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Preparation Instructions

Municipality Name:	EC104 Makana
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Fax:	046 636 2472
E-Mail:	nntsangani@makana.gov.za
Reporting Period:	M03 - Quarter 1
MTREF:	2027
Budget Year:	2026/27
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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

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	Speaker`s Office	1.2 - Speaker`s Office
Vote 4 - CORPORATE AND SHARED SERVICE	1.3		1.3 -
Vote 5 - ENGINEERING AND TECHNICAL SERVICES	1.4		1.4 -
Vote 6 - COMMUNITY AND SOCIAL SERVICES	1.5		1.5 -
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLAN	1.6		1.6 -
Vote 8 -	1.7		1.7 -
Vote 9 -	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	Municipal Manager Town secretary	2.1 - Municipal Manager Town secretary
Vote 14 -	2.2	Information Technology	2.2 - Information Technology
Vote 15 -	2.3	Legal services	2.3 - Legal services
	2.4	Markerting Customer relations	2.4 - Markerting Customer relations
	2.5	Performance Management System	2.5 - Performance Management System
	2.6	Governance Function	2.6 - Governance Function
	2.7		2.7 -
	2.8		2.8 -
	2.9		2.9 -
	2.10		2.10 -
	Vote 3	BUDGET AND TREASURY OFFICE	
	3.1	Finance - CFO`s	3.1 - Finance - CFO`s
	3.2	Budget and Reporting	3.2 - Budget and Reporting
	3.3	Finance - Expenditure	3.3 - Finance - Expenditure
	3.4	Supply Chain Management	3.4 - Supply Chain Management
	3.5	Revenue Management	3.5 - Revenue Management
	3.6	Asset Management	3.6 - Asset Management
	3.7		3.7 -
	3.8		3.8 -
	3.9		3.9 -
	3.10		3.10 -
	Vote 4	CORPORATE AND SHARED SERVICE	
	4.1	Admistrative and Corporate support	4.1 - Admistrative and Corporate support
	4.2	Human Resources	4.2 - Human Resources
	4.3	Community Halls	4.3 - Community Halls
	4.4	Fleet Management	4.4 - Fleet Management
	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	Roads	5.3 - Roads
	5.4	Storm water management	5.4 - Storm water management
	5.5	Waste water treatment	5.5 - Waste water treatment
	5.6	Water distribution	5.6 - Water distribution
	5.7	Water storage	5.7 - Water storage
	5.8		5.8 -
	5.9		5.9 -
	5.10		5.10 -
	Vote 6	COMMUNITY AND SOCIAL SERVICES	
	6.1	Directors Office	6.1 - Directors Office
	6.2	Fire fighting and protection	6.2 - Fire fighting and protection
	6.3	Traffic and Street parking	6.3 - Traffic and Street parking
	6.4	Libraries and archives	6.4 - Libraries and archives
	6.5	Solid waste	6.5 - Solid waste
	6.6	Parks and open spaces	6.6 - Parks and open spaces
	6.7	Sports Grounds and stadiums	6.7 - Sports Grounds and stadiums
	6.8		6.8 -
	6.9		6.9 -
	6.10		6.10 -
	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 / Housing	7.3 - Property services / Housing
	7.4		7.4 -
	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		
	8.1		8.1 -
	8.2		8.2 -
	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		
9.1		9.1 -
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 -
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15.10		15.10 -

EC104 Makana - Contact Information

A. GENERAL INFORMATION

Municipality	**EC104 Makana**	Set name on 'Instructions' sheet
Grade	3	[1] Grade in terms of the Remuneration of Public Office Bearers Act.
Province	**Set name on 'Instructions' sheet**	
Web Address	www.makana.gov.za	
e-mail Address	ntsangani@makana.gov.za	

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

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Mrs
Name	Pumelelo Kate	Name	Phumza Roxo - Koliti
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Fax number	046 622 9700	Fax number	046 622 9700
E-mail address	pkate@makana.gov.za	E-mail address	roxop@makana.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	

ID Number		ID Number	
Title	Ms	Title	Ms
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Cell number	072 030 4343	Cell number	081 321 0740
Fax number	046 636 2472	Fax number	046 636 2472
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Official responsible for submitting financial information	
ID Number	
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Cell number	079 347 0547
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E-mail address	ssolani@makana.gov.za

Official responsible for submitting financial information	
ID Number	
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Cell number	062 924 9234
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Official responsible for submitting financial information	
ID Number	
Title	mr
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Cell number	061 701 7410
Fax number	046 636 4772
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Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
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Fax number	
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 C1 Monthly Budget Statement Summary - M03 - Quarter 1

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	109,812	130,004	–	47,724	47,724	32,501	15,224	47%	130,004
Service charges	452,532	523,630	–	146,849	146,849	130,908	15,941	12%	523,630
Investment revenue	5,229	5,936	–	1,017	1,017	1,484	(467)	-31%	5,936
Transfers and subsidies - Operational	224,602	153,569	–	59,274	59,274	38,392	20,882	54%	153,569
Other own revenue	121,298	146,149	–	27,163	27,163	36,537	(9,374)	-26%	146,149
Total Revenue (excluding capital transfers and contributions)	**913,473**	**959,287**	**–**	**282,027**	**282,027**	**239,822**	**42,206**	**18%**	**959,287**
Employee costs	233,251	286,695	–	59,640	59,640	71,674	(12,034)	-17%	286,695
Remuneration of Councillors	14,010	14,608	–	3,417	3,417	3,652	(235)	-6%	14,608
Depreciation and amortisation	46,523	55,334	–	–	–	13,834	(13,834)	-100%	55,334
Interest	31,957	7,436	–	1,116	1,116	1,859	(743)	-40%	7,436
Inventory consumed and bulk purchases	194,114	231,759	–	66,681	66,681	57,940	8,741	15%	231,759
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	(342,320)	(238,924)	–	16,958	16,958	(59,731)	76,689	-128%	(238,924)
Total Expenditure	**177,536**	**356,909**	**–**	**147,811**	**147,811**	**89,227**	**58,584**	**66%**	**356,909**
Surplus/(Deficit)	**735,937**	**602,378**	**–**	**134,216**	**134,216**	**150,594**	**(16,378)**	**-11%**	**602,378**
Transfers and subsidies - capital (monetary allocations)	90,913	82,897	–	11,212	11,212	20,724	(9,513)	-46%	82,897
Transfers and subsidies - capital (in-kind)	1,322	–	–	351	351	–	351	#DIV/0!	–
Surplus/(Deficit) after capital transfers &	**828,172**	**685,275**	**–**	**145,779**	**145,779**	**171,319**	**(25,540)**	**-15%**	**685,275**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**828,172**	**685,275**	**–**	**145,779**	**145,779**	**171,319**	**(25,540)**	**-15%**	**685,275**
Capital expenditure & funds sources									
Capital expenditure	**134,466**	**116,612**	**–**	**10,599**	**10,599**	**29,153**	**(18,554)**	**-64%**	**116,612**
Capital transfers recognised	121,735	82,897	–	8,724	8,724	20,724	(12,000)	-58%	82,897
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**5,641**	**33,715**	**–**	**361**	**361**	**8,429**	**(8,068)**	**-96%**	**33,715**
Total sources of capital funds	**127,376**	**116,612**	**–**	**9,085**	**9,085**	**29,153**	**(20,068)**	**-69%**	**116,612**
Financial position									
Total current assets	945,634	1,037,548	–		1,473,591				1,037,548
Total non current assets	1,236,438	1,089,600	–		1,247,037				1,089,600
Total current liabilities	346,736	523,679	–		815,265				523,679
Total non current liabilities	227,835	195,562	–		138,624				195,562
Community wealth/Equity	**1,120,919**	**1,407,907**	**–**		**1,766,299**				**1,407,907**
Cash flows									
Net cash from (used) operating	(71,093)	109,454	–	91,879	91,879	27,364	(64,516)	-236%	109,454
Net cash from (used) investing	(70,212)	(134,104)	–	(18,306)	(18,306)	(33,526)	(15,220)	45%	(134,104)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**(75,965)**	**40,688**	**–**	**–**	**121,537**	**59,175**	**(62,362)**	**-105%**	**23,314**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	61,661	39,594	71,651	32,621	30,974	29,555	28,462	1,395,086	1,689,603
Creditors Age Analysis									
Total Creditors	21,828	56,609	–	25,099	4,297	39	5	56,392	164,269

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**186,787**	**221,413**	**–**	**82,678**	**82,678**	**55,353**	27,325	49%	**221,413**
Executive and council		27,834	31,980	–	12,976	12,976	7,995	4,981	62%	31,980
Finance and administration		158,953	189,433	–	69,702	69,702	47,358	22,344	47%	189,433
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**8,884**	**9,834**	**–**	**525**	**525**	**2,459**	(1,934)	-79%	**9,834**
Community and social services		5,048	5,210	–	150	150	1,302	(1,153)	-89%	5,210
Sport and recreation		1,569	3,072	–	28	28	768	(740)	-96%	3,072
Public safety		2,029	1,552	–	332	332	388	(56)	-14%	1,552
Housing		122	–	–	–	–	–	–		–
Health		115	–	–	15	15	–	15	#DIV/0!	–
Economic and environmental services		**64,933**	**29,052**	**–**	**8,536**	**8,536**	**7,263**	1,273	18%	**29,052**
Planning and development		58,023	27,215	–	8,108	8,108	6,804	1,304	19%	27,215
Road transport		6,910	1,838	–	429	429	459	(31)	-7%	1,838
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**745,104**	**698,987**	**–**	**190,639**	**190,639**	**174,747**	**15,892**	9%	**698,987**
Energy sources		304,986	292,224	–	76,412	76,412	73,056	3,356	5%	292,224
Water management		310,852	265,393	–	65,018	65,018	66,348	(1,330)	-2%	265,393
Waste water management		71,068	79,580	–	29,698	29,698	19,895	9,803	49%	79,580
Waste management		58,199	61,790	–	19,511	19,511	15,448	4,064	26%	61,790
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**1,005,708**	**959,287**	**–**	**282,378**	**282,378**	**239,822**	**42,557**	**18%**	**959,287**
Expenditure - Functional										
Governance and administration		**141,900**	**189,066**	**–**	**37,065**	**37,065**	**47,267**	(10,202)	-22%	**189,066**
Executive and council		41,540	51,588	–	10,804	10,804	12,897	(2,093)	-16%	51,588
Finance and administration		97,265	133,435	–	25,994	25,994	33,359	(7,365)	-22%	133,435
Internal audit		3,094	4,044	–	268	268	1,011	(743)	-74%	4,044
Community and public safety		**67,981**	**190,339**	**–**	**17,340**	**17,340**	**47,585**	(30,245)	-64%	**190,339**
Community and social services		24,588	17,662	–	4,800	4,800	4,415	384	9%	17,662
Sport and recreation		16,404	29,550	–	3,775	3,775	7,387	(3,612)	-49%	29,550
Public safety		20,227	136,752	–	7,389	7,389	34,188	(26,799)	-78%	136,752
Housing		742	4,220	–	544	544	1,055	(511)	-48%	4,220
Health		6,020	2,155	–	832	832	539	294	54%	2,155
Economic and environmental services		**38,933**	**50,972**	**–**	**6,596**	**6,596**	**12,743**	(6,147)	-48%	**50,972**
Planning and development		10,076	27,185	–	4,344	4,344	6,796	(2,452)	-36%	27,185
Road transport		28,857	23,787	–	2,252	2,252	5,947	(3,695)	-62%	23,787
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**(71,278)**	**(73,468)**	**–**	**86,810**	**86,810**	**(18,367)**	**105,177**	-573%	**(73,468)**
Energy sources		186,343	210,736	–	70,809	70,809	52,684	18,125	34%	210,736
Water management		(191,259)	(234,222)	–	7,164	7,164	(58,555)	65,720	-112%	(234,222)
Waste water management		(39,437)	(54,155)	–	3,422	3,422	(13,539)	16,961	-125%	(54,155)
Waste management		(26,926)	4,173	–	5,415	5,415	1,043	4,372	419%	4,173
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**177,536**	**356,909**	**–**	**147,811**	**147,811**	**89,227**	**58,584**	**66%**	**356,909**
Surplus/ (Deficit) for the year		**828,172**	**602,378**	**–**	**134,567**	**134,567**	**150,594**	**(16,027)**	**-11%**	**602,378**

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		**186,787**	**221,413**	**–**	**82,678**	**82,678**	**55,353**	27,325	49%	**221,413**
Executive and council		27,834	31,980	–	12,976	12,976	7,995	4,981	62%	31,980
Mayor and Council		7,810	11,106	–	4,279	4,279	2,777	1,502	54%	11,106
Municipal Manager, Town Secretary and Chief Executive		20,023	20,874	–	8,697	8,697	5,218	3,479	67%	20,874
Finance and administration		158,953	189,433	–	69,702	69,702	47,358	22,344	47%	189,433
Administrative and Corporate Support		316	20,874	–	7,733	7,733	5,218	2,515	48%	20,874
Asset Management		–	311	–	0	0	78	(78)	-100%	311
Finance		47,172	36,353	–	13,841	13,841	9,088	4,753	52%	36,353
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		–	–	–	–	–	–	–		–
Information Technology		–	–	–	–	–	–	–		–
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	–		–
Property Services		111,162	131,444	–	48,051	48,051	32,861	15,190	46%	131,444
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		303	452	–	76	76	113	(37)	-32%	452
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Governance Function		–	–	–	–	–	–	–		–
Community and public safety		**8,884**	**9,834**	**–**	**525**	**525**	**2,459**	**(1,934)**	**-79%**	**9,834**
Community and social services		**5,048**	**5,210**	**–**	**150**	**150**	**1,302**	**(1,153)**	**-89%**	**5,210**
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		423	467	–	111	111	117	(6)	-5%	467
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		91	183	–	30	30	46	(16)	-34%	183
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		–	–	–	–	–	–	–		–
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		4,534	4,560	–	8	8	1,140	(1,132)	-99%	4,560
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		**1,569**	**3,072**	**–**	**28**	**28**	**768**	**(740)**	**-96%**	**3,072**
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		1,526	2,975	–	12	12	744	(732)	-98%	2,975
Recreational Facilities		–	–	–	–	–	–	–		–
Sports Grounds and Stadiums		43	97	–	15	15	24	(9)	-36%	97
Public safety		**2,029**	**1,552**	**–**	**332**	**332**	**388**	**(56)**	**-14%**	**1,552**
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		1,014	32	–	11	11	8	3	35%	32
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		1,015	1,520	–	321	321	380	(59)	-16%	1,520
Pounds		–	–	–	–	–	–	–		–
Housing		**122**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Housing		122	–	–	–	–	–	–		–
Informal Settlements		–	–	–	–	–	–	–		–
Health		**115**	**–**	**–**	**15**	**15**	**–**	**15**	**#DIV/0!**	**–**
Ambulance		–	–	–	–	–	–	–		–
Health Services		115	–	–	15	15	–	15	#DIV/0!	–
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		**64,933**	**29,052**	**–**	**8,536**	**8,536**	**7,263**	**1,273**	**18%**	**29,052**
Planning and development		**58,023**	**27,215**	**–**	**8,108**	**8,108**	**6,804**	**1,304**	**19%**	**27,215**
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		41,609	10,023	–	4,059	4,059	2,506	1,553	62%	10,023

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–
Economic Development/Planning		–	–	–	–	–	–	–		–
Regional Planning and Development		–	–	–	–	–	–	–		–
Town Planning, Building Regulations and Enforcement,		14,962	15,681	–	3,738	3,738	3,920	(183)	-5%	15,681
Project Management Unit		1,452	1,510	–	311	311	377	(66)	-18%	1,510
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		**6,910**	**1,838**	**–**	**429**	**429**	**459**	**(31)**	**-7%**	**1,838**
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		2,065	1,838	–	429	429	459	(31)	-7%	1,838
Roads		4,845	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		**745,104**	**698,987**	**–**	**190,639**	**190,639**	**174,747**	**15,892**	**9%**	**698,987**
Energy sources		**304,986**	**292,224**	**–**	**76,412**	**76,412**	**73,056**	**3,356**	**5%**	**292,224**
Electricity		304,986	292,224	–	76,412	76,412	73,056	3,356	5%	292,224
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		**310,852**	**265,393**	**–**	**65,018**	**65,018**	**66,348**	**(1,330)**	**-2%**	**265,393**
Water Treatment		–	–	–	–	–	–	–		–
Water Distribution		310,852	265,393	–	65,018	65,018	66,348	(1,330)	-2%	265,393
Water Storage		–	–	–	–	–	–	–		–
Waste water management		**71,068**	**79,580**	**–**	**29,698**	**29,698**	**19,895**	**9,803**	**49%**	**79,580**
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		71,068	79,580	–	29,698	29,698	19,895	9,803	49%	79,580
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		–	–	–	–	–	–	–		–
Waste management		**58,199**	**61,790**	**–**	**19,511**	**19,511**	**15,448**	**4,064**	**26%**	**61,790**
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		58,199	61,790	–	19,511	19,511	15,448	4,064	26%	61,790
Street Cleaning		–	–	–	–	–	–	–		–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,005,708**	**959,287**	**–**	**282,378**	**282,378**	**239,822**	**42,557**	**18%**	**959,287**
Expenditure - Functional										
Municipal governance and administration		**141,900**	**189,066**	**–**	**37,065**	**37,065**	**47,267**	**(10,202)**	**-22%**	**189,066**
Executive and council		41,540	51,588	–	10,804	10,804	12,897	(2,093)	-16%	51,588
Mayor and Council		24,918	27,261	–	6,067	6,067	6,815	(748)	-11%	27,261
Municipal Manager, Town Secretary and Chief Executive		16,622	24,327	–	4,737	4,737	6,082	(1,345)	-22%	24,327
Finance and administration		97,265	133,435	–	25,994	25,994	33,359	(7,365)	-22%	133,435
Administrative and Corporate Support		27,803	46,544	–	5,269	5,269	11,636	(6,367)	-55%	46,544
Asset Management		5,213	26,599	–	1,118	1,118	6,650	(5,532)	-83%	26,599
Finance		35,146	42,844	–	9,767	9,767	10,711	(944)	-9%	42,844
Fleet Management		3,521	2,753	–	1,139	1,139	688	451	65%	2,753
Human Resources		5,722	9,476	–	1,411	1,411	2,369	(958)	-40%	9,476
Information Technology		3,885	10,138	–	4,005	4,005	2,535	1,470	58%	10,138
Legal Services		2,781	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-		1,262	3,554	–	323	323	888	(565)	-64%	3,554
Property Services		6,591	(20,619)	–	364	364	(5,155)	5,519	-107%	(20,619)
Risk Management		2,835	2,638	–	1,172	1,172	660	512	78%	2,638
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		2,507	9,507	–	1,426	1,426	2,377	(951)	-40%	9,507
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		3,094	4,044	–	268	268	1,011	(743)	-74%	4,044
Governance Function		3,094	4,044	–	268	268	1,011	(743)	-74%	4,044
Community and public safety		**67,981**	**190,339**	**–**	**17,340**	**17,340**	**47,585**	**(30,245)**	**-64%**	**190,339**
Community and social services		**24,588**	**17,662**	**–**	**4,800**	**4,800**	**4,415**	**384**	**9%**	**17,662**
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		3,548	3,153	–	741	741	788	(47)	-6%	3,153
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		4,268	–	–	25	25	–	25	#DIV/0!	–
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		16,772	14,294	–	4,034	4,034	3,574	460	13%	14,294
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	214	–	–	–	54	(54)	-100%	214
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		**16,404**	**29,550**	**–**	**3,775**	**3,775**	**7,387**	**(3,612)**	**-49%**	**29,550**
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		13,531	21,549	–	2,614	2,614	5,387	(2,773)	-51%	21,549
Recreational Facilities		–	–	–	–	–	–	–		–
Sports Grounds and Stadiums		2,873	8,001	–	1,161	1,161	2,000	(839)	-42%	8,001
Public safety		**20,227**	**136,752**	**–**	**7,389**	**7,389**	**34,188**	**(26,799)**	**-78%**	**136,752**
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		(1,297)	–	–	72	72	–	72	#DIV/0!	–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		13,760	25,996	–	5,445	5,445	6,499	(1,053)	-16%	25,996
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		7,765	110,757	–	1,871	1,871	27,689	(25,818)	-93%	110,757
Pounds		–	–	–	–	–	–	–		–
Housing		**742**	**4,220**	**–**	**544**	**544**	**1,055**	**(511)**	**-48%**	**4,220**
Housing		742	4,220	–	544	544	1,055	(511)	-48%	4,220
Informal Settlements		–	–	–	–	–	–	–		–
Health		**6,020**	**2,155**	**–**	**832**	**832**	**539**	**294**	**54%**	**2,155**
Ambulance		–	–	–	–	–	–	–		–
Health Services		6,020	2,155	–	832	832	539	294	54%	2,155
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		**38,933**	**50,972**	**–**	**6,596**	**6,596**	**12,743**	**(6,147)**	**-48%**	**50,972**
Planning and development		**10,076**	**27,185**	**–**	**4,344**	**4,344**	**6,796**	**(2,452)**	**-36%**	**27,185**
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		4,911	15,692	–	2,306	2,306	3,923	(1,617)	-41%	15,692
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–
Economic Development/Planning		–	–	–	–	–	–	–		–
Regional Planning and Development		–	–	–	–	–	–	–		–
Town Planning, Building Regulations and Enforcement,		5,002	7,627	–	1,764	1,764	1,907	(142)	-7%	7,627
Project Management Unit		163	3,866	–	274	274	966	(693)	-72%	3,866
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		**28,857**	**23,787**	**–**	**2,252**	**2,252**	**5,947**	**(3,695)**	**-62%**	**23,787**
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		193	–	–	13	13	–	13	#DIV/0!	–
Roads		28,664	23,787	–	2,239	2,239	5,947	(3,708)	-62%	23,787
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		**(71,278)**	**(73,468)**	**–**	**86,810**	**86,810**	**(18,367)**	**105,177**	**-573%**	**(73,468)**
Energy sources		**186,343**	**210,736**	**–**	**70,809**	**70,809**	**52,684**	**18,125**	**34%**	**210,736**
Electricity		186,343	210,736	–	70,809	70,809	52,684	18,125	34%	210,736
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Water management		**(191,259)**	**(234,222)**	**–**	**7,164**	**7,164**	**(58,555)**	**65,720**	**-112%**	**(234,222)**
Water Treatment		11,383	55,952	–	2,324	2,324	13,988	(11,664)	-83%	55,952
Water Distribution		(202,641)	(290,174)	–	4,841	4,841	(72,543)	77,384	-107%	(290,174)
Water Storage		–	–	–	–	–	–	–		–
Waste water management		**(39,437)**	**(54,155)**	**–**	**3,422**	**3,422**	**(13,539)**	**16,961**	**-125%**	**(54,155)**
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		(43,473)	(55,589)	–	3,339	3,339	(13,897)	17,236	-124%	(55,589)
Storm Water Management		4,008	1,434	–	82	82	359	(277)	-77%	1,434
Waste Water Treatment		29	–	–	1	1	–	1	#DIV/0!	–
Waste management		**(26,926)**	**4,173**	**–**	**5,415**	**5,415**	**1,043**	**4,372**	**419%**	**4,173**
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		(29,550)	4,173	–	5,415	5,415	1,043	4,372	419%	4,173
Street Cleaning		2,624	–	–	–	–	–	–		–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**177,536**	**356,909**	**–**	**147,811**	**147,811**	**89,227**	**58,584**	**66%**	**356,909**
Surplus/ (Deficit) for the year		**828,172**	**602,378**	**–**	**134,567**	**134,567**	**150,594**	**(16,027)**	**-11%**	**602,378**

