72,501	72,501
Input Tax General		155,765	143,980	131,615	181,476	136,087	136,087	134,469	148,159	161,096	168,486
VAT Control (Receivable)		-	-	-	-	(18,502)	(18,502)	5,537	30,174	63,979	98,782
Total VAT Receivable		194,693	204,715	204,117	238,361	190,086	190,086	214,135	250,835	297,577	339,769
Other current assets											
Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		194	57	58	57	58	58	(0)	5,994	12,296	18,955
Deposits		150	392	616	392	616	616	2,551	616	616	616
Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current assets		344	449	675	449	675	675	2,551	6,610	12,902	19,571
Total Current Assets		366,789	158,364	246,322	509,574	590,028	590,028	568,664	595,272	606,285	891,200
Non-current Assets											
Investments											
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Total Investments		3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343

Investment Property										
Investment Property at Cost / Fair Value	189,875	186,976	186,683	189,875	186,683	186,683	186,683	186,683	186,683	186,683
Less: Accumulated Depreciation	(2,110)	1,517	(3,239)	(10,309)	(8,612)	(8,612)	(3,839)	(8,789)	(13,903)	(19,180)
Less: Accumulated Impairment	-	-	-	-	-	-	-	(21,122)	(42,940)	(65,457)
Total Investment Property	187,764	188,493	183,444	179,566	178,070	178,070	182,844	156,772	128,839	102,045
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation	1,321,297	1,328,432	1,368,135	1,444,408	1,390,714	1,390,714	1,377,640	1,399,591	1,413,935	1,425,887
Leases recognised as Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	(363,172)	(543,013)	(576,432)	(448,777)	(618,305)	(618,305)	(576,432)	(618,817)	(695,808)	(775,262)
Less: Accumulated Impairment	(34,577)	(34,005)	(34,005)	(34,005)	(34,005)	(34,005)	(34,005)	(34,005)	(34,005)	(34,005)
Total Property, Plant and Equipment	923,548	751,414	757,698	961,626	738,405	738,405	767,204	746,769	684,122	616,620
Construction Work-in-progress										
Acquisitions	24,839	19,608	29,905	80,724	118,012	118,012	37,347	84,640	76,444	39,904
Opening Balance	60,530	29,963	23,292	(5,628)	45,146	45,146	46,445	46,445	131,085	207,529
Prior period corrections	-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	(54,992)	(27,392)	(6,752)	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	30,377	22,180	46,445	75,096	163,158	163,158	83,792	131,085	207,529	247,433
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788
Less: Accumulated Impairment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Total Heritage Assets	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788	32,788
Intangible Assets										
Heritage Assets at Cost / Revaluation	3,278	4,015	4,015	4,778	5,515	5,515	4,015	4,015	4,015	4,015
Less: Accumulated Amortisation	(1,390)	(1,442)	(1,442)	(1,390)	(1,442)	(1,442)	(1,442)	(1,442)	(1,442)	(1,442)
Less: Accumulated Impairment	(103)	(103)	(103)	(103)	(103)	(103)	(103)	(103)	(103)	(103)
Total Intangible Assets	1,786	2,470	2,470	3,286	3,970	3,970	2,470	2,470	2,470	2,470
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	-	-	-	-	-	-	-	-	-	-
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	1,179,607	1,000,688	1,025,589	1,255,704	1,119,734	1,119,734	1,072,441	1,073,227	1,060,092	1,004,700
TOTAL ASSETS	1,546,397	1,159,052	1,272,111	1,765,279	1,709,762	1,709,762	1,641,105	1,578,499	1,666,377	1,895,900
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	2,016	2,251	2,316	2,251	2,316	2,316	1,528	2,316	2,316	2,316
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	2,016	2,251	2,316	2,251	2,316	2,316	1,528	2,316	2,316	2,316
Consumer Deposits										
Building Plans	525	484	497	484	497	497	524	497	497	497
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	2,609	2,696	2,787	2,696	2,787	2,787	2,886	2,787	2,787	2,787
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	11	22	25	22	25	25	36	25	25	25
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-

Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	997	1,086	1,163	1,086	1,163	1,163	1,197	1,163	1,163	1,163
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	4,142	4,288	4,472	4,288	4,472	4,472	4,643	4,472	4,472	4,472
Trade and Other Payable Exchange Transactions										
Accrued Interest	-	392	-	(1,450)	(0)	(0)	-	(0)	-	-
Advances Payments	24,019	21,229	19,793	21,231	19,793	19,793	22,785	19,793	19,793	19,793
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-
Agency Fees Payable	69	0	-	(58)	-	-	(1,261)	-	-	-
Auditor-General of South Africa	-	-	-	8,000	11,000	11,000	-	11,454	23,285	35,496
Bonus	4,305	4,784	5,987	4,784	5,987	5,987	5,987	5,987	5,987	5,987
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	8,598	10,701	10,736	44,780	33,845	33,845	(9,060)	11,176	11,631	12,102
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	(2,000)	2,083	(9,207)	38,836	(9,207)	(9,207)	(28,791)	19,461	49,075	79,637
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	108	617	711	666	711	711	711	711	711	711
Long Service Award	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	40,931	-	2,389	2,389	40,931	(2,587)	(46,105)	(46,105)
Overtime	-	-	-	-	(449)	(449)	-	(440)	(896)	(1,366)
Payables and Accruals	213,000	197,615	218,910	122,159	271,231	271,231	178,466	215,237	227,026	242,622
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	9,438	4,535	7,228	9,582	7,228	7,228	7,841	6,445	5,737	5,368
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	21,848	20,643	20,575	20,643	20,575	20,575	22,829	20,575	20,575	20,575
Water Inventory Bulk Purchases	5,056	2,772	2,543	1,989	1,760	1,760	1,929	14,497	26,846	39,591
VAT Payables Output Tax Accrual	117,780	145,589	152,975	145,589	152,975	152,975	172,956	106,257	55,324	(233)
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	402,220	410,961	471,182	416,751	517,839	517,839	415,323	428,566	398,992	414,178
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable										
Transfers and Subsidies Unspent										
Capital	38,501	18,871	11,140	18,293	11,140	11,140	(1,486)	43,140	83,343	117,343
Operational	(2,474)	(1,937)	24,398	(5,737)	24,398	24,398	16,531	(7,602)	(47,805)	(81,805)
Total Transfers and Subsidies Unspent	36,026	16,935	35,538	12,556	35,538	35,538	15,045	35,538	35,538	35,538
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	36,026	16,935	35,538	12,556	35,538	35,538	15,045	35,538	35,538	35,538
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	400	(0)	(0)	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	17,163	19,484	18,673	21,361	18,673	18,673	18,673	18,673	18,673	18,673
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	17,163	19,484	18,673	21,761	18,673	18,673	18,673	18,673	18,673	18,673
VAT Payable										
VAT Payable: Output Tax	138,055	(49,107)	(49,107)	171,440	(33,754)	(33,754)	(40,593)	(34,107)	(49,107)	(49,107)
VAT Payable: VAT Control	53	(1,381)	(3,062)	53	(20,212)	(20,212)	(3,062)	43,656	94,589	150,146
Total VAT Payable	138,109	(50,488)	(52,169)	171,494	(53,967)	(53,967)	(43,655)	9,549	45,482	101,039
Other current liabilities										
Employee Benefits										
Post-employment Benefits	2,929	3,204	3,574	3,204	3,574	3,574	3,574	3,574	3,574	3,574
Other Long-Term Benefits	684	324	3,147	324	3,147	3,147	3,147	3,147	3,147	3,147
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	3,613	3,528	6,721	3,528	6,721	6,721	6,721	6,721	6,721	6,721
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	3,613	3,528	6,721	3,528	6,721	6,721	6,721	6,721	6,721	6,721
Total Current Liabilities	603,288	406,958	486,732	632,629	531,592	531,592	418,277	505,834	512,194	582,936
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	45,237	43,180	40,678	43,180	38,362	38,362	40,678	40,678	40,678	40,678
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	45,237	43,180	40,678	43,180	38,362	38,362	40,678	40,678	40,678	40,678
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	45,237	43,180	40,678	43,180	38,362	38,362	40,678	40,678	40,678	40,678
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	35,519	39,144	45,335	39,144	45,335	45,335	45,335	45,335	45,335	45,335
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	35,519	39,144	45,335	39,144	45,335	45,335	45,335	45,335	45,335	45,335
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	27,987	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-

Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	27,987	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	67,989	74,171	84,322	74,171	84,322	84,322	84,322	84,322	84,322	84,322
Other Long-Term Benefits	3,534	3,670	12,133	3,670	12,133	12,133	12,133	12,133	12,133	12,133
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	71,522	77,841	96,455	77,841	96,455	96,455	96,455	96,455	96,455	96,455
Deferred Tax Liabilities	-	-	13,093	-	13,093	13,093	13,093	13,093	13,093	13,093
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	71,522	77,841	109,548	77,841	109,548	109,548	109,548	109,548	109,548	109,548
Total non current liabilities	152,278	188,132	195,562	160,165	193,245	193,245	195,562	195,562	195,562	195,562
TOTAL LIABILITIES	755,566	595,110	682,294	792,794	724,837	724,837	613,839	701,396	707,756	776,496
CHANGES IN NET ASSETS	790,830	563,942	589,817	972,485	984,925	984,925	1,027,266	877,103	958,621	1,117,402
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	9,884	36,391	-	-	-	-	-	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	791,989	586,080	558,726	787,748	762,533	762,533	589,817	708,991	757,929	958,621
Transfers to/from operating revenue and expenditure	(11,376)	(58,529)	31,414	184,737	222,392	222,392	351,846	168,112	200,693	158,781
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	790,496	563,942	590,140	972,485	984,925	984,925	941,663	877,103	958,621	1,117,402
Reserves and Funds										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	-	-	-	-	-	-	-	-	-	-
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	790,496	563,942	590,140	972,485	984,925	984,925	941,663	877,103	958,621	1,117,402

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

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

Strategic Objective R thousand	MTDP Service Outcome	IUDF	###	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
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-	-

