

Municipal annual budgets and MTREF & supporting tables

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: EC104 Makana ▼

CFO Name: Ntsangani N

Tel: 046 603 6130

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

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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 PLANN	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	High
Province	Set name on 'Instructions' sheet
Web Address	www.makana.gov.za
e-mail Address	ntsangani@makana.gov.za

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

B. CONTACT INFORMATION

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	Mr	ID Number	
Title		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
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Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Yandiswa Vara	Name	Nizole Lupuwana
Telephone number	046 603 6133	Telephone number	046 603 6133
Cell number	078 242 5110	Cell number	079 647 0439
Fax number	046 622 9700	Fax number	046 622 9700
E-mail address	yvara@makana.gov.za	E-mail address	nlupuwana@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	Ms
Name	Pumelelo Kate	Name	Phumza Roxo-Roliti
Telephone number	046 603 6131	Telephone number	046 603 6131
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Fax number	046 622 9700	Fax number	046 622 9700
E-mail address	pkate@makana.gov.za	E-mail address	roxop@makana.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Nomfundo Ntsangani	Name	Wendy Damane
Telephone number	466 036 007	Telephone number	046 603 6007
Cell number	720 304 343	Cell number	081 321 0740
Fax number	046 636 2472	Fax number	046 636 2472
E-mail address	nntsangani@makana.gov.za	E-mail address	wdamane@makana.gov.za
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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Cell number		Cell number	079 347 0547
Fax number	046 636 2472	Fax number	046 636 2472
E-mail address	tmzolo@makana.gov.za	E-mail address	ssolani@makana.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	mr
Name	Ayabonga Bushula	Name	Vuyani Skeyi
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Cell number	062 924 9234	Cell number	061 701 7410
Fax number	046 636 2472	Fax number	046 636 4772
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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	
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		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 +1	Budget Year +2
R thousands										
Financial Performance										
Property rates	107,450	117,553	119,291	143,607	143,607	143,607	102,929	130,004	137,804	146,072
Service charges	336,678	382,211	439,896	503,976	492,378	492,378	426,083	523,630	566,472	613,122
Investment revenue	3,838	5,330	4,372	5,281	5,281	5,281	4,757	5,936	6,292	6,669
Transfer and subsidies - Operational	124,897	174,978	150,597	174,975	147,733	147,733	180,270	153,569	154,106	156,227
Other own revenue	70,653	88,281	94,241	88,841	88,950	88,950	92,969	146,149	152,301	115,225
Total Revenue (excluding capital transfers and contributions)	643,515	768,353	808,396	916,679	877,948	877,948	807,007	959,287	1,016,974	1,037,316
Employee costs	189,854	210,509	209,568	249,924	237,668	237,668	210,888	286,695	296,148	307,014
Remuneration of councillors	11,998	12,871	13,055	14,920	14,920	14,920	12,880	14,608	15,090	15,663
Depreciation, amortisation and impairment	35,064	50,363	33,613	44,598	46,647	46,647	-	55,334	56,040	54,883
Interest, Dividends and Rent on Land	30,900	39,431	36,992	3,158	7,759	7,759	2,778	7,436	7,681	7,927
Inventory consumed and bulk purchases	163,204	177,127	200,981	226,794	206,336	206,336	166,305	231,759	239,365	247,083
Transfers and subsidies	248	351	50	-	-	-	-	-	-	-
Other expenditure	252,784	368,094	334,670	284,296	266,800	266,800	70,858	(238,924)	358,584	370,677
Total Expenditure	684,052	858,745	828,928	823,690	780,129	780,129	463,710	356,909	972,908	1,003,247
Surplus/(Deficit)	(40,536)	(90,392)	(20,533)	92,989	97,819	97,819	343,297	602,378	44,065	34,069
Transfers and subsidies - capital (monetary allocations)	24,392	46,659	46,403	91,748	123,251	123,251	(65,504)	82,897	64,931	64,965
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	276,471	685,275	108,996	99,034
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13,040)	(43,030)	31,090	184,737	222,392	222,392	276,471	685,275	108,996	99,034
Capital expenditure & funds sources										
Capital expenditure	42,603	74,221	77,702	114,400	140,768	140,768	126,941	116,612	92,361	90,724
Transfers recognised - capital	39,703	27,265	51,745	91,752	121,797	121,797	106,215	82,897	64,931	64,965
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,529	15,606	23	22,648	18,971	18,971	6,086	33,715	27,430	25,759
Total sources of capital funds	42,232	42,870	51,768	114,400	140,768	140,768	112,300	116,612	92,361	90,724
Financial position										
Total current assets	366,789	158,364	246,590	509,574	590,028	590,028	537,554	1,037,548	1,147,584	1,302,745
Total non current assets	1,179,607	998,225	1,016,340	1,255,704	1,119,734	1,119,734	1,106,040	1,089,600	1,126,517	1,162,956
Total current liabilities	603,288	406,958	486,913	632,629	531,592	531,592	426,034	523,679	561,636	654,201
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	561,479	580,778	972,485	984,925	984,925	1,011,769	1,407,907	1,516,904	1,615,938
Cash flows										
Net cash from (used) operating	137,475	(60,357)	(60,749)	751,603	637,998	637,998	637,998	109,454	135,944	172,479
Net cash from (used) investing	(34,815)	(55,711)	(50,269)	(106,484)	(126,692)	(126,692)	(126,692)	(134,104)	(105,094)	(104,332)
Net cash from (used) financing	(1,839)	488	(2,436)	-	(2,316)	(2,316)	(2,316)	-	-	-
Cash/cash equivalents at the year end:	149,118	(59,333)	(87,989)	670,575	574,327	574,327	574,327	40,688	71,537	139,684
Cash backing/surplus reconciliation										
Cash and investments available	152,461	(55,990)	(84,646)	673,918	577,670	577,670	577,670	44,031	74,880	143,027
Application of cash and investments	499,201	509,671	595,140	445,700	583,853	583,853	240,602	(13,108)	(77,018)	(97,427)
Balance - surplus (shortfall)	(346,741)	(565,661)	(679,786)	228,218	(6,183)	(6,183)	337,068	57,138	151,898	240,455
Asset management										
Asset register summary (WDV)	1,145,887	913,566	933,574	1,177,266	953,233	953,233	-	945,811	897,178	851,151
Depreciation	32,692	50,906	33,613	44,598	46,647	46,647	-	55,334	56,040	54,883
Renewal and Upgrading of Existing Assets	42,045	64,171	69,748	94,005	120,515	120,515	-	78,267	68,945	78,533
Repairs and Maintenance	9,264	9,807	1,824	15,973	14,839	14,839	-	30,445	16,698	16,403
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(12,039)	(451)	(19,916)	(598)	(598)	(598)	-	(4,238)	(17,810)	(19,148)
Households below minimum service level										
Water:	-	-	-	1	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional	1									
Governance and administration		185,453	194,514	186,845	231,675	224,744	224,744	221,413	231,009	242,671
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	189,433	199,344	209,856
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,487	7,703	13,164	13,907	10,948	10,948	14,247	11,827	12,243
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	7,485	4,939	5,083
Public safety		4,974	3,211	3,733	1,690	1,690	1,690	1,552	1,639	1,730
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	55,881	61,713	71,994
Planning and development		5,885	6,023	15,418	57,463	35,623	35,623	27,215	28,609	26,720
Road transport		2,946	12,474	11,053	43,489	28,171	28,171	28,667	33,104	45,274
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		467,242	595,000	633,538	661,894	703,036	703,036	750,643	777,355	775,373
Energy sources		162,602	217,253	220,841	249,716	289,488	289,488	298,438	331,574	341,613
Water management		217,315	264,488	296,342	289,128	286,042	286,042	297,708	292,226	270,447
Waste water management		56,827	69,923	72,462	66,426	69,057	69,057	92,707	87,292	92,155
Waste management		30,497	43,336	43,894	56,625	58,448	58,448	61,790	66,263	71,158
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	671,012	815,715	860,019	1,008,427	1,002,521	1,002,521	1,042,184	1,081,905	1,102,281
Expenditure - Functional										
Governance and administration		368,717	206,503	204,546	166,011	170,717	170,717	189,066	221,536	229,049
Executive and council		33,622	40,435	39,240	44,435	51,131	51,131	51,588	51,900	53,718
Finance and administration		332,364	162,683	161,567	118,786	116,806	116,806	133,435	165,459	171,003
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	190,339	190,640	197,407
Community and social services		13,700	18,730	17,902	20,699	19,445	19,445	17,662	18,305	18,957
Sport and recreation		9,325	12,937	16,792	18,033	23,657	23,657	29,550	26,386	27,032
Public safety		26,438	29,353	32,094	36,887	37,334	37,334	136,752	139,754	144,996
Housing		-	140	36	30,476	9,285	9,285	4,220	3,946	4,089
Health		8,842	6,714	983	267	267	267	2,155	2,249	2,332
Economic and environmental services		24,600	37,297	55,328	66,166	44,825	44,825	50,972	50,130	50,225
Planning and development		6,532	5,393	29,808	51,298	28,249	28,249	27,185	25,784	25,803
Road transport		18,067	31,904	25,520	14,868	16,576	16,576	23,787	24,346	24,423
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		232,429	547,072	501,246	485,151	474,600	474,600	(73,468)	510,602	526,565
Energy sources		162,611	193,825	212,169	250,394	233,770	233,770	210,736	269,921	278,438
Water management		40,054	258,831	189,721	143,152	125,128	125,128	(234,222)	164,912	169,847
Waste water management		21,015	54,270	60,816	44,482	64,546	64,546	(54,155)	33,972	34,986
Waste management		8,749	40,146	38,539	47,123	51,156	51,156	4,173	41,797	43,294
Other	4	2	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	684,052	858,745	828,928	823,690	780,129	780,129	356,909	972,908	1,003,247
Surplus/(Deficit) for the year		(13,040)	(43,030)	31,090	184,737	222,392	222,392	685,275	108,996	99,034

References

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

EC104 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	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand	1									
Revenue - Functional										
Municipal governance and administration		185,453	194,514	186,845	231,675	224,744	224,744	221,413	231,009	242,671
Executive and council		8,931	9,182	9,870	28,062	28,413	28,413	31,980	31,665	32,814
Mayor and Council		8,095	8,288	8,917	7,805	8,156	8,156	11,106	10,075	10,441
Municipal Manager, Town Secretary and Chief Executive		836	893	954	20,258	20,258	20,258	20,874	21,590	22,373
Finance and administration		176,522	185,333	176,975	203,613	196,330	196,330	189,433	199,344	209,856
Administrative and Corporate Support		381	311	323	-	20,258	20,258	20,874	21,590	22,373
Asset Management		(28)	844	861	-	-	-	311	321	332
Finance		15,008	10,810	8,221	32,622	32,352	32,352	36,353	37,628	38,982
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		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		9,487	7,703	13,164	13,907	10,948	10,948	14,247	11,827	12,243
Community and social services		4,455	4,403	9,170	7,145	7,174	7,174	5,210	5,249	5,431
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	7,485	4,939	5,083
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		26	26	26	-	1,500	1,500	2,975	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		20	36	59	4,805	208	208	4,510	4,939	5,083
Public safety		4,974	3,211	3,733	1,690	1,690	1,690	1,552	1,639	1,730
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		3,627	2,055	1,602	41	41	41	32	34	34
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		1,347	1,157	2,131	1,649	1,649	1,649	1,520	1,605	1,686
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	10,497	26,471	100,951	63,793	63,793	55,881	61,713	71,994
Planning and development		5,885	6,023	15,418	57,463	35,623	35,623	27,215	28,609	26,720
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		3,642	4,316	4,155	42,097	20,258	20,258	10,023	10,375	10,758
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	15,681	16,622	17,620
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	28,667	33,104	45,274
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		2,946	3,427	1,026	-	-	-	1,838	1,948	2,065
Roads		-	9,047	10,027	43,489	28,171	28,171	26,829	31,156	43,209
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	750,643	777,355	775,373
Energy sources	162,602	217,253	220,841	249,716	289,488	289,488	298,438	331,574	341,613
Electricity	162,602	217,253	220,841	249,716	289,488	289,488	298,438	331,574	341,613
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	217,315	264,488	296,342	289,128	286,042	286,042	297,708	292,226	270,447
Water Treatment	18,715	22,673	49,823	22,981	0	0	-	5,214	-
Water Distribution	198,600	241,815	246,519	266,147	286,042	286,042	297,708	287,012	270,447
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	56,827	69,923	72,462	66,426	69,057	69,057	92,707	87,292	92,155
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	56,827	69,918	72,462	66,426	69,057	69,057	92,707	87,292	92,155
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	5	-	-	-	-	-	-	-
Waste management	30,497	43,336	43,894	56,625	58,448	58,448	61,790	66,263	71,158
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	30,497	43,336	43,894	56,625	58,448	58,448	61,790	66,263	71,158
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	1,042,184	1,081,905	1,102,281
Expenditure - Functional									
Municipal governance and administration	368,717	206,503	204,546	166,011	170,717	170,717	189,066	221,536	229,049
Executive and council	33,622	40,435	39,240	44,435	51,131	51,131	51,588	51,900	53,718
Mayor and Council	23,806	25,125	23,692	29,921	30,838	30,838	27,261	26,770	27,750
Municipal Manager, Town Secretary and Chief Executive	9,816	15,310	15,548	14,514	20,293	20,293	24,327	25,130	25,967
Finance and administration	332,364	162,683	161,567	118,786	116,806	116,806	133,435	165,459	171,003
Administrative and Corporate Support	17,250	13,787	12,825	30,687	32,093	32,093	46,544	47,846	49,194
Asset Management	2,459	3,385	3,488	11,815	6,882	6,882	26,599	23,615	24,389
Finance	277,925	86,102	72,789	32,461	34,748	34,748	42,844	44,114	45,645
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	(20,619)	10,761	11,170
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	9,507	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	190,339	190,640	197,407
Community and social services	13,700	18,730	17,902	20,699	19,445	19,445	17,662	18,305	18,957
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	3,153	3,243	3,343
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	14,840	15,386
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	29,550	26,386	27,032
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	7,236	9,434	13,083	13,607	19,498	19,498	21,549	19,011	19,668
Recreational Facilities	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums	2,089	3,503	3,709	4,426	4,159	4,159	8,001	7,375	7,364
Public safety	26,438	29,353	32,094	36,887	37,334	37,334	136,752	139,754	144,996
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	110,757	114,397	118,715
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	140	36	30,476	9,285	9,285	4,220	3,946	4,089
Housing	-	140	36	30,476	9,285	9,285	4,220	3,946	4,089
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	8,842	6,714	983	267	267	267	2,155	2,249	2,332
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	8,842	6,714	983	267	267	267	2,155	2,249	2,332
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	50,972	50,130	50,225

Planning and development	6,532	5,393	29,808	51,298	28,249	28,249	27,185	25,784	25,803
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	5,570	4,781	29,662	40,086	21,035	21,035	15,692	13,993	13,676
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	7,879	8,162
Project Management Unit	171	14	108	2,941	2,896	2,896	3,866	3,912	3,965
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	18,067	31,904	25,520	14,868	16,576	16,576	23,787	24,346	24,423
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	23,787	24,346	24,423
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	(73,468)	510,602	526,565
Energy sources	162,611	193,825	212,169	250,394	233,770	233,770	210,736	269,921	278,438
Electricity	162,611	193,825	212,169	250,394	233,770	233,770	210,736	269,921	278,438
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	40,054	258,831	189,721	143,152	125,128	125,128	(234,222)	164,912	169,847
Water Treatment	(617)	11,638	11,098	13,426	13,426	13,426	55,952	54,043	55,859
Water Distribution	40,670	247,194	178,623	129,726	111,702	111,702	(290,174)	110,869	113,988
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	21,015	54,270	60,816	44,482	64,546	64,546	(54,155)	33,972	34,986
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	10,540	44,251	53,417	40,683	60,858	60,858	(55,589)	32,490	33,450
Storm Water Management	8,732	8,669	7,396	3,799	3,688	3,688	1,434	1,481	1,536
Waste Water Treatment	1,742	1,350	3	-	-	-	-	-	-
Waste management	8,749	40,146	38,539	47,123	51,156	51,156	4,173	41,797	43,294
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	42	361	18	-	-	-	-	-	-
Solid Waste Removal	1,797	33,611	32,463	39,665	43,697	43,697	4,173	41,797	43,294
Street Cleaning	6,910	6,173	6,059	7,459	7,459	7,459	-	-	-
Other	2	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	2	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	684,052	858,745	828,928	823,690	780,129	780,129	356,909	972,908	1,003,247
Surplus(Deficit) for the year	(13,040)	(43,030)	31,090	184,737	222,392	222,392	685,275	108,996	99,034