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		7,810	11,106	–	4,279	4,279	2,777	1,502	54.1%	11,106
Vote 2 - MUNICIPAL MANAGER		20,023	20,874	–	8,697	8,697	5,218	3,479	66.7%	20,874
Vote 3 - BUDGET AND TREASURY OFFICE		47,475	37,116	–	13,918	13,918	9,279	4,639	50.0%	37,116
Vote 4 - CORPORATE AND SHARED SERVICE		316	20,874	–	7,733	7,733	5,218	2,515	48.2%	20,874
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		691,750	637,197	–	171,127	171,127	159,299	11,828	7.4%	637,197
Vote 6 - COMMUNITY AND SOCIAL SERVICES		69,025	73,462	–	20,465	20,465	18,366	2,099	11.4%	73,462
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		169,308	158,658	–	56,159	56,159	39,665	16,494	41.6%	158,658
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1,005,708**	**959,287**	**–**	**282,378**	**282,378**	**239,822**	**42,557**	**17.7%**	**959,287**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		24,918	27,261	–	6,067	6,067	6,815	(748)	-11.0%	27,261
Vote 2 - MUNICIPAL MANAGER		27,644	42,277	–	9,332	9,332	10,569	(1,237)	-11.7%	42,277
Vote 3 - BUDGET AND TREASURY OFFICE		47,198	83,476	–	13,512	13,512	20,869	(7,357)	-35.3%	83,476
Vote 4 - CORPORATE AND SHARED SERVICE		33,780	56,020	–	7,733	7,733	14,005	(6,272)	-44.8%	56,020
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		(13,524)	(52,988)	–	83,962	83,962	(13,247)	97,209	-733.8%	(52,988)
Vote 6 - COMMUNITY AND SOCIAL SERVICES		40,507	190,078	–	22,224	22,224	47,520	(25,296)	-53.2%	190,078
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		17,013	10,785	–	4,982	4,982	2,696	2,285	84.8%	10,785
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**177,536**	**356,909**	**–**	**147,811**	**147,811**	**89,227**	**58,584**	**65.7%**	**356,909**
Surplus/ (Deficit) for the year	2	**828,172**	**602,378**	**–**	**134,567**	**134,567**	**150,594**	**(16,027)**	**-10.6%**	**602,378**

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		**7,810**	**11,106**	**–**	**4,279**	**4,279**	**2,777**	1,502	54%	**11,106**
1.1 - Mayor and council		7,810	11,106	–	4,279	4,279	2,777	1,502	54%	11,106
1.2 - Speaker`s Office		–	–	–	–	–	–	–		–
1.3 -		–	–	–	–	–	–	–		–
1.4 -		–	–	–	–	–	–	–		–
1.5 -		–	–	–	–	–	–	–		–
1.6 -		–	–	–	–	–	–	–		–
1.7 -		–	–	–	–	–	–	–		–
1.8 -		–	–	–	–	–	–	–		–
1.9 -		–	–	–	–	–	–	–		–
1.10 -		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		**20,023**	**20,874**	**–**	**8,697**	**8,697**	**5,218**	3,479	67%	**20,874**
2.1 - Municipal Manager Town secretary		–	–	–	–	–	–	–		–
2.2 - Information Technology		–	–	–	–	–	–	–		–
2.3 - Legal services		–	–	–	–	–	–	–		–
2.4 - Markerting Customer relations		–	–	–	–	–	–	–		–
2.5 - Performance Management System		20,023	20,874	–	8,697	8,697	5,218	3,479	67%	20,874
2.6 - Governance Function		–	–	–	–	–	–	–		–
2.7 -		–	–	–	–	–	–	–		–
2.8 -		–	–	–	–	–	–	–		–
2.9 -		–	–	–	–	–	–	–		–
2.10 -		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY OFFICE		**47,475**	**37,116**	**–**	**13,918**	**13,918**	**9,279**	4,639	50%	**37,116**
3.1 - Finance - CFO`s		25,425	416	–	1,725	1,725	104	1,621	1558%	416
3.2 - Budget and Reporting		–	–	–	–	–	–	–		–
3.3 - Finance - Expenditure		21,747	36,248	–	12,117	12,117	9,062	3,055	34%	36,248
3.4 - Supply Chain Management		–	–	–	–	–	–	–		–
3.5 - Revenue Management		303	452	–	76	76	113	(37)	-32%	452
3.6 - Asset Management		–	–	–	–	–	–	–		–
3.7 -		–	–	–	–	–	–	–		–
3.8 -		–	–	–	–	–	–	–		–
3.9 -		–	–	–	–	–	–	–		–
3.10 -		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		**316**	**20,874**	**–**	**7,733**	**7,733**	**5,218**	2,515	48%	**20,874**
4.1 - Admistrative and Corporate support		316	20,874	–	7,733	7,733	5,218	2,515	48%	20,874
4.2 - Human Resources		–	–	–	–	–	–	–		–
4.3 - Community Halls		–	–	–	–	–	–	–		–
4.4 - Fleet Management		–	–	–	–	–	–	–		–
4.5 -		–	–	–	–	–	–	–		–
4.6 -		–	–	–	–	–	–	–		–
4.7 -		–	–	–	–	–	–	–		–
4.8 -		–	–	–	–	–	–	–		–
4.9 -		–	–	–	–	–	–	–		–
4.10 -		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		**691,750**	**637,197**	**–**	**171,127**	**171,127**	**159,299**	11,828	7%	**637,197**
5.1 - Electricity		304,986	292,224	–	76,412	76,412	73,056	3,356	5%	292,224
5.2 - Project Management Unit		–	–	–	–	–	–	–		–
5.3 - Roads		–	–	–	–	–	–	–		–
5.4 - Storm water management		4,845	–	–	–	–	–	–		–
5.5 - Waste water treatment		71,068	79,580	–	29,698	29,698	19,895	9,803	49%	79,580
5.6 - Water distribution		–	–	–	–	–	–	–		–
5.7 - Water storage		–	–	–	–	–	–	–		–
5.8 -		310,852	265,393	–	65,018	65,018	66,348	(1,330)	-2%	265,393
5.9 -		–	–	–	–	–	–	–		–
5.10 -		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY AND SOCIAL SERVICES		**69,025**	**73,462**	**–**	**20,465**	**20,465**	**18,366**	2,099	11%	**73,462**
6.1 - Directors Office		–	–	–	–	–	–	–		–
6.2 - Fire fighting and protection		423	467	–	111	111	117	(6)	-5%	467
6.3 - Traffic and Street parking		–	–	–	–	–	–	–		–
6.4 - Libraries and archives		1,660	3,256	–	58	58	814	(756)	-93%	3,256
6.5 - Solid waste		–	–	–	–	–	–	–		–
6.6 - Parks and open spaces		1,014	32	–	11	11	8	3	35%	32
6.7 - Sports Grounds and stadiums		115	–	–	15	15	–	15	#DIV/0!	–
6.8 -		4,534	4,560	–	8	8	1,140	(1,132)	-99%	4,560
6.9 -		58,199	61,790	–	19,511	19,511	15,448	4,064	26%	61,790
6.10 -		3,080	3,358	–	750	750	839	(90)	-11%	3,358
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNIN		**169,308**	**158,658**	**–**	**56,159**	**56,159**	**39,665**	16,494	42%	**158,658**
7.1 - Corporate wide strategic planning		43,061	11,533	–	4,370	4,370	2,883	1,487	52%	11,533
7.2 - Town planning building		14,962	15,681	–	3,738	3,738	3,920	(183)	-5%	15,681
7.3 - Property services / Housing		111,285	131,444	–	48,051	48,051	32,861	15,190	46%	131,444
7.4 -		–	–	–	–	–	–	–		–
7.5 -		–	–	–	–	–	–	–		–

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
7.6 -		–	–	–	–	–	–	–		–
7.7 -		–	–	–	–	–	–	–		–
7.8 -		–	–	–	–	–	–	–		–
7.9 -		–	–	–	–	–	–	–		–
7.10 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
8.1 -		–	–	–	–	–	–	–		–
8.2 -		–	–	–	–	–	–	–		–
8.3 -		–	–	–	–	–	–	–		–
8.4 -		–	–	–	–	–	–	–		–
8.5 -		–	–	–	–	–	–	–		–
8.6 -		–	–	–	–	–	–	–		–
8.7 -		–	–	–	–	–	–	–		–
8.8 -		–	–	–	–	–	–	–		–
8.9 -		–	–	–	–	–	–	–		–
8.10 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
9.1 -		–	–	–	–	–	–	–		–
9.2 -		–	–	–	–	–	–	–		–
9.3 -		–	–	–	–	–	–	–		–
9.4 -		–	–	–	–	–	–	–		–
9.5 -		–	–	–	–	–	–	–		–
9.6 -		–	–	–	–	–	–	–		–
9.7 -		–	–	–	–	–	–	–		–
9.8 -		–	–	–	–	–	–	–		–
9.9 -		–	–	–	–	–	–	–		–
9.10 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
10.1 -		–	–	–	–	–	–	–		–
10.2 -		–	–	–	–	–	–	–		–
10.3 -		–	–	–	–	–	–	–		–
10.4 -		–	–	–	–	–	–	–		–
10.5 -		–	–	–	–	–	–	–		–
10.6 -		–	–	–	–	–	–	–		–
10.7 -		–	–	–	–	–	–	–		–
10.8 -		–	–	–	–	–	–	–		–
10.9 -		–	–	–	–	–	–	–		–
10.10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
11.1 -		–	–	–	–	–	–	–		–
11.2 -		–	–	–	–	–	–	–		–
11.3 -		–	–	–	–	–	–	–		–
11.4 -		–	–	–	–	–	–	–		–
11.5 -		–	–	–	–	–	–	–		–
11.6 -		–	–	–	–	–	–	–		–
11.7 -		–	–	–	–	–	–	–		–
11.8 -		–	–	–	–	–	–	–		–
11.9 -		–	–	–	–	–	–	–		–
11.10 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
12.1 -		–	–	–	–	–	–	–		–
12.2 -		–	–	–	–	–	–	–		–
12.3 -		–	–	–	–	–	–	–		–
12.4 -		–	–	–	–	–	–	–		–
12.5 -		–	–	–	–	–	–	–		–
12.6 -		–	–	–	–	–	–	–		–
12.7 -		–	–	–	–	–	–	–		–
12.8 -		–	–	–	–	–	–	–		–
12.9 -		–	–	–	–	–	–	–		–
12.10 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
13.1 -		–	–	–	–	–	–	–		–
13.2 -		–	–	–	–	–	–	–		–
13.3 -		–	–	–	–	–	–	–		–
13.4 -		–	–	–	–	–	–	–		–
13.5 -		–	–	–	–	–	–	–		–
13.6 -		–	–	–	–	–	–	–		–
13.7 -		–	–	–	–	–	–	–		–
13.8 -		–	–	–	–	–	–	–		–
13.9 -		–	–	–	–	–	–	–		–
13.10 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
14.1 -		–	–	–	–	–	–	–		–

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
14.2 -		–	–	–	–	–	–	–		–
14.3 -		–	–	–	–	–	–	–		–
14.4 -		–	–	–	–	–	–	–		–
14.5 -		–	–	–	–	–	–	–		–
14.6 -		–	–	–	–	–	–	–		–
14.7 -		–	–	–	–	–	–	–		–
14.8 -		–	–	–	–	–	–	–		–
14.9 -		–	–	–	–	–	–	–		–
14.10 -		–	–	–	–	–	–	–		–
Vote 15 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
15.1 -		–	–	–	–	–	–	–		–
15.2 -		–	–	–	–	–	–	–		–
15.3 -		–	–	–	–	–	–	–		–
15.4 -		–	–	–	–	–	–	–		–
15.5 -		–	–	–	–	–	–	–		–
15.6 -		–	–	–	–	–	–	–		–
15.7 -		–	–	–	–	–	–	–		–
15.8 -		–	–	–	–	–	–	–		–
15.9 -		–	–	–	–	–	–	–		–
15.10 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1,005,708**	**959,287**	**–**	**282,378**	**282,378**	**239,822**	42,557	18%	**959,287**
Expenditure by Vote	1							–		
Vote 1 - EXECUTIVE AND COUNCIL		**24,918**	**27,261**	**–**	**6,067**	**6,067**	**6,815**	(748)	-11%	**27,261**
1.1 - Mayor and council		24,918	27,261	–	6,067	6,067	6,815	(748)	-11%	27,261
1.2 - Speaker`s Office		–	–	–	–	–	–	–		–
1.3 -		–	–	–	–	–	–	–		–
1.4 -		–	–	–	–	–	–	–		–
1.5 -		–	–	–	–	–	–	–		–
1.6 -		–	–	–	–	–	–	–		–
1.7 -		–	–	–	–	–	–	–		–
1.8 -		–	–	–	–	–	–	–		–
1.9 -		–	–	–	–	–	–	–		–
1.10 -		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		**27,644**	**42,277**	**–**	**9,332**	**9,332**	**10,569**	(1,237)	-12%	**42,277**
2.1 - Municipal Manager Town secretary		2,687	584	–	1	1	146	(145)	-99%	584
2.2 - Information Technology		3,885	10,138	–	4,005	4,005	2,535	1,470	58%	10,138
2.3 - Legal services		2,781	–	–	–	–	–	–		–
2.4 - Markerting Customer relations		1,262	3,768	–	323	323	942	(619)	-66%	3,768
2.5 - Performance Management System		16,622	24,327	–	4,737	4,737	6,082	(1,345)	-22%	24,327
2.6 - Governance Function		407	3,459	–	267	267	865	(598)	-69%	3,459
2.7 -		–	–	–	–	–	–	–		–
2.8 -		–	–	–	–	–	–	–		–
2.9 -		–	–	–	–	–	–	–		–
2.10 -		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY OFFICE		**47,198**	**83,476**	**–**	**13,512**	**13,512**	**20,869**	(7,357)	-35%	**83,476**
3.1 - Finance - CFO`s		11,739	21,776	–	4,803	4,803	5,444	(641)	-12%	21,776
3.2 - Budget and Reporting		–	–	–	–	–	–	–		–
3.3 - Finance - Expenditure		28,620	34,823	–	6,082	6,082	8,706	(2,624)	-30%	34,823
3.4 - Supply Chain Management		1,498	1,887	–	29	29	472	(443)	-94%	1,887
3.5 - Revenue Management		2,507	9,507	–	1,426	1,426	2,377	(951)	-40%	9,507
3.6 - Asset Management		2,835	15,483	–	1,172	1,172	3,871	(2,699)	-70%	15,483
3.7 -		–	–	–	–	–	–	–		–
3.8 -		–	–	–	–	–	–	–		–
3.9 -		–	–	–	–	–	–	–		–
3.10 -		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		**33,780**	**56,020**	**–**	**7,733**	**7,733**	**14,005**	(6,272)	-45%	**56,020**
4.1 - Admistrative and Corporate support		27,803	46,544	–	5,269	5,269	11,636	(6,367)	-55%	46,544
4.2 - Human Resources		2,847	3,205	–	350	350	801	(451)	-56%	3,205
4.3 - Community Halls		2,875	6,270	–	1,060	1,060	1,568	(507)	-32%	6,270
4.4 - Fleet Management		255	–	–	1,053	1,053	–	1,053	#DIV/0!	–
4.5 -		–	–	–	–	–	–	–		–
4.6 -		–	–	–	–	–	–	–		–
4.7 -		–	–	–	–	–	–	–		–
4.8 -		–	–	–	–	–	–	–		–
4.9 -		–	–	–	–	–	–	–		–
4.10 -		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		**(13,524)**	**(52,988)**	**–**	**83,962**	**83,962**	**(13,247)**	97,209	-734%	**(52,988)**
5.1 - Electricity		186,343	210,736	–	70,809	70,809	52,684	18,125	34%	210,736
5.2 - Project Management Unit		395	–	–	271	271	–	271	#DIV/0!	–
5.3 - Roads		–	–	–	–	–	–	–		–
5.4 - Storm water management		28,919	25,221	–	2,321	2,321	6,305	(3,984)	-63%	25,221
5.5 - Waste water treatment		(41,704)	(54,723)	–	3,396	3,396	(13,681)	17,077	-125%	(54,723)
5.6 - Water distribution		8,151	4,771	–	–	–	1,193	(1,193)	-100%	4,771