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

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

Strategic Objective	MTDP Service Outcome	IUDF	###	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	
Upgrading, refurbishment and secure of Bulk Infrastructure	Repair and Maintenance of bulk infrastructure									200	207	213	
Provision of water, sanitation and electricity service to all Makana Municipality communities	Repair and Maintenance of sewerage infrastructure									1,251	1,292	1,333	
Repair and Maintenance of the existing water and sanitation infrastructure	Fixing of water leaks and sewer spillages									1,037	1,071	1,106	
Improve the drinking water quality & disposal of effluent within SANS standards	Water Quality Management and measured quarterly against SANS 241 physical, micro and Chemical parameters									7,311	7,552	7,794	
To provide safe & sustainable roads network	Repair and Maintenance of Road network infrastructure									1,556	1,607	1,658	
To provide safe & sustainable roads network	Repair and maintenance of gravel roads									1,037	1,071	1,106	
To provide safe & sustainable roads network										311	321	332	
Provision of a safe, healthy, and secure living environment	Repair and maintenance of sport and recreational facilities									700			
Provision of a safe, healthy, and secure living environment	Eradicate and revamp of dumping sites									207	214	221	
Clean and Beautified the City	Maintenance of verges and open grounds									415	428	442	
Provision of a safe, healthy, and secure living environment													
Provision of a safe, healthy, and secure living environment	Management of Makhandla landfill site									1,500			
Improved stakeholder collaboration to unlock opportunities for economic growth	Review of LED Strategy									103	106	110	
Improved stakeholder collaboration to unlock opportunities for economic growth	Review of SDF												
	Job creation opportunities												
To plan, promote investment and facilitate economic growth	Small Town revitalisation Project(1)									1,150	1,193	1,232	
Allocations to other priorities													
Total Expenditure				1	-	-	-	-	-	-	16,777	15,063	15,546

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

EC1U4 Makana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	###	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
Upgrading, refurbishment and secure of Bulk Infrastructure	Replacement of ageing Asbestos pipes Phase 4									17,317	7,400	-
	Rufurbishment of water and sanitation infrastructure									3,126	3,255	-
Provision of water, sanitation and electricity service to all Makana Municipality communities	Water consarvetation and demand									14,998		
To provide safe & sustainable roads network	Upgrading of Makana Way Phase 1									10,002	10,019	9,953
To provide safe & sustainable roads network	Upgrading of Makana Way Phase 2									3,829		
To provide safe & sustainable roads network	Rehabilitation streets damage by floods									5,000	9,953	-
Provision of a safe, healthy, and secure living environment												
Provision of a safe, healthy, and secure living environment	Construction of Makhanda 1257m landfill site boundary wall											
Clean and Beautified the City	Eradicate and revamp of dumping sites											
Ensure equitable access to housing development	Upgrading of 178 informal settlements											
Provision of a safe, healthy, and secure living environment	Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda.Phase A									4,412		
Provision of a safe, healthy, and secure living environment	Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda Phase B											
Provision of a safe, healthy, and secure living environment	Construction of Makhanda 1257m landfill site boundary wall											
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	58,683	30,627	9,953

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. IUDF code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

EC104 Makana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	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
Vote 1 - Infrastructure & Engineering										
Function 1 - Technical Services										
Sub-function 1 - Water										
<i>Number of Smart Water Meters by 30 June 2026</i>	No. of Smart Water Meters	274800.0%								
Percentage of water quality as per analysis	% of water quality	9700.0%								
Replacement of 15km aging asbestos pipes to PVC	No. of milestones	400.0%								
<i>Sub-function 2 - Electricity</i>										
Installation of four (4) highmasts by 30 June 2026	Number of Highmasts	400.0%								
<i>Sub-function 3 - Sanitation</i>										
Insert measure/s description										
Sub-function 3 - Roads										
<i>municipal road in ward band 9 by Septemebr 2025</i>	% of paving completed	100.0%								
Replacement of tar with paving of surfaced road	No. of milestones achieved	400.0%								
Rehabilitation of 11 Street by 30 June 2026	No. of milestones	400.0%								
<i>circle by 30 June 2026</i>	No. of milestones achieved	400.0%								
Sub-function 4 - PMU										
Supply and installation of Gate and electric fence	No. of milestones achieved	100.0%								
<i>upgrading of Sports Facilities</i>	No. of milestones achieved	200.0%								
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - Community & Social Services										
<i>Function 1 - Community Services</i>										
Sub-function 1 - Traffic Services										
Insert measure/s description										
Sub-function 2 - Fire Services										
Insert measure/s description										
Sub-function 3 - Environmental Management										
Number of milestones achieved in the resuscitation	No. of milestones achieved	200.0%								
One (1) Environmental Management Plan developed	No. of plans developed	100.0%								
<i>Sub-function 4 - Waste Management</i>										
Number of illegal dumping sites eradicated vy 30	No. of illegal dumping sites	800.0%								
Management, operation and maintenance of landfill	No. of monthly reports	1200.0%								
<i>Sub-function 2 - (name)</i>										
Insert measure/s description										
<i>Sub-function 3 - (name)</i>										
<i>Insert measure/s description</i>										
Vote 3 - Local Economic Development & Planning										
Function 1 - LED										
<i>Sub-function 1 - SMME</i>										
Number of funding opportunities facilitated for	No. of reports	400.0%								
Number of Traders participation in the National Arts	No. of Traders	800.0%								
<i>Sub-function 2 - Economic Development</i>										
Number of work opportunities created through	No. of jobs	18800.0%								
number of work opportunities created through	No. of jobs	50000.0%								
<i>Sub-function 3 -</i>										
Insert measure/s description										
Function 2 - Planning										
<i>Sub-function 1 - Town Planning</i>										
Monitor the review oof the LED Strategy	No. of milestones completed	400.0%								
Monitor the review of the SDF Strategy	No. of milestones completed	400.0%								
<i>Sub-function 2 - Building control</i>										
Percentage of building plans exceeding 500 meters	% of application processed	10000.0%								
Construction of 178 RDP Houses in Makhanda East	No. of houses completed	7500.0%								
<i>Sub-function 3 - (name)</i>										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

Choose name from list - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Entity 1 - (name of entity) <i>Insert measure/s description</i>										
Entity 2 - (name of entity) <i>Sub-function 2 - Electricity</i>										
Entity 3 - (name of entity) <i>Sub-function 2 - Electricity</i>										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

EC104 Makana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
Borrowing management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	4.8%	4.5%	4.8%	0.4%	1.3%	1.3%	1.5%	0.8%	0.9%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	5.1%	5.1%	4.9%	0.3%	1.1%	1.1%	0.7%	0.8%	0.8%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.6	0.4	0.5	0.8	1.1	1.1	1.4	1.0	1.2	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	0.6	0.4	0.5	0.8	1.1	1.1	1.4	1.0	1.2	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	(0.2)	0.0	0.2	0.3	0.3	0.7	0.1	0.3	0.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	11.5%	0.0%	0.0%	101.3%	72.7%	72.7%	101.2%	83.5%	83.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		11.5%	0.0%	0.0%	101.3%	72.7%	72.7%	101.2%	83.5%	83.7%	83.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	63.4%	55.4%	52.0%	58.1%	68.2%	68.2%	67.7%	60.5%	57.4%	64.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
Creditors management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		5340.0%	-75.8%	-133.7%	1125.2%	494.1%	494.1%	396.3%	2915.0%	1763.4%	658.3%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	29.5%	27.4%	25.9%	27.3%	27.1%	27.1%	19.5%	29.7%	28.9%	29.3%
Remuneration	Total remuneration/(Total Revenue - capital	31.4%	29.1%	27.5%	28.9%	28.8%	28.8%	43.1%	31.2%	30.4%	30.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	1.4%	1.3%	0.2%	1.7%	1.7%	1.7%	3.8%	2.8%	1.5%	1.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.3%	11.7%	8.7%	5.2%	6.2%	6.2%	0.4%	7.9%	11.0%	11.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating	(1,317.8)	315.0	21.2	16.9	16.2	16.2	91.3	119.1	119.1	121.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	64.5%	61.3%	53.4%	69.8%	85.1%	85.1%	81.1%	79.9%	79.3%	91.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

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

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure		-	-	-	-	-	-	-	-	-	-
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	2,900	46,956	25,958	22,648	18,971	18,971	(34,874)	33,199	15,857	13,389	
Borrowing		-	-	-	-	-	-	-	-	-	

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26
						Outcome	Outcome	Outcome	Original Budget
Demographics									
Population						98			
Females aged 5 - 14						7			
Males aged 5 - 14						7			
Females aged 15 - 34						17			
Males aged 15 - 34						16			
Unemployment									
Monthly household income (no. of households)									
No income	1, 12								
R1 - R1 600									
R1 601 - R3 200									
R3 201 - R6 400									
R6 401 - R12 800									
R12 801 - R25 600									
R25 601 - R51 200									
R52 201 - R102 400									
R102 401 - R204 800									
R204 801 - R409 600									
R409 601 - R819 200									
> R819 200									
Poverty profiles (no. of households)									
< R2 060 per household per month	13								
Insert description	2								
Household/demographics (000)									
Number of people in municipal area						98			
Number of poor people in municipal area									
Number of households in municipal area						29			
Number of poor households in municipal area									
Definition of poor household (R per month)									
Housing statistics									
Formal	3					26,206			
Informal						2,574			
Total number of households						28,780			
Dwellings provided by municipality	4		-	-	-				
Dwellings provided by province/s									

Dwellings provided by private sector	5								
Total new housing dwellings			-	-	-	-	-	-	-
Economic	6								
Inflation/inflation outlook (CPIX)									
Interest rate - borrowing									
Interest rate - investment									
Remuneration increases									
Consumption growth (electricity)									
Consumption growth (water)									
Collection rates	7								
Property tax/service charges									
Rental of facilities & equipment									
Interest - external investments									
Interest - debtors									
Revenue from agency services									

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		Household service targets (000)						
		Water:						
		Piped water inside dwelling	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		Sanitation/sewerage:						
		Flush toilet (connected to sewerage)	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-

		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		<u>Energy:</u>						
		Electricity (at least min.service level)	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		<u>Refuse:</u>						
		Removed at least once a week	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Municipal in-house services			2022/23	2023/24	2024/25	Current Year 2025/26		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		<u>Household service targets (000)</u>						
		<u>Water:</u>						
		Piped water inside dwelling						
		Piped water inside yard (but not in dwelling)						
8		Using public tap (at least min.service level)						
10		Other water supply (at least min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
9		Using public tap (< min.service level)						
10		Other water supply (< min.service level)						
		No water supply						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						

Other toilet provisions (< min.service level)						
No toilet provisions						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-
<u>Energy:</u>						
Electricity (at least min.service level)						
Electricity - prepaid (min.service level)						
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
Electricity (< min.service level)						
Electricity - prepaid (< min. service level)						
Other energy sources						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-
<u>Refuse:</u>						
Removed at least once a week						
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
Removed less frequently than once a week						
Using communal refuse dump						
Using own refuse dump						
Other rubbish disposal						
No rubbish disposal						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Name of municipal entity		Household service targets (000)						
		Water:						
		Piped water inside dwelling						
		Piped water inside yard (but not in dwelling)						
	8	Using public tap (at least min.service level)						
	10	Other water supply (at least min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)						
	10	Other water supply (< min.service level)						
		No water supply						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Name of municipal entity		Sanitation/sewerage:						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						
		Other toilet provisions (< min.service level)						
		No toilet provisions						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Name of municipal entity		Energy:						
		Electricity (at least min.service level)						
		Electricity - prepaid (min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Electricity (< min.service level)						
		Electricity - prepaid (< min. service level)						
		Other energy sources						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Name of municipal entity		Refuse:						
		Removed at least once a week						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Removed less frequently than once a week						
		Using communal refuse dump						
		Using own refuse dump						
		Other rubbish disposal						
		No rubbish disposal						