EC1U4 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	37,116	38,424	39,793
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	717,191	743,860	745,766
Vote 6 - COMMUNITY AND SOCIAL SERVICES		42,930	54,466	58,084	70,531	69,287	69,287	77,875	80,038	85,467
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		164,978	177,902	181,388	226,886	177,887	177,887	157,148	166,327	176,068
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	1,042,184	1,081,905	1,102,281
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		23,806	25,125	23,692	29,921	30,838	30,838	27,261	26,770	27,750
Vote 2 - MUNICIPAL MANAGER		19,890	26,416	27,484	27,512	35,912	35,912	42,063	43,348	44,867
Vote 3 - BUDGET AND TREASURY OFFICE		286,900	92,324	79,252	54,100	50,629	50,629	83,476	82,129	85,013
Vote 4 - CORPORATE AND SHARED SERVICE		26,921	21,345	21,398	51,171	50,807	50,807	56,020	57,634	59,328
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		239,840	536,831	487,305	456,792	443,405	443,405	(49,122)	497,957	512,580
Vote 6 - COMMUNITY AND SOCIAL SERVICES		69,134	109,892	107,685	123,628	132,167	132,167	190,292	228,491	236,612
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		17,561	46,812	82,113	78,180	33,985	33,985	3,586	33,135	33,526
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	356,909	972,908	1,003,247
Surplus/(Deficit) for the year	2	(13,040)	(43,030)	31,090	184,737	222,392	222,392	685,275	108,996	99,034

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

EC1U4 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	37,116	38,424	39,793
3.1 - Asset Management		(28)	844	861	-	-	-	311	321	332
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	717,191	743,860	745,766
5.1 - Electricity		162,602	217,253	220,841	249,716	289,488	289,488	298,438	331,574	341,613
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	43,209
5.5 - Sewerage		56,827	69,918	72,462	66,426	69,057	69,057	92,707	87,292	92,155
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	297,708	287,012	270,447
5.9 - Water storage		-	-	-	-	-	-	-	-	-
5.10 - Water treatment		18,715	22,678	49,823	22,981	0	0	-	5,214	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		42,930	54,466	58,084	70,531	69,287	69,287	77,875	80,038	85,467
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	7,668	5,133	5,289
6.5 - Disaster management		-	-	-	-	-	-	-	-	-
6.6 - Fire fighting and protection		3,627	2,055	1,602	41	41	41	32	34	34
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	61,790	66,263	71,158
6.10 - Police forces traffic		4,293	4,584	3,157	1,649	1,649	1,649	3,358	3,553	3,761
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		164,978	177,902	181,388	226,886	177,887	177,887	157,148	166,327	176,068
7.1 - Corporate wide strategic planning		3,642	4,316	4,155	42,097	20,258	20,258	10,023	10,375	10,758
7.2 - Town planning building		461	380	9,874	13,913	13,913	13,913	15,681	16,622	17,620
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	1,042,184	1,081,905	1,102,281

Expenditure by Vote		1									
Vote 1 - EXECUTIVE AND COUNCIL			23,806	25,125	23,692	29,921	30,838	30,838	27,261	26,770	27,750
1.1 - Mayor and council			23,806	25,125	23,692	29,921	30,838	30,838	27,261	26,770	27,750
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	42,063	43,348	44,867
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	24,327	25,130	25,967
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	83,476	82,129	85,013
3.1 - Asset Management			2,459	3,385	3,488	11,815	6,882	6,882	26,599	23,615	24,389
3.2 - Budget and Treasury Office			-	-	-	-	-	-	-	-	-
3.3 - Finance			277,925	86,102	72,789	32,461	34,748	34,748	42,844	44,114	45,645
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	9,507	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	56,020	57,634	59,328
4.1 - Administrative and Corporate support			17,250	13,787	12,825	30,687	32,093	32,093	46,544	47,846	49,194
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	(49,122)	497,957	512,580
5.1 - Electricity			162,611	193,825	212,169	250,394	233,770	233,770	210,736	269,921	278,438
5.2 - Project Management Unit			171	14	108	2,941	2,896	2,896	3,866	3,912	3,965
5.3 - Public Toilets			-	-	-	-	-	-	-	-	-
5.4 - Roads			15,989	29,891	24,147	14,250	16,267	16,267	23,787	24,346	24,423
5.5 - Sewerage			10,540	44,251	53,761	42,257	61,656	61,656	(54,723)	33,384	34,372
5.6 - Storm water management			8,732	8,669	7,396	3,799	3,688	3,688	1,434	1,481	1,536
5.7 - Waste water treatment			-	0	-	-	-	-	-	-	-
5.8 - Water distribution			40,670	247,194	178,623	129,726	111,702	111,702	(290,174)	110,869	113,988
5.9 - Water storage			-	-	-	-	-	-	-	-	-
5.10 - Water treatment			1,126	12,988	11,101	13,426	13,426	13,426	55,952	54,043	55,859
Vote 6 - COMMUNITY AND SOCIAL SERVICES			69,134	109,892	107,685	123,628	132,167	132,167	190,292	228,491	236,612
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	32,703	29,629	30,375
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	2,155	2,249	2,332
6.8 - Libraries and archives			11,165	16,801	14,165	17,080	16,969	16,969	14,294	14,840	15,386
6.9 - Solid waste Management			1,839	33,972	32,481	39,665	43,697	43,697	4,387	42,018	43,523
6.10 - Police forces traffic			13,097	13,031	13,539	14,284	13,272	13,272	110,757	114,397	118,715
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING			17,561	46,812	82,113	78,180	33,985	33,985	3,586	33,135	33,526
7.1 - Corporate wide strategic planning			5,570	4,781	29,662	40,086	21,035	21,035	15,692	13,993	13,676
7.2 - Town planning building			791	597	38	8,271	4,319	4,319	7,627	7,879	8,162
7.3 - Property services			11,200	41,433	52,413	29,823	8,632	8,632	(19,733)	11,263	11,688
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	356,909	972,908	1,003,247
Surplus/(Deficit) for the year	2	(13,040)	(43,030)	31,090	184,737	222,392	222,392	685,275	108,996	99,034

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	204,772	256,392	281,898	310,042
Service charges - Water	2	138,403	147,360	167,314	177,438	167,560	167,560	148,225	178,123	188,810	200,139
Service charges - Waste Water Management	2	33,200	42,305	42,627	56,972	58,282	58,282	45,925	56,930	60,346	63,966
Service charges - Waste Management	2	16,529	24,533	25,496	27,953	29,776	29,776	27,161	32,185	35,418	38,975
Sale of Goods and Rendering of Services	2	1,811	1,336	3,101	-	-	-	2,010	2,324	2,463	2,611
Agency services	2	2,946	3,426	988	1,556	1,556	1,556	1,691	1,838	1,948	2,065
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	44,102	64,640	72,797	68,153	68,153	68,153	71,276	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	4,757	5,936	6,292	6,669
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	233	231	170	208	208	208	120	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	1,054	1,293	1,370	1,370
Non-Exchange Revenue											
Property rates	2	107,450	117,553	119,291	143,607	143,607	143,607	102,929	130,004	137,804	146,072
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1,421	2,900	2,483	94	94	94	1,026	1,520	1,605	1,696
Licences or permits	2	12	28	176	266	266	266	67	282	299	317
Transfer and subsidies - Operational	2	124,897	174,978	150,597	174,975	147,733	147,733	180,270	153,569	154,106	156,227
Interest	2	7,900	10,961	12,902	13,913	13,913	13,913	12,929	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	807,007	959,287	1,016,974	1,037,316
Expenditure											
Employee related costs	2	189,854	210,509	209,568	249,924	237,668	237,668	210,888	286,695	296,148	307,014
Remuneration of councillors	2	11,998	12,871	13,055	14,920	14,920	14,920	12,880	14,608	15,090	15,663
Bulk purchases - electricity	2	135,614	139,850	161,214	204,160	185,000	185,000	163,268	208,495	215,375	222,267
Inventory consumed	2,8	27,590	37,277	39,767	22,634	21,336	21,336	3,037	23,264	23,989	24,815
Debt impairment	2,3	1,238	277,484	101,984	-	27,999	27,999	-	(528,299)	80,815	83,886
Depreciation, amortisation and impairment	2	35,064	50,363	33,613	44,598	46,647	46,647	-	55,334	56,040	54,883
Interest, Dividends and Rent on Land	2	30,900	39,431	36,992	3,158	7,759	7,759	2,778	7,436	7,681	7,927
Contracted services	2	31,206	33,325	35,920	86,849	62,588	62,588	31,138	76,459	58,506	59,549
Transfers and subsidies	2	248	351	50	-	-	-	-	-	-	-
Irrecoverable debts written off	2	177,883	3,780	132,231	145,217	117,218	117,218	485	144,386	149,151	154,819
Operational costs	2	42,457	41,513	36,927	52,230	58,995	58,995	37,929	68,530	70,113	72,424
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	463,710	356,909	972,908	1,003,247
Surplus/(Deficit)		(40,536)	(90,392)	(20,533)	92,989	97,819	97,819	343,297	602,378	44,065	34,069
Transfers and subsidies - capital (monetary allocations)	6	24,392	46,659	46,403	91,748	123,251	123,251	(65,504)	82,897	64,931	64,965
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	276,471	685,275	108,996	99,034
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(13,040)	(43,030)	31,090	184,737	222,392	222,392	276,471	685,275	108,996	99,034
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	276,471	685,275	108,996	99,034
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	276,471	685,275	108,996	99,034

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	-	130	50	124
Vote 2 - MUNICIPAL MANAGER		615	910	54	376	646	646	-	1,056	1,090	1,125
Vote 3 - BUDGET AND TREASURY OFFICE		-	700	679	2,322	2,062	2,062	-	3,276	3,396	3,381
Vote 4 - CORPORATE AND SHARED SERVICE		-	367	247	2,650	2,040	2,040	-	2,177	310	319
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		36,977	64,112	67,581	98,155	123,324	123,324	-	94,693	71,112	73,025
Vote 6 - COMMUNITY AND SOCIAL SERVICES		5,011	8,156	8,096	8,797	10,743	10,743	-	14,302	16,168	12,507
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		-	-	72	1,100	1,120	1,120	-	978	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	77,702	114,400	140,768	140,768	-	116,612	92,361	90,724
Total Capital Expenditure - Vote		42,603	74,221	77,702	114,400	140,768	140,768	-	116,612	92,361	90,724
Capital Expenditure - Functional											
Governance and administration		615	1,954	1,954	6,348	5,582	5,582	3,827	6,639	4,846	4,949
Executive and council		-	(25)	1,028	1,376	1,480	1,480	629	586	521	609
Finance and administration		615	1,978	926	4,972	4,102	4,102	3,199	6,053	4,325	4,340
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		4,991	3,839	3,317	6,467	6,928	6,928	7,945	11,422	16,168	10,707
Community and social services		4,991	702	23	-	130	130	-	361	32	33
Sport and recreation		-	2,161	2,233	5,167	5,248	5,248	7,333	8,943	4,836	5,673
Public safety		-	975	1,061	1,300	1,550	1,550	612	2,118	11,300	5,000
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,813	47,946	41,606	61,467	85,313	85,313	65,111	39,015	42,408	56,485
Planning and development		-	-	72	1,100	1,120	1,120	502	978	236	243
Road transport		2,813	47,946	41,534	60,367	84,193	84,193	64,609	38,037	42,173	56,242
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		34,184	20,483	30,825	40,118	42,945	42,945	50,058	59,536	28,939	18,583
Energy sources		4,898	1,378	1,100	10,700	8,300	8,300	237	6,214	13,101	13,467
Water management		8,963	12,690	(1,228)	25,018	25,370	25,370	37,628	37,314	12,614	-
Waste water management		20,303	2,485	26,175	2,200	5,550	5,550	2,452	13,128	3,224	3,316
Waste management		20	3,929	4,779	2,200	3,725	3,725	9,740	2,880	-	1,800
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	42,603	74,221	77,702	114,400	140,768	140,768	126,941	116,612	92,361	90,724
Funded by:											
National Government		39,235	26,879	51,745	91,752	77,172	77,172	70,613	54,897	38,728	39,965
Provincial Government		-	-	-	-	44,626	44,626	35,601	28,000	26,203	25,000
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	51,745	91,752	121,797	121,797	106,215	82,897	64,931	64,965
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2,529	15,606	23	22,648	18,971	18,971	6,086	33,715	27,430	25,759
Total Capital Funding	7	42,232	42,870	51,768	114,400	140,768	140,768	112,300	116,612	92,361	90,724

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

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

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

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

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

7. Total Capital Funding must balance with Total Capital Expenditure

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

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

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 - 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 - Libraries 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 diseases		-	-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-	-
7.7 -		-	-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-	-

Vote 8 - Other	-	-	-	-	-	-	-	-	-	-	-
8.1 - Tourism	-	-	-	-	-	-	-	-	-	-	-
8.2 - Markets	-	-	-	-	-	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING	-	-	-	-	-	-	-	-	-	-	-
9.1 - Housing	-	-	-	-	-	-	-	-	-	-	-
9.2 -	-	-	-	-	-	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
10.1 -	-	-	-	-	-	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-	-
Capital 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	-	130	50	124
1.1 - Mayor and council	-	(25)	974	1,000	834	834	-	130	50	124
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	-	1,056	1,090	1,125
2.1 - Governance function	-	-	-	-	-	-	-	-	-	-
2.2 - Information Technology	615	910	-	-	-	-	-	600	620	640
2.3 - Legal services	-	-	-	-	-	-	-	-	-	-
2.4 - Marketing Customer relations	-	-	-	-	-	-	-	-	-	-
2.5 - Municipal Manager Town secretary	-	-	54	376	646	646	-	456	471	486
2.6 -	-	-	-	-	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY OFFICE	-	700	679	2,322	2,062	2,062	-	3,276	3,396	3,381
3.1 - Asset Management	-	(110)	-	-	968	968	-	3,171	3,276	3,381
3.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	-	-
3.3 - Finance	-	810	679	2,322	1,094	1,094	-	105	120	-
3.4 - Fleet Management	-	-	-	-	-	-	-	-	-	-
3.5 - Supply Chain Management	-	-	-	-	-	-	-	-	-	-
3.6 - Risk Management	-	-	-	-	-	-	-	-	-	-
3.7 -	-	-	-	-	-	-	-	-	-	-
3.8 -	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE AND SHARED SERVICE	-	367	247	2,650	2,040	2,040	-	2,177	310	319
4.1 - Administrative and Corporate support	-	367	247	2,650	2,040	2,040	-	2,177	310	319
4.2 - Human Resources	-	-	-	-	-	-	-	-	-	-
4.3 - Security services	-	-	-	-	-	-	-	-	-	-
4.4 -	-	-	-	-	-	-	-	-	-	-
4.5 -	-	-	-	-	-	-	-	-	-	-
4.6 -	-	-	-	-	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-	-	-	-	-
Vote 5 - ENGINEERING AND TECHNICAL SERVICES	36,977	64,112	67,581	98,155	123,324	123,324	-	94,693	71,112	73,025
5.1 - Electricity	4,898	1,378	1,100	10,700	8,300	8,300	-	6,214	13,101	13,467
5.2 - Project Management Unit	-	-	-	-	-	-	-	-	-	-
5.3 - Public Toilets	-	-	-	-	-	-	-	-	-	-
5.4 - Roads	2,813	47,558	41,534	60,237	84,103	84,103	-	38,037	42,173	56,242
5.5 - Sewerage	20,303	2,485	26,175	2,200	5,550	5,550	-	13,128	3,224	3,316
5.6 - Storm water management	-	-	-	-	-	-	-	-	-	-
5.7 - Waste water treatment	-	-	-	-	-	-	-	-	-	-
5.8 - Water distribution	(1,875)	13,518	(8,770)	-	25,370	25,370	-	37,314	7,400	-
5.9 - Water storage	-	-	-	-	-	-	-	-	-	-
5.10 - Water treatment	10,838	(828)	7,542	25,018	0	0	-	-	5,214	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES	5,011	8,156	8,096	8,797	10,743	10,743	-	14,302	16,168	12,507
6.1 - Air transport	-	-	-	-	-	-	-	-	-	-
6.2 - Cemeteries funeral parlours	-	-	-	-	-	-	-	-	-	-
6.3 - Cleansing	-	3,435	-	2,200	1,325	1,325	-	2,500	-	1,800
6.4 - Community halls,parks and facilities	1,895	1,973	2,256	5,167	5,378	5,378	-	8,974	4,868	5,707
6.5 - Disaster management	-	-	-	-	-	-	-	-	-	-
6.6 - Fire fighting and protection	-	-	-	-	200	200	-	1,510	1,300	-
6.7 - Health services	-	-	-	-	-	-	-	-	-	-
6.8 - Libraries and archives	3,096	890	-	-	-	-	-	330	-	-
6.9 - Solid waste Management	20	495	4,779	-	2,400	2,400	-	380	-	-
6.10 - Police forces traffic	-	1,363	1,061	1,430	1,440	1,440	-	608	10,000	5,000
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING	-	-	72	1,100	1,120	1,120	-	978	236	243
7.1 - Corporate wide strategic planning	-	-	72	1,100	1,120	1,120	-	978	236	243
7.2 - Town planning building	-	-	-	-	-	-	-	-	-	-
7.3 - Property services	-	-	-	-	-	-	-	-	-	-
7.4 - Animal care and diseases	-	-	-	-	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-
Vote 8 - Other	-	-	-	-	-	-	-	-	-	-
8.1 - Tourism	-	-	-	-	-	-	-	-	-	-
8.2 - Markets	-	-	-	-	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-	-	-	-	-