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
5.7 - Water storage		–	–	–	–	–	–	–		–
5.8 -		(207,040)	(294,944)	–	4,841	4,841	(73,736)	78,577	-107%	(294,944)
5.9 -		–	–	–	–	–	–	–		–
5.10 -		11,412	55,952	–	2,325	2,325	13,988	(11,663)	-83%	55,952
Vote 6 - COMMUNITY AND SOCIAL SERVICES		**40,507**	**190,078**	**–**	**22,224**	**22,224**	**47,520**	(25,296)	-53%	**190,078**
6.1 - Directors Office		–	–	–	–	–	–	–		–
6.2 - Fire fighting and protection		–	–	–	–	–	–	–		–
6.3 - Traffic and Street parking		1,326	–	–	72	72	–	72	#DIV/0!	–
6.4 - Libraries and archives		19,952	32,703	–	4,516	4,516	8,176	(3,660)	-45%	32,703
6.5 - Solid waste		4,268	–	–	625	625	–	625	#DIV/0!	–
6.6 - Parks and open spaces		13,760	25,996	–	5,445	5,445	6,499	(1,053)	-16%	25,996
6.7 - Sports Grounds and stadiums		6,020	2,155	–	832	832	539	294	54%	2,155
6.8 -		16,772	14,294	–	4,034	4,034	3,574	460	13%	14,294
6.9 -		(29,550)	4,173	–	4,815	4,815	1,043	3,772	362%	4,173
6.10 -		7,958	110,757	–	1,884	1,884	27,689	(25,806)	-93%	110,757
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNIN		**17,013**	**10,785**	**–**	**4,982**	**4,982**	**2,696**	2,285	85%	**10,785**
7.1 - Corporate wide strategic planning		4,679	19,558	–	2,309	2,309	4,889	(2,580)	-53%	19,558
7.2 - Town planning building		5,002	7,627	–	1,764	1,764	1,907	(142)	-7%	7,627
7.3 - Property services / Housing		7,332	(16,400)	–	908	908	(4,100)	5,008	-122%	(16,400)
7.4 -		–	–	–	–	–	–	–		–
7.5 -		–	–	–	–	–	–	–		–
7.6 -		–	–	–	–	–	–	–		–
7.7 -		–	–	–	–	–	–	–		–
7.8 -		–	–	–	–	–	–	–		–
7.9 -		–	–	–	–	–	–	–		–
7.10 -		–	–	–	–	–	–	–		–
Vote 8 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
8.1 -		–	–	–	–	–	–	–		–
8.2 -		–	–	–	–	–	–	–		–
8.3 -		–	–	–	–	–	–	–		–
8.4 -		–	–	–	–	–	–	–		–
8.5 -		–	–	–	–	–	–	–		–
8.6 -		–	–	–	–	–	–	–		–
8.7 -		–	–	–	–	–	–	–		–
8.8 -		–	–	–	–	–	–	–		–
8.9 -		–	–	–	–	–	–	–		–
8.10 -		–	–	–	–	–	–	–		–
Vote 9 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
9.1 -		–	–	–	–	–	–	–		–
9.2 -		–	–	–	–	–	–	–		–
9.3 -		–	–	–	–	–	–	–		–
9.4 -		–	–	–	–	–	–	–		–
9.5 -		–	–	–	–	–	–	–		–
9.6 -		–	–	–	–	–	–	–		–
9.7 -		–	–	–	–	–	–	–		–
9.8 -		–	–	–	–	–	–	–		–
9.9 -		–	–	–	–	–	–	–		–
9.10 -		–	–	–	–	–	–	–		–
Vote 10 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
10.1 -		–	–	–	–	–	–	–		–
10.2 -		–	–	–	–	–	–	–		–
10.3 -		–	–	–	–	–	–	–		–
10.4 -		–	–	–	–	–	–	–		–
10.5 -		–	–	–	–	–	–	–		–
10.6 -		–	–	–	–	–	–	–		–
10.7 -		–	–	–	–	–	–	–		–
10.8 -		–	–	–	–	–	–	–		–
10.9 -		–	–	–	–	–	–	–		–
10.10 -		–	–	–	–	–	–	–		–
Vote 11 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
11.1 -		–	–	–	–	–	–	–		–
11.2 -		–	–	–	–	–	–	–		–
11.3 -		–	–	–	–	–	–	–		–
11.4 -		–	–	–	–	–	–	–		–
11.5 -		–	–	–	–	–	–	–		–
11.6 -		–	–	–	–	–	–	–		–
11.7 -		–	–	–	–	–	–	–		–
11.8 -		–	–	–	–	–	–	–		–
11.9 -		–	–	–	–	–	–	–		–
11.10 -		–	–	–	–	–	–	–		–
Vote 12 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
12.1 -		–	–	–	–	–	–	–		–
12.2 -		–	–	–	–	–	–	–		–

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
12.3 -		–	–	–	–	–	–	–		–
12.4 -		–	–	–	–	–	–	–		–
12.5 -		–	–	–	–	–	–	–		–
12.6 -		–	–	–	–	–	–	–		–
12.7 -		–	–	–	–	–	–	–		–
12.8 -		–	–	–	–	–	–	–		–
12.9 -		–	–	–	–	–	–	–		–
12.10 -		–	–	–	–	–	–	–		–
Vote 13 -		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
13.1 -		–	–	–	–	–	–	–		–
13.2 -		–	–	–	–	–	–	–		–
13.3 -		–	–	–	–	–	–	–		–
13.4 -		–	–	–	–	–	–	–		–
13.5 -		–	–	–	–	–	–	–		–
13.6 -		–	–	–	–	–	–	–		–
13.7 -		–	–	–	–	–	–	–		–
13.8 -		–	–	–	–	–	–	–		–
13.9 -		–	–	–	–	–	–	–		–
13.10 -		–	–	–	–	–	–	–		–
Vote 14 -		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
14.1 -		–	–	–	–	–	–	–		–
14.2 -		–	–	–	–	–	–	–		–
14.3 -		–	–	–	–	–	–	–		–
14.4 -		–	–	–	–	–	–	–		–
14.5 -		–	–	–	–	–	–	–		–
14.6 -		–	–	–	–	–	–	–		–
14.7 -		–	–	–	–	–	–	–		–
14.8 -		–	–	–	–	–	–	–		–
14.9 -		–	–	–	–	–	–	–		–
14.10 -		–	–	–	–	–	–	–		–
Vote 15 -		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
15.1 -		–	–	–	–	–	–	–		–
15.2 -		–	–	–	–	–	–	–		–
15.3 -		–	–	–	–	–	–	–		–
15.4 -		–	–	–	–	–	–	–		–
15.5 -		–	–	–	–	–	–	–		–
15.6 -		–	–	–	–	–	–	–		–
15.7 -		–	–	–	–	–	–	–		–
15.8 -		–	–	–	–	–	–	–		–
15.9 -		–	–	–	–	–	–	–		–
15.10 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**177,536**	**356,909**	**–**	**147,811**	**147,811**	**89,227**	**58,584**	**66%**	**356,909**
Surplus/ (Deficit) for the year	2	**828,172**	**602,378**	**–**	**134,567**	**134,567**	**150,594**	**(16,027)**	**-11%**	**602,378**

EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1

Description R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		212,209	256,392	–	70,637	70,637	64,098	6,539	10%	256,392
Service charges - Water		161,491	178,123	–	46,348	46,348	44,531	1,817	4%	178,123
Service charges - Waste Water Management		49,217	56,930	–	21,489	21,489	14,232	7,256	51%	56,930
Service charges - Waste management		29,614	32,185	–	8,375	8,375	8,046	329	4%	32,185
Sale of Goods and Rendering of Services		2,241	2,324	–	397	397	581	(184)	-32%	2,324
Agency services		2,065	1,838	–	429	429	459	(31)	-7%	1,838
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		76,866	80,416	–	21,548	21,548	20,104	1,444	7%	80,416
Interest from Current and Non Current Assets		5,229	5,936	–	1,017	1,017	1,484	(467)	-31%	5,936
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		135	281	–	46	46	70	(24)	-35%	281
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		1,307	1,293	–	282	282	323	(41)	-13%	1,293
Non-Exchange Revenue								–		
Property rates		109,812	130,004	–	47,724	47,724	32,501	15,224	47%	130,004
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1,123	1,520	–	356	356	380	(24)	-6%	1,520
Licence and permits		115	282	–	15	15	71	(55)	-78%	282
Transfers and subsidies - Operational		224,602	153,569	–	59,274	59,274	38,392	20,882	54%	153,569
Interest		14,166	14,678	–	4,090	4,090	3,669	421	11%	14,678
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		–	–	–	0	0	–	0	#DIV/0!	–
Other Gains		23,281	43,518	–	–	–	10,879	(10,879)	-100%	43,518
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**913,473**	**959,287**	**–**	**282,027**	**282,027**	**239,822**	**42,206**	**18%**	**959,287**
Expenditure By Type										
Employee related costs		233,251	286,695	–	59,640	59,640	71,674	(12,034)	-17%	286,695
Remuneration of councillors		14,010	14,608	–	3,417	3,417	3,652	(235)	-6%	14,608
Bulk purchases - electricity		182,516	208,495	–	64,514	64,514	52,124	12,390	24%	208,495
Inventory consumed		11,598	23,264	–	2,167	2,167	5,816	(3,649)	-63%	23,264
Debt impairment		(482,961)	(528,299)	–	–	–	(132,075)	132,075	-100%	(528,299)
Depreciation and amortisation		46,523	55,334	–	–	–	13,834	(13,834)	-100%	55,334
Interest		31,957	7,436	–	1,116	1,116	1,859	(743)	-40%	7,436
Contracted services		34,657	76,459	–	6,266	6,266	19,115	(12,848)	-67%	76,459
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		57,736	144,386	–	886	886	36,097	(35,210)	-98%	144,386
Operational costs		46,225	68,530	–	9,805	9,805	17,133	(7,327)	-43%	68,530
Disposal of Fixed and Intangible Assets		718	–	–	–	–	–	–		–
Other Losses		1,306	–	–	–	–	–	–		–
Total Expenditure		**177,536**	**356,909**	**–**	**147,811**	**147,811**	**89,227**	**58,584**	**66%**	**356,909**
Surplus/(Deficit)		**735,937**	**602,378**	**–**	**134,216**	**134,216**	**150,594**	**(16,378)**	**-11%**	**602,378**
Transfers and subsidies - capital (monetary allocations)		90,913	82,897	–	11,212	11,212	20,724	(9,513)	-46%	82,897
Transfers and subsidies - capital (in-kind)		1,322	–	–	351	351	–	351	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions		**828,172**	**685,275**	**–**	**145,779**	**145,779**	**171,319**			**685,275**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**828,172**	**685,275**	**–**	**145,779**	**145,779**	**171,319**			**685,275**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**828,172**	**685,275**	**–**	**145,779**	**145,779**	**171,319**			**685,275**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**828,172**	**685,275**	**–**	**145,779**	**145,779**	**171,319**			**685,275**

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY OFFICE		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		608	130	–	–	–	32	(32)	-100%	130
Vote 2 - MUNICIPAL MANAGER		19	1,056	–	–	–	264	(264)	-100%	1,056
Vote 3 - BUDGET AND TREASURY OFFICE		1,950	3,276	–	–	–	819	(819)	-100%	3,276
Vote 4 - CORPORATE AND SHARED SERVICE		1,249	2,177	–	–	–	544	(544)	-100%	2,177
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		117,959	94,693	–	10,589	10,589	23,673	(13,084)	-55%	94,693
Vote 6 - COMMUNITY AND SOCIAL SERVICES		12,180	14,302	–	10	10	3,576	(3,566)	-100%	14,302
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		502	978	–	–	–	245	(245)	-100%	978
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	134,466	116,612	–	10,599	10,599	29,153	**(18,554)**	**-64%**	116,612
Total Capital Expenditure		**134,466**	**116,612**	**–**	**10,599**	**10,599**	**29,153**	**(18,554)**	**-64%**	**116,612**
Capital Expenditure - Functional Classification										
Governance and administration		**3,827**	**6,639**	**–**	**–**	**–**	**1,660**	(1,660)	-100%	**6,639**
Executive and council		627	586	–	–	–	146	(146)	-100%	586
Finance and administration		3,200	6,053	–	–	–	1,513	(1,513)	-100%	6,053
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**8,392**	**11,422**	**–**	**–**	**–**	**2,856**	(2,856)	-100%	**11,422**
Community and social services		–	361	–	–	–	90	(90)	-100%	361
Sport and recreation		7,279	8,943	–	–	–	2,236	(2,236)	-100%	8,943
Public safety		1,113	2,118	–	–	–	529	(529)	-100%	2,118
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**77,870**	**39,015**	**–**	**5,824**	**5,824**	**9,754**	(3,930)	-40%	**39,015**
Planning and development		502	978	–	–	–	245	(245)	-100%	978
Road transport		77,368	38,037	–	5,824	5,824	9,509	(3,686)	-39%	38,037
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**44,378**	**59,536**	**–**	**4,775**	**4,775**	**14,884**	(10,109)	-68%	**59,536**
Energy sources		161	6,214	–	–	–	1,553	(1,553)	-100%	6,214
Water management		39,986	37,314	–	2,839	2,839	9,329	(6,489)	-70%	37,314
Waste water management		466	13,128	–	1,936	1,936	3,282	(1,346)	-41%	13,128
Waste management		3,766	2,880	–	–	–	720	(720)	-100%	2,880
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**134,466**	**116,612**	**–**	**10,599**	**10,599**	**29,153**	**(18,554)**	**-64%**	**116,612**
Funded by:										
National Government		84,841	54,897	–	6,061	6,061	13,724	(7,663)	-56%	54,897
Provincial Government		35,601	28,000	–	2,664	2,664	7,000	(4,336)	-62%	28,000
District Municipality		1,293	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**121,735**	**82,897**	**–**	**8,724**	**8,724**	**20,724**	**(12,000)**	**-58%**	**82,897**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		5,641	33,715	–	361	361	8,429	(8,068)	-96%	33,715
Total Capital Funding		**127,376**	**116,612**	**–**	**9,085**	**9,085**	**29,153**	**(20,068)**	**-69%**	**116,612**

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
1.1 - Mayor and council		–	–	–	–	–	–	–		–
1.2 - Speaker`s Office		–	–	–	–	–	–	–		–
1.3 -		–	–	–	–	–	–	–		–
1.4 -		–	–	–	–	–	–	–		–
1.5 -		–	–	–	–	–	–	–		–
1.6 -		–	–	–	–	–	–	–		–
1.7 -		–	–	–	–	–	–	–		–
1.8 -		–	–	–	–	–	–	–		–
1.9 -		–	–	–	–	–	–	–		–
1.10 -		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
2.1 - Municipal Manager Town secretary		–	–	–	–	–	–	–		–
2.2 - Information Technology		–	–	–	–	–	–	–		–
2.3 - Legal services		–	–	–	–	–	–	–		–
2.4 - Markerting Customer relations		–	–	–	–	–	–	–		–
2.5 - Performance Management System		–	–	–	–	–	–	–		–
2.6 - Governance Function		–	–	–	–	–	–	–		–
2.7 -		–	–	–	–	–	–	–		–
2.8 -		–	–	–	–	–	–	–		–
2.9 -		–	–	–	–	–	–	–		–
2.10 -		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY OFFICE		–	–	–	–	–	–	–		–
3.1 - Finance - CFO`s		–	–	–	–	–	–	–		–
3.2 - Budget and Reporting		–	–	–	–	–	–	–		–
3.3 - Finance - Expenditure		–	–	–	–	–	–	–		–
3.4 - Supply Chain Management		–	–	–	–	–	–	–		–
3.5 - Revenue Management		–	–	–	–	–	–	–		–
3.6 - Asset Management		–	–	–	–	–	–	–		–
3.7 -		–	–	–	–	–	–	–		–
3.8 -		–	–	–	–	–	–	–		–
3.9 -		–	–	–	–	–	–	–		–
3.10 -		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		–	–	–	–	–	–	–		–
4.1 - Admistrative and Corporate support		–	–	–	–	–	–	–		–
4.2 - Human Resources		–	–	–	–	–	–	–		–
4.3 - Community Halls		–	–	–	–	–	–	–		–
4.4 - Fleet Management		–	–	–	–	–	–	–		–
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 - Roads		–	–	–	–	–	–	–		–
5.4 - Storm water management		–	–	–	–	–	–	–		–
5.5 - Waste water treatment		–	–	–	–	–	–	–		–
5.6 - Water distribution		–	–	–	–	–	–	–		–
5.7 - Water storage		–	–	–	–	–	–	–		–
5.8 -		–	–	–	–	–	–	–		–
5.9 -		–	–	–	–	–	–	–		–
5.10 -		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–		–
6.1 - Directors Office		–	–	–	–	–	–	–		–
6.2 - Fire fighting and protection		–	–	–	–	–	–	–		–
6.3 - Traffic and Street parking		–	–	–	–	–	–	–		–
6.4 - Libraries and archives		–	–	–	–	–	–	–		–
6.5 - Solid waste		–	–	–	–	–	–	–		–
6.6 - Parks and open spaces		–	–	–	–	–	–	–		–
6.7 - Sports Grounds and stadiums		–	–	–	–	–	–	–		–
6.8 -		–	–	–	–	–	–	–		–
6.9 -		–	–	–	–	–	–	–		–
6.10 -		–	–	–	–	–	–	–		–
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		–	–	–	–	–	–	–		–
7.1 - Corporate wide strategic planning		–	–	–	–	–	–	–		–
7.2 - Town planning building		–	–	–	–	–	–	–		–
7.3 - Property services / Housing		–	–	–	–	–	–	–		–
7.4 -		–	–	–	–	–	–	–		–