		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Names of service providers		Household service targets (000)						
		<u>Water:</u>						
		Piped water inside dwelling						
		Piped water inside yard (but not in dwelling)						
	8	Using public tap (at least min.service level)						
	10	Other water supply (at least min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)						
	10	Other water supply (< min.service level)						
		No water supply						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Names of service providers		<u>Sanitation/sewerage:</u>						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						
		Other toilet provisions (< min.service level)						
		No toilet provisions						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Names of service providers		<u>Energy:</u>						
		Electricity (at least min.service level)						
		Electricity - prepaid (min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Electricity (< min.service level)						
		Electricity - prepaid (< min. service level)						
		Other energy sources						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Names of service providers		<u>Refuse:</u>						
		Removed at least once a week						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Removed less frequently than once a week						
		Using communal refuse dump						
		Using own refuse dump						

		Other rubbish disposal						
		No rubbish disposal						
		<i>Below Minimum Service Level sub-total</i>						
		Total number of households	-	-	-	-	-	-
			-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided			2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Electricity	Ref.	<u>Location of households for each type of FBS</u>						
List type of FBS service		month Rands)						
		Number of HH receiving this type of FBS						
		Informal settlements (Rands)						
		Number of HH receiving this type of FBS						
		Informal settlements targeted for upgrading (Rands)						
		Number of HH receiving this type of FBS						
		Living in informal backyard rental agreement (Rands)						
		Number of HH receiving this type of FBS						
		Other (Rands)						
		Number of HH receiving this type of FBS						
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-
Water	Ref.	<u>Location of households for each type of FBS</u>						
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)						
		Number of HH receiving this type of FBS						
		Informal settlements (Rands)						
		Number of HH receiving this type of FBS						
		Informal settlements targeted for upgrading (Rands)						
		Number of HH receiving this type of FBS						
		Living in informal backyard rental agreement (Rands)						
		Number of HH receiving this type of FBS						
		Other (Rands)						
		Number of HH receiving this type of FBS						
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-
Sanitation	Ref.	<u>Location of households for each type of FBS</u>						
List type of FBS service		households)						
		Number of HH receiving this type of FBS						
		Informal settlements (Rands)						
		Number of HH receiving this type of FBS						
		Informal settlements targeted for upgrading (Rands)						
		Number of HH receiving this type of FBS						
		Living in informal backyard rental agreement (Rands)						
		Number of HH receiving this type of FBS						
		Other (Rands)						

		Number of HH receiving this type of FBS						
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS						
List type of FBS service		households)						
		Number of HH receiving this type of FBS						
		Informal settlements (Rands)						
		Number of HH receiving this type of FBS						
		Informal settlements targeted for upgrading (Rands)						
		Number of HH receiving this type of FBS						
		Living in informal backyard rental agreement (Rands)						
		Number of HH receiving this type of FBS						
		Other (Rands)						
		Number of HH receiving this type of FBS						
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
-	-	-
-	-	-

EC104 Makana Supporting Table SA10 Funding measurement

Description	MFMA section	##	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
Funding measures												
Cash equivalents at the year end - R000	18(1)(b)	1	7 532	(542,263)	(352,363)	37 037	104 797	104 797	104 797	14 702	22 626	62 917
Cash - investments at the year end less applications - R000	18(1)(b)	2	(488,326)	(1,048,591)	(944,045)	(405,320)	(475,713)	(475,713)	(122,046)	(389,646)	(310,299)	(150,220)
Cash year end/monthly employee/supplier payments	18(1)(b)	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	(13,040)	(43,030)	31,090	184,733	222,392	222,392	327,783	168,112	200,693	168,781
Service charge rev % change - macro CPI-X target exclusive	18(1)(a),(2)	5	N.A.	6.5%	5.9%	9.8%	(7.8%)	(6.0%)	(36.7%)	(2.8%)	1.8%	1.8%
Cash receipts % of Ratepayer & Other revenue	18(1)(a),(2)	6	5.3%	0.0%	0.0%	36.5%	27.6%	27.6%	42.7%	66.1%	68.0%	68.4%
Debt impairment expense as a % of total billable revenue	18(1)(a),(2)	7	0.3%	55.5%	18.2%	0.0%	4.4%	4.4%	0.0%	2.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)(c),(19)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(6.0%)	(3.2%)	(8.4%)
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)(a)	10	-	-	-	-	-	-	-	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)(a)	11	N.A.	(166.3%)	(64.5%)	(788.8%)	47.4%	0.0%	(21.9%)	9.3%	17.4%	72.4%
Long term receivables % change - inc/(decr)	18(1)(a)	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	0.8%	1.1%	0.2%	1.3%	1.6%	1.8%	2.9%	1.9%	2.1%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	77.8%	20.5%	41.9%	28.2%	38.3%	38.3%	0.0%	27.0%	6.1%	4.8%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (deducted from cash balances)												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% inc/total service charges (inc/prop rates)	18(1)(a)		0.0%	12.5%	11.9%	15.8%	(1.8%)	0.0%	(30.7%)	3.2%	7.8%	7.8%
% inc/ Property Tax	18(1)(a)		0.0%	9.4%	1.5%	20.4%	0.0%	0.0%	(38.2%)	(9.5%)	6.0%	6.0%
% inc/ Service charges - Electricity	18(1)(a)		0.0%	13.1%	21.7%	18.2%	(2.0%)	0.0%	(29.9%)	9.5%	10.0%	10.0%
% inc/ Service charges - Water	18(1)(a)		0.0%	6.5%	13.5%	6.1%	(5.5%)	0.0%	(25.8%)	6.3%	6.0%	6.0%
% inc/ Service charges - Waste Water Management	18(1)(a)		0.0%	27.4%	0.8%	33.7%	2.3%	0.0%	(32.5%)	(2.3%)	6.0%	6.0%
% inc/ Service charges - Waste Management	18(1)(a)		0.0%	48.4%	3.9%	9.6%	6.5%	0.0%	(25.2%)	7.6%	10.3%	10.3%
% inc/ in Sale of Goods and Rendering of Services	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)(a)		444,127	499,765	558,187	647,582	635,984	635,984	440,742	656,268	707,310	762,679
Service charges	18(1)(a)		444,127	499,765	558,187	647,582	635,984	635,984	440,742	656,268	707,310	762,679
Property rates	18(1)(a)		107,450	117,553	119,291	143,607	143,607	143,607	88,813	130,004	137,894	146,072
Service charges - electricity revenue	18(1)(a)		148,546	168,013	204,459	241,613	236,760	236,760	166,076	259,169	285,002	313,513
Service charges - water revenue	18(1)(a)		138,403	167,314	177,438	177,438	167,560	167,560	124,264	178,123	188,810	200,139
Service charges - sanitation revenue	18(1)(a)		33,200	42,305	42,627	56,972	58,282	58,282	39,315	56,930	60,346	63,966
Service charges - refuse removal	18(1)(a)		16,529	24,533	25,496	27,953	29,776	29,776	22,273	32,043	35,348	38,990
Agency services	18(1)(a)		2,946	3,426	888	1,556	1,556	1,556	877	1,396	1,480	1,568
Capital expenditure excluding capital grant funding	18(1)(a)		2,900	46,956	25,958	22,648	18,971	18,971	11,979	33,199	15,857	13,389
Cash receipts from ratepayers	18(1)(a)		51,929	-	-	515,053	383,109	383,109	383,109	450,654	484,446	525,456
Ratepayer & Other revenue	18(1)(a)		999,948	1,114,801	1,180,262	1,397,235	1,386,294	1,386,294	897,250	661,630	712,919	768,545
Change in consumer debtors (current and non-current)	18(1)(a)		N/A	(187,520)	48,358	209,557	86,720	-	(59,169)	15,625	40,055	155,763
Operating and Capital Grant Revenue	20(1)(v)		149,289	221,537	197,000	266,723	270,984	270,984	137,367	236,466	229,037	188,010
Capital expenditure - total	20(1)(v)		42,603	74,221	65,780	114,400	140,768	140,768	46,852	116,096	90,788	51,856
Capital expenditure - renewal	20(1)(v)		33,163	15,236	27,565	32,271	53,877	53,877	-	31,301	5,562	2,505
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY			-	-	-	-	-	-	-	-	-	-
DoRA capital grants total MFY			-	-	-	-	-	-	-	-	-	-
Provincial operating grants			-	-	-	-	-	-	-	-	-	-
Provincial capital grants			-	-	-	-	-	-	-	-	-	-
District Municipality grants			-	-	-	-	-	-	-	-	-	-
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)			-	-	-	-	-	-	-	-	-	-
DoRA operating												
List operating grants			-	-	-	-	-	-	-	-	-	-
DoRA capital												
List capital grants			-	-	-	-	-	-	-	-	-	-
Trend												
Change in consumer debtors (current and non-current)			N/A	(187,920)	48,358	209,557	86,720	-	(59,169)	15,625	40,055	155,763
Total Operating Revenue												
			643,515	768,353	808,396	916,679	877,948	877,948	694,922	960,027	1,017,931	1,041,923
Total Operating Expenditure												
			684,052	858,745	828,928	823,690	780,129	780,129	327,725	874,812	892,170	921,609
Operating Performance Surplus/(Deficit)												
			(40,536)	(90,392)	(20,532)	92,989	97,819	97,819	367,197	85,215	125,761	120,314
Cash and Cash Equivalents (30 June 2012)												
Revenue												
% Increase in Total Operating Revenue				19.4%	5.2%	13.4%	(4.2%)	0.0%	(20.8%)	9.3%	6.0%	2.4%
% Increase in Property Rates Revenue				9.4%	1.5%	20.4%	0.0%	0.0%	(38.2%)	46.4%	6.0%	6.0%
% Increase in Electricity Revenue				13.1%	21.7%	18.2%	(2.0%)	0.0%	(29.9%)	9.5%	10.0%	10.0%
% Increase in Property Rates & Services Charges				12.5%	11.9%	15.8%	(1.8%)	0.0%	(30.7%)	3.2%	7.8%	7.8%
Expenditure												
% Increase in Total Operating Expenditure				25.5%	(3.5%)	(0.6%)	(5.3%)	0.0%	(58.0%)	12.1%	2.0%	3.3%
% Increase in Employee Costs				10.9%	(0.4%)	19.3%	(4.9%)	0.0%	(42.8%)	19.9%	3.3%	3.7%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	0	0	0	0	0	0
Average Cost Per Councilor (Remuneration)				0	0	0	0	0	0	0	0	0
R&M % of PPE				0.8%	1.1%	0.2%	1.3%	1.6%	1.6%	2.9%	1.9%	2.1%
Asset Renewal and R&M as a % of PPE				4.6%	8.4%	6.3%	9.6%	14.7%	14.7%	10.5%	9.2%	7.1%
Debt Impairment % of Total Billable Revenue				0.3%	55.5%	18.2%	0.0%	4.4%	4.4%	2.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R000)			2,529	15,606	23	22,648	18,971	18,971	5,364	33,199	15,857	13,389
Borrowing (R000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)			39,703	27,265	39,822	91,752	121,797	121,797	34,874	82,897	74,931	38,467
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			94.0%	63.6%	99.9%	80.2%	86.3%	86.7%	71.4%	82.3%	74.2%	74.2%
Capital Expenditure												
Total Capital Programme (R000)			42,603	74,221	65,780	114,400	140,768	140,768	46,852	116,096	90,788	51,856
Asset Renewal			42,045	64,171	57,826	94,005	120,515	120,515	-	68,756	59,838	35,972
Asset Renewal % of Total Capital Expenditure			99.6%	149.7%	145.1%	82.2%	85.6%	85.6%	0.0%	59.2%	65.9%	69.4%
Cash												
Cash Receipts % of Rate Payer & Other			5.2%	0.0%	0.0%	36.9%	27.6%	27.6%	42.7%	68.1%	68.0%	68.4%
Cash Coverage Ratio			-	-	-	-	-	-	-	-	-	-
Borrowing												
Most recent Credit Rating			-	-	-	-	-	-	-	0	-	-
Capital Charges to Operating			4.8%	4.5%	4.8%	0.4%	1.3%	1.3%	1.5%	0.8%	0.9%	0.9%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			(488,326)	(1,048,591)	(844,045)	(405,320)	(475,713)	(475,713)	(122,046)	(389,646)	(310,299)	(150,220)
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of operating revenue			(2.3%)	(0.1%)	(3.0%)	(0.1%)	(0.1%)	(0.1%)	(0.7%)	(0.5%)	(1.8%)	(1.8%)
High Level Outcome of Funding Compliance												
Total Operating Revenue			643,515	768,353	808,396	916,679	877,948	877,948	694,922	960,027	1,017,931	1,041,923
Total Operating Expenditure			684,052	858,745	828,928	823,690	780,129	780,129	327,725	874,812	892,170	921,609
Surplus/(Deficit) Budgeted/Operating Statement			(40,536)	(90,392)	(20,532)	92,989	97,819	97,819	367,197	85,215	125,761	120,314
Surplus/(Deficit) Considering Reserves and Cash Backing			(488,326)	(1,048,591)	(844,045)	(405,320)	(475,713)	(475,713)				