Vote 9 - HOUSING	-	-	-	-	-	-	-	-	-	-
9.1 - Housing	-	-	-	-	-	-	-	-	-	-
9.2 -	-	-	-	-	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
10.1 -	-	-	-	-	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	42,603	74,221	77,702	114,400	140,768	140,768	-	116,612	92,361	90,724
Total Capital Expenditure	42,603	74,221	77,702	114,400	140,768	140,768	-	116,612	92,361	90,724

EC104 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	57,256	40,688	71,537	139,684	
Short term Investments	2	-	-	-	-	-	-	-	-	-	-	
Trade and other receivables from exchange transactions	3	90,111	(104,684)	(56,618)	119,236	63,977	63,977	183,279	521,891	479,440	439,947	
Receivables from non-exchange transactions	3	22,883	29,758	30,051	63,753	205,732	205,732	70,183	141,179	146,878	155,340	
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-	
Inventory	5	2,511	2,660	2,961	50,738	24,761	24,761	8,705	2,961	2,961	2,961	
VAT Receivable	6	194,693	204,715	204,184	238,361	190,086	190,086	215,579	330,155	446,093	564,138	
Other current assets	7	344	449	675	449	675	675	2,551	675	675	675	
Total current assets		366,789	158,364	246,590	509,574	590,028	590,028	537,554	1,037,548	1,147,584	1,302,745	
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	184,889	179,566	178,070	178,070	187,324	182,844	182,844	182,844	
Property, plant and equipment	10	953,926	771,131	793,050	1,036,721	901,562	901,562	880,115	868,155	905,073	941,511	
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 exchange transactions	15	-	-	-	-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-	
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-	
Total non current assets		1,179,607	998,225	1,016,340	1,255,704	1,119,734	1,119,734	1,106,040	1,089,600	1,126,517	1,162,956	
TOTAL ASSETS		1,546,397	1,156,589	1,262,930	1,765,279	1,709,762	1,709,762	1,643,593	2,127,148	2,274,101	2,465,701	
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	4,656	4,472	4,472	4,472	
Trade and other payables from exchange transactions	20	402,220	410,961	471,363	416,751	517,839	517,839	425,112	365,385	255,315	181,708	
Trade and other payables from non-exchange transactions	21	36,026	16,935	35,538	12,556	35,538	35,538	16,887	21,896	16,683	16,683	
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)	(47,542)	104,216	257,456	423,629	
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	486,913	632,629	531,592	531,592	426,034	523,679	561,636	654,201	
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	682,475	792,794	724,837	724,837	621,596	719,241	757,198	849,763	
NET ASSETS		790,830	561,479	580,455	972,485	984,925	984,925	1,021,997	1,407,907	1,516,904	1,615,938	
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	29	790,496	561,479	580,778	972,485	984,925	984,925	1,011,769	1,407,907	1,516,904	1,615,938	
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-	
Other	31	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		790,496	561,479	580,778	972,485	984,925	984,925	1,011,769	1,407,907	1,516,904	1,615,938	

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	20,801	22,049	23,372
Service charges		38,087	-	-	395,364	265,894	265,894	265,894	481,775	523,399	568,904
Other revenue		12,936	-	-	4,479	25,306	25,306	25,306	7,537	7,983	8,374
Transfers and Subsidies - Operational	1	145,903	-	-	176,430	147,733	147,733	147,733	153,569	154,106	156,227
Transfers and Subsidies - Capital	1	-	-	-	87,369	123,251	123,251	123,251	82,897	59,717	64,965
Interest		-	-	-	38,108	52,021	52,021	52,021	94,596	100,272	106,291
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(60,357)	(60,357)	(60,357)	(60,357)	(60,357)	(60,357)	(60,357)	(724,285)	(723,901)	(747,727)
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		137,475	(60,357)	(60,749)	751,603	637,998	637,998	637,998	109,454	135,944	172,479
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)	(123,289)	(97,541)	(95,424)
Retention (Capital)		-	-	-	-	-	-	-	(10,815)	(7,554)	(8,908)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34,815)	(55,711)	(50,269)	(106,484)	(126,692)	(126,692)	(126,692)	(134,104)	(105,094)	(104,332)
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		100,821	(115,579)	(113,454)	645,119	508,989	508,989	508,989	(24,650)	30,850	68,147
Cash/cash equivalents at the year begin:	2	48,296	56,246	25,465	25,456	65,338	65,338	65,338	65,338	40,688	71,537
Cash/cash equivalents at the year end:	2	149,118	(59,333)	(87,989)	670,575	574,327	574,327	574,327	40,688	71,537	139,684

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	38,345	23,416	12,191
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		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
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	2,787	2,879	2,972
Machinery and Equipment		206	245	436	8,973	3,113	3,113	10,778	13,016	6,719
Transport Assets		3,044	9,539	7,518	11,422	10,997	10,997	7,358	-	2,500
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	30,942	8,974	9,357
Roads Infrastructure		-	-	-	-	28,171	28,171	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,897	119	23	5,000	0	0	-	-	-
Water Supply Infrastructure		8,963	12,690	(1,228)	25,018	21,424	21,424	28,125	3,224	3,316
Sanitation Infrastructure		17,961	1,755	26,175	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	1,735	-	2,220	2,220	440	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		30,821	14,564	26,705	30,018	51,814	51,814	28,565	3,224	3,316
Community Facilities		1,708	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	839	4,836	4,973
Community Assets		1,708	-	-	-	-	-	839	4,836	4,973
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	42,182	61,734	66,638	66,638	47,325	59,971	69,176
Roads Infrastructure		5,558	46,772	41,534	57,137	56,283	56,283	37,537	41,656	55,709
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		981	-	-	-	-	-	6,214	13,101	13,467
Water Supply Infrastructure		-	-	-	-	-	-	-	5,214	-
Sanitation Infrastructure		2,343	-	-	-	2,903	2,903	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		8,882	46,772	41,534	57,137	59,186	59,186	43,751	59,971	69,176
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	2,163	648	4,597	7,452	7,452	3,573	-	-
Community Assets		-	2,163	648	4,597	7,452	7,452	3,573	-	-
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	77,702	114,400	140,768	140,768	116,612	92,361	90,724	
<i>Roads Infrastructure</i>	2,813	46,772	41,534	57,137	84,453	84,453	37,537	41,656	55,709	
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Electrical Infrastructure</i>	4,878	119	23	5,000	5,000	5,000	6,214	13,101	13,467	
<i>Water Supply Infrastructure</i>	8,963	12,690	(1,228)	25,018	21,989	21,989	45,442	15,838	3,316	
<i>Sanitation Infrastructure</i>	20,303	1,755	26,175	-	2,903	2,903	-	-	-	
<i>Solid Waste Infrastructure</i>	-	-	1,735	-	2,220	2,220	440	-	-	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
Infrastructure	36,957	61,336	68,239	87,155	116,566	116,566	89,633	70,595	72,492	
Community Facilities	1,708	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	2,163	648	4,597	7,452	7,452	4,412	4,836	4,973	
Community Assets	1,708	2,163	648	4,597	7,452	7,452	4,412	4,836	4,973	
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	2,787	2,879	2,972	
Machinery and Equipment	227	252	436	8,973	3,113	3,113	10,778	13,016	6,719	
Transport Assets	3,044	9,539	7,518	11,422	10,997	10,997	7,358	-	2,500	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Living Resources	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class	42,603	74,221	77,702	114,400	140,768	140,768	116,612	92,361	90,724	
ASSET REGISTER SUMMARY - PPE (WDV)	5									
<i>Roads Infrastructure</i>	1,145,887	913,566	933,574	1,177,266	953,233	953,233	945,811	897,178	851,151	
<i>Storm water Infrastructure</i>	192,743	174,849	45,365	267,070	181,237	181,237	171,138	160,932	151,152	
<i>Electrical Infrastructure</i>	945	(3,616)	(3,870)	945	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	
<i>Water Supply Infrastructure</i>	104,730	(30,547)	(132,233)	92,536	(39,880)	(39,880)	(39,640)	(44,090)	(48,426)	
<i>Sanitation Infrastructure</i>	175,538	168,961	497,719	210,910	163,362	163,362	163,148	154,447	146,503	
<i>Solid Waste Infrastructure</i>	172,252	165,280	42,400	191,075	153,618	153,618	156,582	152,148	147,795	
<i>Rail Infrastructure</i>	16,073	5,536	(2,402)	(66)	(1,096)	(1,096)	5,645	4,413	3,184	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
Infrastructure	662,282	480,463	446,978	762,470	453,626	453,626	453,257	424,232	396,592	
Community Assets	66,561	80,678	77,303	65,391	30,247	30,247	22,082	18,029	14,163	
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	184,689	179,566	178,070	178,070	182,844	182,844	182,844	
Other Assets	87,418	1,349	48,359	-	116,733	116,733	113,330	109,585	106,022	
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	3,706	2,979	379	379	1,059	(2,347)	(5,739)	
Furniture and Office Equipment	520	18,425	18,330	983	19,392	19,392	19,502	20,712	21,960	
Machinery and Equipment	2,855	5,700	6,437	13,312	870	870	17,019	19,678	21,029	
Transport Assets	15,366	35,170	40,405	29,435	51,580	51,580	35,882	23,610	13,444	
Land	87,056	64,735	72,109	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	913,566	933,574	1,177,266	953,233	953,233	945,811	897,178	851,151
EXPENDITURE OTHER ITEMS		41,957	60,713	35,436	60,572	61,486	61,486	85,780	72,738	71,286
Depreciation	7	32,692	50,906	33,613	44,598	46,647	46,647	55,334	56,040	54,883
Repairs and Maintenance by Asset Class	3	9,264	9,807	1,824	15,973	14,839	14,839	30,445	16,698	16,403
Roads Infrastructure		-	23	-	200	200	200	207	214	221
Storm water Infrastructure		1	-	-	-	-	-	-	-	-
Electrical Infrastructure		788	488	172	600	600	600	1,711	1,393	1,437
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	5,336	1,613	1,665
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	12,751	6,994	6,388
Housing		-	-	-	-	-	-	-	-	-
Other Assets		106	972	464	6,148	6,173	6,173	12,751	6,994	6,388
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	85,780	72,738	71,286
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		98.7%	86.5%	89.8%	82.2%	85.6%	85.6%	67.1%	74.6%	86.6%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		128.6%	126.1%	207.5%	210.8%	258.4%	258.4%	141.4%	123.0%	143.1%
<i>R&M as a % of PPE & Investment Property</i>		0.8%	1.1%	0.2%	1.3%	1.6%	1.6%	3.3%	1.9%	2.0%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		4.6%	8.4%	8.0%	9.6%	14.7%	14.7%	11.9%	9.9%	11.6%

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

EC104 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)		-	-	-	18,616	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	7,619	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	2,419	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					28,654	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	583	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					583	-	-	-	-	-
Total number of households	5	-	-	-	29,237	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	26,223	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	169	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	1,855	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					28,247	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					-	-	-	-	-	-
Total number of households	5	-	-	-	28,247	-	-	-	-	-
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)	-	-	-	(1,750)	(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)	-	-	-	(18)	(3,240)	(3,622)
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	(1,127)	(2,378)	(2,602)
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)	(4,238)	(17,810)	(19,148)