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
7.5 -		–	–	–	–	–	–	–		–
7.6 -		–	–	–	–	–	–	–		–
7.7 -		–	–	–	–	–	–	–		–
7.8 -		–	–	–	–	–	–	–		–
7.9 -		–	–	–	–	–	–	–		–
7.10 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
8.1 -		–	–	–	–	–	–	–		–
8.2 -		–	–	–	–	–	–	–		–
8.3 -		–	–	–	–	–	–	–		–
8.4 -		–	–	–	–	–	–	–		–
8.5 -		–	–	–	–	–	–	–		–
8.6 -		–	–	–	–	–	–	–		–
8.7 -		–	–	–	–	–	–	–		–
8.8 -		–	–	–	–	–	–	–		–
8.9 -		–	–	–	–	–	–	–		–
8.10 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
9.1 -		–	–	–	–	–	–	–		–
9.2 -		–	–	–	–	–	–	–		–
9.3 -		–	–	–	–	–	–	–		–
9.4 -		–	–	–	–	–	–	–		–
9.5 -		–	–	–	–	–	–	–		–
9.6 -		–	–	–	–	–	–	–		–
9.7 -		–	–	–	–	–	–	–		–
9.8 -		–	–	–	–	–	–	–		–
9.9 -		–	–	–	–	–	–	–		–
9.10 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
10.1 -		–	–	–	–	–	–	–		–
10.2 -		–	–	–	–	–	–	–		–
10.3 -		–	–	–	–	–	–	–		–
10.4 -		–	–	–	–	–	–	–		–
10.5 -		–	–	–	–	–	–	–		–
10.6 -		–	–	–	–	–	–	–		–
10.7 -		–	–	–	–	–	–	–		–
10.8 -		–	–	–	–	–	–	–		–
10.9 -		–	–	–	–	–	–	–		–
10.10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
11.1 -		–	–	–	–	–	–	–		–
11.2 -		–	–	–	–	–	–	–		–
11.3 -		–	–	–	–	–	–	–		–
11.4 -		–	–	–	–	–	–	–		–
11.5 -		–	–	–	–	–	–	–		–
11.6 -		–	–	–	–	–	–	–		–
11.7 -		–	–	–	–	–	–	–		–
11.8 -		–	–	–	–	–	–	–		–
11.9 -		–	–	–	–	–	–	–		–
11.10 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
12.1 -		–	–	–	–	–	–	–		–
12.2 -		–	–	–	–	–	–	–		–
12.3 -		–	–	–	–	–	–	–		–
12.4 -		–	–	–	–	–	–	–		–
12.5 -		–	–	–	–	–	–	–		–
12.6 -		–	–	–	–	–	–	–		–
12.7 -		–	–	–	–	–	–	–		–
12.8 -		–	–	–	–	–	–	–		–
12.9 -		–	–	–	–	–	–	–		–
12.10 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
13.1 -		–	–	–	–	–	–	–		–
13.2 -		–	–	–	–	–	–	–		–
13.3 -		–	–	–	–	–	–	–		–
13.4 -		–	–	–	–	–	–	–		–
13.5 -		–	–	–	–	–	–	–		–
13.6 -		–	–	–	–	–	–	–		–
13.7 -		–	–	–	–	–	–	–		–
13.8 -		–	–	–	–	–	–	–		–
13.9 -		–	–	–	–	–	–	–		–
13.10 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
14.1 -		–	–	–	–	–	–	–		–
14.2 -		–	–	–	–	–	–	–		–
14.3 -		–	–	–	–	–	–	–		–
14.4 -		–	–	–	–	–	–	–		–
14.5 -		–	–	–	–	–	–	–		–
14.6 -		–	–	–	–	–	–	–		–
14.7 -		–	–	–	–	–	–	–		–
14.8 -		–	–	–	–	–	–	–		–
14.9 -		–	–	–	–	–	–	–		–
14.10 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
15.1 -		–	–	–	–	–	–	–		–
15.2 -		–	–	–	–	–	–	–		–
15.3 -		–	–	–	–	–	–	–		–
15.4 -		–	–	–	–	–	–	–		–
15.5 -		–	–	–	–	–	–	–		–
15.6 -		–	–	–	–	–	–	–		–
15.7 -		–	–	–	–	–	–	–		–
15.8 -		–	–	–	–	–	–	–		–
15.9 -		–	–	–	–	–	–	–		–
15.10 -		–	–	–	–	–	–	–		–
Total multi-year capital expenditure		–	–	–	–	–	–	–		–
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - EXECUTIVE AND COUNCIL		**608**	**130**	**–**	**–**	**–**	**32**	(32)	-100%	**130**
1.1 - Mayor and council		608	130	–	–	–	32	(32)	-100%	130
1.2 - Speaker`s Office		–	–	–	–	–	–	–		–
1.3 -		–	–	–	–	–	–	–		–
1.4 -		–	–	–	–	–	–	–		–
1.5 -		–	–	–	–	–	–	–		–
1.6 -		–	–	–	–	–	–	–		–
1.7 -		–	–	–	–	–	–	–		–
1.8 -		–	–	–	–	–	–	–		–
1.9 -		–	–	–	–	–	–	–		–
1.10 -		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		**19**	**1,056**	**–**	**–**	**–**	**264**	(264)	-100%	**1,056**
2.1 - Municipal Manager Town secretary		–	–	–	–	–	–	–		–
2.2 - Information Technology		–	600	–	–	–	150	(150)	-100%	600
2.3 - Legal services		–	–	–	–	–	–	–		–
2.4 - Markerting Customer relations		–	–	–	–	–	–	–		–
2.5 - Performance Management System		19	456	–	–	–	114	(114)	-100%	456
2.6 - Governance Function		–	–	–	–	–	–	–		–
2.7 -		–	–	–	–	–	–	–		–
2.8 -		–	–	–	–	–	–	–		–
2.9 -		–	–	–	–	–	–	–		–
2.10 -		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY OFFICE		**1,950**	**3,276**	**–**	**–**	**–**	**819**	(819)	-100%	**3,276**
3.1 - Finance - CFO`s		(0)	3,171	–	–	–	793	(793)	-100%	3,171
3.2 - Budget and Reporting		–	–	–	–	–	–	–		–
3.3 - Finance - Expenditure		1,950	105	–	–	–	26	(26)	-100%	105
3.4 - Supply Chain Management		–	–	–	–	–	–	–		–
3.5 - Revenue Management		–	–	–	–	–	–	–		–
3.6 - Asset Management		–	–	–	–	–	–	–		–
3.7 -		–	–	–	–	–	–	–		–
3.8 -		–	–	–	–	–	–	–		–
3.9 -		–	–	–	–	–	–	–		–
3.10 -		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE AND SHARED SERVICE		**1,249**	**2,177**	**–**	**–**	**–**	**544**	(544)	-100%	**2,177**
4.1 - Admistrative and Corporate support		1,249	2,177	–	–	–	544	(544)	-100%	2,177
4.2 - Human Resources		–	–	–	–	–	–	–		–
4.3 - Community Halls		–	–	–	–	–	–	–		–
4.4 - Fleet Management		–	–	–	–	–	–	–		–
4.5 -		–	–	–	–	–	–	–		–
4.6 -		–	–	–	–	–	–	–		–
4.7 -		–	–	–	–	–	–	–		–
4.8 -		–	–	–	–	–	–	–		–
4.9 -		–	–	–	–	–	–	–		–
4.10 -		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING AND TECHNICAL SERVICES		**117,959**	**94,693**	**–**	**10,589**	**10,589**	**23,673**	(13,084)	-55%	**94,693**
5.1 - Electricity		161	6,214	–	–	–	1,553	(1,553)	-100%	6,214
5.2 - Project Management Unit		–	–	–	–	–	–	–		–
5.3 - Roads		–	–	–	1,513	1,513	–	1,513	#DIV/0!	–
5.4 - Storm water management		77,345	38,037	–	5,814	5,814	9,509	(3,696)	-39%	38,037

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
5.5 - Waste water treatment		467	13,128	–	422	422	3,282	(2,860)	-87%	13,128
5.6 - Water distribution		–	–	–	–	–	–	–		–
5.7 - Water storage		–	–	–	–	–	–	–		–
5.8 -		39,537	37,314	–	2,839	2,839	9,329	(6,489)	-70%	37,314
5.9 -		–	–	–	–	–	–	–		–
5.10 -		448	–	–	–	–	–	–		–
Vote 6 - COMMUNITY AND SOCIAL SERVICES		**12,180**	**14,302**	**–**	**10**	**10**	**3,576**	(3,566)	-100%	**14,302**
6.1 - Directors Office		–	–	–	–	–	–	–		–
6.2 - Fire fighting and protection		–	–	–	–	–	–	–		–
6.3 - Traffic and Street parking		–	2,500	–	–	–	625	(625)	-100%	2,500
6.4 - Libraries and archives		7,279	8,974	–	–	–	2,244	(2,244)	-100%	8,974
6.5 - Solid waste		–	–	–	–	–	–	–		–
6.6 - Parks and open spaces		–	1,510	–	–	–	377	(377)	-100%	1,510
6.7 - Sports Grounds and stadiums		–	–	–	–	–	–	–		–
6.8 -		–	330	–	–	–	83	(83)	-100%	330
6.9 -		3,766	380	–	–	–	95	(95)	-100%	380
6.10 -		1,136	608	–	10	10	152	(142)	-93%	608
Vote 7 - LOCAL ECONOMIC DEVELOPMENT AND PLANNING		**502**	**978**	**–**	**–**	**–**	**245**	(245)	-100%	**978**
7.1 - Corporate wide strategic planning		502	978	–	–	–	245	(245)	-100%	978
7.2 - Town planning building		–	–	–	–	–	–	–		–
7.3 - Property services / Housing		–	–	–	–	–	–	–		–
7.4 -		–	–	–	–	–	–	–		–
7.5 -		–	–	–	–	–	–	–		–
7.6 -		–	–	–	–	–	–	–		–
7.7 -		–	–	–	–	–	–	–		–
7.8 -		–	–	–	–	–	–	–		–
7.9 -		–	–	–	–	–	–	–		–
7.10 -		–	–	–	–	–	–	–		–
Vote 8 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
8.1 -		–	–	–	–	–	–	–		–
8.2 -		–	–	–	–	–	–	–		–
8.3 -		–	–	–	–	–	–	–		–
8.4 -		–	–	–	–	–	–	–		–
8.5 -		–	–	–	–	–	–	–		–
8.6 -		–	–	–	–	–	–	–		–
8.7 -		–	–	–	–	–	–	–		–
8.8 -		–	–	–	–	–	–	–		–
8.9 -		–	–	–	–	–	–	–		–
8.10 -		–	–	–	–	–	–	–		–
Vote 9 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
9.1 -		–	–	–	–	–	–	–		–
9.2 -		–	–	–	–	–	–	–		–
9.3 -		–	–	–	–	–	–	–		–
9.4 -		–	–	–	–	–	–	–		–
9.5 -		–	–	–	–	–	–	–		–
9.6 -		–	–	–	–	–	–	–		–
9.7 -		–	–	–	–	–	–	–		–
9.8 -		–	–	–	–	–	–	–		–
9.9 -		–	–	–	–	–	–	–		–
9.10 -		–	–	–	–	–	–	–		–
Vote 10 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
10.1 -		–	–	–	–	–	–	–		–
10.2 -		–	–	–	–	–	–	–		–
10.3 -		–	–	–	–	–	–	–		–
10.4 -		–	–	–	–	–	–	–		–
10.5 -		–	–	–	–	–	–	–		–
10.6 -		–	–	–	–	–	–	–		–
10.7 -		–	–	–	–	–	–	–		–
10.8 -		–	–	–	–	–	–	–		–
10.9 -		–	–	–	–	–	–	–		–
10.10 -		–	–	–	–	–	–	–		–
Vote 11 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
11.1 -		–	–	–	–	–	–	–		–
11.2 -		–	–	–	–	–	–	–		–
11.3 -		–	–	–	–	–	–	–		–
11.4 -		–	–	–	–	–	–	–		–
11.5 -		–	–	–	–	–	–	–		–
11.6 -		–	–	–	–	–	–	–		–
11.7 -		–	–	–	–	–	–	–		–
11.8 -		–	–	–	–	–	–	–		–
11.9 -		–	–	–	–	–	–	–		–
11.10 -		–	–	–	–	–	–	–		–
Vote 12 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year
12.1 -		–	–	–	–	–	–	–		–
12.2 -		–	–	–	–	–	–	–		–
12.3 -		–	–	–	–	–	–	–		–
12.4 -		–	–	–	–	–	–	–		–
12.5 -		–	–	–	–	–	–	–		–
12.6 -		–	–	–	–	–	–	–		–
12.7 -		–	–	–	–	–	–	–		–
12.8 -		–	–	–	–	–	–	–		–
12.9 -		–	–	–	–	–	–	–		–
12.10 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
13.1 -		–	–	–	–	–	–	–		–
13.2 -		–	–	–	–	–	–	–		–
13.3 -		–	–	–	–	–	–	–		–
13.4 -		–	–	–	–	–	–	–		–
13.5 -		–	–	–	–	–	–	–		–
13.6 -		–	–	–	–	–	–	–		–
13.7 -		–	–	–	–	–	–	–		–
13.8 -		–	–	–	–	–	–	–		–
13.9 -		–	–	–	–	–	–	–		–
13.10 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
14.1 -		–	–	–	–	–	–	–		–
14.2 -		–	–	–	–	–	–	–		–
14.3 -		–	–	–	–	–	–	–		–
14.4 -		–	–	–	–	–	–	–		–
14.5 -		–	–	–	–	–	–	–		–
14.6 -		–	–	–	–	–	–	–		–
14.7 -		–	–	–	–	–	–	–		–
14.8 -		–	–	–	–	–	–	–		–
14.9 -		–	–	–	–	–	–	–		–
14.10 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
15.1 -		–	–	–	–	–	–	–		–
15.2 -		–	–	–	–	–	–	–		–
15.3 -		–	–	–	–	–	–	–		–
15.4 -		–	–	–	–	–	–	–		–
15.5 -		–	–	–	–	–	–	–		–
15.6 -		–	–	–	–	–	–	–		–
15.7 -		–	–	–	–	–	–	–		–
15.8 -		–	–	–	–	–	–	–		–
15.9 -		–	–	–	–	–	–	–		–
15.10 -		–	–	–	–	–	–	–		–
Total single-year capital expenditure		**134,466**	**116,612**	**–**	**10,599**	**10,599**	**29,153**	**(18,554)**	**-64%**	**116,612**
Total Capital Expenditure		**134,466**	**116,612**	**–**	**10,599**	**10,599**	**29,153**	**(18,554)**	**-64%**	**116,612**

EC104 Makana - Table C6 Monthly Budget Statement - Financial Position - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		47,964	40,688	–	104,411	40,688
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		773,479	521,891	–	1,055,472	521,891
Receivables from non-exchange transactions		74,412	141,179	–	102,115	141,179
Current portion of non-current receivables		–	–	–	–	–
Inventory		4,627	2,961	–	(2,202)	2,961
VAT		44,364	330,155	–	213,006	330,155
Other current assets		789	675	–	789	675
Total current assets		**945,634**	**1,037,548**	**–**	**1,473,591**	**1,037,548**
Non current assets						
Investments		3,343	3,343	–	3,343	3,343
Investment property		184,449	182,844	–	184,449	182,844
Property, plant and equipment		1,015,848	868,155	–	1,026,447	868,155
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		32,788	32,788	–	32,788	32,788
Intangible assets		10	2,470	–	10	2,470
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1,236,438**	**1,089,600**	**–**	**1,247,037**	**1,089,600**
TOTAL ASSETS		**2,182,072**	**2,127,148**	**–**	**2,720,628**	**2,127,148**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		2,777	2,316	–	2,777	2,316
Consumer deposits		4,637	4,472	–	4,651	4,472
Trade and other payables from exchange transactions		161,748	365,385	–	324,290	365,385
Trade and other payables from non-exchange transactions		27,282	21,896	–	47,940	21,896
Provision		28,980	18,673	–	22,259	18,673
VAT		121,313	104,216	–	317,948	104,216
Other current liabilities		–	6,721	–	95,400	6,721
Total current liabilities		**346,736**	**523,679**	**–**	**815,265**	**523,679**
Non current liabilities						
Financial liabilities		37,717	40,678	–	37,717	40,678
Provision		41,325	45,335	–	37,154	45,335
Long term portion of trade payables		56,435	13,093	–	56,435	13,093
Other non-current liabilities		92,357	96,455	–	7,318	96,455
Total non current liabilities		**227,835**	**195,562**	**–**	**138,624**	**195,562**
TOTAL LIABILITIES		**574,571**	**719,241**	**–**	**953,890**	**719,241**
NET ASSETS	2	**1,607,501**	**1,407,907**	**–**	**1,766,738**	**1,407,907**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,120,919	1,407,907	–	1,766,299	1,407,907
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,120,919**	**1,407,907**	**–**	**1,766,299**	**1,407,907**

EC104 Makana - Table C7 Monthly Budget Statement - Cash Flow - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		78,444	20,801	–	22,740	22,740	5,200	17,540	337%	20,801
Service charges		151,498	481,775	–	72,706	72,706	120,444	(47,738)	-40%	481,775
Other revenue		17,093	7,537	–	7,622	7,622	1,884	5,738	305%	7,537
Transfers and Subsidies - Operational		193,988	153,569	–	59,232	59,232	38,392	20,840	54%	153,569
Transfers and Subsidies - Capital		–	82,897	–	–	–	20,724	(20,724)	-100%	82,897
Interest		–	94,596	–	917	917	23,649	(22,732)	-96%	94,596
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(512,116)	(724,285)	–	(71,338)	(71,338)	(181,071)	109,733	-61%	(724,285)
Interest		–	(7,436)	–	–	–	(1,859)	1,859	-100%	(7,436)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(71,093)**	**109,454**	**–**	**91,879**	**91,879**	**27,364**	**(64,516)**	**-236%**	**109,454**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	0	0	–	0	#DIV/0!	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Term Investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(70,212)	(134,104)	–	(18,306)	(18,306)	(33,526)	15,220	-45%	(134,104)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(70,212)**	**(134,104)**	**–**	**(18,306)**	**(18,306)**	**(33,526)**	**15,220**	**#DIV/0!**	**(134,104)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(141,304)**	**(24,650)**	**–**	**73,573**	**73,573**	**(6,162)**			**(24,650)**
Cash/cash equivalents at beginning:		65,339	65,338	–		47,964	65,338			47,964
Cash/cash equivalents at month/year end:		(75,965)	40,688	–		121,537	59,175			23,314

#REF!