EC104 Makana - Supporting Table SA11 Property rates summary

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
Valuation:	1									
Date of valuation:		80170	80170	80170	82362	0	0	0	0	0
Financial year valuation used		2022	2022	2022	2026	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	1	0	0
Municipal/assistant valuer appointed? (Y/N)		2	2	2	1	0	0	1	0	0
Municipal partnership s38 used? (Y/N)		2	2	2	2	2	2	2	2	2
No. of assistant valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		0	1	1	1	0	0	1	0	0
Implementation time of new valuation roll (mths)		0	3	2	1	0	0	0	0	0
No. of properties	5	0	0	0	0	0	0	0	0	0
No. of sectional title values	5	0	0	0	0	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		0	0	0	0	0	0	0	0	0
No. of valuation roll amendments		0	0	0	0	0	0	0	0	0
No. of objections by rate payers		0	0	0	610	0	0	0	0	0
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
Supplementary valuation		0	0	0	0	0	0	0	0	0
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		0	0	0	1422	1422	1422	1422	1422	1422
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		0	1	1	1	0	0	1	0	0
Differential rates used? (Y/N)	5	0	1	1	1	0	0	1	0	0
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	1	1	1	0	0	1	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	0	0	0	0	0	0	0	0	0
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	0	0
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	-	1	1	-	-	1	-	-	-
Frequency of valuation (select)		5	5	-	5	5	-	-	5	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

6. *Provide relevant information for historical comparisons.*

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	-	1	1	-	-	1	-	-	-
Frequency of valuation (select)		5	5	-	5	5	-	-	5	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

EC104 Makana - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties			0.01	0.01	0.01	0.01	0.01	0.01	0.01
Residential properties - vacant land			0.01	0.01	0.01	0.01	0.01	0.01	0.01
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Farm properties - not used			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial properties			0.01	0.01	0.01	0.01	0.01	0.01	0.02
Business and commercial properties			0.02	0.02	0.02	0.03	0.03	0.03	0.03
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0.03	0.03	0.03	0.03	0.04	0.04	0.04
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate									
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
Other rebates or exemptions	2		0	0	0	0	0	0	0
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			206.01	218.37	229.28	243.05	257.63	273.09	289.47
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Water usage - life line tariff			0	0	0	0	0	0	0
Water usage - Block 1 (c/kl)		(describe structure)	11.03	11.69	12.28	13.01	13.79	14.62	15.49
Water usage - Block 2 (c/kl)		(fill in thresholds)	15.39	16.32	17.14	18.17	19.26	20.41	21.64
Water usage - Block 3 (c/kl)		(fill in thresholds)	20.53	21.76	22.85	24.22	25.67	27.22	28.85
Water usage - Block 4 (c/kl)		(fill in thresholds)	25.66	27.2	28.56	30.28	32.09	34.02	36.06
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste water tariffs									

Domestic

Basic charge/fixe fee (<i>Rands/month</i>)		176.58	187.17	196.53	208	220.83	234.08	248.12
Service point - vacant land (<i>Rands/month</i>)		0	0	0	0	0	0	0
Waste water - flat rate tariff (<i>c/kl</i>)		0	0	0	0	0	0	0
Volumetric charge - Block 1 (<i>c/kl</i>)	(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (<i>c/kl</i>)	(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (<i>c/kl</i>)	(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 4 (c/kl)		(fill in structure)	0	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0	0
Electricity tariffs										
Domestic										
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	2.27	2.61	2.9	3.31	3.68	4.09	4.54	
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0	0
Flat rate tariff - prepaid(c/kwh)			0	0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	1.73	1.99	2.14	2.14	2.38	2.65	2.94	
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	2.07	2.39	2.68	2.68	2.99	3.32	3.69	
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	2.09	2.4	2.7	2.69	3.01	3.34	3.71	
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	2.35	2.7	3.03	3.03	3.38	3.75	4.17	
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	2.35	2.7	3.03	3.03	3.38	3.75	4.17	
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	1.85	2.13	2.39	2.39	2.7	3	3.33	
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	2.26	2.61	2.93	2.93	3.31	3.67	4.09	
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	2.29	2.64	2.96	2.96	3.35	3.72	4.13	
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	
Other	2		0	0	0	0	0	0	0	0
Waste management tariffs										
Domestic										
Street cleaning charge			0	0	0	0	0	0	0	0
Basic charge/fixed fee			117.72	124.78	137.26	146.87	157.15	172.86	190.15	
80l bin - once a week			0	0	0	0	0	0	0	0
250l bin - once a week			0	0	0	0	0	0	0	0

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

Description	####	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>									
Water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							

-
-

EC104 Makana - Supporting Table SA14 Household bills

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 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		476.43	505.02	545.27	577.98	577.98	577.98	6.00%	612.66	649.42	688.39
Electricity: Basic levy		628.07	722.91	811.11	875.40	875.40	875.40	11.80%	978.70	1,094.18	1,223.30
Electricity: Consumption		1,037.34	1,194.03	1,339.70	1,339.70	1,339.70	1,339.70	11.80%	1,497.78	1,674.52	1,872.12
Water: Basic levy		206.01	218.37	229.29	243.05	243.05	243.05	6.00%	257.63	273.09	300.40
Water: Consumption		187.30	198.52	208.47	220.99	220.99	220.99	6.00%	234.24	248.30	273.13
Sanitation		176.58	187.17	196.53	208.00	208.00	208.00	6.00%	220.48	233.71	257.08
Refuse removal		117.72	124.78	137.26	146.87	146.87	146.87	10.00%	161.56	177.71	195.48
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		2,829.45	3,150.80	3,467.63	3,611.99	3,611.99	3,611.99	9.7%	3,963.05	4,350.93	4,809.90
VAT on Services		352.96	396.87	438.35	455.10	455.10	455.10	10.40%	502.56	555.23	618.23
Total large household bill:		3,182.41	3,547.67	3,905.98	4,067.09	4,067.09	4,067.09	9.8%	4,465.61	4,906.16	5,428.13
% increase/-decrease		-	11.5%	10.1%	4.1%	-	-	(100.0%)	9.8%	9.9%	10.6%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		297.77	315.64	340.79	361.24	361.24	361.24	6.00%	382.91	405.89	430.24
Electricity: Basic levy		390.14	449.05	503.83	562.40	562.40	562.40	11.80%	628.76	702.96	785.91
Electricity: Consumption		726.17	835.82	937.79	937.79	937.79	937.79	11.80%	1,048.45	1,172.17	1,310.48
Water: Basic levy		206.01	218.37	229.29	243.05	243.05	243.05	6.00%	257.63	273.09	289.48
Water: Consumption		110.30	116.92	122.77	130.14	130.14	130.14	6.00%	137.94	146.22	154.99
Sanitation		176.58	187.17	196.53	208.00	208.00	208.00	6.00%	220.48	233.71	257.08
Refuse removal		117.72	124.78	137.26	146.87	146.87	146.87	10.00%	161.56	177.71	195.48
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		2,024.69	2,247.75	2,468.26	2,589.49	2,589.49	2,589.49	9.6%	2,837.73	3,111.75	3,423.66
VAT on Services		259.04	289.82	319.12	334.24	334.24	334.24	10.20%	368.22	405.88	449.01
Total small household bill:		2,283.73	2,537.57	2,787.38	2,923.73	2,923.73	2,923.73	9.7%	3,205.95	3,517.63	3,872.67
% increase/-decrease		-	11.1%	9.8%	4.9%	-	-	(100.0%)	9.7%	9.7%	10.1%
Monthly Account for Household - 'Indigent'											
Household receiving free basic services											
Rates and services charges:											
Property rates		178.66	189.38	204.48	216.74	216.74	216.74	6.00%	229.75	243.53	258.14
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		227.00	261.27	293.14	331.25	331.25	331.25	11.80%	370.34	414.04	462.89
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		405.66	450.65	497.62	547.99	547.99	547.99	9.5%	600.09	657.57	721.03
VAT on Services		34.05	39.19	43.97	49.69	49.69	49.69	11.80%	55.55	62.11	69.43
Total small household bill:		439.71	489.84	541.59	597.68	597.68	597.68	9.7%	655.64	719.68	790.46
% increase/-decrease		-	11.4%	10.6%	10.4%	-	-	(100.0%)	9.7%	9.8%	9.8%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