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

EC104 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	0										
Appliance Maintenance											
Availability Charges											
Connection/Reconnection		324	463	470	203	203	203	407	553	608	669
Electricity Distribution Revenue for Services											
Electricity Sales		148,291	167,744	204,012	241,410	236,557	236,557	204,383	259,079	284,912	313,408
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenue											
Temporary Service Plant											
Total Service charges - Electricity		148,615	168,207	204,483	241,613	236,760	236,760	204,790	259,632	285,520	314,077
Less revenue foregone (in excess of 20 kWh per indigent household per month)		(69)	(194)	(24)	-	-	-	(18)	(3,240)	(3,822)	(4,035)
Less Cost of Free Basic Services (20 kWh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		148,546	168,013	204,459	241,613	236,760	236,760	204,772	256,392	281,698	310,042
Service charges - Water	0										
Agricultural and Rural Water Service											
Availability Charges		41,956	44,066	46,396	84,897	50,226	50,226	46,139	54,333	57,593	61,049
Connection/Disconnection		2	4								
Industrial Water											
Meter Reading Fees											
Sale		96,445	103,349	138,623	92,542	117,334	117,334	103,835	126,355	133,936	141,972
Urban Higher Level Service											
Total Service charges - Water		138,403	147,420	185,019	177,438	167,560	167,560	148,974	180,688	191,529	203,021
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	(59)	(17,705)	-	-	-	(1,750)	(2,565)	(2,719)	(2,882)
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		138,403	147,360	167,314	177,438	167,560	167,560	148,225	178,123	188,810	200,139
Service charges - Waste Water Management	0										
Agricultural and Rural											
Availability Charges		40,082	42,469	44,347	56,972	58,282	58,282	47,245	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	47,269	59,373	62,935	66,711
Less revenue foregone (in excess of free sanitation service to indigent households)		(6,897)	(198)	(1,729)	-	-	-	(1,344)	(2,443)	(2,589)	(2,744)
Less Cost of Free Basic Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		33,200	42,305	42,627	56,972	58,282	58,282	45,925	56,930	60,346	63,966
Service charges - Waste Management	0										
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags											
Refuse Removal		16,529	24,533	25,496	27,953	29,776	29,776	28,288	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	28,288	34,563	38,019	41,821
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	(1,127)	(2,378)	(2,602)	(2,847)
Less Cost of Free Basic Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		16,529	24,533	25,496	27,953	29,776	29,776	27,161	32,185	35,416	38,975
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements											
Amendment Fees											
Application Fees for Land Usage		147	147	183				172	221	235	249
Building Plan Approval		314	233	1,467				530	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				1,237	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							7			
Removal of Restrictions										
Sale of Carbon Credits										
Sale of Goods	44	48	47				63			
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										
Weighbridge Fees										
Total Sales of Goods and Rendering of Services	1,811	1,336	3,101	-	-	-	2,010	2,324	2,483	2,611
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	1,691	1,838	1,948	2,065
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	1,691	1,838	1,948	2,065
Total Agency Services	2,946	3,426	988	1,556	1,556	1,556	1,691	1,838	1,948	2,065
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies	0	0								
Electricity	4,353	5,923	6,643				6,536	6,820	7,229	7,663
Housing			(4,677)				(51)	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	7,761	8,731	9,255	9,810
Waste Water Management	6,774	9,599	10,605				10,172	11,517	12,208	12,940
Water	28,216	42,982	52,230	59,739	59,739	59,739	46,859	53,228	56,422	59,810
Shared Services										
Total Interest earned from Receivables	44,102	64,640	72,197	68,153	68,153	68,153	71,276	80,416	85,241	90,338
Interest earned from Current and Non Current Assets										
Bank Accounts	365	488	472	549	549	549	312	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	4,445	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	4,757	5,938	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	213	195	111				80	183	194	206
Property Plant and Equipment										
Total Market Related	213	195	111	-	-	-	80	183	194	206
Non-market Related										
Biological Assets										
Heritage Assets										
Investment Property	20	36	59	208	208	208	40	97	103	109
Property Plant and Equipment										
Total Non-market Related	20	36	59	208	208	208	40	97	103	109
Total Rental from Fixed Assets	233	231	170	208	208	208	120	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	456	590	626	626	626
Arbor City Awards Competition											
Bad Debts Recovered											
Bonfile Ka 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					
Inspection Fees	131	132	179	1,583	1,583	1,583	203	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	394	467	495	495	495
Skills Development Levy Refund											
Staff and Councilors Recoveries											
Total Operational Revenue	870	824	763	4,650	4,760	4,760	1,054	1,293	1,370	1,370	1,370
Non-Exchange revenue											
Property Rates											
Agricultural Properties	4,147	4,427	4,678	5	5	5	5,454	7,021	7,443	7,889	8,237
Business and Commercial Properties	16,789	21,787	22,581	84,544	84,544	84,544	16,471	19,702	20,884	22,137	23,390
Industrial Properties	3,177	2,121	2,236	5,360	5,360	5,360	2,377	2,859	3,031	3,212	3,393
Mining Properties											
Public Benefit Organisations	983	2,317	525				612	711	754	790	826
Public Service Infrastructure Properties	32	29	31				173	284	301	319	337
Public Service Purposes Properties	27,139	42,302	43,027				34,322	55,223	58,536	62,048	65,560
Residential Properties	60,255	44,569	46,671	54,295	54,295	54,295	43,521	51,388	54,471	57,740	61,009
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	102,929	137,188	145,420	154,145	162,872
Less revenue foregone (exemptions, reductions and rebates ana impropaisable values in)	(5,073)	-	(458)	(598)	(598)	(598)	-	(7,185)	(7,816)	(8,073)	(8,261)
Net Property Rates	107,450	117,553	119,291	143,607	143,607	143,607	102,929	130,004	137,604	146,072	154,611
Surcharges and Taxes											
Surcharges											
Taxes											
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits											
Fines	1,421	1,217	2,483	94	94	94	1,026	1,520	1,605	1,696	1,787
Forfeits		1,683									
Penalties											
Total Fines, Penalties and Forfeits	1,421	2,900	2,483	94	94	94	1,026	1,520	1,605	1,696	1,787
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							(23)				
Threatened and Protected Species											
Trading	12	28	176	266	266	266	90	282	299	317	335
Total Licences or Permits	12	28	176	266	266	266	67	282	299	317	335
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	283	34,483	29								
Total Allocations In-kind	283	34,483	29	-	-	-	-	-	-	-	-
Monetary Allocations											
Departmental Agencies and Accounts	381	310	323				316				
District Municipalities	500	1,326	548				822				
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Governments	6,115	12,862	8,227	6,575	6,655	6,655	37,211	6,875	5,612	2,342	2,342
National Revenue Fund	113,635	121,877	129,656	136,633	135,052	135,052	132,447	139,159	143,934	149,155	154,376
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	4,900
Public Corporations											
Total Monetary Allocations	124,634	140,495	150,567	174,975	147,733	147,733	186,270	153,589	154,106	156,227	158,227
Total Transfer and subsidies - Operational	124,897	174,978	150,597	174,975	147,733	147,733	186,270	153,589	154,106	156,227	158,227
Interest Receivables											
Property Rates	7,900	10,961	12,902	13,913	13,913	13,913	12,929	14,678	15,559	16,492	17,425
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	12,929	14,678	15,559	16,492	17,425
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	-	-	-	-	-	-	-	-	-	-	-

Debt Impairment												
Trade and Other Receivables from Exchange Transactions												
Electricity		11,114	13,731							(50,862)		
Shared Services												
Waste Management		23,586	12,695		9,842	9,842				(39,501)		
Waste Water Management		27,408	14,640		18,157	18,157				(87,672)		
Water		186,975	40,571							(387,451)		
Non Specific Accounts		356										
Total Trade and Other Receivables from Exchange Transactions		249,439	81,547		27,999	27,999				(575,456)		
Other Receivables from Non-exchange Revenue												
Property Rates												
Property Rates General		27,241	18,524									
Agricultural Properties	1,238	805	1,912									
Business and Commercial Properties										(2,173)		
Industrial Properties												
Mining Properties												
Public Benefit Organisations										(1,552)		
Public Service Infrastructure Properties												
Public Service Purposes Properties												
Residential Properties										(27,312)		
Residential Sectional Title Garages												
Sport Clubs and Fields												
Vacant Land												
Total Property Rates	1,238	28,045	20,436							(31,036)		
Service Charges												
Service Charges General												
Electricity												
Waste Management												
Waste Water Management												
Water												
Total Service Charges												
Non Specific Accounts										78,233	80,815	83,886
Total Other Receivables from Non-exchange Revenue	1,238	28,045	20,436							47,197	80,815	83,886
Total Debt Impairment	1,238	271,484	101,984		27,999	27,999				(528,259)	80,815	83,886
Depreciation, Amortisation and Impairment												
Amortisation												
Intangible Assets												
Total Amortisation												
Depreciation												
Biological or Cultivated Assets												
Coastal Infrastructure												
Community Assets		6,857	2,188							4,042	4,053	3,866
Computer Equipment	402	193	653		3,978	3,978				4,183	4,321	4,459
Electrical Infrastructure		7,806	4,827		4,507	4,507				4,828	5,047	4,932
Furniture and Office Equipment	132	9	88		561	561				1,616	1,670	1,723
Heritage Assets												
Information and Communication Infrastructure												
Investment Property	151	151	240		8,183	4,774						
Land												
Libraries												
Living resources												
Machinery and Equipment	362	17	463		3,920	8,400				346	357	369
Other Assets	30,478	4,502	5,000							3,403	3,745	3,563
Rail Infrastructure												
Roads Infrastructure		11,091	8,996							10,098	10,206	9,780
Sanitation Infrastructure			4,079		7,588	7,588				4,624	4,435	4,353
Solid Waste Infrastructure		7,548			8,146	8,146				1,406	1,232	1,229
Storm water Infrastructure												
Transport Assets	1,168	67	1,388							11,881	12,273	12,665
Water Supply Infrastructure		12,664	5,727		11,693	8,693				8,908	8,701	7,944
Zoo, Marine and Non-biological Animals												
Total Depreciation	32,892	50,906	33,613	44,598	46,647	46,647				55,334	56,040	54,883
Capital Impairment Losses and Reversals												
Biological or Cultivated Assets												
Construction Work-in-progress	2,343											
Heritage Assets												
Intangible Assets												
Investment Property												
Living resources												
Contributions to Provisions for landfill sites												
Property, Plant and Equipment												
Coastal Infrastructure												
Community Assets		(543)										
Computer Equipment		(21)										
Electrical Infrastructure												
Furniture and Office Equipment	1,741	309										
Housing												
Information and Communication Infrastructure												
Land												
Machinery and Equipment			(288)									
Operational Buildings												
Other Assets												
Rails Infrastructure												
Roads Infrastructure												
Sanitation Infrastructure												
Solid Waste Infrastructure	(1,741)											
Storm water Infrastructure	29											
Transport Assets												
Water Supply Infrastructure												
Zoo, Marine and Non-biological Assets												
Total Property, Plant and Equipment	29	(543)										
Total Capital Impairment Losses and Reversals	2,372	(543)										
Total Depreciation, Amortisation and Impairment	35,064	30,363	33,613	44,598	46,647	46,647				55,334	56,040	54,883
Interest, Dividends and Rent on Land												
Dividends Paid												
Interest Paid	30,900	39,431	36,992	3,158	7,759	7,759			2,778	7,436	7,681	7,927
Rent on Land												
Total Interest, Dividends and Rent on Land	30,900	39,431	36,992	3,158	7,759	7,759			2,778	7,436	7,681	7,927
Contracted Services												
Consultants and Professional Services	13,133	12,692	15,401	20,303	18,145	18,145			13,599	22,469	21,227	21,907
Contractors	14,127	16,883	17,331	45,992	24,847	24,847			5,584	32,094	18,401	18,161
Outsourced Services	3,945	3,750	3,188	20,554	19,595	19,595			11,956	21,896	18,877	19,481
Total Contracted Services	31,205	33,325	35,920	86,849	62,588	62,588			31,138	76,459	58,506	59,549
Transfers and Subsidies												
Capital												
Allocations In-kind												
Monetary Allocations												
Total Capital												
Operational												
Allocations In-kind												
Monetary Allocations	248	351	50									
Total Operational	248	351	50									
Total Transfers and Subsidies	248	351	50									
Irrecoverable Debts Written Off												
Bad debt written off	177,883	3,780										
Exchange												
Electricity			1,131	11,548	11,548	11,548			75	8,694	8,981	9,322
Non Specific Accounts												
Waste Management			9,006	33,210	24,991	24,991			22	18,104	18,701	19,412
Waste Water Management			11,044	18,157	18,157	18,157			39	23,243	24,010	24,922
Water			75,855	82,302	62,522	62,522			77	66,039	68,218	70,810
Total Exchange			97,036	145,217	117,218	117,218			214	116,080	119,910	124,467
Non-exchange												
Non Specific Accounts			29,311						166	17,890	18,480	19,182
Property Rates			5,884						105	10,417	10,761	11,170
Service Charges												
Total Non-exchange			35,195						271	28,307	29,241	30,352
Total Irrecoverable Debts Written Off	177,883	3,780	132,231	145,217	117,218	117,218			485	144,386	149,151	154,819

Transfers and subsidies - capital (monetary allocations)											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government	24,317	44,620	46,403	76,748	78,625	78,625	(34,183)	54,897	38,728	39,965	
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments				15,000	44,626	44,626	(31,321)	28,000	26,203	25,000	
Public Corporations											
Total Transfers and subsidies - capital (monetary allocations)	24,317	44,620	46,403	91,748	123,251	123,251	(65,504)	82,897	64,931	64,965	
Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts											
District Municipalities	3,105	702	1,007		1,322	1,322	(1,322)				
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments			4,212								
Public Corporations											
Total Transfers and subsidies - capital (in-kind)	3,105	702	5,220	-	1,322	1,322	(1,322)	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(13,040)	(43,030)	31,090	184,737	222,392	222,392	276,471	685,275	108,996	99,034	
Income Tax											
Continuing Operations											
Discontinued Operations											
Total Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(13,040)	(43,030)	31,090	184,737	222,392	222,392	276,471	685,275	108,996	99,034	
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	276,471	685,275	108,996	99,034	
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsiidiary Transactions											
Surplus/(Deficit) for the year	(13,040)	(43,030)	31,090	184,737	222,392	222,392	276,471	685,275	108,996	99,034	
repairs and maintenance by expenditure item											
Employee related costs							170				
Inventory Consumed (Project Maintenance)	787	405	-	-	-	-	-	6	6	7	
Contracted Services	8,477	9,403	1,789	15,973	14,839	14,839	178	30,439	16,691	16,396	
Operational Costs	-	-	35	-	-	-	(1,818)	-	-	-	
Total Repairs and Maintenance Expenditure	9,264	9,808	1,824	15,973	14,839	14,839	(1,470)	30,445	16,898	16,403	
check	-	1	-	-	-	-	-	-	-	-	

References

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Must reconcile to supporting documentation on staff salaries
4. Expenditure to meet any 'unfunded obligations'
5. This total must agree with the total on SA22, but excluding councillor
6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

EC104 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																	
Service charges - Electricity						256,392											256,392
Service charges - Water						178,123											178,123
Service charges - Waste Water Management						56,930											56,930
Service charges - Waste Management							32,185										32,185
Sale of Goods and Rendering of Services								2,324									2,324
Agency services							1,838										1,838
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																	
Operational Revenue				740		54	499										1,293
Non-Exchange Revenue																	
Property rates								130,004									130,004
Surcharges and Taxes																	
Fines, penalties and forfeits							1,520										1,520
Licences or permits								282									282
Transfer and subsidies - Operational	11,106	20,874	30,440	20,874	32,125	28,409	9,741										153,569
Interest								14,678									14,678
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Fixed and Intangible Assets						43,518											43,518
Other Gains																	
Discontinued Operations																	
Total Revenue (excluding capital transfers and contributions)		11,106	20,874	37,116	20,874	638,706	73,462	157,148									959,287
Expenditure																	
Employee related costs		5,946	15,640	38,448	28,988	88,650	88,322	17,439		3,262							286,695
Remuneration of councillors		14,608															14,608
Bulk purchases - electricity						208,495											208,495
Inventory consumed		70	95	1,665	399	18,364	2,498	173									23,264
Debt impairment						(535,956)	38,732	(31,036)									(528,299)
Depreciation, amortisation and impairment			2	15,604	4,842	29,439	5,447										55,334
Interest, Dividends and Rent on Land						7,436											7,436
Contracted services	5,220	4,363	16,334	15,765	18,005	12,081	4,692										76,459
Transfers and subsidies																	
Irrecoverable debts written off						97,975	35,994	10,417									144,386
Operational costs	1,416	21,963	11,425	6,026	18,509	7,219	1,901		71								68,530
Disposal of Fixed and Intangible Assets																	
Other Losses																	
Total Expenditure		27,281	42,063	83,476	56,020	(49,122)	190,292	3,598		3,334							356,909
Surplus/(Deficit)		(16,155)	(21,189)	(46,360)	(35,146)	687,828	(116,830)	153,553		(3,334)							602,378
Transfers and subsidies - capital (monetary allocations)						78,485	4,412										82,897
Transfers and subsidies - capital (in-kind)																	
Surplus/(Deficit) after capital transfers & contributions		(16,155)	(21,189)	(46,360)	(35,146)	766,313	(112,417)	153,563		(3,334)							685,275

References
1. Departmental columns to be based on municipal organisation structure