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	–		-
Availability Charges		-	-	-	-	-	-	–		-
Connection/Reconnection		443	553	-	140	140	553	(413)	-74.7%	553
Electricity Distribution Revenue for Services		-	-	-	-	-	-	–		-
Electricity Sales		211,786	259,079	-	70,502	70,502	259,079	(188,577)	-72.8%	259,079
Joint Pole Usage		-	-	-	-	-	-	–		-
Meter Compliance Testing		-	-	-	-	-	-	–		-
Meter Reading Fees		-	-	-	-	-	-	–		-
Notice Revenues		-	-	-	-	-	-	–		-
Temporary Service Plant		-	-	-	-	-	-	–		-
Total Service charges - Electricity		**212,229**	**259,632**	**-**	**70,642**	**70,642**	**259,632**	**(188,990)**	**(0)**	**259,632**
Less Revenue Foregone (in excess of 50 kwh per indigent household per		212,229	259,632	-	70,642	70,642	259,632	(188,990)	-72.8%	259,632
Less Cost of Free Basis Services (50 kwh per indigent household per		-	-	-	-	-	-	–		-
Net Service charges - Electricity		**424,459**	**519,264**	**-**	**141,283**	**141,283**	**519,264**	**(377,981)**		**519,264**
Service charges - Water	6									
Agricultural and Rural Water Service		-	-	-	-	-	-	–		-
Availability Charges		49,342	54,333	-	18,073	18,073	54,333	(36,260)	-66.7%	54,333
Connection/Disconnection		-	-	-	31	31	-	31	#DIV/0!	-
Industrial Water		-	-	-	-	-	-	–		-
Meter Reading Fees		-	-	-	-	-	-	–		-
Sale		113,976	126,355	-	28,942	28,942	126,355	(97,412)	-77.1%	126,355
Urban Higher Level Service		-	-	-	-	-	-	–		-
Total Service charges - Water		**163,318**	**180,688**	**-**	**47,046**	**47,046**	**180,688**	**(133,642)**		**180,688**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per		163,318	180,688	-	47,046	47,046	180,688	(133,642)	-74.0%	180,688
Less Cost of Free Basis Services (6 kilolitres per indigent household per		-	-	-	-	-	-	–		-
Net Service charges - Water		**326,636**	**361,376**	**-**	**94,092**	**94,092**	**361,376**	**(267,284)**		**361,376**
Service charges - Waste Water Management	6									
Agricultural and Rural		-	-	-	-	-	-	–		-
Availability Charges		50,538	59,335	-	21,489	21,489	59,335	(37,846)	-63.8%	59,335
Connection/Reconnection		24	38	-	-	-	38	(38)	-100.0%	38
Higher Level Service		-	-	-	-	-	-	–		-
Industrial Effluent		-	-	-	-	-	-	–		-
Industrial Waste Water		-	-	-	-	-	-	–		-
Pump/Removal of Waste Water		-	-	-	-	-	-	–		-
Sanitation Charges		-	-	-	-	-	-	–		-
Treatment of Effluent		-	-	-	-	-	-	–		-
Total Service charges - Waste Water Management		**50,562**	**59,373**	**-**	**21,489**	**21,489**	**59,373**	**(37,884)**		**59,373**
Less Revenue Foregone (in excess of free sanitation service to indigent		50,562	59,373	-	21,489	21,489	59,373	(37,884)	-63.8%	59,373
Less Cost of Free Basis Services (free sanitation service to indigent		-	-	-	-	-	-	–		-
Net Service charges - Waste Water Management		**101,123**	**118,745**	**-**	**42,978**	**42,978**	**118,745**	**(75,767)**		**118,745**
Service charges - Waste Management	6									
Availability Charges		-	-	-	-	-	-	–		-
Carrier Bags		-	-	-	-	-	-	–		-
Disposal Facilities		-	-	-	-	-	-	–		-
Refuse Bags		-	-	-	-	-	-	–		-
Refuse Removal		30,740	34,563	-	8,375	8,375	34,563	(26,188)	-75.8%	34,563
Skip		-	-	-	-	-	-	–		-
Waste Bins		-	-	-	-	-	-	–		-
Total refuse removal revenue		**30,740**	**34,563**	**-**	**8,375**	**8,375**	**34,563**	**(26,188)**		**34,563**
Less Revenue Foregone (in excess of one removal a week to indigent		30,740	34,563	-	8,375	8,375	34,563	(26,188)	-75.8%	34,563
Less Cost of Free Basis Services (removed once a week to indigent		-	-	-	-	-	-	–		-
Net Service charges - Waste Management		**61,480**	**69,126**	**-**	**16,750**	**16,750**	**69,126**	**(52,376)**		**69,126**
Sales of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	–		-
Advertisements		-	-	-	-	-	-	–		-
Amendment Fees		-	-	-	-	-	-	–		-
Application Fees for Land Usage		211	221	-	23	23	221	(199)	-89.8%	221
Building Plan Approval		598	662	-	22	22	662	(640)	-96.7%	662
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		1,350	1,440	-	327	327	1,440	(1,113)	-77.3%	1,440
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	8	-	-	8	8	-	8	#DIV/0!	-
Removal of Restrictions	-	-	-	-	-	-	–		-
Sale of Carbon Credits	-	-	-	-	-	-	–		-
Sale of Goods	74	-	-	17	17	-	17	#DIV/0!	-
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	**2,241**	**2,324**	**-**	**397**	**397**	**2,324**	**(1,927)**		**2,324**
Agency Services									
District Municipalities									
Eastern Cape	-	-	-	-	-	-	–		-
Free State	-	-	-	-	-	-	–		-
Gauteng	-	-	-	-	-	-	–		-
KwazuluNatal	-	-	-	-	-	-	–		-
Limpopo	-	-	-	-	-	-	–		-
Mpumalanga	-	-	-	-	-	-	–		-
Northern Cape	-	-	-	-	-	-	–		-
Northwest	-	-	-	-	-	-	–		-
Western Cape	-	-	-	-	-	-	–		-
Total District Municipalities	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
National									
AARTO	-	-	-	-	-	-	–		-
Department of Environmental Affairs	-	-	-	-	-	-	–		-
Total National	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Provincial									
Eastern Cape	2,065	1,838	-	429	429	1,838	(1,409)	-76.7%	1,838
Free State	-	-	-	-	-	-	–		-
Gauteng	-	-	-	-	-	-	–		-
KwazuluNatal	-	-	-	-	-	-	–		-
Limpopo	-	-	-	-	-	-	–		-
Mpumalanga	-	-	-	-	-	-	–		-
Northern Cape	-	-	-	-	-	-	–		-
Northwest	-	-	-	-	-	-	–		-
Western Cape	-	-	-	-	-	-	–		-
Total Provincial	**2,065**	**1,838**	**-**	**429**	**429**	**1,838**	**(1,409)**		**1,838**
Total Agency Services	**2,065**	**1,838**	**-**	**429**	**429**	**1,838**	**(1,409)**		**1,838**
Interest - Deemed Interest	-	-	-	-	-	-	–		-
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	5,789	6,820	-	1,771	1,771	6,820	(5,049)	-74.0%	6,820
Housing	(13)	120	-	(397)	(397)	120	(517)	-430.5%	120
Housing Land Sales	-	-	-	-	-	-	–		-
Housing Selling Schemes	-	-	-	-	-	-	–		-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	–		-
Property Rental Debtors	-	-	-	-	-	-	–		-
SARS	-	-	-	-	-	-	–		-
Service Charges	-	-	-	-	-	-	–		-
Sporting and Other Bodies	-	-	-	-	-	-	–		-
Staff	-	-	-	-	-	-	–		-
Waste Management	8,557	8,731	-	2,439	2,439	8,731	(6,292)	-72.1%	8,731
Waste Water Management	11,184	11,517	-	3,219	3,219	11,517	(8,298)	-72.0%	11,517
Water	51,349	53,228	-	14,516	14,516	53,228	(38,712)	-72.7%	53,228
Shared Services	-	-	-	-	-	-	–		-
Total Interest earned from Receivables	**76,866**	**80,416**	**-**	**21,548**	**21,548**	**80,416**	**(58,868)**		**80,416**
Interest earned from Current and Non Current Assets									
Bank Accounts	348	412	-	100	100	412	(311)	-75.7%	412
Financial Assets	174	-	-	-	-	-	–		-
Short Term Investments and Call Accounts	4,707	5,524	-	917	917	5,524	(4,607)	-83.4%	5,524
Total Interest earned from Current and Non Current Assets	**5,229**	**5,936**	**-**	**1,017**	**1,017**	**5,936**	**(4,918)**		**5,936**
Dividends									
External Investment	-	-	-	-	-	-	–		-
Municipal Entities	-	-	-	-	-	-	–		-
Total Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Rent on Land									
Land	-	-	-	-	-	-	–		-
Prospecting, Mining, Royalties	-	-	-	-	-	-	–		-
Servitudes	-	-	-	-	-	-	–		-
Total Rent on Land	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Rental from Fixed Assets									
Market Related	-	-	-	-	-	-	–		-
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-

Investment Property	-	-	-	-	-	-	–		-
Property Plant and Equipment	91	183	-	30	30	183	(153)	-83.5%	183
Total Market Related	**91**	**183**	**-**	**30**	**30**	**183**	**(153)**		**183**
Non-market Related									
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Investment Property	-	-	-	-	-	-	–		-
Property Plant and Equipment	43	97	-	15	15	97	(82)	-84.1%	97
Total Non-market Related	**43**	**97**	**-**	**15**	**15**	**97**	**(82)**		**97**
Total Rental from Fixed Assets	**135**	**281**	**-**	**46**	**46**	**281**	**(235)**		**281**
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	115	282	-	15	15	282	(267)	-94.5%	282
Total Licences or Permits	**115**	**282**	**-**	**15**	**15**	**282**	**(267)**		**282**
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	512	590	-	96	96	590	(494)	-83.7%	590
Arbor City Awards Competition	-	-	-	-	-	-	–		-
Bad Debts Recovered	-	-	-	-	-	-	–		-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	–		-
Breakages and Losses Recovered	-	-	-	-	-	-	–		-
Bursary Repayment	-	-	-	-	-	-	–		-
Collection Charges	-	-	-	-	-	-	–		-
Commission	122	-	-	-	-	-	–		-
Discounts and Early Settlements	-	1	-	-	-	1	(1)	-100.0%	1
Incidental Cash Surpluses	7	-	-	-	-	-	–		-
Inspection Fees	243	235	-	75	75	235	(160)	-68.1%	235
Insurance Refund	-	-	-	-	-	-	–		-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	–		-
Recovery Maintenance	-	-	-	-	-	-	–		-
Registration Fees	-	-	-	-	-	-	–		-
Request for Information	-	-	-	-	-	-	–		-
Sale of Property	423	467	-	111	111	467	(356)	-76.2%	467
Skills Development Levy Refund	-	-	-	-	-	-	–		-
Staff and Councillors Recoveries	-	-	-	-	-	-	–		-
Total Operational Revenue	**1,307**	**1,293**	**-**	**282**	**282**	**1,293**	**(1,011)**		**1,293**
Non-Exchange revenue									
Property Rates									
Agricultural Properties	5,797	7,021	-	2,822	2,822	7,021	(4,199)	-59.8%	7,021
Business and Commercial Properties	17,787	19,702	-	5,531	5,531	19,702	(14,171)	-71.9%	19,702
Industrial Properties	2,570	2,859	-	858	858	2,859	(2,001)	-70.0%	2,859
Mining Properties	-	-	-	-	-	-	–		-
Public Benefit Organisations	667	711	-	184	184	711	(526)	-74.1%	711
Public Service Infrastructure Properties	187	208	-	72	72	208	(137)	-65.6%	208
Public Service Purposes Properties	35,676	48,114	-	23,974	23,974	48,114	(24,140)	-50.2%	48,114
Residential Properties	47,128	51,388	-	14,283	14,283	51,388	(37,105)	-72.2%	51,388
Residential Sectional Title Garages	-	-	-	-	-	-	–		-
Sport Clubs and Fields	-	-	-	-	-	-	–		-
Vacant Land	-	-	-	-	-	-	–		-
Total Property Rates	**109,812**	**130,004**	**-**	**47,724**	**47,724**	**130,004**	**(82,279)**		**130,004**
Less Revenue Foregone (exemptions, reductions and rebates and	-	-	-	-	-	-	–		-
Net Property Rates	**109,812**	**130,004**	**-**	**47,724**	**47,724**	**130,004**	**(82,279)**		**130,004**
Surcharges and Taxes									
Surcharges	-	-	-	-	-	-	–		-
Taxes	-	-	-	-	-	-	–		-
Total Surcharges and Taxes	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Fines, Penalties and Forfeits									
Fines	1,118	1,520	-	356	356	1,520	(1,164)	-76.6%	1,520
Forfeits	5	-	-	-	-	-	–		-
Penalties	-	-	-	-	-	-	–		-
Total Fines, Penalties and Forfeits	**1,123**	**1,520**	**-**	**356**	**356**	**1,520**	**(1,164)**		**1,520**

Licences or Permits									
Angling/Fishing	-	-	-	-	-	-	–		-
Atmospheric Emission	-	-	-	-	-	-	–		-
Boat	-	-	-	-	-	-	–		-
Dog	-	-	-	-	-	-	–		-
Fauna and Flora	-	-	-	-	-	-	–		-
Filming Fees	-	-	-	-	-	-	–		-
Game	-	-	-	-	-	-	–		-
Health Certificates	-	-	-	-	-	-	–		-
Hiking Trails	-	-	-	-	-	-	–		-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	–		-
Market Porters	-	-	-	-	-	-	–		-
Road and Transport	-	-	-	-	-	-	–		-
Threatened and Protected Species	-	-	-	-	-	-	–		-
Trading	115	282	-	15	15	282	(267)	-94.5%	282
Total Licences or Permits	**115**	**282**	**-**	**15**	**15**	**282**	**(267)**		**282**
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	75,608	-	-	-	-	-	–		-
Total Allocations In-kind	**75,608**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Monetary Allocations									
Departmental Agencies and Accounts	316	-	-	170	170	-	170	#DIV/0!	-
District Municipalities	945	-	-	-	-	-	–		-
Foreign Government and International Organisations	-	-	-	-	-	-	–		-
Higher Educational Institutions	-	-	-	-	-	-	–		-
Households	-	-	-	-	-	-	–		-
National Governments	6,655	6,875	-	2,255	2,255	6,875	(4,619)	-67.2%	6,875
National Revenue Fund	135,052	139,159	-	56,849	56,849	139,159	(82,310)	-59.1%	139,159
Non-Profit Institutions	-	-	-	-	-	-	–		-
Parent Municipality	-	-	-	-	-	-	–		-
Private Enterprises	-	-	-	-	-	-	–		-
Provincial Government	6,026	7,535	-	-	-	7,535	(7,535)	-100.0%	7,535
Public Corporations	-	-	-	-	-	-	–		-
Total Monetary Allocations	**148,993**	**153,569**	**-**	**59,274**	**59,274**	**153,569**	**(94,295)**		**153,569**
Total Transfer and subsidies - Operational	**224,602**	**153,569**	**-**	**59,274**	**59,274**	**153,569**	**(94,295)**		**153,569**
Interest Receivables									
Property Rates	14,166	14,678	-	4,090	4,090	14,678	(10,588)	-72.1%	14,678
Service Charges									
Electricity	-	-	-	-	-	-	–		-
Waste Management	-	-	-	-	-	-	–		-
Waste Water Management	-	-	-	-	-	-	–		-
Water	-	-	-	-	-	-	–		-
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Interest Receivables	**14,166**	**14,678**	**-**	**4,090**	**4,090**	**14,678**	**(10,588)**		**14,678**
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-	–		-
Operational Revenue - Service Charges									
Electricity - Availability Charges	-	-	-	-	-	-	–		-
Waste Management - Availability Charges	-	-	-	-	-	-	–		-
Waste Water Management - Availability Charges	-	-	-	-	-	-	–		-
Water - Availability Charges	-	-	-	-	-	-	–		-
Total Operational Revenue - Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Gains on Disposal of Fixed and Intangible Assets									
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Intangible Assets	-	-	-	-	-	-	–		-
Investment Property	-	-	-	-	-	-	–		-
Living resources	-	-	-	-	-	-	–		-
Property, Plant and Equipment	-	-	-	0	0	-	0	#DIV/0!	-
Total Disposal of Fixed and Intangible Assets	**-**	**-**	**-**	**0**	**0**	**-**	**0**		**-**
Other Gains									
Debt waived	-	43,518	-	-	-	43,518	(43,518)	-100.0%	43,518
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	–		-
Inventory									
Fair value assessment - Water stock	-	-	-	-	-	-	–		-
Increase to net-realisable Value	2,796	-	-	-	-	-	–		-
Total Inventory	**2,796**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Fair Value Adjustment									
Actuarial Assessments	-	-	-	-	-	-	–		-
Leave Gratuity	1,766	-	-	-	-	-	–		-
Long Service Awards	-	-	-	-	-	-	–		-
Medical	11,744	-	-	-	-	-	–		-
Pension Funds	-	-	-	-	-	-	–		-
Total Actuarial Assessments	**13,510**	**-**	**-**	**-**	**-**	**-**			**-**
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Interest rate Swaps	6,975	-	-	-	-	-	–		-
Investment Property	-	-	-	-	-	-	–		-

Investments		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Total Fair Value Adjustment		-	-	-	-	-	-	-		-
Foreign Exchange		-	-	-	-	-	-	–		-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	–		-
Total Other Gains		2,796	43,518	-	-	-	43,518	(43,518)		43,518
Discontinued Operations										
Total Revenue		1,354,269	1,504,451	-	430,297	430,297	1,504,451	########		1,504,451
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	154,829	183,826	-	40,336	40,336	183,826	(143,490)	-78.1%	183,826
Bonuses		146	245	-	52	52	245	(193)	-78.8%	245
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	–		-
Cellular and Telephone		365	1,769	-	285	285	1,769	(1,484)	-83.9%	1,769
Housing Benefits		740	1,334	-	192	192	1,334	(1,142)	-85.6%	1,334
Non-pensionable		13	200	-	-	-	200	(200)	-100.0%	200
Travel or Motor Vehicle		3,572	3,769	-	1,190	1,190	3,769	(2,579)	-68.4%	3,769
Voluntary Work		-	-	-	-	-	-	–		-
Total Allowance		4,690	7,072	-	1,667	1,667	7,072	(5,405)		7,072
Service Related Benefits										
Acting		1,155	1,580	-	320	320	1,580	(1,260)	-79.7%	1,580
Bonus		12,534	15,118	-	1,479	1,479	15,118	(13,639)	-90.2%	15,118
Danger Allowance		-	-	-	-	-	-	–		-
Entertainment		-	-	-	-	-	-	–		-
Fire Brigade		-	-	-	-	-	-	–		-
In-kind Benefits		-	-	-	-	-	-	–		-
Leave Pay		506	-	-	107	107	-	107	#DIV/0!	-
Lifeguard/Duty Squads		-	-	-	-	-	-	–		-
Long Service Award		2,839	75	-	180	180	75	105	139.3%	75
Overtime		7,232	440	-	2,347	2,347	440	1,907	433.2%	440
Scarcity		983	362	-	219	219	362	(144)	-39.6%	362
Standby Allowance		1,906	809	-	514	514	809	(295)	-36.4%	809
Tools Allowance		-	-	-	-	-	-	–		-
Uniform-Special-Protective Clothing		-	-	-	-	-	-	–		-
Leave gratuity		-	-	-	-	-	-	–		-
Long Term Service Award		-	-	-	-	-	-	–		-
Total Service Related Benefits		27,155	18,385	-	5,167	5,167	18,385	(13,218)		18,385
Total Salaries and Allowances		186,820	209,529	-	47,223	47,223	209,529			209,529
Social Contributions										
Bargaining Council		82	167	-	21	21	167	(146)	-87.5%	167
Group Life Insurance		869	1,774	-	226	226	1,774	(1,549)	-87.3%	1,774
Medical		16,393	39,606	-	4,669	4,669	39,606	(34,937)	-88.2%	39,606
Pension		27,903	33,753	-	7,214	7,214	33,753	(26,539)	-78.6%	33,753
Unemployment Insurance		1,184	1,867	-	288	288	1,867	(1,579)	-84.6%	1,867
Total Social Contributions		46,431	77,166	-	12,417	12,417	77,166	(64,749)		77,166
Post-retirement Benefit		-	-	-	-	-	-	–		-
Medical		-	-	-	-	-	-	–		-
Other Benefits		-	-	-	-	-	-	–		-
Pension		-	-	-	-	-	-	–		-
Total Post-retirement Benefit	4	-	-	-	-	-	-	-		-
Sub-Total		233,251	286,695	-	59,640	59,640	286,695	(64,749)		286,695
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	–		-
Total Employee Related Cost	1,5	233,251	286,695	-	59,640	59,640	286,695	(64,749)		286,695
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary		9,657	9,928	-	2,368	2,368	9,928	(7,560)	-76.1%	9,928
Cell phone Allowance		1,257	1,218	-	312	312	1,218	(906)	-74.4%	1,218
Housing Allowance		-	-	-	-	-	-	–		-
In-kind Benefits		-	-	-	-	-	-	–		-
Market Related Non-pensionable Allowance		-	99	-	-	-	99	(99)	-100.0%	99
Motor Vehicle Allowance		1,530	1,562	-	476	476	1,562	(1,086)	-69.5%	1,562
Office-bearer Allowance		-	4	-	-	-	4	(4)	-100.0%	4
Out of pocket Expenses		-	-	-	-	-	-	–		-
Travelling Allowance		1,566	1,798	-	261	261	1,798	(1,537)	-85.5%	1,798
Use of Personal Facilities		-	-	-	-	-	-	–		-
Total Allowances and Service Related Benefits		14,010	14,608	-	3,417	3,417	14,608			14,608
Social Contributions										
Medial Aid Benefits		-	-	-	-	-	-	–		-
Pension Fund Contributions		-	-	-	-	-	-	–		-
Total Social Contributions		-	-	-	-	-	-	-		-
Total Remuneration of Councillors	1,5	14,010	14,608	-	3,417	3,417	14,608	-		14,608
Bulk Purchases - Electricity										
ESKOM		182,516	208,495	-	64,514	64,514	208,495	(143,981)	-69.1%	208,495
Independent Power Producers										
Green Electricity										
Green Charges		-	-	-	-	-	-	–		-
Green Rights and Certificates		-	-	-	-	-	-	–		-
Total Green Electricity		-	-	-	-	-	-	–		-
Renewable, Cogen, etc		-	-	-	-	-	-	–		-
Total Independent Power Producers		-	-	-	-	-	-			-
Self Generation		-	-	-	-	-	-	–		-
Capitalisation Electricity Costs (Credit Account)		-	-	-	-	-	-	–		-
Total Bulk Purchases - Electricity	1	182,516	208,495	-	64,514	64,514	208,495	(143,981)		208,495
Inventory Consumed										
Agricultural		-	-	-	-	-	-	–		-