LC104 Makana - Supporting Table SA15 Investment particulars by type

Investment type	R thousand	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
Investments										
Bank Repurchase Agreements										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Deposit Taking Institutions		-	-	-	-	-	-	-	-	-
Derivative Financial Assets										
Specify 1		3,343	3,343	3,343	3,343	3,343	3,343	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Derivative Financial Assets		3,342,948	3,342,948	3,342,948	3,342,948	3,342,948	3,342,948	-	-	-
Guaranteed Endowment Policies (Sinking)										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-
Municipal Bonds										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Municipal Bonds		-	-	-	-	-	-	-	-	-
National Government Securities										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total National Government Securities		-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-
Unamortised Debt Expense										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		3,342,948	3,342,948	3,342,948	3,342,948	3,342,948	3,342,948	-	-	-

LC104 Makana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	###	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	1	Yrs/Months												
Parent municipality														
FNB DBSA COLLATEROL	62646088139													1,816
FNB DOHS	62233411884													46
FNB TOA	74790017815													
FNB DBSA GUARANTEE	71538811574													
Standard Bank IDP	088812685-001/4/7													
Standard Bank Disaster	088822370-002													
Standard Bank Kings	88805662002													
ABSA Prima bank	9095609301													
Nedbank Disaster	03/7881065141/000001													
NEDBANK	145027119998													24
Nedbank Old Funds2	90206079996													18
Nedbank Old Funds3	145027119992													40
														-
														-
Municipality sub-total										-		-	-	1,944
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	1,944

References
 1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
 2. List investments in expiry date order
 3. If 'variable' is selected in column F, input interest rate range
 4. Withdrawals to be entered as negative

Borrowing - Categorized by Type (Borrowed)	2023	2024	202421	Current Year 202026		202027 Medium Term Review & Expenditure Framework		
				Actual Actual	Actual Actual	Actual Actual	Actual Actual	Actual Actual
				202026	202026	202026	202026	202026
Borrowings								
Amorty and Bullet Loans								
Banks								
Development Bank of South Africa								
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total Amorty and Bullet Loans								
Borrowing Acquisition Certificate								
Banks								
Development Bank of South Africa	43,337	43,188	45,678	43,188	38,362	38,362	46,678	45,678
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total Borrowing Acquisition Certificate	43,337	43,188	45,678	43,188	38,362	38,362	46,678	45,678
Contingency Loan								
Derivative Financial Liability								
Banks								
Development Bank of South Africa								
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total Derivative Financial Liability								
Finance Lease Liability								
Banks								
Development Bank of South Africa								
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total Finance Lease Liability								
Government Loans								
Intercompany/Related Entity Transactions								
Local Registered Stock								
Banks								
Development Bank of South Africa								
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total Registered Stock								
Marketable Bonds								
Banks								
Development Bank of South Africa								
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total Marketable Bonds								
Non-Marketable Bonds								
Banks								
Development Bank of South Africa								
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total Non-Marketable Bonds								
PPF Liabilities								
Banks								
Development Bank of South Africa								
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total PPF Liabilities								
Securities								
Development Bank of South Africa								
Foreign Government and International Organisations								
General Public								
Infrastructure Finance Corporation								
Insurance Companies and Private Pension Funds								
Municipal Pension Funds								
Other Public Pension Funds								
Private Enterprises								
Public Corporations								
Public Investment Commissioners								
Total Securities								
Interest Rate Swap								
Total Borrowings	43,337	43,188	45,678	43,188	38,362	38,362	46,678	45,678

0 0 0 0 0 0 0 0

433337 3344233
 1834123 2445555
 859428 442917
 815428 122281
 111817 111111
 221182 111111
 102822 442917
 122281 3344233
 43317 385429
 142429 1834123

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

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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		117,968	127,761	158,808	139,408	141,707	129,149	142,034	145,546	150,813
Expanded Public Works Programme Integrated Grant		1,333	1,013	0	1,322	1,403	3,753	1,365	-	-
Municipal Disaster Relief Grant		-	1,836	29,110	-	-	(10,851)	-	-	-
Local Government Financial Management Grant		3,000	3,035	42	-	3,800	3,800	-	-	-
Municipal Infrastructure Grant		-	-	-	1,453	1,452	-	1,510	1,612	1,658
Equitable Share		113,635	121,877	129,656	136,633	135,052	132,447	139,159	143,934	149,155
Provincial Government:		-	-	-	31,767	6,026	(26)	7,535	4,560	4,730
Specify (Add grant description)		-	-	-	31,767	-	(26)	-	-	-
Specify (Add grant description)		-	-	-	-	1,500	-	2,975	-	-
Specify (Add grant description)		-	-	-	-	-	-	4,560	4,560	4,730
Specify (Add grant description)		-	-	-	-	4,526	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	117,968	127,761	158,808	171,175	147,733	129,122	149,569	150,106	155,543
Capital Transfers and Grants										
National Government:		27,398	48,541	47,578	76,169	78,625	45,874	58,897	42,728	12,467
Municipal Disaster Relief Grant		-	-	-	24,110	28,171	-	-	-	-
Municipal Infrastructure Grant		22,798	26,411	27,778	27,578	29,031	25,193	28,683	30,627	-
Integrated National Electrification Programme Grant		1,600	-	-	-	-	-	1,214	8,101	8,467
Water Services Infrastructure Grant		3,000	22,130	19,800	20,681	21,424	20,681	25,000	-	-
Local Government Financial Management Grant		-	-	-	3,800	-	-	4,000	4,000	4,000
Provincial Government:		9,207	(506)	(8,457)	15,000	44,626	-	28,000	36,203	30,000
Specify (Add grant description)		-	-	17	-	-	-	-	-	-
Specify (Add grant description)		9,207	(506)	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	(8,474)	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	15,000	44,626	-	28,000	36,203	30,000
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	36,605	48,035	39,121	91,169	123,251	45,874	86,897	78,931	42,467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	154,572	175,796	197,929	262,344	270,984	174,996	236,466	229,037	198,010

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

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
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		119,591	127,223	132,473	143,208	141,707	136,989	146,034	149,546	154,813
Expanded Public Works Programme Integrated Grant		1,333	1,013	–	1,322	1,403	838	1,365	–	–
Local Government Financial Management Grant		3,000	3,035	42	3,800	3,800	2,185	4,000	4,000	4,000
Municipal Infrastructure Grant		1,623	1,299	–	1,453	1,452	1,519	1,510	1,612	1,658
Municipal Disaster Recovery Grant		–	–	2,776	–	–	–	–	–	–
Equitable Share		113,635	121,877	129,656	136,633	135,052	132,447	139,159	143,934	149,155
Provincial Government:		–	–	–	31,767	6,026	–	35,535	40,763	34,730
Specify (Add grant description)		–	–	–	27,270	–	–	28,000	36,203	30,000
Specify (Add grant description)		–	–	–	–	1,500	–	2,975	–	–
Specify (Add grant description)		–	–	–	4,497	–	–	4,560	4,560	4,730
Specify (Add grant description)		–	–	–	–	4,526	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		119,591	127,223	132,473	174,975	147,733	136,989	181,569	190,309	189,543
Capital expenditure of Transfers and Grants										
National Government:		24,476	44,540	46,853	76,748	78,625	26,282	54,897	38,728	8,467
Municipal Disaster Relief Grant		–	–	–	28,489	28,171	6,521	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	825	–	–	–
Municipal Infrastructure Grant		18,874	22,410	27,756	27,578	29,031	10,266	28,683	30,627	–
Integrated National Electrification Programme Grant		1,176	–	–	–	–	–	1,214	8,101	8,467
Water Services Infrastructure Grant		4,426	22,130	19,096	20,681	21,424	8,670	25,000	–	–
Provincial Government:		–	–	–	15,000	44,626	27,332	–	–	–
Specify (Add grant description)		–	–	–	15,000	44,626	27,332	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		24,476	44,540	46,853	91,748	123,251	53,613	54,897	38,728	8,467
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		144,067	171,764	179,326	266,723	270,984	190,602	236,466	229,037	198,010

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

Description	Ref	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
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(851)	(2,474)	(1,937)	(1,937)	24,398	24,398	24,398	20,398	16,398
Current year receipts		117,968	127,761	158,808	139,408	141,707	141,707	142,034	145,546	150,813
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		119,591	127,223	132,473	143,208	141,707	141,707	146,034	149,546	154,813
Conditions still to be met - transferred to liabilities		(2,474)	(1,937)	24,398	(5,737)	24,398	24,398	20,398	16,398	12,398
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	(28,000)	(64,203)
Current year receipts		-	-	-	31,767	6,026	6,026	7,535	4,560	4,730
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	31,767	6,026	6,026	35,535	40,763	34,730
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	(28,000)	(64,203)	(94,203)
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		119,591	127,223	132,473	174,975	147,733	147,733	181,569	190,309	189,543
Total operating transfers and grants - CTBM	2	(2,474)	(1,937)	24,398	(5,737)	24,398	24,398	(7,602)	(47,805)	(81,805)
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		19,974	(227)	3,773	3,773	4,499	4,499	4,499	8,499	12,499
Current year receipts		27,398	48,541	47,578	76,169	78,625	78,625	58,897	42,728	12,467
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		24,476	44,540	46,853	76,748	78,625	78,625	54,897	38,728	8,467
Conditions still to be met - transferred to liabilities		22,896	3,773	4,499	3,195	4,499	4,499	8,499	12,499	16,499
Provincial Government:										
Balance unspent at beginning of the year		6,398	15,604	15,098	15,098	6,641	6,641	6,641	34,641	70,844
Current year receipts		9,207	(506)	(8,457)	15,000	44,626	44,626	28,000	36,203	30,000
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	15,000	44,626	44,626	-	-	-
Conditions still to be met - transferred to liabilities		15,604	15,098	6,641	15,098	6,641	6,641	34,641	70,844	100,844
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		24,476	44,540	46,853	91,748	123,251	123,251	54,897	38,728	8,467
Total capital transfers and grants - CTBM	2	38,501	18,871	11,140	18,293	11,140	11,140	43,140	83,343	117,343
TOTAL TRANSFERS AND GRANTS REVENUE		144,067	171,764	179,326	266,723	270,984	270,984	236,466	229,037	198,010
TOTAL TRANSFERS AND GRANTS - CTBM		36,026	16,935	35,538	12,556	35,538	35,538	35,538	35,538	35,538