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

R thousand	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
ASSETS												
Current Assets												
Cash and Cash Equivalents												
	Call Deposits and Investments		49,529	20,821	49,121	20,812	49,121	49,121	36,236	54,645	60,500	66,707
	Cash at Bank		6,717	4,644	16,217	16,225	55,677	55,677	21,021	(13,957)	11,038	72,978
	Cash on Hand		-	-	-	-	-	-	-	-	-	-
	Total Cash and Cash Equivalents		56,246	25,465	65,338	37,037	104,797	104,797	57,256	40,688	71,537	139,684
Short term Investments												
	Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions												
	Electricity		74,962	92,359	111,390	93,511	190,263	190,263	130,571	119,316	68,628	13,412
	Waste Management		83,845	109,292	123,491	192,493	208,260	208,260	151,562	208,270	300,073	399,530
	Waste Water Management		117,009	147,185	163,089	113,002	128,906	128,906	199,870	203,384	246,097	291,372
	Water		517,314	681,381	759,541	809,540	918,648	918,648	919,879	799,204	841,246	885,812
	Other trade receivables from exchange transactions		15,315	15,742	16,116	17,114	16,246	16,246	16,246	16,125	16,136	16,146
	VAT Receivable Input Tax Accrual		15,147	(167,223)	(165,738)	20,164	(170,210)	(170,210)	(170,711)	(228,052)	(285,455)	(343,807)
	Gross: Trade and other receivables from exchange transactions		823,592	878,236	1,007,949	1,235,824	1,262,112	1,262,112	1,247,746	1,119,247	1,168,724	1,262,376
	Less: Impairment for debt											
	Impairment for Electricity		(48,657)	(59,771)	(73,502)	(59,771)	(73,502)	(73,502)	(73,502)	(22,640)	(22,640)	(22,640)
	Impairment for Waste Management		(79,206)	(102,792)	(115,397)	(136,002)	(150,230)	(150,230)	(115,397)	(94,000)	(112,702)	(132,114)
	Impairment for Waste Water Management		(109,719)	(137,127)	(151,796)	(155,283)	(188,080)	(188,080)	(87,337)	(111,347)	(111,347)	(136,269)
	Impairment for Water		(481,019)	(667,994)	(708,219)	(750,296)	(770,741)	(770,741)	(708,219)	(376,797)	(445,015)	(515,825)
	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)	(596,356)	(707,289)	(822,429)
	Total net Trade and other receivables from Exchange Transactions		90,111	(104,684)	(56,618)	119,236	63,977	63,977	183,279	521,891	479,440	439,947
Receivables from non-exchange transactions												
Property rates												
	Agricultural Properties		8,029	10,308	12,810	5,700	8,202	8,202	15,551	18,708	24,960	31,587
	Business and Commercial Properties		13,184	14,755	18,253	87,118	100,098	100,098	19,607	48,700	80,995	115,245
	Industrial Properties		7,546	25,022	25,038	27,024	28,359	28,359	35,079	27,440	29,985	32,684
	Mining Properties		-	-	-	-	-	-	-	-	-	-
	Public Benefit Organisations		261	311	576	(805)	(540)	(540)	639	41,117	84,103	129,679
	Public Service Infrastructure Properties		76	99	126	68	95	95	268	301	486	682
	Public Service Purposes Properties		11,227	4,656	7,539	(41,385)	(38,502)	(38,502)	9,125	7,539	7,539	7,539
	Residential Properties		75,634	94,769	105,574	107,482	197,889	197,889	129,013	204,500	225,231	247,414
	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	209,282	348,305	453,300	564,831
	Less: Impairment of Property rates		(95,007)	(122,248)	(140,772)	(122,248)	(140,772)	(140,772)	(111,908)	(111,908)	(111,908)	(111,908)
	Net Property rates		20,949	27,672	29,145	62,954	154,830	154,830	68,510	236,397	341,391	452,922
	Other receivables from non-exchange transactions		6,625	7,582	8,313	6,295	58,310	58,310	9,081	9,081	(28,057)	(47,239)
	Less: Impairment for other receivables from non-exchange transactions		(4,691)	(5,496)	(7,408)	(5,496)	(7,408)	(7,408)	(7,408)	(85,641)	(166,457)	(250,343)
	Net other receivables from non-exchange transactions		1,934	2,086	905	799	50,902	50,902	1,673	(85,218)	(194,513)	(297,582)
	Total net Receivables from non-exchange transactions		22,883	29,758	30,051	63,753	205,732	205,732	70,183	141,179	146,878	155,340
Current Portion of Non-current Receivables												
	Associates		-	-	-	-	-	-	-	-	-	-
	Binary 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	-	-	-	-	-	-	-
	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	2,130	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	8,705	2,981	2,981	2,981
VAT Receivable												
	Input Tax Capital		38,928	60,734	72,569	56,885	72,501	72,501	73,099	56,420	43,698	31,251
	Input Tax General		155,765	143,980	131,615	181,476	136,087	136,087	133,798	211,421	282,678	354,728
	VAT Control (Receivable)		-	-	-	-	(18,502)	(18,502)	8,681	62,314	119,717	178,158
	Total VAT Receivable		194,693	204,715	204,184	238,361	190,086	190,086	215,579	330,155	446,093	564,138
Other current assets												
	Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
	Control, Clearing and Interface Accounts		194	57	58	57	58	58	(1)	58	58	58
	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	675	675	675
	Total Current Assets		366,789	138,384	246,390	509,574	590,028	590,028	537,534	1,037,548	1,147,384	1,302,745
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	188,528	199,875	186,683	186,683	188,528	186,683	186,683	186,683
	Less: Accumulated Depreciation		(2,110)	(1,517)	(3,839)	(10,309)	(8,612)	(8,612)	(1,204)	(3,839)	(3,839)	(3,839)
	Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
	Total Investment Property		1									

Construction Work-in-progress												
Acquisitions	24,839	19,608	55,390	80,724	118,012	118,012	76,894	94,001	85,551	82,465		
Opening Balance	60,530	29,963	42,368	(5,628)	45,146	45,146	74,927	46,445	140,446	225,997		
Prior period corrections	-	-	-	-	-	-	-	-	-	-		
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-		
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-		
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-		
Transfer to PPE	(54,992)	(27,392)	(18,334)	-	-	-	(37,241)	-	-	-		
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-		
Total Construction Work-in-progress	30,377	22,180	79,423	75,096	163,158	163,158	114,580	140,446	225,997	308,462		
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												
Intangible 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	-	-	-	-	-	-	-	-	-	-		
Sporing 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	1,178,607	988,225	1,016,340	1,255,704	1,119,734	1,119,734	1,106,040	1,089,600	1,126,517	1,162,956		
TOTAL ASSETS	1,346,397	1,196,589	1,262,930	1,785,279	1,709,762	1,709,762	1,643,393	2,127,148	2,274,101	2,465,701		
Liabilities												
Current Liabilities												
Bank Overdraft												
ABSA	-	-	-	-	-	-	-	-	-	-		
First National Bank	-	-	-	-	-	-	-	-	-	-		
Netobank	-	-	-	-	-	-	-	-	-	-		
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	504	497	497	497		
Buying Card	-	-	-	-	-	-	-	-	-	-		
Electricity	2,609	2,696	2,787	2,696	2,787	2,787	2,909	2,787	2,787	2,787		
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-		
Library Books	-	-	-	-	-	-	-	-	-	-		
Posters	-	-	-	-	-	-	-	-	-	-		
Refuse	-	-	-	-	-	-	-	-	-	-		
Rental Properties	11	22	25	22	25	25	37	25	25	25		
Sewer	-	-	-	-	-	-	-	-	-	-		
Street Closure	-	-	-	-	-	-	-	-	-	-		
Valuation Appeal	-	-	-	-	-	-	-	-	-	-		
Water	997	1,086	1,163	1,086	1,163	1,163	1,206	1,163	1,163	1,163		
Wayleave	-	-	-	-	-	-	-	-	-	-		
Total Consumer Deposits	4,142	4,288	4,472	4,288	4,472	4,472	4,656	4,472	4,472	4,472		
Trade and Other Payable Exchange Transactions												
Accrued Interest	-	392	-	(1,450)	(0)	(0)	-	(0)	-	-		
Advance Payments	24,019	21,229	19,793	21,231	19,793	19,793	22,011	19,793	19,793	19,793		
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-		
Agency Fees Payable	69	0	-	(58)	-	-	(248)	-	-	-		
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	8,410	11,297	11,894	12,491		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-		
Dividends Declared	-	-	-	-	-	-	-	-	-	-		
Electricity Bulk Purchase	(2,000)	2,083	(9,207)	38,836	(9,207)	(9,207)	(39,356)	(40,481)	(72,788)	(106,128)		
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)	-	-	-	-		
Payables and Accruals	213,000	197,615	219,384	122,159	271,231	271,231	180,094	241,935	266,514	290,718		
PAYE Deductions	-	-	-	-	-	-	-	-	-	-		
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-		
Rentations	9,438	4,535	6,934	9,582	7,228	7,228	5,710	5,817	4,685	3,523		
Standby	-	-	-	-	-	-	-	-	-	-		
Tender documentation	-	-	-	-	-	-	-	-	-	-		
Unallocated Deposits	21,848	20,643	20,575	20,643	20,575	20,575	22,908	20,575	20,575	20,575		
Water Inventory Bulk Purchases	5,056	2,772	2,543	1,989	1,760	1,760	1,622	750	(1,103)	(3,014)		
VAT Payables Output Tax Accrued	117,780	145,589	152,975	145,589	152,975	152,975	176,340	90,135	21,865	(52,340)		

VAT Payables Output Tax Provision for Doubtful Debt Impairment
Total Trade and Other Payable Exchange Transactions

	-	-	-	-	-	-	-	-	-	-
2.5	402,220	410,961	471,363	416,751	517,839	517,839	425,112	365,385	255,315	181,708

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	(9,089)	4,499	(715)	(715)
Operational	(2,474)	(1,937)	24,398	(5,737)	24,398	24,398	25,976	17,398	17,398	17,398
Total Transfers and Subsidies Unspent	36,026	16,935	35,538	12,556	35,538	35,538	16,887	21,896	16,683	16,683
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	16,887	21,896	16,683	16,683
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	400	(0)	(0)	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	17,163	19,484	18,673	21,761	18,673	18,673	18,673	18,673	18,673	18,673
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Party	-	-	-	-	-	-	-	-	-	-
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)	(44,480)	44,438	129,408	221,377
VAT Payable: VAT Control	53	(1,381)	(3,062)	53	(20,212)	(20,212)	(3,062)	59,778	128,048	202,253
Total VAT Payable	138,109	(50,488)	(52,169)	171,494	(53,967)	(53,967)	(47,542)	104,216	257,456	423,629
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	406,938	486,913	632,629	531,292	531,292	426,034	523,679	561,636	654,291
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 Party	-	-	-	-	-	-	-	-	-	-
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	71,523	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	71,523	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	160,185	193,245	193,245	195,562	195,562	195,562	195,562
TOTAL LIABILITIES	755,566	595,110	682,475	792,814	724,637	724,637	621,602	719,241	757,199	849,763
CHANGES IN NET ASSETS	790,496	561,479	580,455	972,485	984,925	984,925	1,021,997	1,407,907	1,516,904	1,615,938
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	9,884	36,391	-	-	-	-	-	-	-	-
Depreciation Effects	-	-	-	-	-	-	-	-	-	-
Opening Balance	791,989	583,617	549,364	787,748	762,533	762,533	580,455	722,633	1,407,907	1,516,904
Transfers to/from operating revenue and expenditure	(11,378)	(58,529)	31,414	184,737	222,392	222,392	431,315	685,275	108,996	99,034
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	790,496	561,479	580,778	972,485	984,925	984,925	1,011,769	1,407,907	1,516,904	1,615,938
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	561,479	580,778	972,485	984,925	984,925	1,011,769	1,407,907	1,516,904	1,615,938

3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes FPP 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	MTDP Service Outcome	IUDF	###	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												
Efficient planning and Service delivery improvement plans	Provision of reliable basic service infrastructure			405,414	484,062	509,289	577,508	553,107	553,107	937,179	640,693	653,509
Increase % of household with access to free basic services	To provide economical and			10,940	13,062	13,743	15,584	14,925	14,925	25,289	17,289	17,634
To ensure effective management of staff through internal controls such as policies	An effective productive administration capable of			10,940	13,062	13,743	15,584	14,925	14,925	25,289	17,289	17,634
Ensure compliance with environmental health by-laws	A safe, healthy and secure living			50,838	60,700	63,863	72,418	69,358	69,358	117,519	80,341	81,948
Access to basic Library Services	Access to basic Library services											
Promote job creation initiatives	Maximise economic growth and development											
To ensure a continually secure, effective and efficient ICT services	To ensure a continually secure, effective and efficient ICT service			10,940	13,062	13,743	15,584	14,925	14,925	25,289	17,289	17,634
A financially viable and sustainable municipality	Improve municipal revenue base and financial management			154,444	184,405	194,015	220,003	210,708	210,708	357,021	244,074	248,956
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	643,515	768,353	808,396	916,679	877,948	877,948	1,487,586	1,016,974	1,037,316

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 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													
Efficient planning and Service delivery improvement plans	Provision of reliable of basic service delivery infrastructure			430,952.76	541,009.35	522,224.60	518,924.70	491,481.27	491,481.27	224,852.67	612,932.04	632,045.61	
Increase % household with free basic service	To provide economical and appropriate service for the poor			11,628.88	14,598.67	14,091.78	14,002.73	13,262.19	13,262.19	6,067.45	16,539.44	17,055.19	
To ensure effective management of staff through internal controls such as policies and SOPs	An effective productive administration capable of sustainable service delivery			11,628.88	14,598.67	14,091.78	14,002.73	13,262.19	13,262.19	6,067.45	16,539.44	17,055.19	
ensure compliance with environmental health by-laws	A safe, healthy and secure living environment			54,040.11	67,840.86	65,485.31	65,071.51	61,630.19	61,630.19	28,195.81	76,859.73	79,256.51	
Access to basic Library Services	Access to basic Library Services												
Promote job creation initiatives	Maximise economic growth and development take place in a conducive environment												
To ensure a continually secure, effective and efficient ICT services	To ensure a continually secure, effective and efficient ICT services			11,628.88	14,598.67	14,091.78	14,002.73	13,262.19	13,262.19	6,067.45	16,539.44	17,055.19	
A financially viable and sustainable municipality	Improve municipal revenue base and financial management			164,172.48	206,098.67	198,942.72	197,685.60	187,242.93	187,242.93	85,658.16	233,497.92	240,779.28	
Allocations to other priorities													
Total Expenditure				1	684	859	829	824	780	780	357	973	1,003

References

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

EC104 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 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												
Efficient planning and Service delivery improvement plans	Provision of reliable of basic service delivery infrastructure			26,840	46,759	48,952	72,072	88,684	70,124	73,466	58,187	57,156
Increase % household with free basic service	To provide economical and appropriate service for the poor			724	1,262	1,321	1,945	2,393	1,892	1,982	1,570	1,542
To ensure effective management of staff through internal controls such as policies and SOPs	An effective productive administration capable of sustainable service delivery			724	1,262	1,321	1,945	2,393	1,892	1,982	1,570	1,542
ensure compliance with environmental health by-laws	A safe, healthy and secure living environment			3,366	5,863	6,138	9,038	11,121	8,793	9,212	7,297	7,167
Access to basic Library Services	Access to basic Library Services											
Promote job creation initiatives	Maximise economic growth and development take place in a conducive environment			724	1,262	1,321	1,945	2,393	1,892	1,982	1,570	1,542
To ensure a continually secure, effective and efficient ICT services	To ensure a continually secure, effective and efficient ICT services											
A financially viable and sustainable municipality	Improve municipal revenue base and financial management			10,225	17,813	18,648	27,456	33,784	26,714	27,987	22,167	21,774
Allocations to other priorities			3									
Total Capital Expenditure			1	42,603	74,221	77,702	114,400	140,768	111,308	116,612	92,361	90,724

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 Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
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 (1.3	No. of milestones achieved	400.0%							
Rehabilitation of 11 Street by 30 June 2026	No. of milestones achieved	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>									
Insert measure/s description									
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 CWP	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

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 Outcome	Original Budget	Adjusted Budget	Full Year Forecast	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%	1.1%	2.1%	0.8%	0.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	5.1%	5.1%	4.9%	0.3%	1.1%	1.1%	0.6%	0.8%	0.8%	0.8%
Borrowed funding of 'own' capital expenditure safety of capital	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%
Capex Liquidity	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%
Current Ratio	Current assets/current liabilities	0.6	0.4	0.5	0.8	1.1	1.1	1.3	2.0	2.0	2.0
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	1.3	2.0	2.0	2.0
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	(0.2)	0.0	0.2	0.3	0.3	0.6	1.1	1.0	0.9
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%	83.6%	95.6%	95.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		11.5%	0.0%	0.0%	101.3%	72.7%	72.7%	83.6%	95.6%	95.9%	96.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	63.4%	55.4%	52.2%	58.1%	68.2%	68.2%	59.7%	68.5%	76.6%	87.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		269.7%	-692.6%	-535.7%	62.1%	90.2%	90.2%	74.0%	898.0%	356.9%	130.1%
Other indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical		12,795	13,221	13,221	13,221	13,221	13,221	13,221	13,221	13,221
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)		8,141	11,560	11,560	11,560	11,560	11,560	11,560	11,560	11,560
	% 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)			941	941	941	941	941	941	941	941
	Total Cost of Losses (Rand '000)			3,595	3,595	3,595	3,595	3,595	3,595	3,595	3,595
Water Distribution Losses (2)	% 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%	26.1%	29.9%	29.1%	29.6%
Remuneration	Total remuneration/(Total Revenue - capital	31.4%	29.1%	27.5%	28.9%	28.8%	28.8%	37.3%	31.4%	30.6%	31.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	1.4%	1.3%	0.2%	1.7%	1.7%	1.7%	3.8%	3.2%	1.6%	1.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.3%	11.7%	8.7%	5.2%	6.2%	6.2%	0.3%	6.5%	6.3%	6.1%
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	8.5	9.6	9.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	64.5%	61.3%	53.4%	69.8%	85.1%	85.1%	68.5%	89.9%	104.4%	116.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed										