Consumables	31	833	-	13	13	833	(820)	-98.4%	833
Finished Goods	273	127	-	-	-	127	(127)	-100.0%	127
Housing Stock	-	-	-	-	-	-	–		-
Land	-	-	-	-	-	-	–		-
Materials and Supplies	3,129	10,350	-	764	764	10,350	(9,586)	-92.6%	10,350
Water	8,165	11,955	-	1,389	1,389	11,955	(10,565)	-88.4%	11,955
Sub-total	**11,598**	**23,264**	**-**	**2,167**	**2,167**	**23,264**	**(21,098)**		**23,264**
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	–		-
Total Inventory Consumed	**11,598**	**23,264**	**-**	**2,167**	**2,167**	**23,264**	**(21,098)**		**23,264**
Debt Impairment									
Trade and Other Receivables from Exchange Transactions									
Electricity	(47,270)	(50,862)	-	-	-	(50,862)	50,862	-100.0%	(50,862)
Shared Services	-	-	-	-	-	-	–		-
Waste Management	(54,652)	(39,501)	-	-	-	(39,501)	39,501	-100.0%	(39,501)
Waste Water Management	(76,019)	(87,672)	-	-	-	(87,672)	87,672	-100.0%	(87,672)
Water	(283,645)	(397,461)	-	-	-	(397,461)	397,461	-100.0%	(397,461)
Non Specific Accounts	(11,584)	-	-	-	-	-	–		-
Total Trade and Other Receivables from Exchange Transactions	**(473,169)**	**(575,496)**	**-**	**-**	**-**	**(575,496)**	**575,496**		**(575,496)**
Other Receivables from Non-exchange Revenue									
Property Rates									
Property Rates General	-	-	-	-	-	-	–		-
Agricultural Properties	-	-	-	-	-	-	–		-
Business and Commercial Properties	-	(2,173)	-	-	-	(2,173)	2,173	-100.0%	(2,173)
Industrial Properties	-	-	-	-	-	-	–		-
Mining Properties	-	-	-	-	-	-	–		-
Public Benefit Organisations	-	(1,552)	-	-	-	(1,552)	1,552	-100.0%	(1,552)
Public Service Infrastructure Properties	-	-	-	-	-	-	–		-
Public Service Purposes Properties	-	-	-	-	-	-	–		-
Residential Properties	-	(27,312)	-	-	-	(27,312)	27,312	-100.0%	(27,312)
Residential Sectional Title Garages	-	-	-	-	-	-	–		-
Sport Clubs and Fields	-	-	-	-	-	-	–		-
Vacant Land	-	-	-	-	-	-	–		-
Total Property Rates	**-**	**(31,036)**	**-**	**-**	**-**	**(31,036)**	**31,036**		**(31,036)**
Service Charges									
Service Charges General	-	-	-	-	-	-	–		-
Electricity	-	-	-	-	-	-	–		-
Waste Management	-	-	-	-	-	-	–		-
Waste Water Management	-	-	-	-	-	-	–		-
Water	-	-	-	-	-	-	–		-
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Non Specific Accounts	(9,792)	78,233	-	-	-	78,233	(78,233)	-100.0%	78,233
Total Other Receivables from Non-exchange Revenue	**(9,792)**	**47,197**	**-**	**-**	**-**	**47,197**	**(47,197)**		**47,197**
Total Debt Impairment	**(482,961)**	**(528,299)**	**-**	**-**	**-**	**(528,299)**	**528,299**		**(528,299)**
Depreciation, Amortisation and Impairment									
Amortisation									
Intangible Assets	30	-	-	-	-	-	–		-
Total Amortisation	**30**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Depreciation									
Biological or Cultivated Assets	-	-	-	-	-	-	–		-
Coastal Infrastructure	-	-	-	-	-	-	–		-
Community Assets	4,324	4,042	-	-	-	4,042	(4,042)	-100.0%	4,042
Computer Equipment	748	4,183	-	-	-	4,183	(4,183)	-100.0%	4,183
Electrical Infrastructure	4,710	4,828	-	-	-	4,828	(4,828)	-100.0%	4,828
Furniture and Office Equipment	139	1,616	-	-	-	1,616	(1,616)	-100.0%	1,616
Heritage Assets	-	-	-	-	-	-	–		-
Information and Communication Infrastructure	-	-	-	-	-	-	–		-
Investment Property	240	-	-	-	-	-	–		-
Land	-	-	-	-	-	-	–		-
Libraries	-	-	-	-	-	-	–		-
Living resources	-	-	-	-	-	-	–		-
Machinery and Equipment	484	346	-	-	-	346	(346)	-100.0%	346
Other Assets	2,862	3,403	-	-	-	3,403	(3,403)	-100.0%	3,403
Rail Infrastructure	-	-	-	-	-	-	–		-
Roads Infrastructure	9,237	10,099	-	-	-	10,099	(10,099)	-100.0%	10,099
Sanitation Infrastructure	4,243	4,624	-	-	-	4,624	(4,624)	-100.0%	4,624
Solid Waste Infrastructure	720	1,406	-	-	-	1,406	(1,406)	-100.0%	1,406
Storm water Infrastructure	-	-	-	-	-	-	–		-
Transport Assets	2,702	11,881	-	-	-	11,881	(11,881)	-100.0%	11,881
Water Supply Infrastructure	8,206	8,908	-	-	-	8,908	(8,908)	-100.0%	8,908
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	–		-
Total Depreciation	**38,615**	**55,334**	**-**	**-**	**-**	**55,334**	**(55,334)**		**55,334**
Capital Impairment Losses and Reversals									
Biological or Cultivated Assets	-	-	-	-	-	-	–		-
Construction Work-in-progress	-	-	-	-	-	-	–		-
Heritage Assets	328	-	-	-	-	-	–		-
Intangible Assets	-	-	-	-	-	-	–		-
Investment Property	-	-	-	-	-	-	–		-
Living resources	-	-	-	-	-	-	–		-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	–		-
Property, Plant and Equipment	-	-	-	-	-	-	–		-
Coastal Infrastructure	-	-	-	-	-	-	–		-
Community Assets	-	-	-	-	-	-	–		-
Computer Equipment	-	-	-	-	-	-	–		-
Electrical Infrastructure	1,816	-	-	-	-	-	–		-
Furniture and Office Equipment	-	-	-	-	-	-	–		-
Housing	-	-	-	-	-	-	–		-
Information and Communication Infrastructure	-	-	-	-	-	-	–		-

Land		-	-	-	-	-	-	–		-
Machinery and Equipment		-	-	-	-	-	-	–		-
Operational Buildings		-	-	-	-	-	-	–		-
Other Assets		-	-	-	-	-	-	–		-
Rails Infrastructure		-	-	-	-	-	-	–		-
Roads Infrastructure		-	-	-	-	-	-	–		-
Sanitation Infrastructure		1,076	-	-	-	-	-	–		-
Solid Waste Infrastructure		4,659	-	-	-	-	-	–		-
Storm water Infrastructure		-	-	-	-	-	-	–		-
Transport Assets		-	-	-	-	-	-	–		-
Water Supply Infrastructure		-	-	-	-	-	-	–		-
Zoo, Marine and Non-biological Assets		-	-	-	-	-	-	–		-
Total Property, Plant and Equipment		**7,551**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Capital Impairment Losses and Reversals		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Depreciation, Amortisation and Impairment	1	**38,645**	**55,334**	**-**	**-**	**-**	**55,334**	**(55,334)**	-100.0%	**55,334**
Interest, Dividends and Rent on Land										
Dividends Paid		-	-	-	-	-	-	–		-
Interest Paid		31,957	7,436	-	1,116	1,116	7,436	(6,320)	-85.0%	7,436
Rent on Land		-	-	-	-	-	-	–		-
Total Interest, Dividends and Rent on Land	1	**31,957**	**7,436**	**-**	**1,116**	**1,116**	**7,436**	**(6,320)**	-85.0%	**7,436**
Contracted Services										
Consultants and Professional Services		16,732	22,469	-	3,820	3,820	22,469	(18,649)	-83.0%	22,469
Contractors		4,481	32,094	-	461	461	32,094	(31,633)	-98.6%	32,094
Outsourced Services		13,444	21,896	-	1,985	1,985	21,896	(19,911)	-90.9%	21,896
Total Contracted Services	1	**34,657**	**76,459**	**-**	**6,266**	**6,266**	**76,459**	**(70,193)**		**76,459**
Transfers and Subsidies										
Capital										
Allocations In-kind		-	-	-	-	-	-	–		-
Monetary Allocations		-	-	-	-	-	-	–		-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Operational										
Allocations In-kind		-	-	-	-	-	-	–		-
Monetary Allocations		-	-	-	-	-	-	–		-
Total Operational		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Transfers and Subsidies	1	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Irrecoverable Debts Written Off										
Bad debt written off		-	-	-	-	-	-	–		-
Exchange										
Electricity		256	8,694	-	178	178	8,694	(8,516)	-98.0%	8,694
Non Specific Accounts		-	-	-	-	-	-	–		-
Waste Management		3,930	18,104	-	31	31	18,104	(18,073)	-99.8%	18,104
Waste Water Management		4,626	23,243	-	85	85	23,243	(23,158)	-99.6%	23,243
Water		33,112	66,039	-	228	228	66,039	(65,810)	-99.7%	66,039
Total Exchange		**41,923**	**116,080**	**-**	**522**	**522**	**116,080**	**(115,557)**	-99.6%	**116,080**
Non-exchange										
Non Specific Accounts		11,557	17,890	-	159	159	17,890	(17,731)	-99.1%	17,890
Property Rates		4,256	10,417	-	205	205	10,417	(10,212)	-98.0%	10,417
Service Charges		-	-	-	-	-	-	–		-
Total Non-exchange		**15,813**	**28,307**	**-**	**364**	**364**	**28,307**	**(27,943)**	-98.7%	**28,307**
Total Irrecoverable Debts Written Off	1	**57,736**	**144,386**	**-**	**886**	**886**	**144,386**	**(143,500)**	-99.4%	**144,386**
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards		-	-	-	-	-	-	–		-
Advertising, Publicity and Marketing		1,113	1,932	-	150	150	1,932	(1,782)	-92.3%	1,932
Assets less than the Capitalisation Threshold		1	-	-	-	-	-	–		-
Atmospheric Emission Licence		-	-	-	-	-	-	–		-
Bank Charges, Facility and Card Fees		538	610	-	129	129	610	(481)	-78.8%	610
Bargaining Council		-	-	-	-	-	-	–		-
Bond Issue Amortisation Costs		-	-	-	-	-	-	–		-
Brokers Fees		-	-	-	-	-	-	–		-
Bursaries (Employees)		-	-	-	-	-	-	–		-
Cash Discount		-	-	-	-	-	-	–		-
Cleaning Services		-	-	-	-	-	-	–		-
Commission		1,044	1,244	-	212	212	1,244	(1,033)	-83.0%	1,244
Communication		2,902	4,013	-	827	827	4,013	(3,187)	-79.4%	4,013
Contribution to Provisions		5,155	-	-	-	-	-	–		-
Copy Right Fees		-	-	-	-	-	-	–		-
Cost relating to the Sale of Houses		-	-	-	-	-	-	–		-
Courier and Delivery Services		-	-	-	-	-	-	–		-
Deeds		51	111	-	-	-	111	(111)	-100.0%	111
Drivers Licences and Permits		243	334	-	67	67	334	(267)	-80.0%	334
Dumping Fees (District Council)		-	-	-	-	-	-	–		-
Electricity Compliance Certificate		-	-	-	-	-	-	–		-
Entertainment		-	-	-	-	-	-	–		-
Entrance Fees		-	-	-	-	-	-	–		-
Environmental Levy		-	-	-	-	-	-	–		-
Eskom Connection Fees		-	-	-	-	-	-	–		-
External Audit Fees		8,966	11,454	-	923	923	11,454	(10,531)	-91.9%	11,454
External Computer Service		2,623	7,909	-	2,206	2,206	7,909	(5,703)	-72.1%	7,909
Fines and Penalties		78	156	-	-	-	156	(156)	-100.0%	156
Firearm Handling Fees		-	-	-	-	-	-	–		-
Freight Services		-	-	-	-	-	-	–		-
Full Time Union Representative		-	-	-	-	-	-	–		-
Hire Charges		1,487	4,754	-	20	20	4,754	(4,734)	-99.6%	4,754
Honoraria (Voluntarily Workers)		-	-	-	-	-	-	–		-
Indigent Relief		1,712	2,570	-	170	170	2,570	(2,399)	-93.4%	2,570
Insurance Underwriting		1,241	2,592	-	6	6	2,592	(2,587)	-99.8%	2,592

Capitalisation of Wet Fuel Costs (Credit Account)		-	-	-	-	-	-	–		-
Land Alienation Costs		-	-	-	-	-	-	–		-
Learnerships and Internships		-	720	-	-	-	720	(720)	-100.0%	720
Levies Paid - Water Resource Management Charges		-	-	-	-	-	-	–		-
Licences		641	803	-	101	101	803	(702)	-87.4%	803
Management Fee		-	-	-	-	-	-	–		-
Municipal Services		4,258	4,369	-	312	312	4,369	(4,057)	-92.9%	4,369
Office Decorations		-	52	-	-	-	52	(52)	-100.0%	52
Parking Fees		-	-	-	-	-	-	–		-
Permits		-	-	-	-	-	-	–		-
Personnel Agency Fees [Personnel Recruitment Costs]		-	-	-	-	-	-	–		-
Printing, Publications and Books		357	122	-	27	27	122	(95)	-77.7%	122
Professional Bodies, Membership and Subscription		2,309	2,976	-	2,347	2,347	2,976	(629)	-21.1%	2,976
Registration Fees		121	2,576	-	18	18	2,576	(2,558)	-99.3%	2,576
Remuneration to Section 79 Committee Members		-	-	-	-	-	-	–		-
Repayment of Forfeited Deposits		-	-	-	-	-	-	–		-
Resettlement Cost		-	104	-	-	-	104	(104)	-100.0%	104
Rewards Incentives		-	-	-	-	-	-	–		-
Road Worthy Test		-	-	-	-	-	-	–		-
Samples and Specimens		-	-	-	-	-	-	–		-
Search Fees		-	-	-	-	-	-	–		-
Seating Allowance for Traditional Leaders		-	-	-	-	-	-	–		-
Servitudes and Land Surveys		-	-	-	-	-	-	–		-
Signage		81	191	-	-	-	191	(191)	-100.0%	191
Skills Development Fund Levy		2,012	1,799	-	505	505	1,799	(1,294)	-71.9%	1,799
Small Differences Tolerances		-	-	-	-	-	-	–		-
Storage of Assets and Goods		-	-	-	-	-	-	–		-
Storage of Files (Archiving)		-	-	-	-	-	-	–		-
Supplier Development Programme		-	-	-	-	-	-	–		-
System Access and Information Fees		7	-	-	-	-	-	–		-
Taking over Contractual Obligations		-	-	-	-	-	-	–		-
Toll Gate Fees		-	-	-	-	-	-	–		-
Transport Provided as Part of Departmental Activities		-	-	-	-	-	-	–		-
Travel Agency and Visas		-	-	-	-	-	-	–		-
Travel and Subsistence		1,222	5,390	-	331	331	5,390	(5,059)	-93.9%	5,390
Uniform and Protective Clothing		670	3,403	-	-	-	3,403	(3,403)	-100.0%	3,403
Vehicle Tracking		577	726	-	57	57	726	(669)	-92.1%	726
Ward Committees		-	-	-	-	-	-	–		-
Warrantees and Guarantees		-	-	-	-	-	-	–		-
Wet Fuel		5,012	4,731	-	1,175	1,175	4,731	(3,556)	-75.2%	4,731
Witness Fees		-	-	-	-	-	-	–		-
Workmens Compensation Fund		-	-	-	-	-	-	–		-
Total Operational Cost		**44,421**	**65,640**	**-**	**9,582**	**9,582**	**65,640**	**(56,058)**	-85.4%	**65,640**
Operating Leases										
Biological Assets		-	-	-	-	-	-	–		-
Community Assets		-	-	-	-	-	-	–		-
Computer Equipment		-	-	-	-	-	-	–		-
Furniture and Office Equipment		1,209	2,250	-	223	223	2,250	(2,027)	-90.1%	2,250
Heritage Assets		-	-	-	-	-	-	–		-
Infrastructure		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Properties		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Libraries		-	-	-	-	-	-	–		-
Machinery and Equipment		-	100	-	-	-	100	(100)	-100.0%	100
Other Assets		596	540	-	-	-	540	(540)	-100.0%	540
Transport Assets		-	-	-	-	-	-	–		-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Operational Leases		**1,805**	**2,890**	**-**	**223**	**223**	**2,890**	**(2,667)**	-92.3%	**2,890**
Discontinued Operations		-	-	-	-	-	-	–		-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	–		-
Total Operational Cost and Other Cost	1	**46,225**	**68,530**	**-**	**9,805**	**9,805**	**68,530**	**(58,725)**	-85.7%	**68,530**
Disposal of Fixed and Intangible Assets										
Biological Assets		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Intangible Assets		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Property, Plant and Equipment		718	-	-	-	-	-	–		-
Total Disposal of Fixed and Intangible Assets	1	**718**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Other Losses										
Inventory										
Decrease in net-realisable Value		1,306	-	-	-	-	-	–		-
Total Inventory		**1,306**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies		-	-	-	-	-	-	–		-
Unauthoried Consumption		-	-	-	-	-	-	–		-
Total Apparent Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Data Transfer and Management Errors		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	–		-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	–		-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	–		-
Total Real Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Unavoidable Annual Real Losses		-	-	-	-	-	-	–		-
Total Water Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**

Fair Value Adjustment										
Actuarial Assessments		-	-	-	-	-	-	–		-
Leave Gratuity		-	-	-	-	-	-	–		-
Long Service Awards		-	-	-	-	-	-	–		-
Medical		-	-	-	-	-	-	–		-
Pension Funds		-	-	-	-	-	-	–		-
Total Actuarial Assessments		-	-	-	-	-	-	-		-
Biological Assets		-	-	-	-	-	-	–		-
Heritage Assets		-	-	-	-	-	-	–		-
Interest rate Swaps		-	-	-	-	-	-	–		-
Investment Property		-	-	-	-	-	-	–		-
Investments		-	-	-	-	-	-	–		-
Living resources		-	-	-	-	-	-	–		-
Total Fair Value Adjustment		-	-	-	-	-	-	-		-
Foreign Exchange		-	-	-	-	-	-	–		-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	–		-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	–		-
Total Other Losses	1	1,306	-	-	-	-	-	-		-
Total Expenditure		169,657	336,909	-	147,811	147,811	336,909	(33,601)	-10.0%	336,909
Surplus/(Deficit)		1,184,611	1,147,541	-	282,486	282,486	1,147,541			1,147,541
Transfers and subsidies - capital (monetary allocations)										
Departmental Agencies and Accounts		-	-	-	-	-	-	–		-
District Municipalities		-	-	-	-	-	-	–		-
Foreign Government and International Organisations		-	-	-	-	-	-	–		-
Higher Educational Institutions		-	-	-	-	-	-	–		-
Households		-	-	-	-	-	-	–		-
National Government		49,971	54,897	-	3,541	3,541	54,897	(51,356)	-93.5%	54,897
Non-Profit Institutions		-	-	-	-	-	-	–		-
Parent Municipality		-	-	-	-	-	-	–		-
Private Enterprises		-	-	-	-	-	-	–		-
Provincial Governments		40,942	28,000	-	7,671	7,671	28,000	(20,329)	-72.6%	28,000
Public Corporations		-	-	-	-	-	-	–		-
Total Transfers and subsidies - capital (monetary allocations)		90,913	82,897	-	11,212	11,212	82,897	(71,686)	-86.5%	82,897
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts		-	-	-	-	-	-	–		-
District Municipalities		1,322	-	-	351	351	-	351	#DIV/0!	-
Foreign Government and International Organisations		-	-	-	-	-	-	–		-
Higher Educational Institutions		-	-	-	-	-	-	–		-
Households		-	-	-	-	-	-	–		-
Local Municipalities		-	-	-	-	-	-	–		-
National Government		-	-	-	-	-	-	–		-
Non Profit Institutions		-	-	-	-	-	-	–		-
Parent Municipality		-	-	-	-	-	-	–		-
Private Enterprises		-	-	-	-	-	-	–		-
Provincial Governments		-	-	-	-	-	-	–		-
Public Corporations		-	-	-	-	-	-	–		-
Total Transfers and subsidies - capital (in-kind)		1,322	-	-	351	351	-	351	#DIV/0!	-
Surplus/(Deficit) after capital transfers and contributions		1,276,846	1,230,439	-	294,049	294,049	1,230,439			1,230,439
Income Tax										
Continuing Operations		-	-	-	-	-	-	–		-
Discontinued Operations		-	-	-	-	-	-	–		-
Total Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		1,276,846	1,230,439	-	294,049	294,049	1,230,439			1,230,439
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	–		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	–		-
Surplus/(Deficit) attributable to municipality		1,276,846	1,230,439	-	294,049	294,049	1,230,439	-		1,230,439
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Surplus/(Deficit) for the year		1,276,846	1,230,439	-	294,049	294,049	1,230,439	-		1,230,439
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		-	-	-	-	-	-	–		-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	–		-
Contracted Services		-	-	-	-	-	-	–		-
Operational Costs		-	-	-	-	-	-	–		-
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-		-

EC104 Makana - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 - Quarter 1

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	16,840	13,764	19,711	12,103	11,830	11,569	11,071	613,502	710,391	660,075	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,112	5,928	5,159	3,213	2,562	2,250	2,193	62,409	104,825	72,626	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	7,193	5,182	23,583	4,238	3,652	2,842	2,790	124,539	174,019	138,061	2	–
Receivables from Exchange Transactions - Waste Water Management	1500	4,119	3,305	12,362	2,575	2,540	2,819	2,495	124,573	154,787	135,001	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,127	2,598	2,499	2,095	2,076	2,059	2,054	98,329	114,836	106,612	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	104	37	36	33	24	24	66	6,632	6,956	6,778	–	–
Interest on Arrear Debtor Accounts	1810	9,143	8,769	8,288	8,357	8,283	7,987	7,791	362,215	420,833	394,633	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	22	12	12	7	8	5	3	2,887	2,956	2,910	4	–
Total By Income Source	**2000**	**61,661**	**39,594**	**71,651**	**32,621**	**30,974**	**29,555**	**28,462**	**1,395,086**	**1,689,603**	**1,516,697**	**6**	**–**
2025/26 - totals only		59,937	40,982	74,516	32,791	30,212	28,078	27,182	1,181,210	1,474,909	**1,299,474**	653	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	7,304	4,823	27,474	3,257	2,532	2,395	1,498	58,424	107,706	68,106	–	–
Commercial	2300	20,270	4,680	5,604	3,015	2,939	2,694	2,682	119,291	161,174	130,621	–	–
Households	2400	34,087	30,091	38,573	26,349	25,504	24,466	24,282	1,217,371	1,420,722	1,317,971	6	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**61,661**	**39,594**	**71,651**	**32,621**	**30,974**	**29,555**	**28,462**	**1,395,086**	**1,689,603**	**1,516,697**	**6**	**–**

#REF!