References

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

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

Description	###	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	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
Monetary Transfers to other municipalities											
District Municipalities	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
Municipal Entities	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
Departmental Agencies and Accounts	3										
Provincial Government											
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
Foreign Government and International Organisations											
Higher Educational Institutions											
Non-Profit Institutions											
Private Enterprises											
Public Corporations											
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
Households									10,561	11,152	11,762
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	10,561	11,152	11,762
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	10,561	11,152	11,762
In-Kind Transfers to other municipalities											
District Municipalities	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
Municipal Entities	2										
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts	3										
Provincial Government											
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
Foreign Government and International Organisations	4										
Higher Educational Institutions											
Non-Profit Institutions											
Private Enterprises											
Public Corporations											
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Households	5										
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	10,561	11,152	11,762

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

Travel or Motor Vehicle	2,332	2,408	2,443	3,885	3,333	3,333	2,482	2,564	2,659
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	3,114	3,234	3,267	4,732	4,231	4,231	4,919	5,081	5,269
Service Related Benefits									
Acting	1,159	855	676	1,016	1,048	1,048	1,580	1,632	1,693
Bonus	9,885	10,909	12,168	13,307	12,920	12,920	15,118	15,617	16,195
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	880	3,929	443	4,807	4,807	4,807	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	(58)	0	369	-	12	12	75	78	81
Overtime	9,289	12,645	4,484	3,052	3,680	3,680	440	455	471
Scarcity	958	1,023	940	656	757	757	362	374	388
Standby Allowance	1,879	2,023	1,405	1,275	1,322	1,322	809	836	867
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	23,992	31,384	20,485	24,713	24,546	24,546	18,385	18,992	19,695
Total Salaries and Allowances	143,375	160,845	158,052	203,399	191,430	191,430	201,865	208,527	216,242
Social Contributions									
Bargaining Council	65	71	74	116	99	99	159	164	170
Group Life Insurance	744	777	763	2,209	1,915	1,915	1,726	1,783	1,849
Medical	11,643	13,661	15,641	12,512	13,669	13,669	39,205	40,498	41,997
Pension	21,413	23,019	23,953	25,181	25,247	25,247	33,025	34,114	35,377
Unemployment Insurance	1,035	1,084	1,101	1,467	1,707	1,707	1,788	1,847	1,915
Total Social Contributions	34,899	38,612	41,531	41,485	42,637	42,637	75,903	78,407	81,368
Post-retirement Benefit									
Medical	4,340	3,653	3,686	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	4,340	3,653	3,686	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	182,615	203,110	203,270	244,883	234,068	234,068	271,768	286,934	297,250
% increase	-	11.2%	0.1%	20.3%	(4.4%)	-	18.7%	3.3%	3.7%
Total Parent Municipality	201,852	223,379	222,624	264,844	252,588	252,588	299,547	308,432	320,881
Board Members of Entities									
Salaries and Allowances									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	-	-	-	-	-	-	-	-	-
Service Related Benefits									
Acting	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	-	-	-	-	-	-	-	-	-
Social Contributions									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-
Total Social Contributions	-	-	-	-	-	-	-	-	-
Post-retirement Benefit									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	-	-	-	-	-	-	-	-	-
% increase	-	-	-	-	-	-	-	-	-
Senior Managers of Entities									
Salaries and Allowances									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	-	-	-	-	-	-	-	-	-
Service Related Benefits									
Acting	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	-	-	-	-	-	-	-	-	-
Social Contributions									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-
Total Social Contributions	-	-	-	-	-	-	-	-	-
Post-retirement Benefit									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-

1101	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Basic Salary
1102	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Cell phone Allowance
1103	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Housing Allowance
1104	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / In-kind Benefits
1105	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Market Related Non-pensionable Allowance
1106	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Motor Vehicle Allowance
1107	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Office-bearer Allowance
1108	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Out of pocket Expenses
1109	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Travelling Allowance
1110	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Use of Personal Facilities
1201	Councillors (Political Office Bearers plus Other) / Social Contributions / Medial Aid Benefits
1202	Councillors (Political Office Bearers plus Other) / Social Contributions / Pension Fund Contributions
2101	Senior Managers of the Municipality / Salaries and Allowances / Basic Salary
2102	Senior Managers of the Municipality / Salaries and Allowances / Bonuses
2121	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental
2122	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Cellular and Telephone
2123	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Housing Benefits
2124	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Non-pensionable
2125	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Travel or Motor Vehicle
2126	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Voluntary Work
2131	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Acting
2132	
2134	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Entertainment
2135	
2136	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / In-kind Benefits
2137	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Leave Pay
2138	
2139	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Long Service Award
2140	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Overtime
2141	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Scarcity
2142	
2145	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Leave gratuity
2146	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Long Term Service Award
2201	Senior Managers of the Municipality / Social Contributions / Bargaining Council
2202	Senior Managers of the Municipality / Social Contributions / Group Life Insurance
2203	Senior Managers of the Municipality / Social Contributions / Medical
2204	Senior Managers of the Municipality / Social Contributions / Pension
2205	Senior Managers of the Municipality / Social Contributions / Unemployment Insurance
2301	Senior Managers of the Municipality / Post-retirement Benefit / Medical
2303	Senior Managers of the Municipality / Post-retirement Benefit / Pension
2397	Senior Managers of the Municipality / Costs Capitalised to PPE
3101	Other Municipal Staff / Salaries and Allowances / Basic Salary
3102	Other Municipal Staff / Salaries and Allowances / Bonuses
3121	Other Municipal Staff / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental
3122	Other Municipal Staff / Salaries and Allowances / Allowance / Cellular and Telephone
3123	Other Municipal Staff / Salaries and Allowances / Allowance / Housing Benefits
3124	Other Municipal Staff / Salaries and Allowances / Allowance / Non-pensionable

3125 Other Municipal Staff / Salaries and Allowances / Allowance / Travel or Motor Vehicle

3131 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Acting
3132 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Bonus
3133 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Danger Allowance
3134 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Entertainment
3135 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Fire Brigade
3136 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / In-kind Benefits
3137 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Leave Pay
3138 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Lifeguard/Duty Squads
3139 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Long Service Award
3140 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Overtime
3141 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Scarcity
3142 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Standby Allowance
3143 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Tools Allowance
3144 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Uniform/Special/Protective Clothing
3145 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Leave gratuity
3146 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Long Term Service Award

3201 Other Municipal Staff / Social Contributions / Bargaining Council
3202 Other Municipal Staff / Social Contributions / Group Life Insurance
3203 Other Municipal Staff / Social Contributions / Medical
3204 Other Municipal Staff / Social Contributions / Pension
3205 Other Municipal Staff / Social Contributions / Unemployment Insurance

3301 Other Municipal Staff / Post-retirement Benefit / Medical
3303 Other Municipal Staff / Post-retirement Benefit / Pension
3397 Other Municipal Staff / Costs Capitalised to PPE

4101 Board Members of Entities / Salaries and Allowances / Basic Salary
4102 Board Members of Entities / Salaries and Allowances / Bonuses

4121 Board Members of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental
4122 Board Members of Entities / Salaries and Allowances / Allowance / Cellular and Telephone
4123 Board Members of Entities / Salaries and Allowances / Allowance / Housing Benefits
4124 Board Members of Entities / Salaries and Allowances / Allowance / Non-pensionable
4125 Board Members of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle

4131 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Acting

4134 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Entertainment

4136 Board Members of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits
4137 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay

4139 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award
4140 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Overtime
4141 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Scarcity

4201 Board Members of Entities / Social Contributions / Bargaining Council
4202 Board Members of Entities / Social Contributions / Group Life Insurance
4203 Board Members of Entities / Social Contributions / Medical
4204 Board Members of Entities / Social Contributions / Pension
4205 Board Members of Entities / Social Contributions / Unemployment Insurance

4301 Board Members of Entities / Post-retirement Benefit / Medical
4303 Board Members of Entities / Post-retirement Benefit / Pension
4397 Board Members of Entities / Costs Capitalised to PPE

5101 Senior Managers of Entities / Salaries and Allowances / Basic Salary
5102 Senior Managers of Entities / Salaries and Allowances / Bonuses

5121 Senior Managers of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental
5122 Senior Managers of Entities / Salaries and Allowances / Allowance / Cellular and Telephone
5123 Senior Managers of Entities / Salaries and Allowances / Allowance / Housing Benefits
5124 Senior Managers of Entities / Salaries and Allowances / Allowance / Non-pensionable
5125 Senior Managers of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle
5126 Senior Managers of Entities / Salaries and Allowances / Allowance / Voluntary Work

5131 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Acting

5134 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Entertainment

5136 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits
5137 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay

5139 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award
5140 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Overtime
5141 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Scarcity

5145 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Leave gratuity
5146 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Long Term Service Award

5201 Senior Managers of Entities / Social Contributions / Bargaining Council
5202 Senior Managers of Entities / Social Contributions / Group Life Insurance
5203 Senior Managers of Entities / Social Contributions / Medical
5204 Senior Managers of Entities / Social Contributions / Pension
5205 Senior Managers of Entities / Social Contributions / Unemployment Insurance

5301 Senior Managers of Entities / Post-retirement Benefit / Medical
5303 Senior Managers of Entities / Post-retirement Benefit / Pension
5397 Senior Managers of Entities / Costs Capitalised to PPE

6101	Other Staff of Entities / Salaries and Allowances / Basic Salary
6102	Other Staff of Entities / Salaries and Allowances / Bonuses
6121	Other Staff of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental
6122	Other Staff of Entities / Salaries and Allowances / Allowance / Cellular and Telephone
6123	Other Staff of Entities / Salaries and Allowances / Allowance / Housing Benefits
6124	Other Staff of Entities / Salaries and Allowances / Allowance / Non-pensionable
6125	Other Staff of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle
6131	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Acting
6132	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Bonus
6133	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Danger Allowance
6134	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Entertainment
6135	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Fire Brigade
6136	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits
6137	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay
6138	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Lifeguard/Duty Squads
6139	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award
6140	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Overtime
6141	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Scarcity
6142	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Standby Allowance
6143	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Tools Allowance
6144	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Uniform/Special/Protective Clothing
6145	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Leave gratuity
6146	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Long Term Service Award
6201	Other Staff of Entities / Social Contributions / Bargaining Council
6202	Other Staff of Entities / Social Contributions / Group Life Insurance
6203	Other Staff of Entities / Social Contributions / Medical
6204	Other Staff of Entities / Social Contributions / Pension
6205	Other Staff of Entities / Social Contributions / Unemployment Insurance
6301	Other Staff of Entities / Post-retirement Benefit / Medical
6303	Other Staff of Entities / Post-retirement Benefit / Pension
6397	Other Staff of Entities / Costs Capitalised to PPE