References
 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	(106,215)	33,715	27,430	25,759	
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	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						97,815						
Females aged 5 - 14						7,268						
Males aged 5 - 14						7,402						
Females aged 15 - 34						16,807						
Males aged 15 - 34						15,920						
Unemployment												
Monthly household income (no. of households)												
None income	1, 12											
R1 - R4,800												
R4,801 - R9,600												
R9,601 - R19,600												
R19,601 - R38,200												
R38,201 - R76,400												
R76,401 - R153,800												
R153,801 - R307,600												
R307,601 - R614,400												
R614,001 - R1,228,800												
R1,228,801 - R2,457,600												
R2,457,601+												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						97,815						
Number of poor people in municipal area												
Number of households in municipal area						29,238						
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												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		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 (000)											
Water:											
		Piped water inside dwelling	-	-	-	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	18,616	-	-	-	-	-
8		Using public tap (at least min.service level)	-	-	-	7,619	-	-	-	-	-
10		Other water supply (at least min.service level)	-	-	-	2,419	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	28,654	-	-	-	-	-
9		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
10		Other water supply (< min.service level)	-	-	-	583	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	583	-	-	-	-	-
		Total number of households	-	-	-	29,237	-	-	-	-	-
Sanitation/sewerage:											
		Flush toilet (connected to sewerage)	-	-	-	26,223	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	169	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	1,855	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	28,247	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	28,247	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

Municipal in-house services	Ref.	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 (000)									
	Water:									
	Piped water inside dwelling									
	Piped water inside yard (but not in dwelling)				18616					
8	Using public tap (at least min.service level)				7619					
10	Other water supply (at least min.service level)				2419					
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	28,654	-	-	-	-	-
9	Using public tap (< min.service level)									
10	Other water supply (< min.service level)				583					
	No water supply									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	583	-	-	-	-	-
	Total number of households	-	-	-	29,237	-	-	-	-	-
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)				26223					
	Flush toilet (with septic tank)									
	Chemical toilet				169					
	Pit toilet (ventilated)				1855					
	Other toilet provisions (> min.service level)									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	28,247	-	-	-	-	-
	Bucket toilet									
	Other toilet provisions (< min.service level)									
	No toilet provisions									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	28,247	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-

Municipal entity services	Ref.	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

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									

		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Services provided by 'external mechanisms'	Ref.		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
Names of service providers		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	-	-	-	-	-	-	-	-	-
Names of service providers		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	-	-	-	-	-	-	-	-	-
Names of service providers		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	-	-	-	-	-	-	-	-	-
Names of service providers		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	-	-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided			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
Electricity	Ref.	of FBS									
List type of FBS service		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 - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water	Ref.	of FBS									
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.	of FBS									
List type of FBS service		service to indigent 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.	of FBS									
List type of FBS service		week to indigent 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 settleme	-	-	-	-	-	-	-	-	-

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 +1	Budget Year +2
Funding measures												
Cash/equivalents at the year end - R'000	18(1)(b)	1	149,118	(59,333)	(87,989)	670,575	574,327	574,327	574,327	40,688	71,537	139,684
Cash + investments at the ye end less applications - R'000	18(1)(b)	2	(346,741)	(565,661)	(679,786)	228,218	(6,183)	(6,183)	337,066	57,138	151,698	240,455
Cash year end/monthly employee/supplier payments	18(1)(b)	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(13,040)	(43,030)	31,090	184,737	222,392	222,392	276,471	685,275	108,996	99,034
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%)	(22.8%)	(3.2%)	1.7%	1.8%
Cash receipts % of Ratepayer & Other revenue	18(1)(a),(2)	6	5.2%	0.0%	0.0%	36.5%	27.6%	27.6%	36.1%	77.2%	77.7%	78.3%
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%	(80.8%)	11.5%	11.0%
Capital payments % of capital expenditure	18(1)(c)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.3%	8.2%	9.8%
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	-	-	-	-	-	-	-	100.0%	102.4%	98.5%
Current consumer debtors % change - inc/(decr)	18(1)(a)	11	N.A.	(166.3%)	(64.5%)	(788.8%)	47.4%	0.0%	(6.0%)	161.6%	(5.5%)	(5.0%)
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%	1.6%	3.3%	1.9%	2.0%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	77.8%	20.5%	35.5%	28.2%	38.3%	38.3%	0.0%	26.5%	9.7%	10.3%

- References:**
1. Positive cash balances indicative of minimum compliance - subject to 2
 2. Deduct cash and investment applications (defined) 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 (incl prop rates)	18(1)(a)		0.0%	12.5%	11.9%	15.8%	(1.8%)	0.0%	(16.8%)	2.8%	7.7%	7.8%
% inc/Property Tax	18(1)(a)		0.0%	9.4%	1.5%	20.4%	0.0%	0.0%	(28.3%)	(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%	(13.5%)	8.3%	9.5%	10.0%
% inc/Service charges - Water	18(1)(a)		0.0%	6.5%	13.8%	6.1%	(5.8%)	0.0%	(11.5%)	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%	(21.2%)	(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%	(8.8%)	8.1%	10.0%	10.0%
% 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	559,187	647,582	635,984	635,984	529,012	653,634	704,275	759,194
Service charges	18(1)(a)		444,127	499,765	559,187	647,582	635,984	635,984	529,012	653,634	704,275	759,194
Property rates	18(1)(a)		107,450	117,553	119,291	143,607	143,607	143,607	102,929	130,004	137,804	146,072
Service charges - electricity revenue	18(1)(a)		148,546	168,013	204,459	241,613	236,760	236,760	204,772	256,392	281,898	310,042
Service charges - water revenue	18(1)(a)		138,403	147,360	167,314	177,438	167,560	167,560	148,225	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	45,925	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	27,161	32,185	35,418	38,975
Agency services	18(1)(a)		2,946	3,426	988	1,556	1,556	1,556	1,691	1,838	1,948	2,065
Capital expenditure excluding capital grant funding	18(1)(a)		2,900	46,956	25,958	22,648	18,971	18,971	20,726	33,715	27,430	25,759
Cash receipts from ratepayers	18(1)(a)		51,929	-	-	515,053	383,109	383,109	383,109	510,112	553,431	600,650
Ratepayer & Other revenue	18(1)(a)		999,948	1,114,801	1,180,262	1,397,235	1,386,294	1,386,294	1,060,241	860,890	711,961	767,253
Change in consumer debtors (current and non-current)	18(1)(a)		N/A	(187,920)	48,358	209,557	86,720	-	(16,247)	409,607	(36,752)	(31,030)
Operating and Capital Grant Revenue	18(1)(a)		149,289	221,537	197,000	266,723	270,984	270,984	114,765	236,466	219,037	221,192
Capital expenditure - total	20(1)(v)		42,603	74,221	77,702	114,400	140,768	140,768	128,941	116,612	92,361	90,724
Capital expenditure - renewal	20(1)(v)		33,163	15,236	27,565	32,271	53,877	53,877	30,942	8,974	9,357	9,357

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%	5.0%	5.4%	5.4%
DoRA operating grants total MFY										146,034	149,546	154,813
DoRA capital grants total MFY										54,897	33,514	39,965
Provincial operating grants										2,535	4,560	4,730
Provincial capital grants										28,000	26,203	25,000
District Municipality grants												
Total gazetted/advised national, provincial and district grants										236,466	213,823	224,508
Average annual collection rate (arrears inclusive)												

DoRA operating												
EOS										139,159	143,934	149,155
FMG										4,000	4,000	4,000
MIG										1,510	1,612	1,658
DEDEAT										2,975	4,560	4,730
Librant grant										4,560	4,560	4,730
EPWP										1,365		
										153,569	154,106	159,543

DoRA capital												
MIG										28,693	25,413	31,498
INEP										1,214	8,101	8,467
WSIG										25,000		
OTP										28,000	26,203	25,000
										82,897	59,717	64,965

Trend												
Change in consumer debtors (current and non-current)			N/A	(187,920)	48,358	209,557	86,720	-	(16,247)	409,607	(36,752)	(31,030)

Total Operating Revenue												
Total Operating Revenue			643,515	768,353	808,396	916,679	877,948	877,948	807,007	959,287	1,016,974	1,037,316
Total Operating Expenditure			684,052	858,745	828,928	823,690	780,129	780,129	463,710	356,909	972,908	1,003,247
Operating Performance Surplus/(Deficit)			(40,536)	(90,392)	(20,533)	92,989	97,819	97,819	343,297	602,378	44,065	34,069

Cash and Cash Equivalents (30 June 2012)												
Cash and Cash Equivalents										40,688		

Revenue												
% Increase in Total Operating Revenue			19.4%	5.2%	13.4%	(4.2%)	0.0%	(8.1%)	9.3%	6.0%	6.0%	2.0%
% Increase in Property Rates Revenue			9.4%	1.5%	20.4%	0.0%	0.0%	(28.3%)	26.3%	6.0%	6.0%	6.0%
% Increase in Electricity Revenue			13.1%	21.7%	18.2%	(2.0%)	0.0%	(13.5%)	8.3%	9.5%	10.0%	10.0%
% Increase in Property Rates & Services Charges			12.5%	11.9%	15.8%	(1.8%)	0.0%	(16.8%)	2.8%	7.7%	7.8%	7.8%

Expenditure												
% Increase in Total Operating Expenditure			0.0%	25.5%	(3.5%)	(0.6%)	(5.3%)	0.0%	(40.6%)	(54.2%)	172.6%	3.1%
% Increase in Employee Costs			0.0%	10.9%	(0.4%)	19.3%	(4.9%)	0.0%	(11.3%)	20.6%	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%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	0	0	0	0	0	0	0	0	0
Average Cost Per Councilor (Remuneration)			0	0	0	0	0	0	0	0	0	0

R&M % of PPE												
R&M % of PPE			0.8%	1.1%	0.2%	1.3%	1.6%	1.6%	3.3%	1.9%	2.0%	11.8%
Asset Renewal and R&M as a % of PPE			4.6%	8.4%	8.0%	9.6%	14.7%	14.7%	11.9%	11.9%	9.9%	11.6%
Debt Impairment % of Total Billable Revenue			0.3%	55.5%	18.2%	0.0%	4.4%	4.4%	0.0%	(80.8%)	11.5%	11.0%

Capital Revenue												
Internally Funded & Other (R'000)			2,529	15,606	23	22,648	18,971	18,971	6,086	33,715	27,430	25,759
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			39,703	27,265	51,745	91,752	121,797	121,797	106,215	82,897	64,931	64,965
Internally Generated Funds % of Non Grant Funding			100.0%	100.0%								

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:										
Date of valuation:	1	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

- All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
- Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- Required to implement new system (FTE)
- Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Included in rate revenue budget
- 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		161	161	161	161	161	161	161	161	161	161	161
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	1	1	1	1	1	1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		N	N	N	N	N	N	N	N	N	N	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		161	161	161	161	161	161	161	161	161	161	161
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		23	23	23	23	23	23	23	23	23	23	23
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	1	1	1	1	1	1	1	1	1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land	Land & impr./Land
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		N	N	N	N	N	N	N	N	N	N	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.*

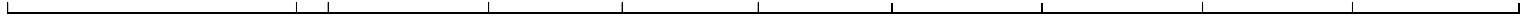
EC104 Makana - Supporting Table SA13a Service Tariffs by category

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		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/kl)		(fill in thresholds)	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/fixed fee (Rands/month)			176.58	187.17	196.53	208	220.83	234.08	248.12
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Waste water - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (c/kl)		(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 4 (c/l)		(fill in structure)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Electricity tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	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
Flat rate tariff - prepaid(c/kwh)			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
Waste management tariffs									
Domestic									
Street cleaning charge			0	0	0	0	0	0	0
Basic charge/fixd 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
250l bin - once a week			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>Basic charge/ fixed fee (Rands/month)</i>									
<i>Domestic</i>									
		1 - 10kl/pm	11.03	11.69	12.28	13.01	13.79	14.62	15.50
		11 - 20kl/pm	15.40	16.32	17.14	18.17	19.26	20.41	21.64
		21 - 30kl/pm	20.53	21.76	22.85	24.22	25.67	27.22	28.85
		31 - 40kl/pm	25.66	27.20	28.56	30.28	32.09	34.02	36.06
		41 - 50kl/pm	38.49	40.80	42.84	45.41	48.14	51.03	54.09
		>51kl/pm	51.33	54.41	57.13	60.55	64.19	68.04	72.12
		(fill in thresholds)							
<i>Business, Industrial and Other</i>									
		0 - 10kl/pm	13.12	13.90	14.60	16.40	17.39	18.43	19.54
		11 - 20kl/pm	17.51	18.56	19.49	21.90	23.21	24.61	26.08
		21 - 30kl/pm	19.27	20.43	21.45	24.10	25.54	27.08	28.70
		31 - 40kl/pm	21.20	22.47	23.59	26.51	28.10	29.78	31.57
		41 - 50kl/pm	23.31	24.71	25.94	29.15	30.90	32.75	34.72
		>51kl/pm	25.66	27.20	28.56	32.09	34.02	36.06	38.22
Waste water tariffs									
<i>[Insert blocks as applicable]</i>									
		Domestic	176.58	187.17	196.53	208.00	220.83	234.08	248.12
		Sporting/Churches /Monument	88.29	93.59	98.27	104.16	110.41	117.04	124.06
		Flats	176.58	187.17	196.53	208.33	220.83	234.07	248.12
		Business Sub-Economic	176.58	187.17	196.53	208.33	220.83	234.07	248.12
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
<i>FBE</i>									
		PP 20 A 1 ph: FBE	1.89	2.18	2.45	2.70	3.02	3.37	3.77
		PP 40 A 1 ph: FBE	2.27	2.61	2.93	3.31	3.70	4.14	4.63
<i>Domestic</i>									
		Pre-paid 20 A 1 ph	1.85	2.13	2.39	2.70	3.02	3.34	3.74
		Prepaid 40 A 1 ph	2.27	2.61	2.93	3.31	3.70	4.10	4.58
		Prepaid 60 A 1 ph	2.29	2.64	2.96	3.34	3.74	4.14	4.63
		Domestic 20 A 1 ph (scale 4)	1.73	1.99	2.24	2.38	2.66	2.97	3.33
		Domestic 40 A 1 ph (scale 4)	2.07	2.39	2.68	2.99	3.34	3.74	4.18
		Domestic 60 A 1 ph (scale 4)	2.09	2.40	2.70	3.01	3.37	3.77	4.21
		Domestic 25 A 3 ph (Scale 4)	2.35	2.70	3.03	3.39	3.78	4.23	4.72
		Domestic 40 A 3 ph (Scale 4)	2.35	2.70	3.03	3.39	3.78	4.23	4.72
		(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'	1										
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'	2										
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%
				-0.11	-0.50	-1.00	-				
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
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)

EC104 Makana - Supporting Table SA17 Borrowing

Borrowing - Categorized by 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
Borrowings										
Annuitly 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 Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annuitly and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		45,237	43,180	40,678	43,180	38,362	38,362	40,678	40,678	40,678
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 Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		45,237	43,180	40,678	43,180	38,362	38,362	40,678	40,678	40,678
Concessory 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 Investments 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 Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-Subsidiary 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 Investments 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 Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity 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 Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP 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 Investments Commissioners		-	-	-	-	-	-	-	-	-
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
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 Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Borrowings		45,237	43,180	40,678	43,180	38,362	38,362	40,678	40,678	40,678

References

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	140,000	146,034	149,546	151,497
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	-	-	0	-	-	-
Local Government Financial Management Grant		3,000	3,035	42	-	3,800	3,800	4,000	4,000	4,000
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)	-	-	-
DEDEAT		-	-	-	-	1,500	-	2,975	-	-
Library Grant		-	-	-	-	4,526	-	4,560	4,560	4,730
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	117,968	127,761	158,808	171,175	147,733	139,974	153,569	154,106	156,227
Capital Transfers and Grants										
National Government:		27,398	48,541	47,578	76,169	78,625	45,874	54,897	33,514	39,965
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	25,413	31,498
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	-	-	-	-	-
Provincial Government:		9,207	(506)	(8,457)	15,000	44,626	4,644	28,000	26,203	25,000
Specify (Add grant description)		-	-	17	-	-	-	-	-	-
Specify (Add grant description)		9,207	(506)	-	-	-	4,644	-	-	-
Specify (Add grant description)		-	-	(8,474)	-	-	-	-	-	-
Infrastructure Grant OTP		-	-	-	15,000	44,626	-	28,000	26,203	25,000
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	36,605	48,035	39,121	91,169	123,251	50,518	82,897	59,717	64,965
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	154,572	175,796	197,929	262,344	270,984	190,492	236,466	213,823	221,192