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		19,101	54,645	–	14,534	14,534	54,645	(40,111)	-73.4%	54,645
Cash at Bank		–	(13,957)	–	–	–	(13,957)	13,957	-100.0%	(13,957)
Cash on Hand		–	–	–	–	–	–	–		–
Total Cash and Cash Equivalents		**19,101**	**40,688**	**-**	**14,534**	**14,534**	**40,688**	**(26,154)**	-64.3%	**40,688**
Short term Investments										
Deposit Taking Institutions		–	–	–	–	–	–	–		–
Trade and other receivables from exchange transactions										
Electricity		148,358	119,316	–	157,035	157,035	119,316	37,720	31.6%	119,316
Waste Management		194,078	208,270	–	213,088	213,088	208,270	4,818	2.3%	208,270
Waste Water Management		887,269	203,384	–	940,664	940,664	203,384	737,281	362.5%	203,384
Water		16,640	799,204	–	16,777	16,777	799,204	(782,426)	-97.9%	799,204
Other trade receivables from exchange transactions		–	16,125	–	188,068	188,068	16,125	171,943	1066.3%	16,125
VAT Receivable Input Tax Accrual		–	(228,052)	–	–	–	(228,052)	228,052	-100.0%	(228,052)
Gross: Trade and other receivables from exchange transactions		**1,246,344**	**1,118,247**	**-**	**1,515,634**	**1,515,634**	**1,118,247**	**397,387**	35.5%	**1,118,247**
Less: Impairment for debt										
Impairment for Electricity		(60,745)	(22,640)	–	(60,745)	(60,745)	(22,640)	(38,105)	168.3%	(22,640)
Impairment for Waste Management		(75,748)	(94,000)	–	(75,748)	(75,748)	(94,000)	18,252	-19.4%	(94,000)
Impairment for Waste Water Management		(424,575)	(87,337)	–	(424,575)	(424,575)	(87,337)	(337,238)	386.1%	(87,337)
Impairment for Water		(3,997)	(376,797)	–	(3,997)	(3,997)	(376,797)	372,800	-98.9%	(376,797)
Impairment for other trade receivalbes from exchange transactions		–	(15,581)	–	–	–	(15,581)	15,581	-100.0%	(15,581)
Total Less: Impairment for debt								–		
Total net Trade and other receivables from Exchange Transactions		**1,246,344**	**1,118,247**	**-**	**1,515,634**	**1,515,634**	**1,118,247**	**397,387**	35.5%	**1,118,247**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		18,257	18,708	–	18,378	18,378	18,708	(330)	-1.8%	18,708
Business and Commercial Properties		34,000	48,700	–	47,261	47,261	48,700	(1,439)	-3.0%	48,700
Industrial Properties		–	27,440	–	–	–	27,440	(27,440)	-100.0%	27,440
Mining Properties		648	–	–	681	681	–	681	#DIV/0!	–
Public Benefit Organisations		269	41,117	–	331	331	41,117	(40,786)	-99.2%	41,117
Public Service Infrastructure Properties		8,559	301	–	12,285	12,285	301	11,985	3988.2%	301
Public Service Purposes Properties		126,134	7,539	–	135,035	135,035	7,539	127,495	1691.0%	7,539
Residential Properties		–	204,500	–	–	–	204,500	(204,500)	-100.0%	204,500
Residential Sectional Title Garages		–	–	–	–	–	–	–		–
Sports Clubs and Fields		–	–	–	–	–	–	–		–
Vacant Land		–	–	–	–	–	–	–		–
Property Rates General		–	–	–	–	–	–	–		–
Gross: Property rates		**187,868**	**348,305**	**-**	**213,970**	**213,970**	**348,305**	**(134,335)**	-38.6%	**348,305**
Less: Impairment of Property rates		–	(111,908)	–	–	–	(111,908)	111,908	-100.0%	(111,908)
Net Property rates		**187,868**	**236,397**	**-**	**213,970**	**213,970**	**236,397**	**(22,427)**	-9.5%	**236,397**
Other receivables from non-exchange transactions		(8,293)	(9,577)	–	(8,293)	(8,293)	(9,577)	1,283	-13.4%	(9,577)
Less:Impairment for other receivables from non-exchange transactions		–	(85,641)	–	–	–	(85,641)	85,641	-100.0%	(85,641)
Net other receivables from non-exchange transactions		**(8,293)**	**(95,218)**	**-**	**(8,293)**	**(8,293)**	**(95,218)**	**86,925**	-91.3%	**(95,218)**
Total net Receivables from non-exchange transactions		**179,574**	**141,179**	**-**	**205,677**	**205,677**	**141,179**	**64,498**	45.7%	**141,179**
Current Portion of Non-current Receivables										
Associates		–	–	–	–	–	–	–		–
Bursary Obligations		–	–	–	–	–	–	–		–
Car		–	–	–	–	–	–	–		–
Computer and Electronic Equipment		–	–	–	–	–	–	–		–
Employee Benefits		–	–	–	–	–	–	–		–
Finance Lease Receivable		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Housing Land Sales		–	–	–	–	–	–	–		–
Housing Selling Schemes		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Joint Ventures		–	–	–	–	–	–	–		–
Operating Lease		–	–	–	–	–	–	–		–
Public Organisation		–	–	–	–	–	–	–		–
Sporting and Other Bodies		–	–	–	–	–	–	–		–
Staff Loans/Recoveries		–	–	–	–	–	–	–		–
Subsidiaries		–	–	–	–	–	–	–		–
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Inventory										
Agricultural		2,591	(14)	–	2,591	2,591	(14)	2,605	-18646.2%	(14)
Consumables		–	689	–	–	–	689	(689)	-100.0%	689
Finished Goods		–	–	–	–	–	–	–		–
Housing Stock		0	–	–	0	0	–	0	#DIV/0!	–
Land		961	–	–	961	961	–	961	#DIV/0!	–
Materials and Supplies		1,305	2,141	–	(5,524)	(5,524)	2,141	(7,665)	-358.0%	2,141
Water		–	145	–	–	–	145	(145)	-100.0%	145
Work-in-progress		–	–	–	–	–	–	–		–
Total Inventory		**4,856**	**2,961**	**-**	**(1,972)**	**(1,972)**	**2,961**	**(4,933)**	-166.6%	**2,961**
VAT Receivable										
Input Tax Capital		(37,419)	56,420	–	131,223	131,223	56,420	74,803	132.6%	56,420
Input Tax General		8,681	211,421	–	8,681	8,681	211,421	(202,740)	-95.9%	211,421
VAT Control (Receivable)		–	62,314	–	–	–	62,314	(62,314)	-100.0%	62,314
Total VAT Receivable		**(28,738)**	**330,155**	**-**	**139,905**	**139,905**	**330,155**	**(190,251)**		**330,155**
Other current assets										
Construction Contracts and Receivables		(1)	–	–	(1)	(1)	–	(1)	#DIV/0!	–
Control, Clearing and Interface Accounts		790	58	–	790	790	58	732	1255.4%	58
Deposits		–	616	–	–	–	616	(616)	-100.0%	616
Fair Value Adjustments		–	–	–	–	–	–	–		–

Income Tax Receivable		–	–	–	–	–	–	–		–
Operating Lease - Straight Lining		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Total Other current assets		789	675	-	789	789	675	115		675
Total Current Assets		1,421,927	1,633,904	-	1,874,366	1,874,366	1,633,904	240,662		1,633,904
Non-current Assets										
Investments										
Bank Repurchase Agreements		–	–	–	–	–	–	–		–
Bankers Acceptance Certificate		–	–	–	–	–	–	–		–
Deposit Taking Institutions		3,343	–	–	3,343	3,343	–	3,343	#DIV/0!	–
Derivative Financial Assets		–	3,343	–	–	–	3,343	(3,343)	-100.0%	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
Investment Property										
Investment Property at Cost / Fair Value		(4,079)	186,683	–	(4,079)	(4,079)	186,683	(190,761)	-102.2%	186,683
Less: Accumulated Depreciation		–	(3,839)	–	–	–	(3,839)	3,839	-100.0%	(3,839)
Less: Accumulated Impairment		–	–	–	–	–	–	–		–
Total Investment Property		(4,079)	182,844	-	(4,079)	(4,079)	182,844	(186,922)		182,844
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		–	1,390,746	–	–	–	1,390,746	########	-100.0%	1,390,746
Leases recognised as Property, Plant and Equipment	3	(444,068)	–	–	(444,068)	(444,068)	–	(444,068)	#DIV/0!	–
Less: Accumulated Depreciation		(13,104)	(629,033)	–	(13,104)	(13,104)	(629,033)	615,929	-97.9%	(629,033)
Less: Accumulated Impairment		–	(34,005)	–	–	–	(34,005)	34,005	-100.0%	(34,005)
Total Property, Plant and Equipment	2	(457,172)	727,709	-	(457,172)	(457,172)	727,709	########		727,709
Construction Work-in-progress										
Acquisitions		97,193	94,001	–	137,037	137,037	94,001	43,036	45.8%	94,001
Opening Balance		–	46,445	–	–	–	46,445	(46,445)	-100.0%	46,445
Prior period corrections		–	–	–	–	–	–	–		–
Transfer to Heritage asset		–	–	–	–	–	–	–		–
Transfer to Intangible Assets		–	–	–	–	–	–	–		–
Transfer to Investment property		(44,906)	–	–	–	–	–	–		–
Transfer to PPE		–	–	–	–	–	–	–		–
Less: Accumulated Impairment		–	–	–	–	–	–	–		–
Total Construction Work-in-progress	2	52,287	140,446	-	137,037	137,037	140,446	(3,409)	-2.4%	140,446
Biological Assets										
Biological Assets at Cost / Fair Value		(1,209)	–	–	–	–	–	–		–
Less: Accumulated Depreciation		(103)	–	–	–	–	–	–		–
Less: Accumulated Impairment		–	–	–	–	–	–	–		–
Total Biological Assets		(1,312)	-	-	-	-	-	-		-
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	–	(0)	(0)	32,788	(32,788)	-100.0%	32,788
Less: Accumulated Impairment		–	–	–	–	–	–	–		–
Total Heritage Assets		-	32,788	-	(0)	(0)	32,788	(32,788)	-100.0%	32,788
Intangible Assets										
Heritage Assets at Cost / Revaluation		–	4,015	–	(1,209)	(1,209)	4,015	(5,224)	-130.1%	4,015
Less: Accumulated Amortisation		–	(1,442)	–	(103)	(103)	(1,442)	1,340	-92.9%	(1,442)
Less: Accumulated Impairment		–	(103)	–	–	–	(103)	103	-100.0%	(103)
Total Intangible Assets		-	2,470	-	(1,312)	(1,312)	2,470	(3,782)	-153.1%	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-subsidiary Transactions		–	–	–	–	–	–	–		–
Joint Ventures		–	–	–	–	–	–	–		–
Operating Lease		–	–	–	–	–	–	–		–
Property Rates		–	–	–	–	–	–	–		–
Public Organisation		–	–	–	–	–	–	–		–
Sporting and Other Bodies		–	–	–	–	–	–	–		–
Staff Loans/Recoveries		–	–	–	–	–	–	–		–
Subsidiaries		–	–	–	–	–	–	–		–
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-		-
Other non-current assets										

Deferred Tax Assets		–	–	–	–	–	–	–		–
Defined Benefit Asset		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Investment in Associate		–	–	–	–	–	–	–		–
Investment in Joint Venture		–	–	–	–	–	–	–		–
Investment in Subsidiary		–	–	–	–	–	–	–		–
Operating Lease Receivable		–	–	–	–	–	–	–		–
Deposits		–	–	–	–	–	–	–		–
Total Other non-current assets		-	-	-	-	-	-	-		-
Total Non Current Assets		(406,932)	1,089,600	-	(322,183)	(322,183)	1,089,600	########	-129.6%	1,089,600
TOTAL ASSETS		1,014,995	2,723,504	-	1,552,383	1,552,383	2,723,504	########	-43.0%	2,723,504
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA		–	–	–	–	–	–	–		–
First National Bank		–	–	–	–	–	–	–		–
Nedbank		–	–	–	–	–	–	–		–
Rand Merchant Bank		–	–	–	–	–	–	–		–
Standard Bank		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Total Bank Overdraft		-	-	-	-	-	-	-		-
Financial Liabilities										
Concessionary Loan		–	–	–	–	–	–	–		–
Short-term Borrowings		–	–	–	–	–	–	–		–
Current portion of Finance Lease Liabilities		2,777	–	–	2,777	2,777	–	2,777	#DIV/0!	–
Current portion of Non-current Borrowings		–	2,316	–	–	–	2,316	(2,316)	-100.0%	2,316
Current portion of Operating Lease Liabilities		–	–	–	–	–	–	–		–
Unamortised Premium on Long-term Debts		–	–	–	–	–	–	–		–
Total Financial Liabilities		2,777	2,316	-	2,777	2,777	2,316	461	19.9%	2,316
Consumer Deposits										
Building Plans		–	497	–	–	–	497	(497)	-100.0%	497
Buying Card		2,903	–	–	2,912	2,912	–	2,912	#DIV/0!	–
Electricity		–	2,787	–	–	–	2,787	(2,787)	-100.0%	2,787
Hiring of Decorative Items		–	–	–	–	–	–	–		–
Library Books		–	–	–	–	–	–	–		–
Posters		–	–	–	–	–	–	–		–
Refuse		29	–	–	31	31	–	31	#DIV/0!	–
Rental Properties		–	25	–	–	–	25	(25)	-100.0%	25
Sewer		–	–	–	–	–	–	–		–
Street Closure		–	–	–	–	–	–	–		–
Valuation Appeal		1,201	–	–	1,212	1,212	–	1,212	#DIV/0!	–
Water		–	1,163	–	–	–	1,163	(1,163)	-100.0%	1,163
Wayleave		–	–	–	–	–	–	–		–
Total Consumer Deposits		4,133	4,472	-	4,155	4,155	4,472	(317)	-7.1%	4,472
Trade and Other Payable Exchange Transactions										
Accrued Interest		22,592	(0)	–	23,978	23,978	(0)	23,978	#########	(0)
Advance Payments		–	19,793	–	–	–	19,793	(19,793)	-100.0%	19,793
Affiliates, Related Parties and Associated Companies		(36)	–	–	(299)	(299)	–	(299)	#DIV/0!	–
Agency Fees Payable		–	–	–	–	–	–	–		–
Auditor-General of South Africa		6,116	11,454	–	6,116	6,116	11,454	(5,338)	-46.6%	11,454
Bonus		–	5,987	–	–	–	5,987	(5,987)	-100.0%	5,987
Compensation Commission (COID)		10,974	–	–	10,669	10,669	–	10,669	#DIV/0!	–
Control, Clearing and Interface Accounts		–	11,297	–	–	–	11,297	(11,297)	-100.0%	11,297
Deferred Revenue		–	–	–	–	–	–	–		–
Dividends Declared		(48,237)	–	–	(22,211)	(22,211)	–	(22,211)	#DIV/0!	–
Electricity Bulk Purchase		–	(40,481)	–	–	–	(40,481)	40,481	-100.0%	(40,481)
Fair Value Adjustment		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		711	–	–	711	711	–	711	#DIV/0!	–
Leave Accrual		–	711	–	–	–	711	(711)	-100.0%	711
Long Service Award		19,271	–	–	19,271	19,271	–	19,271	#DIV/0!	–
Municipal Debt Relief		–	(2,587)	–	–	–	(2,587)	2,587	-100.0%	(2,587)
Overtime		190,089	–	–	160,153	160,153	–	160,153	#DIV/0!	–
Payables and Accruals		–	241,935	–	–	–	241,935	(241,935)	-100.0%	241,935
PAYE Deductions		–	–	–	–	–	–	–		–
Pension and Retirement Contributions		11,690	–	–	8,309	8,309	–	8,309	#DIV/0!	–
Retentions		–	5,817	–	–	–	5,817	(5,817)	-100.0%	5,817
Standby		–	–	–	–	–	–	–		–
Tender documentation		20,504	–	–	18,235	18,235	–	18,235	#DIV/0!	–
Unallocated Deposits		(71,927)	20,575	–	(71,927)	(71,927)	20,575	(92,502)	-449.6%	20,575
Water Inventory Bulk Purchases		–	750	–	171,285	171,285	750	170,536	22745.7%	750
VAT Payables Output Tax Accrual		–	90,135	–	–	–	90,135	(90,135)	-100.0%	90,135
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–		–
Total Trade and Other Payable Exchange Transactions	2, 3	161,748	365,385	-	324,290	324,290	365,385	(41,095)	-11.2%	365,385
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital		–	–	–	–	–	–	–		–
Operational		–	–	–	–	–	–	–		–
Total Transfers and Subsidies Payable		-	-	-	-	-	-	-		-
Transfers and Subsidies Unspent										
Capital		22,920	4,499	–	25,006	25,006	4,499	20,507	455.9%	4,499
Operational		–	17,398	–	–	–	17,398	(17,398)	-100.0%	17,398
Total Transfers and Subsidies Unspent		22,920	21,896	-	25,006	25,006	21,896	3,110	14.2%	21,896
VAT Payables Output Tax Accrual		–	–	–	–	–	–	–		–
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–		–
Total Trade and Other Payable Non-exchange Transactions	2	22,920	21,896	-	25,006	25,006	21,896	3,110	14.2%	21,896
Provision										
Alien Vegetation		198	–	–	198	198	–	198	#DIV/0!	–
Bonus		5,155	–	–	5,155	5,155	–	5,155	#DIV/0!	–