EC104 Makana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	###	2024/25			Current Year 2025/26			Budget Year 2026/27		
		Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals		-	-	-	-	-	-	-	-	-
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Technicians		-	-	-	-	-	-	-	-	-
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

EC104 Makana - Supporting Table SA25 Budgeted monthly revenue and expenditure

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	Budget Year +1	Budget Year +2
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		21,597	21,597	21,597	21,597	21,597	21,597	21,597	21,597	21,597	21,597	21,597	21,597	259,169	285,002	313,513
Service charges - Water		14,844	14,844	14,844	14,844	14,844	14,844	14,844	14,844	14,844	14,844	14,844	14,844	178,123	188,810	200,139
Service charges - Waste Water Management		4,744	4,744	4,744	4,744	4,744	4,744	4,744	4,744	4,744	4,744	4,744	4,744	56,930	60,346	63,966
Service charges - Waste Management		2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	32,043	35,348	38,990
Sale of Goods and Rendering of Services		199	199	199	199	199	199	199	199	199	199	199	199	2,391	2,460	2,609
Agency services		116	116	116	116	116	116	116	116	116	116	116	116	1,396	1,480	1,568
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	80,416	85,241	90,358
Interest earned from Current and Non Current Assets		495	495	495	495	495	495	495	495	495	495	495	495	5,936	6,292	6,669
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		23	23	23	23	23	23	23	23	23	23	23	23	281	298	315
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		108	108	108	108	108	108	108	108	108	108	108	108	1,293	1,371	1,371
Non-Exchange Revenue																
Property rates		10,834	10,834	10,834	10,834	10,834	10,834	10,834	10,834	10,834	10,834	10,834	10,834	130,004	137,804	146,072
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		24	24	24	24	24	24	24	24	24	24	24	24	282	299	317
Transfer and subsidies - Operational		12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	153,569	154,106	159,543
Interest		1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	14,678	15,559	16,492
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		3,626	3,626	3,626	3,626	3,626	3,626	3,626	3,626	3,626	3,626	3,626	3,626	43,518	43,518	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		80,002	80,002	80,002	80,002	80,002	80,002	80,002	80,002	80,002	80,002	80,002	80,002	960,027	1,017,931	1,041,923
Expenditure																
Employee related costs		23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	284,989	294,393	305,286
Remuneration of councillors		1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	14,558	15,038	15,595
Bulk purchases - electricity		17,375	17,375	17,375	17,375	17,375	17,375	17,375	17,375	17,375	17,375	17,375	17,375	208,495	215,375	222,267
Inventory consumed		1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	23,164	23,989	24,815
Debt impairment		1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	13,317	-	-
Depreciation, amortisation and impairment		5,705	5,705	5,705	5,705	5,705	5,705	5,705	5,705	5,705	5,705	5,705	5,705	68,457	103,923	107,249
Interest, Dividends and Rent on Land		620	620	620	620	620	620	620	620	620	620	620	620	7,436	7,681	7,927
Contracted services		5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	70,090	61,123	62,275
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	116,151	100,534	103,751
Operational costs		5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	68,155	70,113	72,444
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		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)		7,101	7,101	7,101	7,101	7,101	7,101	7,101	7,101	7,101	7,101	7,101	7,101	85,215	125,761	120,314
Transfers and subsidies - capital (monetary allocations)		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
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		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
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		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
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	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	168,112	200,693	158,781

References

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

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	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	20,874	21,590	22,373
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	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	20,874	21,590	22,373
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	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	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	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	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	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	42,061	43,345	44,864
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	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	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	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	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	49,646	49,027	49,860
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING		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	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	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	168,112	200,693	158,781

EC104 Makana - Supporting Table SA27 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	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	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	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	14,190	16,937	12,218
Community and social services		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	7,512	132	140
Public safety		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	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	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	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	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	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	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	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	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	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	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	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	136,674	139,098	144,038
Internal audit		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	86,980	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	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	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	40,629	40,459	41,928
Housing		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	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	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	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	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	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	264,864	273,535	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	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	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	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	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	168,112	200,693	158,781
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	168,112	200,693	158,781

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

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	
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - EXECUTIVE AND COUNCIL		65	65	65	65	65	65	65	65	65	65	65	65	65	780	50	124
Vote 2 - MUNICIPAL MANAGER		150	150	150	150	150	150	150	150	150	150	150	150	150	1,806	1,090	1,125
Vote 3 - BUDGET AND TREASURY OFFICE		237	237	237	237	237	237	237	237	237	237	237	237	2,845	2,950	2,921	
Vote 4 - CORPORATE AND SHARED SERVICE		231	231	231	231	231	231	231	231	231	231	231	231	2,777	910	319	
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	91,129	72,828	39,591	
Vote 6 - COMMUNITY AND SOCIAL SERVICES		1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	15,332	12,725	7,533	
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		119	119	119	119	119	119	119	119	119	119	119	119	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	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	116,096	90,788	51,856	
Total Capital Expenditure	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	116,096	90,788	51,856	

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	1															
Governance and administration		684	684	684	684	684	684	684	684	684	684	684	684	8,207	5,000	4,489
Executive and council		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	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	12,602	12,725	5,733
Community and social services		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	8,722	-	700
Public safety		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	29,957	33,148	22,056
Planning and development		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	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	65,330	39,915	19,578
Energy sources		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	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	13,128	3,254	-
Waste management		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	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	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	28,000	36,203	30,000
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, 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	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	33,199	15,857	13,389
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	116,096	90,788	51,856

EC104 Makana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	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
R thousand															
Cash Receipts By Source													1		
Property rates	6,934	6,934	6,934	6,934	6,934	6,934	6,934	6,934	6,934	6,934	6,934	6,934	83,202	88,119	93,409
Service charges - electricity revenue	21,862	21,862	21,862	21,862	21,862	21,862	21,862	21,862	21,862	21,862	21,862	21,862	262,349	288,488	317,349
Service charges - water revenue	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	4,592	55,101	58,407	61,911
Service charges - sanitation revenue	2,564	2,564	2,564	2,564	2,564	2,564	2,564	2,564	2,564	2,564	2,564	2,564	30,771	32,617	34,574
Service charges - refuse revenue	829	829	829	829	829	829	829	829	829	829	829	829	9,949	10,976	12,106
Rental of facilities and equipment	12	12	12	12	12	12	12	12	12	12	12	12	147	166	165
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	634	634	634	634	634	634	634	634	634	634	634	634	7,608	8,064	8,548
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	24	24	24	24	24	24	24	24	24	24	24	24	282	299	317
Agency services	116	116	116	116	116	116	116	116	116	116	116	116	1,396	1,480	1,568
Transfers and Subsidies - Operational	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	153,569	154,106	159,543
Other revenue	621	621	621	621	621	621	621	621	621	621	621	621	7,457	3,905	4,057
Cash Receipts by Source	50,986	50,986	50,986	50,986	50,986	50,986	50,986	50,986	50,986	50,986	50,986	50,986	611,830	646,616	693,547
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	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
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	57,894	57,894	57,894	57,894	57,894	57,894	57,894	57,894	57,894	57,894	57,894	57,894	694,727	721,547	732,014
Cash Payments by Type															
Employee related costs	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	23,749	284,989	294,393	305,286
Remuneration of councillors	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	14,558	15,038	15,595
Finance charges	620	620	620	620	620	620	620	620	620	620	620	620	7,436	7,681	7,927
Bulk purchases - Electricity	14,986	14,986	14,986	14,986	14,986	14,986	14,986	14,986	14,986	14,986	14,986	14,986	179,827	185,761	191,706
	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	19,979	20,691	21,403
Contracted services	5,038	5,038	5,038	5,038	5,038	5,038	5,038	5,038	5,038	5,038	5,038	5,038	60,453	52,718	53,712
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4,274	4,274	4,274	4,274	4,274	4,274	4,274	4,274	4,274	4,274	4,274	4,274	51,287	38,155	39,442
Cash Payments by Type	51,544	51,544	51,544	51,544	51,544	51,544	51,544	51,544	51,544	51,544	51,544	51,544	618,528	614,438	635,070
Other Cash Flows/Payments by Type															
Capital assets	10,570	10,570	10,570	10,570	10,570	10,570	10,570	10,570	10,570	10,570	10,570	19,817	136,082	107,537	61,013
Retention (Capital)	(771)	(771)	(771)	(771)	(771)	(771)	(771)	(771)	(771)	(771)	(771)	17,723	(9,247)	(8,351)	(4,360)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	61,343	61,343	61,343	61,343	61,343	61,343	61,343	61,343	61,343	61,343	61,343	89,084	745,363	713,624	691,723
NET INCREASE/(DECREASE) IN CASH HELD	(3,449)	(3,449)	(3,449)	(3,449)	(3,449)	(3,449)	(3,449)	(3,449)	(3,449)	(3,449)	(3,449)	(31,190)	(50,636)	7,924	40,291
Cash/cash equivalents at the month/year begin:	65,338	61,889	58,440	54,991	51,542	48,093	44,643	41,194	37,745	34,296	30,847	27,398	65,338	14,702	22,626
Cash/cash equivalents at the month/year end:	61,889	58,440	54,991	51,542	48,093	44,643	41,194	37,745	34,296	30,847	27,398	(3,792)	14,702	22,626	62,917

EC104 Makana - NOT REQUIRED - municipality does not have entities

Description	Ref	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
R million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources		-	-	-	-	-	-	-	-	-
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources		-	-	-	-	-	-	-	-	-
Financial position		-	-	-	-	-	-	-	-	-
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows		-	-	-	-	-	-	-	-	-
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

EC104 Makana - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand

References

1. Total agreement period from commencement until end
2. Annual value

EC104 Makana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

- Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
- List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
- For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

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

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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	(2,745)	-	-	-	5,565	5,565	17,317	7,400	-
Roads Infrastructure		(2,745)	-	-	-	-	-	-	-	-
Roads		(2,745)	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	5,000	5,000	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	5,000	5,000	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	565	565	17,317	7,400	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	565	565	17,317	7,400	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-