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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		119,591	127,223	132,473	143,208	141,707	138,396	146,034	149,546	151,497
Expanded Public Works Programme Integrated Grant		1,333	1,013	-	1,322	1,403	1,343	1,365	-	-
Local Government Financial Management Grant		3,000	3,035	42	3,800	3,800	3,087	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	-	7,535	4,560	4,730
Specify (Add grant description)		-	-	-	27,270	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	1,500	-	2,975	-	-
Library Grant		-	-	-	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	138,396	153,569	154,106	156,227
Capital expenditure of Transfers and Grants										
National Government:		24,476	44,540	46,853	76,748	78,625	35,008	54,897	38,728	39,965
Municipal Disaster Relief Grant		-	-	-	28,489	28,171	4,651	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	825	-	-	-
Municipal Infrastructure Grant		18,874	22,410	27,756	27,578	29,031	16,165	28,683	30,627	31,498
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	13,367	25,000	-	-
Provincial Government:		-	-	-	15,000	44,626	30,852	28,000	26,203	25,000
Infrastructure Grant OTP		-	-	-	15,000	44,626	30,852	28,000	26,203	25,000
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24,476	44,540	46,853	91,748	123,251	65,861	82,897	64,931	64,965
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		144,067	171,764	179,326	266,723	270,984	204,256	236,466	219,037	221,192

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
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	17,398	17,398	17,398
Current year receipts		117,968	127,761	158,808	139,408	141,707	141,707	146,034	149,546	151,497
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		119,591	127,223	132,473	143,208	141,707	141,707	146,034	149,546	151,497
Conditions still to be met - transferred to liabilities		(2,474)	(1,937)	24,398	(5,737)	24,398	24,398	17,398	17,398	17,398
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
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	7,535	4,560	4,730
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
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	153,569	154,106	156,227
Total operating transfers and grants - CTBM	2	(2,474)	(1,937)	24,398	(5,737)	24,398	24,398	17,398	17,398	17,398
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	4,499	(715)
Current year receipts		27,398	48,541	47,578	76,169	78,625	78,625	54,897	33,514	39,965
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		24,476	44,540	46,853	76,748	78,625	78,625	54,897	38,728	39,965
Conditions still to be met - transferred to liabilities		22,896	3,773	4,499	3,195	4,499	4,499	4,499	(715)	(715)
Provincial Government:										
Balance unspent at beginning of the year		6,398	15,604	15,098	15,098	6,641	6,641	-	-	-
Current year receipts		9,207	(506)	(8,457)	15,000	44,626	44,626	28,000	26,203	25,000
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	15,000	44,626	44,626	28,000	26,203	25,000
Conditions still to be met - transferred to liabilities		15,604	15,098	6,641	15,098	6,641	6,641	-	-	-
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	82,897	64,931	64,965
Total capital transfers and grants - CTBM	2	38,501	18,871	11,140	18,293	11,140	11,140	4,499	(715)	(715)
TOTAL TRANSFERS AND GRANTS REVENUE		144,067	171,764	179,326	266,723	270,984	270,984	236,466	219,037	221,192
TOTAL TRANSFERS AND GRANTS - CTBM		36,026	16,935	35,538	12,556	35,538	35,538	21,896	16,683	16,683

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
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
<i>Households</i>									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											
<i>District Municipalities</i>	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i> <i>Provincial Government</i>	3										
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
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'

EC104 Makana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		##	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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		
	A	B	C	D	E	F	G	H			
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary	8,217	8,869	8,968	9,970	9,970	9,970	9,928	10,256	10,646		
Cell phone Allowance	1,110	1,241	1,266	1,308	1,308	1,308	1,218	1,258	1,306		
Housing Allowance	-	-	-	15	15	15	-	-	-		
In-kind Benefits	-	-	-	-	-	-	-	-	-		
Market Related Non-pensionable Allowance	-	-	-	-	-	-	99	102	106		
Motor Vehicle Allowance	2,663	2,761	2,822	2,629	2,629	2,629	1,562	1,613	1,674		
Office-bearer Allowance	-	-	-	-	-	-	4	4	4		
Out of pocket Expenses	-	-	-	-	-	-	-	-	-		
Traveling Allowance	-	-	-	-	-	-	1,798	1,857	1,928		
Use of Personal Facilities	-	-	-	-	-	-	-	-	-		
Total Allowances and Service Related Benefits	11,990	12,871	13,055	13,921	13,921	13,921	14,608	15,090	15,663		
Social Contributions											
Medial Aid Benefits	8	-	-	233	233	233	-	-	-		
Pension Fund Contributions	-	-	-	766	766	766	-	-	-		
Total Social Contributions	8	-	-	999	999	999	-	-	-		
Total Councillors	11,998	12,871	13,055	14,920	14,920	14,920	14,608	15,090	15,663		
% increase		7.3%	1.4%	14.3%			(2.1%)	3.3%	3.8%		
Senior Managers of the Municipality											
Salaries and Allowances											
Basic Salary	5,754	5,785	4,990	3,874	2,366	2,366	5,265	5,439	5,640		
Bonuses	-	-	-	-	-	-	245	276	286		
Allowance											
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-		
Cellular and Telephone	124	110	118	25	21	21	135	139	144		
Housing Benefits	-	-	-	-	-	-	532	549	570		
Non-pensionable	-	-	-	-	-	-	200	207	214		
Travel or Motor Vehicle	1,109	1,210	1,179	249	321	321	1,287	1,329	1,378		
Voluntary Work	-	-	-	-	-	-	-	-	-		
Total Allowance	1,233	1,320	1,298	274	341	341	2,153	2,224	2,307		
Service Related Benefits											
Acting	-	-	-	-	-	-	-	-	-		
Bonus	-	-	-	-	-	-	-	-	-		
Danger Allowance	-	-	-	-	-	-	-	-	-		
Entertainment	-	-	-	-	-	-	-	-	-		
Fire Brigade	-	-	-	-	-	-	-	-	-		
In-kind Benefits	-	-	-	-	-	-	-	-	-		
Leave Pay	240	282	-	153	153	153	-	-	-		
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	240	282	-	153	153	153	-	-	-		
Total Salaries and Allowances	7,227	7,387	6,288	4,301	2,861	2,861	7,664	7,939	8,233		
Social Contributions											
Bargaining Council	1	0	3	0	0	0	8	8	8		
Group Life Insurance	-	-	-	21	21	21	48	50	52		
Medical	-	-	-	157	157	157	401	414	430		
Pension	12	11	9	540	540	540	728	752	780		
Unemployment Insurance	-	-	-	21	21	21	56	58	60		
Total Social Contributions	12	11	11	739	739	739	1,241	1,282	1,329		
Post-retirement Benefit											
Medical	-	-	-	-	-	-	-	-	-		
Other Benefits	-	-	-	-	-	-	-	-	-		
Pension	-	-	-	-	-	-	-	-	-		
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-		
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-		
Sub Total - Senior Managers of Municipality	7,240	7,398	6,299	5,040	3,600	3,600	8,905	9,221	9,562		
% increase		2.2%	(14.9%)	(20.0%)	(28.6%)		147.4%	3.6%	3.7%		
Other Municipal Staff											
Salaries and Allowances											
Basic Salary	116,269	126,227	134,300	174,554	162,653	162,653	178,561	184,372	191,102		
Bonuses	-	-	-	-	-	-	-	-	-		
Allowance											
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-		
Cellular and Telephone	253	260	266	263	280	280	1,634	1,688	1,751		
Housing Benefits	528	566	558	584	618	618	802	828	859		
Non-pensionable	-	-	-	-	-	-	-	-	-		
Travel or Motor Vehicle	2,332	2,408	2,443	3,885	3,333	3,333	2,482	2,639	2,736		
Voluntary Work	-	-	-	-	-	-	-	-	-		
Total Allowance	3,114	3,234	3,267	4,732	4,231	4,231	4,919	5,155	5,346		
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	24,113	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	208,519	216,143		
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	1,811	1,847	1,915		
Total Social Contributions	34,899	38,612	41,531	41,465	42,637	42,637	75,925	78,407	81,308		
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	277,790	286,927	297,451		
% increase		11.2%	0.1%	20.5%	(4.4%)		18.7%	3.3%	3.7%		
Total Parent Municipality	201,832	225,379	222,824	264,344	252,398	252,398	301,303	311,238	322,817		
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											
% increase											
Other Staff 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 Allowances											
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 - Other Staff of Entities											
% increase											
Total Municipal Entities											
TOTAL SALARY, ALLOWANCES & BENEFITS											
% increase											
TOTAL MANAGERS AND STAFF											

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		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Technicians		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
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 of 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		21,366	21,366	21,366	21,366	21,366	21,366	21,366	21,366	21,366	21,366	21,366	21,366	256,392	281,898	310,042
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		2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	32,185	35,418	38,975
Sale of Goods and Rendering of Services		194	194	194	194	194	194	194	194	194	194	194	194	2,324	2,463	2,611
Agency services		153	153	153	153	153	153	153	153	153	153	153	153	1,838	1,948	2,065
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	1,370	1,370
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		127	127	127	127	127	127	127	127	127	127	127	127	1,520	1,605	1,696
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	156,227
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)		79,941	79,941	79,941	79,941	79,941	79,941	79,941	79,941	79,941	79,941	79,941	79,941	959,287	1,016,974	1,037,316
Expenditure																
Employee related costs		23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	286,695	296,148	307,014
Remuneration of councillors		1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	14,608	15,090	15,663
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		1,939	1,939	1,939	1,939	1,939	1,939	1,939	1,939	1,939	1,939	1,939	1,939	23,264	23,989	24,815
Debt impairment		(44,025)	(44,025)	(44,025)	(44,025)	(44,025)	(44,025)	(44,025)	(44,025)	(44,025)	(44,025)	(44,025)	(44,025)	(528,299)	80,815	83,886
Depreciation, amortisation and impairment		4,611	4,611	4,611	4,611	4,611	4,611	4,611	4,611	4,611	4,611	4,611	4,611	55,334	56,040	54,883
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		6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	6,372	76,459	58,506	59,549
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		12,032	12,032	12,032	12,032	12,032	12,032	12,032	12,032	12,032	12,032	12,032	12,032	144,386	149,151	154,819
Operational costs		5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	68,530	70,113	72,424
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	356,909	972,908	1,003,247
Surplus/(Deficit)		50,198	50,198	50,198	50,198	50,198	50,198	50,198	50,198	50,198	50,198	50,198	50,198	602,378	44,065	34,069
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	64,931	64,985
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	685,275	108,996	99,034
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	685,275	108,996	99,034
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	685,275	108,996	99,034
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	685,275	108,996	99,034

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
R thousand																
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		3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	37,116	38,424	39,793
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		59,766	59,766	59,766	59,766	59,766	59,766	59,766	59,766	59,766	59,766	59,766	59,766	717,191	743,860	745,766
Vote 6 - COMMUNITY AND SOCIAL SERVICES		6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	77,875	80,038	85,467
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		13,096	13,096	13,096	13,096	13,096	13,096	13,096	13,096	13,096	13,096	13,096	13,096	157,148	166,327	176,068
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	1,042,184	1,081,905	1,102,281
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	27,261	26,770	27,750
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	42,063	43,348	44,867
Vote 3 - BUDGET AND TREASURY OFFICE		6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	6,956	83,476	82,129	85,013
Vote 4 - CORPORATE AND SHARED SERVICE		4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	56,020	57,634	59,328
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(49,122)	497,957	512,580
Vote 6 - COMMUNITY AND SOCIAL SERVICES		15,858	15,858	15,858	15,858	15,858	15,858	15,858	15,858	15,858	15,858	15,858	15,858	190,292	228,491	236,612
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		299	299	299	299	299	299	299	299	299	299	299	299	3,586	33,135	33,526
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		29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	356,909	972,908	1,003,247
Surplus/(Deficit) before assoc.		57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	685,275	108,996	99,034
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	685,275	108,996	99,034

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		18,451	18,451	18,451	18,451	18,451	18,451	18,451	18,451	18,451	18,451	18,451	18,451	221,413	231,009	242,671
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		15,786	15,786	15,786	15,786	15,786	15,786	15,786	15,786	15,786	15,786	15,786	15,786	189,433	199,344	209,856
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	14,247	11,827	12,243
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		624	624	624	624	624	624	624	624	624	624	624	624	7,485	4,939	5,083
Public safety		129	129	129	129	129	129	129	129	129	129	129	129	1,552	1,639	1,730
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	55,881	61,713	71,994
Planning and development		2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	27,215	28,609	26,720
Road transport		2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	28,667	33,104	45,274
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		62,554	62,554	62,554	62,554	62,554	62,554	62,554	62,554	62,554	62,554	62,554	62,554	750,643	777,355	775,373
Energy sources		24,870	24,870	24,870	24,870	24,870	24,870	24,870	24,870	24,870	24,870	24,870	24,870	298,438	331,574	341,613
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	297,708	292,226	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	87,292	92,155
Waste management		5,149	5,149	5,149	5,149	5,149	5,149	5,149	5,149	5,149	5,149	5,149	5,149	61,790	66,263	71,158
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	86,849	1,042,184	1,081,905	1,102,281
Expenditure - Functional																
Governance and administration		15,756	15,756	15,756	15,756	15,756	15,756	15,756	15,756	15,756	15,756	15,756	15,756	189,066	221,536	229,049
Executive and council		4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	51,588	51,900	53,718
Finance and administration		11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	133,435	165,459	171,003
Internal audit		337	337	337	337	337	337	337	337	337	337	337	337	4,044	4,177	4,328
Community and public safety		15,862	15,862	15,862	15,862	15,862	15,862	15,862	15,862	15,862	15,862	15,862	15,862	190,339	190,640	197,407
Community and social services		1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	17,662	18,305	18,957
Sport and recreation		2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	29,550	26,386	27,032
Public safety		11,396	11,396	11,396	11,396	11,396	11,396	11,396	11,396	11,396	11,396	11,396	11,396	136,752	139,754	144,996
Housing		352	352	352	352	352	352	352	352	352	352	352	352	4,220	3,946	4,089
Health		180	180	180	180	180	180	180	180	180	180	180	180	2,155	2,249	2,332
Economic and environmental services		4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	50,972	50,130	50,225
Planning and development		2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	27,185	25,784	25,803
Road transport		1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	23,787	24,346	24,423
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		(6,122)	(6,122)	(6,122)	(6,122)	(6,122)	(6,122)	(6,122)	(6,122)	(6,122)	(6,122)	(6,122)	(6,122)	(73,468)	510,602	526,565
Energy sources		17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	210,736	269,921	278,438
Water management		(19,518)	(19,518)	(19,518)	(19,518)	(19,518)	(19,518)	(19,518)	(19,518)	(19,518)	(19,518)	(19,518)	(19,518)	(234,222)	164,912	169,847
Waste water management		(4,513)	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)	(4,513)	(54,155)	33,972	34,986
Waste management		348	348	348	348	348	348	348	348	348	348	348	348	4,173	41,797	43,294
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	29,742	356,909	972,908	1,003,247
Surplus/(Deficit) before assoc.		57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	685,275	108,996	99,034
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	57,106	685,275	108,996	99,034

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
R thousand																
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		11	11	11	11	11	11	11	11	11	11	11	11	130	50	124
Vote 2 - MUNICIPAL MANAGER		88	88	88	88	88	88	88	88	88	88	88	88	1,056	1,090	1,125
Vote 3 - BUDGET AND TREASURY OFFICE		273	273	273	273	273	273	273	273	273	273	273	273	3,276	3,396	3,381
Vote 4 - CORPORATE AND SHARED SERVICE		181	181	181	181	181	181	181	181	181	181	181	181	2,177	310	319
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	94,693	71,112	73,025
Vote 6 - COMMUNITY AND SOCIAL SERVICES		1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	14,302	16,168	12,507
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		82	82	82	82	82	82	82	82	82	82	82	82	978	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	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	116,612	92,361	90,724
Total Capital Expenditure	2	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	116,612	92,361	90,724