<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	10,000	5,000
Community Facilities	-	-	-	-	-	-	-	-	10,000	5,000
<i>Halls</i>	-	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	10,000	5,000
<i>Parks</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
<i>Monuments</i>	-	-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>	-	-	-	-	-	-	-	-	-	-
<i>Works of Art</i>	-	-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>	-	-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-

<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-

Total Capital Expenditure on new assets	1	557	10,050	7,955	20,395	20,253	20,253	47,340	30,950	15,885
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EC104 Makana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1	30,821	14,564	26,705	30,018	51,814	51,814	29,764	4,647	1,437
Infrastructure										
Roads Infrastructure										
Roads						28,171	28,171			
Road Structures						28,171	28,171			
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		3,897	119	23	5,000	0	0	1,348	1,393	1,437
Power Plants										
HV Substations										
HV Switching Station		3,897	119	23						
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks					5,000	0	0	1,348	1,393	1,437
LV Networks										
Capital Spares										
Water Supply Infrastructure		8,963	12,690	18,580	25,018	21,424	21,424	28,125	3,254	
Dams and Weirs										
Boreholes										
Reservoirs		(420)	25,904	10,975	1,431					
Pump Stations										
Water Treatment Works			1,808	30	2,903			3,125	3,254	
Bulk Mains										
Distribution		9,383	(15,022)	7,576	20,684	21,424	21,424	25,000		
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		17,961	1,755	6,367						
Pump Station										
Reticulation		10,350								
Waste Water Treatment Works		7,611	1,755	6,367						
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure				1,735		2,220	2,220	290		
Landfill Sites				1,735		2,220	2,220	290		
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		1,708								
Community Facilities		1,708								
Halls		1,708								
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										

Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
Pay/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 Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	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%	6.1%	4.8%
Renewal of Existing Assets as % of deprecn"		101.4%	29.9%	82.0%	72.4%	115.5%	115.5%	66.1%	6.8%	3.0%

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

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
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		7,789	6,487	318	3,800	3,800	3,800	3,988	221	228
Roads Infrastructure		-	23	-	200	200	200	207	214	221
Roads		-	23	-	-	-	-	-	-	-
Road Structures		-	-	-	200	200	200	207	214	221
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		1	-	-	-	-	-	-	-	-
Electrical Infrastructure		788	488	172	600	600	600	363	-	-
Power Plants		782	486	118	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5	2	54	600	600	600	363	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		0	-	26	-	-	-	6	6	7
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	26	-	-	-	-	-	-
Water Treatment Works		0	-	-	-	-	-	6	6	7
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		168	463	-	-	-	-	3,411	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		168	462	-	-	-	-	-	-	-
Waste Water Treatment Works		-	1	-	-	-	-	3,411	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6,828	5,513	120	-	-	-	-	-	-
Landfill Sites		6,828	5,513	120	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	3,000	3,000	3,000	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	3,000	3,000	3,000	-	-	-
Information and Communication Infrastructure		5	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		5	-	-	-	-	-	-	-	-
Community Assets		2	627	-	550	630	630	4,339	1,800	1,858
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
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	2	627	-	550	630	630	4,339	1,800	1,858
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	2	627	-	550	630	630	4,339	1,800	1,858
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	(0)	-	-	-	-	-	-
Revenue Generating	-	-	(0)	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	(0)	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	106	972	464	6,148	6,173	6,173	10,251	6,844	6,238
Operational Buildings	106	972	464	6,148	6,173	6,173	10,251	6,844	6,238
Municipal Offices	106	972	464	6,148	6,173	6,173	10,251	6,844	6,238
Pay/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	-	-	-	600	400	400	58	60	62
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	600	400	400	58	60	62
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	600	400	400	58	60	62
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	(96)	4	-	-	-	-	-	-	-
Computer Equipment	(96)	4	-	-	-	-	-	-	-
Furniture and Office Equipment	3	68	5	3,094	1,845	1,845	2,448	2,528	2,609
Furniture and Office Equipment	3	68	5	3,094	1,845	1,845	2,448	2,528	2,609
Machinery and Equipment	382	(244)	360	20	20	20	673	695	717
Machinery and Equipment	382	(244)	360	20	20	20	673	695	717
Transport Assets	1,079	1,893	677	1,761	1,971	1,971	4,842	3,007	3,105
Transport Assets	1,079	1,893	677	1,761	1,971	1,971	4,842	3,007	3,105
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	9,264	9,807	1,824	15,973	14,839	14,839	26,597	15,155	14,816
R&M as a % of PPE & Investment Property		0.8%	1.1%	0.2%	1.3%	1.6%	1.6%	2.9%	1.9%	2.1%
R&M as % Operating Expenditure		1.4%	1.1%	0.2%	1.9%	1.9%	1.9%	8.1%	1.7%	1.7%

EC104 Makana - Supporting Table SA34d Depreciation by asset class

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
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	39,110	23,623	31,934	28,934	28,934	36,128	70,527	72,784
Roads Infrastructure		-	11,091	8,996	-	-	-	11,256	11,627	12,000
Roads		-	11,091	8,996	-	-	-	11,256	11,627	12,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	7,806	4,827	4,507	4,507	4,507	6,088	6,289	6,490
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	7,806	4,827	4,507	4,507	4,507	6,088	6,289	6,490
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	12,664	5,727	11,693	8,693	8,693	13,540	13,987	14,435
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	12,664	5,727	11,693	8,693	8,693	13,540	13,987	14,435
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	4,073	7,588	7,588	7,588	3,939	23,519	24,272
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	4,073	7,588	7,588	7,588	3,939	23,519	24,272
Solid Waste Infrastructure		-	7,548	-	8,146	8,146	8,146	1,305	15,104	15,588
Landfill Sites		-	1,050	-	-	-	-	1,305	15,104	15,588
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	6,499	-	8,146	8,146	8,146	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	6,857	2,158	-	-	-	-	-	-
Community Facilities		-	6,857	2,158	-	-	-	-	-	-
Halls		-	-	2,158	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	6,857	-	-	-	-	-	-	-
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	151	151	240	8,183	4,774	4,774	4,950	5,114	5,277
Revenue Generating	151	151	240	8,183	4,774	4,774	4,950	5,114	5,277
Improved Property	151	151	240	8,183	4,774	4,774	4,950	5,114	5,277
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	30,478	4,502	5,000	-	-	-	-	-	-
Operational Buildings	30,478	4,502	5,000	-	-	-	-	-	-
Municipal Offices	30,478	4,502	5,000	-	-	-	-	-	-
Pay/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 Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	402	193	653	-	3,978	3,978	-	-	-
Computer Equipment	402	193	653	-	3,978	3,978	-	-	-
Furniture and Office Equipment	132	9	88	561	561	561	6,257	6,464	6,671
Furniture and Office Equipment	132	9	88	561	561	561	6,257	6,464	6,671
Machinery and Equipment	362	17	463	3,920	8,400	8,400	-	-	-
Machinery and Equipment	362	17	463	3,920	8,400	8,400	-	-	-
Transport Assets	1,168	67	1,388	-	-	-	-	-	-
Transport Assets	1,168	67	1,388	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

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 Depreciation	1	32,692	50,906	33,613	44,598	46,647	46,647	47,336	82,104	84,732

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

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
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		8,882	46,772	29,612	57,137	59,186	59,186	33,043	54,276	33,467
Roads Infrastructure		5,558	46,772	29,612	57,137	56,283	56,283	26,829	31,156	20,000
Roads		5,558	46,772	29,612	57,137	56,283	56,283	26,829	31,156	20,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		981	-	-	-	-	-	6,214	13,101	13,467
Power Plants		981	-	-	-	-	-	6,214	13,101	13,467
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	10,019	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	10,019	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2,343	-	-	-	2,903	2,903	-	-	-
Pump Station		2,343	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		0	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	2,903	2,903	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	2,163	648	4,597	7,452	7,452	4,412	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
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	-	2,163	648	4,597	7,452	7,452	4,412	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	2,163	648	4,597	7,452	7,452	4,412	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	8,882	48,935	30,260	61,734	66,638	66,638	37,455	54,276	33,467
Upgrading of Existing Assets as % of total capex		20.8%	65.9%	46.0%	54.0%	47.3%	47.3%	32.3%	59.8%	64.5%
Upgrading of Existing Assets as % of deprecn"		27.2%	96.1%	90.0%	138.4%	142.9%	142.9%	79.1%	66.1%	39.5%

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE AND COUNCIL		780	50	124				
Vote 2 - MUNICIPAL MANAGER		1,806	1,090	1,125				
Vote 3 - BUDGET AND TREASURY OFFICE		2,845	2,950	2,921				
Vote 4 - CORPORATE AND SHARED SERVICE		2,777	910	319				
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		91,129	72,828	39,591				
Vote 6 - COMMUNITY AND SOCIAL SERVICES		15,332	12,725	7,533				
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		1,428	236	243				
Vote 8 - Other		-	-	-				
Vote 9 - HOUSING		-	-	-				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		116,096	90,788	51,856	-	-	-	-
Future operational costs by vote	2							
Vote 1 - EXECUTIVE AND COUNCIL		27,211	26,719	27,702				
Vote 2 - MUNICIPAL MANAGER		42,061	43,345	44,864				
Vote 3 - BUDGET AND TREASURY OFFICE		71,273	72,107	74,673				
Vote 4 - CORPORATE AND SHARED SERVICE		50,843	52,056	53,871				
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		508,899	525,464	542,760				
Vote 6 - COMMUNITY AND SOCIAL SERVICES		121,547	120,008	124,306				
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		49,646	49,027	49,860				
Vote 8 - Other		-	-	-				
Vote 9 - HOUSING		3,334	3,444	3,571				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total future operational costs		874,812	892,170	921,609	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		990,908	982,958	973,465	-	-	-	-

References

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

EC104 Makana - Supporting Table SA36 Detailed capital budget

R thousand												2026/27 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:																
<i>List all capital projects grouped by Function</i>																
	Refurbishment of Water and Sanitation													3,126	3,255	
	Upgrade of Makana way Phase 2													3,829	-	
	Water Conservation and Demand Management													14,998	-	
	Upgrade of Mayfield WWTW													10,002	10,019	
	Makana Internal Roads OTP													-	-	
	Electricity Projects OTP													5,000	9,953	
	INEP Projects													1,214	8,101	8,467
Parent Capital expenditure												-	-	38,168	31,328	8,467
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A																
	Water project A															
Entity B																
	Electricity project B															
Entity Capital expenditure												-	-	-	-	-
Total Capital expenditure												-	-	38,168	31,328	8,467

References
 Must reconcile with Budgeted Capital Expenditure
 Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function
 Asset class as per table A9 and asset sub-class as per table SA34
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

check 65,780 140,768 77,928 59,460 43,389