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		553	553	553	553	553	553	553	553	553	553	553	553	6,639	4,846	4,949
Executive and council		49	49	49	49	49	49	49	49	49	49	49	49	586	521	609
Finance and administration		504	504	504	504	504	504	504	504	504	504	504	504	6,053	4,325	4,340
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		952	952	952	952	952	952	952	952	952	952	952	952	11,422	16,168	10,707
Community and social services		30	30	30	30	30	30	30	30	30	30	30	30	361	32	33
Sport and recreation		745	745	745	745	745	745	745	745	745	745	745	745	8,943	4,836	5,673
Public safety		176	176	176	176	176	176	176	176	176	176	176	176	2,118	11,300	5,000
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3,251	3,251	3,251	3,251	3,251	3,251	3,251	3,251	3,251	3,251	3,251	3,251	39,015	42,408	56,485
Planning and development		82	82	82	82	82	82	82	82	82	82	82	82	978	236	243
Road transport		3,170	3,170	3,170	3,170	3,170	3,170	3,170	3,170	3,170	3,170	3,170	3,170	38,037	42,173	56,242
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4,961	4,961	4,961	4,961	4,961	4,961	4,961	4,961	4,961	4,961	4,961	4,961	59,536	28,939	18,583
Energy sources		518	518	518	518	518	518	518	518	518	518	518	518	6,214	13,101	13,467
Water management		3,110	3,110	3,110	3,110	3,110	3,110	3,110	3,110	3,110	3,110	3,110	3,110	37,314	12,614	-
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	3,224	3,316
Waste management		240	240	240	240	240	240	240	240	240	240	240	240	2,880	-	1,800
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	116,612	92,361	90,724
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	39,965
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	26,203	25,000
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	64,931	64,965
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	33,715	27,430	25,759
Total Capital Funding		9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	9,718	116,612	92,361	90,724

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	1,733	1,733	1,733	1,733	1,733	1,733	1,733	1,733	1,733	1,733	1,733	1,733	20,801	22,049	23,372
Service charges - electricity revenue	24,571	24,571	24,571	24,571	24,571	24,571	24,571	24,571	24,571	24,571	24,571	24,571	294,851	324,183	356,548
Service charges - water revenue	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	132,123	140,050	148,453
Service charges - sanitation revenue	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	28,152	29,841	31,631
Service charges - refuse revenue	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	26,649	29,326	32,271
Rental of facilities and equipment	23	23	23	23	23	23	23	23	23	23	23	23	281	298	315
Interest earned - external investments	495	495	495	495	495	495	495	495	495	495	495	495	5,936	6,292	6,669
Interest earned - outstanding debtors	7,388	7,388	7,388	7,388	7,388	7,388	7,388	7,388	7,388	7,388	7,388	7,388	88,661	93,981	99,622
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	127	127	127	127	127	127	127	127	127	127	127	127	1,520	1,605	1,696
Licences and permits	24	24	24	24	24	24	24	24	24	24	24	24	282	299	317
Agency services	153	153	153	153	153	153	153	153	153	153	153	153	1,838	1,948	2,065
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	156,227
Other revenue	301	301	301	301	301	301	301	301	301	301	301	301	3,616	3,833	3,981
Cash Receipts by Source	63,190	63,190	63,190	63,190	63,190	63,190	63,190	63,190	63,190	63,190	63,190	63,190	758,277	807,809	863,168
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	59,717	64,965
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	70,098	70,098	70,098	70,098	70,098	70,098	70,098	70,098	70,098	70,098	70,098	70,098	841,175	867,526	928,133
Cash Payments by Type															
Employee related costs	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	23,891	286,695	296,148	307,014
Remuneration of councillors	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	14,608	15,090	15,663
Finance charges	620	620	620	620	620	620	620	620	620	620	620	620	7,436	7,681	7,927
Bulk purchases - Electricity	19,981	19,981	19,981	19,981	19,981	19,981	19,981	19,981	19,981	19,981	19,981	19,981	239,769	247,682	255,607
Acquisitions - water & other inventory	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	26,754	27,588	28,537
Contracted services	7,327	7,327	7,327	7,327	7,327	7,327	7,327	7,327	7,327	7,327	7,327	7,327	87,928	67,281	68,481
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	68,530	70,113	72,424
Cash Payments by Type	60,977	60,977	60,977	60,977	60,977	60,977	60,977	60,977	60,977	60,977	60,977	60,977	731,721	731,583	755,654
Other Cash Flows/Payments by Type															
Capital assets	11,175	11,175	11,175	11,175	11,175	11,175	11,175	11,175	11,175	11,175	11,175	360	123,289	97,541	95,424
Retention (Capital)	901	901	901	901	901	901	901	901	901	901	901	(20,729)	10,815	7,554	8,908
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	73,053	73,053	73,053	73,053	73,053	73,053	73,053	73,053	73,053	73,053	73,053	40,607	865,825	836,677	859,986
NET INCREASE/(DECREASE) IN CASH HELD	(2,955)	(2,955)	(2,955)	(2,955)	(2,955)	(2,955)	(2,955)	(2,955)	(2,955)	(2,955)	(2,955)	29,490	(24,650)	30,850	68,147
Cash/cash equivalents at the month/year begin:	65,338	62,382	59,427	56,471	53,516	50,561	47,605	44,650	41,694	38,739	35,783	32,828	65,338	40,688	71,537
Cash/cash equivalents at the month/year end:	62,382	59,427	56,471	53,516	50,561	47,605	44,650	41,694	38,739	35,783	32,828	62,318	40,688	71,537	139,684

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		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

EC104 Makana - Supporting Table SA32 List of external mechanisms

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

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

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. 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
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		(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		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	23	266	-	-	100	100	105	120	-	-
Computer Equipment	23	266	-	-	100	100	105	120	-	-
Furniture and Office Equipment	29	-	-	-	478	478	2,787	2,879	2,972	-
Furniture and Office Equipment	29	-	-	-	478	478	2,787	2,879	2,972	-
Machinery and Equipment	206	245	436	8,973	3,113	3,113	10,778	13,016	6,719	-
Machinery and Equipment	206	245	436	8,973	3,113	3,113	10,778	13,016	6,719	-
Transport Assets	3,044	9,539	7,518	11,422	10,997	10,997	7,358	-	2,500	-
Transport Assets	3,044	9,539	7,518	11,422	10,997	10,997	7,358	-	2,500	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	557	10,050	7,955	20,395	20,253	20,253	38,345	23,416	12,191

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
		1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		30,821	14,564	26,705	30,018	51,814	51,814	28,565	3,224	3,316
Roads Infrastructure		-	-	-	-	28,171	28,171	-	-	-
Roads		-	-	-	-	28,171	28,171	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,897	119	23	5,000	0	0	-	-	-
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	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8,963	12,690	(1,228)	25,018	21,424	21,424	28,125	3,224	3,316
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		(420)	25,904	(13,492)	1,431	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	1,808	30	2,903	-	-	3,125	3,224	3,316
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		9,383	(15,022)	12,235	20,684	21,424	21,424	25,000	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		17,961	1,755	26,175	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		10,350	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7,611	1,755	26,175	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	1,735	-	2,220	2,220	440	-	-
Landfill Sites		-	-	1,735	-	2,220	2,220	440	-	-
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	-	-	-	-	-	839	4,836	4,973
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	-	-	-	-	-	-	839	4,836	4,973	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	839	4,836	4,973	-
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	30,942	8,974	9,357
Renewal of Existing Assets as % of total capex		77.8%	20.5%	35.5%	28.2%	38.3%	38.3%	26.5%	9.7%	10.3%
Renewal of Existing Assets as % of deprecn		101.4%	29.9%	82.0%	72.4%	115.5%	115.5%	55.9%	16.0%	17.0%

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
Repairs and maintenance expenditure by Asset Class/Sub-class	1									
Infrastructure		7,789	6,487	318	3,800	3,800	3,800	5,336	1,613	1,665
Roads Infrastructure		-	23	-	200	200	200	207	214	221
Roads		-	-	-	-	-	-	-	-	-
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	1,711	1,393	1,437
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	1,711	1,393	1,437
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	12,751	6,994	6,388
Operational Buildings	106	972	464	6,148	6,173	6,173	12,751	6,994	6,388
Municipal Offices	106	972	464	6,148	6,173	6,173	12,751	6,994	6,388
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	30,445	16,698	16,403
R&M as a % of PPE & Investment Property		0.8%	1.1%	0.2%	1.3%	1.6%	1.6%	3.3%	1.9%	2.0%
R&M as % Operating Expenditure		1.4%	1.1%	0.2%	1.9%	1.9%	1.9%	6.6%	4.7%	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
Depreciation by Asset Class/Sub-class	1									
Infrastructure		-	39,110	23,623	31,934	28,934	28,934	29,864	29,622	28,238
Roads Infrastructure		-	11,091	8,996	-	-	-	10,099	10,206	9,780
Roads		-	11,091	8,996	-	-	-	5,559	5,517	4,940
Road Structures		-	-	-	-	-	-	4,540	4,690	4,840
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	4,828	5,047	4,932
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	649	650	649
MV Switching Stations		-	-	-	-	-	-	1,139	1,199	1,199
MV Networks		-	-	-	-	-	-	561	597	597
LV Networks		-	7,806	4,827	4,507	4,507	4,507	-	-	-
Capital Spares		-	-	-	-	-	-	2,480	2,601	2,488
Water Supply Infrastructure		-	12,664	5,727	11,693	8,693	8,693	8,908	8,701	7,944
Dams and Weirs		-	-	-	-	-	-	46	46	46
Boreholes		-	-	-	-	-	-	1,005	858	855
Reservoirs		-	-	-	-	-	-	1,022	1,426	1,022
Pump Stations		-	-	-	-	-	-	2,202	1,887	1,862
Water Treatment Works		-	-	-	-	-	-	1,374	1,265	1,262
Bulk Mains		-	-	-	-	-	-	3,259	3,220	2,897
Distribution		-	12,664	5,727	11,693	8,693	8,693	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	4,073	7,588	7,588	7,588	4,624	4,435	4,353
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	4,624	4,435	4,353
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	4,073	7,588	7,588	7,588	-	-	-
Solid Waste Infrastructure		-	7,548	-	8,146	8,146	8,146	1,406	1,232	1,229
Landfill Sites		-	1,050	-	-	-	-	-	-	-
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	1,406	1,232	1,229
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	-	-	-	4,042	4,053	3,866
Community Facilities		-	6,857	2,158	-	-	-	4,042	4,053	3,866
Halls		-	-	2,158	-	-	-	480	481	480
Centres		-	-	-	-	-	-	2,691	2,699	2,515
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	871	873	871	-
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	-	-	-
Revenue Generating	151	151	240	8,183	4,774	4,774	-	-	-
Improved Property	151	151	240	8,183	4,774	4,774	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	30,478	4,502	5,000	-	-	-	3,403	3,745	3,563
Operational Buildings	30,478	4,502	5,000	-	-	-	3,403	3,745	3,563
Municipal Offices	30,478	4,502	5,000	-	-	-	3,403	3,745	3,563
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	4,183	4,321	4,459
Computer Equipment	402	193	653	-	3,978	3,978	4,183	4,321	4,459
Furniture and Office Equipment	132	9	88	561	561	561	1,616	1,670	1,723
Furniture and Office Equipment	132	9	88	561	561	561	1,616	1,670	1,723
Machinery and Equipment	362	17	463	3,920	8,400	8,400	346	357	369
Machinery and Equipment	362	17	463	3,920	8,400	8,400	346	357	369
Transport Assets	1,168	67	1,388	-	-	-	11,881	12,273	12,665
Transport Assets	1,168	67	1,388	-	-	-	11,881	12,273	12,665
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-

Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	32,692	50,906	33,613	44,598	46,647	46,647	55,334	56,040	54,883

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	41,534	57,137	59,186	59,186	43,751	59,971	69,176
Roads Infrastructure		5,558	46,772	41,534	57,137	56,283	56,283	37,537	41,656	55,709
Roads		5,558	46,772	37,864	57,137	56,283	56,283	37,537	41,656	55,709
Road Structures		-	-	3,670	-	-	-	-	-	-
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		-	-	-	-	-	-	-	5,214	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	5,214	-
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	3,573	-	-
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	3,573	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	2,163	648	4,597	7,452	7,452	3,573	-	-
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	-	-	-	-	-	-	-	-	-

<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
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 upgrading of existing assets	1	8,882	48,935	42,182	61,734	66,638	66,638	47,325	59,971	69,176
Upgrading of Existing Assets as % of total capex		20.8%	65.9%	54.3%	54.0%	47.3%	47.3%	40.6%	64.9%	76.2%
Upgrading of Existing Assets as % of deprecn*		27.2%	96.1%	125.5%	138.4%	142.9%	142.9%	85.5%	107.0%	126.0%

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		130	50	124				
Vote 2 - MUNICIPAL MANAGER		1,056	1,090	1,125				
Vote 3 - BUDGET AND TREASURY OFFICE		3,276	3,396	3,381				
Vote 4 - CORPORATE AND SHARED SERVICE		2,177	310	319				
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		94,693	71,112	73,025				
Vote 6 - COMMUNITY AND SOCIAL SERVICES		14,302	16,168	12,507				
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		978	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		116,612	92,361	90,724	-	-	-	-
Future operational costs by vote	2							
Vote 1 - EXECUTIVE AND COUNCIL		27,261	26,770	27,750				
Vote 2 - MUNICIPAL MANAGER		42,063	43,348	44,867				
Vote 3 - BUDGET AND TREASURY OFFICE		83,476	82,129	85,013				
Vote 4 - CORPORATE AND SHARED SERVICE		56,020	57,634	59,328				
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		(49,122)	497,957	512,580				
Vote 6 - COMMUNITY AND SOCIAL SERVICES		190,292	228,491	236,612				
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		3,586	33,135	33,526				
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		356,909	972,908	1,003,247	-	-	-	-
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		473,521	1,065,269	1,093,971	-	-	-	-

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>																
	Replacement of Aging Asbestos pipes in Makhanda Phase 4													17,317	7,400	-
	Upgrade of Makana way Phase 2													3,829	-	-
	Refurbishment of water and sanitation services													3,126	3,224	3,316
	Upgrade of Roads network													-	9,953	23,209
	Upgrade of sports facilities in Oval Stadium, Lavender valley Makhanda													3,573	-	-
	Upgrade of Transriver: Alcedale													839	4,836	4,973
	Fencing of Reservoirs													-	5,214	-
	Water conservation and demand													14,998	-	-
	Upgrade of Mayfield waste water treatment work													10,002	-	-
	Electricity Network Upgrade													-1,214	8,101	8,467
	Upgrade of Roads network													23,000	21,230	20,000
	Upgrade of electricity network													5,000	5,000	5,000
	Construction of New DLTC													-	10,000	5,000
	Vehicles													7,358	-	2,500
	Equipment													8,031	1,528	2,430
	Computers													1,537	914	1,068
	Airconditioners													394	1,821	188
	Filing Cabinets													104	107	111
	Municipal branding													150	155	160
	Council chambers System													1,500	424	640
	Municipal Buildings													290	155	-
	ICT Network upgrading													600	620	-
	Weighbridge													150	-	-
	Various Roads Upgrade													10,709	10,500	12,500
	Office furniture													2,787	2,879	2,972
Parent Capital expenditure												-	-	116,507	94,062	92,532
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												-	-	116,507	94,062	92,532

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 MRRRR Regulation 13
 Project Number consists of MSCOA Project Longitude and seq No (sample PC01002006002_00002)

check 77,702 140,768 105 (1,701) (1,808)

EC104 Makana - Supporting Table SA37 Projects delayed from previous financial years

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
														Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Parent municipality: List all capital projects grouped by Function																			
Entities: List all capital projects grouped by Entity																			
	Entity Name Project name																		

EC104 Makana - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
								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 operational projects grouped by Function</i>				
Community and Social Services												
Energy Sources												

Environmental Protection

Executive and Council

Finance and Administration

Housing

Internal Audit

Planning and Development

Public Safety

Road Transport

Sport and Recreation

Waste Management

Parent Operational expenditure							-	-	-	-	-
Entities: <i>List all Operational projects grouped by Entity</i>											
Entity A Water project A											
Entity B Electricity project B											
Entity Operational expenditure							-	-	-	-	-
Total Operational expenditure							-	-	-	-	-