Decommissioning, Restoration and Similar Liabilities		–	–	–	–	–	–	–		–
Ex-gratia Pension		–	–	–	–	–	–	–		–
Insurance Claims		16,906	–	–	16,906	16,906	–	16,906	#DIV/0!	–
Leave		–	18,673	–	–	–	18,673	(18,673)	-100.0%	18,673
Litigation		3,574	–	–	–	–	–	–		–
Pension Fund Investment Return Shortfall		3,147	–	–	–	–	–	–		–
Staff Parity		–	–	–	–	–	–	–		–
Impairment		–	–	–	–	–	–	–		–
Total Provision		**28,980**	**18,673**	**-**	**22,259**	**22,259**	**18,673**	**3,586**	19.2%	**18,673**
VAT Payable										
VAT Payable: Output Tax		–	44,438	–	172,216	172,216	44,438	127,779	287.5%	44,438
VAT Payable: VAT Control		–	59,778	–	–	–	59,778	(59,778)	-100.0%	59,778
Total VAT Payable		**-**	**104,216**	**-**	**172,216**	**172,216**	**104,216**	**68,001**	65.2%	**104,216**
Other current liabilities										
Employee Benefits										
Post-employment Benefits		–	3,574	–	3,043	3,043	3,574	(531)	-14.9%	3,574
Other Long-Term Benefits		–	3,147	–	–	–	3,147	(3,147)	-100.0%	3,147
Termination Benefits		–	–	–	–	–	–	–		–
Total Employee Benefits		**-**	**6,721**	**-**	**3,043**	**3,043**	**6,721**	**(3,678)**	-54.7%	**6,721**
Deferred Tax Liabilities		–	–	–	–	–	–	–		–
Income Tax Payable		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Total Other current liabilities		**-**	**6,721**	**-**	**3,043**	**3,043**	**6,721**	**(3,678)**	-54.7%	**6,721**
Total Current Liabilities		**220,557**	**523,679**	**-**	**553,745**	**553,745**	**523,679**	**30,067**	5.7%	**523,679**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		37,717	–	–	37,717	37,717	–	37,717	#DIV/0!	–
Bankers Acceptance Certificate		–	40,678	–	–	–	40,678	(40,678)	-100.0%	40,678
Concessionary Loan		–	–	–	–	–	–	–		–
Derivative Financial Liability		–	–	–	–	–	–	–		–
Finance Lease Liability		–	–	–	–	–	–	–		–
Government Loans		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Local Registered Stock		–	–	–	–	–	–	–		–
Marketable Bonds		–	–	–	–	–	–	–		–
Non-annuity Loans		–	–	–	–	–	–	–		–
Non-marketable Bonds		–	–	–	–	–	–	–		–
PPP Liabilities		–	–	–	–	–	–	–		–
Securities		–	–	–	–	–	–	–		–
Interest Rate Swaps		–	–	–	–	–	–	–		–
Total Borrowings	4	**37,717**	**40,678**	**-**	**37,717**	**37,717**	**40,678**	**(2,961)**	-7.3%	**40,678**
Operating Lease Liability		–	–	–	–	–	–	–		–
Total Financial Liabilities		**37,717**	**40,678**	**-**	**37,717**	**37,717**	**40,678**	**(2,961)**		**40,678**
Provisions										
Alien Vegetation		–	–	–	–	–	–	–		–
Bonus		37,154	–	–	37,154	37,154	–	37,154	#DIV/0!	–
Decommissioning, Restoration and Similar Liabilities		–	45,335	–	–	–	45,335	(45,335)	-100.0%	45,335
Ex-gratia Pension		–	–	–	–	–	–	–		–
Impairment		–	–	–	–	–	–	–		–
Insurance Claims		–	–	–	–	–	–	–		–
Leave		–	–	–	–	–	–	–		–
Litigation		4,171	–	–	–	–	–	–		–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–		–
Staff Parity		–	–	–	–	–	–	–		–
Total Provisions		**41,325**	**45,335**	**-**	**37,154**	**37,154**	**45,335**	**(8,181)**	-18.0%	**45,335**
Long term Trade and other Payables										
Bulk Water		–	–	–	–	–	–	–		–
Electricity Bulk Purchase		–	–	–	–	–	–	–		–
Municipal Debt Relief		–	–	–	–	–	–	–		–
Payables and Accruals		–	–	–	–	–	–	–		–
Total Long term Trade and other Payables		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits		–	84,322	–	7,318	7,318	84,322	(77,004)	-91.3%	84,322
Other Long-Term Benefits		–	12,133	–	–	–	12,133	(12,133)	-100.0%	12,133
Termination Benefits		–	–	–	–	–	–	–		–
Total Employee Benefits		**-**	**96,455**	**-**	**7,318**	**7,318**	**96,455**	**(89,137)**	-92.4%	**96,455**
Deferred Tax Liabilities		–	13,093	–	–	–	13,093	(13,093)	-100.0%	13,093
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Total Other non-current liabilities		**-**	**109,548**	**-**	**7,318**	**7,318**	**109,548**	**(102,230)**	-93.3%	**109,548**
Total non current liabilities		**79,043**	**195,562**	**-**	**82,190**	**82,190**	**195,562**	**(113,372)**	-58.0%	**195,562**
TOTAL LIABILITIES		**299,600**	**719,241**	**-**	**635,935**	**635,935**	**719,241**	**(83,306)**	-11.6%	**719,241**
CHANGES IN NET ASSETS		**715,395**	**2,004,263**	**-**	**916,448**	**916,448**	**2,004,263**	**########**	-54.3%	**2,004,263**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy		–	–	–	–	–	–	–		–
Correction of Prior Period Error		–	–	–	–	–	–	–		–
Depreciation Offsets		751,855	–	–	1,616,878	1,616,878	–	1,616,878	#DIV/0!	–
Opening Balance		369,065	722,633	–	149,421	149,421	722,633	(573,212)	-79.3%	722,633
Transfers to/from operating revenue and expenditure		–	685,275	–	–	–	685,275	(685,275)	-100.0%	685,275
Transfers to/from Reserves		–	–	–	–	–	–	–		–
Total Accumulated Surplus/(Deficit)	1	**1,120,919**	**1,407,907**	**-**	**1,766,299**	**1,766,299**	**1,407,907**	**358,392**	25.5%	**1,407,907**
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	2	-	-	-	-	-	-	-	-
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-subsidiary Transactions		–	–	–	–	–	–	–	–
Total Other	2	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,120,919	1,407,907	-	1,766,299	1,766,299	1,407,907	358,392	1,407,907

EC104 Makana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - Quarter 1

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	18,867	55,324	–	22,136	4,152	–	–	16,378	**116,856**	90,051
Bulk Water	0200	–	–	–	–	–	–	–	0	**0**	748
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	2,960	1,286	–	2,963	145	39	5	40,014	**47,413**	151,093
Auditor General	0800	–	–	–	–	–	–	–	–	**–**	–
Other	0900	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**1000**	**21,828**	**56,609**	**–**	**25,099**	**4,297**	**39**	**5**	**56,392**	**164,269**	241,892

#REF!

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
										–		
										–		
										–		
										–		
										–		
										–		
										–		
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										–		
										–		
										–		
										–		
Allocations to other priorities			2									
Total Expenditure			1							–		–

EC104 Makana - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M03 - Quarter 1

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
Allocations to other priorities		3										
Total Capital Expenditure			1							–		–

EC104 Makana - Supporting Table SC7 Material variance explanations - M03 - Quarter 1

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
2	Expenditure By Type			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

EC104 Makana - Supporting Table SC8 Monthly Budget Statement - Performance M03 - Quarter 1

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		18.0%	17.6%	0.0%	0.8%	6.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		28.7%	37.4%	0.0%	23.8%	37.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	272.7%	198.1%	0.0%	180.7%	198.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		13.8%	7.8%	0.0%	12.8%	7.8%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		92.9%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		25.5%	29.9%	0.0%	21.1%	29.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.4%	3.2%	0.0%	0.1%	3.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8.6%	6.5%	0.0%	0.4%	2.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

References

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

2. Material variances to be explained.

Calculations					
Financial liabilities		37,717	40,678	37,717	
Total Assets		2,182,072	2,127,148	2,720,628	2,127,148
Employee related costs		233,251	286,695	59,640	286,695
Repairs & Maintenance		3,736	30,445	190	30,445
Interest (finance charges)		31,957	7,436	1,116	7,436
Principal paid					
Depreciation		46,523	55,334		14,608
Operating expenditure		177,536	356,909	147,811	356,909
Total Capital Expenditure		134,466	116,612	10,599	10,599
Borrowed funding for capital					
Debt		321,882	526,731	420,042	526,731
Equity		1,120,919	1,407,907	1,766,299	1,407,907
Reserves and funds					
Borrowing		37,717	40,678	37,717	40,678
Current assets		945,634	1,037,548	1,473,591	1,037,548
Current liabilities		346,736	523,679	815,265	523,679
Monetary assets		47,964	40,688	104,411	40,688
Total Revenue (excluding capital transfers and contributions)		913,473	959,287	282,027	959,287
Transfers and subsidies - Operational		224,602			
Transfers and subsidies - capital (monetary allocations)		90,913	82,897	11,212	82,897
Debt service payments			94,596		(7,436)
Outstanding debtors (receivables)		848,680			
Annual services revenue		562,344	653,634	194,573	194,573
Cash + investments	Including LT investments	51,307	44,031	107,754	44,031
Fixed operational expend. (monthly)					
Longstanding debtors outstanding					
Longstanding debtors recovered					
Attorney collections					

EC104 Makana - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs		–	–	–	–	–	–	–		–
Remuneration of councillors		–	–	–	–	–	–	–		–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	–	–	–	–		–
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Contracted services		–	–	–	–	–	–	–		–
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	–	–	–	–	–	–		–
Losses on disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

EC104 Makana - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 - Quarter 1

Description R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
0		–	–	–	–	–	–	–		–
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
0		–	–	–	–	–	–	–		–
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
0		–	–	–	–	–	–	–		–
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 - Quarter 1

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	9,718	–	2,844	2,844	9,718	6,874	70.7%	2%
August	13,048	9,718	–	2,507	5,351	19,435	14,085	72.5%	5%
September	1,054	9,718	–	5,248	10,599	29,153	18,554	63.6%	9%
October	9,557	9,718	–	–		38,871	–		
November	1,325	9,718	–	–		48,588	–		
December	4,055	9,718	–	–		58,306	–		
January	4,200	9,718	–	–		68,024	–		
February	13,560	9,718	–	–		77,741	–		
March	17,174	9,718	–	–		87,459	–		
April	47,304	9,718	–	–		97,177	–		
May	15,663	9,718	–	–		106,895	–		
June	7,526	9,718	–	–		116,612	–		
Total Capital expenditure	**134,466**	**116,612**	**–**	**10,599**					

EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**17,706**	**17,317**	**–**	**1,513**	**1,513**	**4,329**	2,816	**65.0%**	**17,317**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		17,706	17,317	–	–	–	4,329	4,329	**100.0%**	17,317
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17,706	17,317	–	–	–	4,329	(4,329)	(0)	17,317
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	1,513	1,513	–	(1,513)	**#DIV/0!**	–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	1,513	1,513	–	1,513	#DIV/0!	–
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		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		**–**	**105**	**–**	**–**	**–**	**26**	**26**	100.0%	**105**
Computer Equipment		–	105	–	–	–	26	(26)	(0)	105
Furniture and Office Equipment		**226**	**2,787**	**–**	**–**	**–**	**697**	**697**	100.0%	**2,787**
Furniture and Office Equipment		226	2,787	–	–	–	697	(697)	(0)	2,787
Machinery and Equipment		**2,869**	**10,778**	**–**	**–**	**–**	**2,695**	**2,695**	100.0%	**10,778**
Machinery and Equipment		2,869	10,778	–	–	–	2,695	(2,695)	(0)	10,778
Transport Assets		**8,219**	**7,358**	**–**	**351**	**351**	**1,839**	**1,489**	80.9%	**7,358**
Transport Assets		8,219	7,358	–	351	351	1,839	(1,489)	(0)	7,358
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	**29,020**	**38,345**	**–**	**1,864**	**1,864**	**9,586**	**7,722**	**80.6%**	**38,345**

EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**25,052**	**28,565**	**–**	**2,911**	**2,911**	**7,141**	4,231	**59.2%**	**28,565**
Roads Infrastructure		2,160	–	–	–	–	–	–		–
Roads		2,160	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		20,627	28,125	–	2,911	2,911	7,031	4,121	**58.6%**	28,125
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	3,125	–	71	71	781	(710)	(0)	3,125
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		20,627	25,000	–	2,839	2,839	6,250	(3,411)	(0)	25,000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		(185)	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		(185)	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		2,451	440	–	–	–	110	110	**100.0%**	440
Landfill Sites		2,451	440	–	–	–	110	(110)	(0)	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		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	839	–	–	–	210	210	100.0%	839
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	839	–	–	–	210	210	100.0%	839
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	839	–	–	–	210	(210)	(0)	839
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		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		**15**	**1,537**	**–**	**10**	**10**	**384**	**374**	97.4%	**1,537**
Computer Equipment		15	1,537	–	10	10	384	(374)	(0)	1,537
Furniture and Office Equipment		**937**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		937	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**26,004**	**30,942**	**–**	**2,921**	**2,921**	**7,735**	**4,815**	62.2%	**30,942**

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**185**	**5,336**	**–**	**–**	**–**	**1,334**	1,334	**100.0%**	**5,336**
Roads Infrastructure		–	207	–	–	–	52	52	**100.0%**	207
Roads		–	–	–	–	–	–	–		–
Road Structures		–	207	–	–	–	52	(52)	(0)	207
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		18	1,711	–	–	–	428	428	**100.0%**	1,711
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		18	1,711	–	–	–	428	(428)	(0)	1,711
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		(1)	6	–	–	–	2	2	**100.0%**	6
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		(1)	6	–	–	–	2	(2)	(0)	6
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	3,411	–	–	–	853	853	**100.0%**	3,411
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	3,411	–	–	–	853	(853)	(0)	3,411
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		2	–	–	–	–	–	–		–
Landfill Sites		2	–	–	–	–	–	–		–
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		165	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Spares		165	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	4,339	–	13	13	1,085	1,072	98.8%	4,339
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	4,339	–	13	13	1,085	1,072	98.8%	4,339
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	4,339	–	13	13	1,085	(1,072)	(0)	4,339
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		1,807	12,751	–	8	8	3,188	3,179	99.7%	12,751
Operational Buildings		1,807	12,751	–	8	8	3,188	3,179	99.7%	12,751
Municipal Offices		1,807	12,751	–	8	8	3,188	(3,179)	(0)	12,751
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	58	–	–	–	15	15	100.0%	58
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	58	–	–	–	15	15	**100.0%**	58
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	58	–	–	–	15	(15)	(0)	58
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		431	2,448	–	83	83	612	529	86.5%	2,448
Furniture and Office Equipment		431	2,448	–	83	83	612	(529)	(0)	2,448
Machinery and Equipment		1	673	–	–	–	168	168	100.0%	673
Machinery and Equipment		1	673	–	–	–	168	(168)	(0)	673
Transport Assets		1,312	4,842	–	86	86	1,210	1,124	92.9%	4,842
Transport Assets		1,312	4,842	–	86	86	1,210	(1,124)	(0)	4,842
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	3,736	30,445	–	190	190	7,611	7,421	**97.5%**	30,445

EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**27,116**	**29,864**	**–**	**–**	**–**	**7,466**	7,466	**100.0%**	**29,864**
Roads Infrastructure		9,237	10,099	–	–	–	2,525	2,525	**100.0%**	10,099
Roads		9,237	5,559	–	–	–	1,390	(1,390)	(0)	5,559
Road Structures		–	4,540	–	–	–	1,135	(1,135)	(0)	4,540
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4,710	4,828	–	–	–	1,207	1,207	**100.0%**	4,828
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	649	–	–	–	162	(162)	(0)	649
MV Switching Stations		–	1,139	–	–	–	285	(285)	(0)	1,139
MV Networks		–	561	–	–	–	140	(140)	(0)	561
LV Networks		4,710	–	–	–	–	–	–		–
Capital Spares		–	2,480	–	–	–	620	(620)	(0)	2,480
Water Supply Infrastructure		8,206	8,908	–	–	–	2,227	2,227	**100.0%**	8,908
Dams and Weirs		–	46	–	–	–	11	(11)	(0)	46
Boreholes		–	1,005	–	–	–	251	(251)	(0)	1,005
Reservoirs		–	1,022	–	–	–	256	(256)	(0)	1,022
Pump Stations		–	2,202	–	–	–	550	(550)	(0)	2,202
Water Treatment Works		–	1,374	–	–	–	344	(344)	(0)	1,374
Bulk Mains		–	3,259	–	–	–	815	(815)	(0)	3,259
Distribution		8,206	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		4,243	4,624	–	–	–	1,156	1,156	**100.0%**	4,624
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	4,624	–	–	–	1,156	(1,156)	(0)	4,624
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		4,243	–	–	–	–	–	–		–
Solid Waste Infrastructure		720	1,406	–	–	–	351	351	**100.0%**	1,406
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		720	1,406	–	–	–	351	(351)	(0)	1,406
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		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**4,324**	**4,042**	**–**	**–**	**–**	**1,010**	**1,010**	**100.0%**	**4,042**
Community Facilities		4,324	4,042	–	–	–	1,010	1,010	**100.0%**	4,042
Halls		2,465	480	–	–	–	120	(120)	(0)	480
Centres		–	2,691	–	–	–	673	(673)	(0)	2,691
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		1,860	871	–	–	–	218	(218)	(0)	871
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		**240**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		240	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		240	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**2,862**	**3,403**	**–**	**–**	**–**	**851**	**851**	**100.0%**	**3,403**
Operational Buildings		2,862	3,403	–	–	–	851	851	**100.0%**	3,403
Municipal Offices		2,862	3,403	–	–	–	851	(851)	(0)	3,403
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		30	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		30	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		30	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		748	4,183	–	–	–	1,046	1,046	100.0%	4,183
Computer Equipment		748	4,183	–	–	–	1,046	(1,046)	(0)	4,183
Furniture and Office Equipment		139	1,616	–	–	–	404	404	100.0%	1,616
Furniture and Office Equipment		139	1,616	–	–	–	404	(404)	(0)	1,616
Machinery and Equipment		484	346	–	–	–	86	86	100.0%	346
Machinery and Equipment		484	346	–	–	–	86	(86)	(0)	346
Transport Assets		2,702	11,881	–	–	–	2,970	2,970	100.0%	11,881
Transport Assets		2,702	11,881	–	–	–	2,970	(2,970)	(0)	11,881
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	38,645	55,334	–	–	–	13,834	13,834	100.0%	55,334

EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**72,793**	**43,751**	**–**	**5,814**	**5,814**	**10,938**	5,124	**46.8%**	**43,751**
Roads Infrastructure		75,186	37,537	–	5,814	5,814	9,384	3,571	**38.0%**	37,537
Roads		55,938	37,537	–	5,814	5,814	9,384	(3,571)	(0)	37,537
Road Structures		19,248	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	6,214	–	–	–	1,553	1,553	**100.0%**	6,214
Power Plants		–	6,214	–	–	–	1,553	(1,553)	(0)	6,214
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		(2,393)	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		(1,721)	–	–	–	–	–	–		–
Waste Water Treatment Works		(1,076)	–	–	–	–	–	–		–
Outfall Sewers		404	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		6,649	3,573	–	–	–	893	893	100.0%	3,573
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		6,649	3,573	–	–	–	893	893	100.0%	3,573
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		6,649	3,573	–	–	–	893	(893)	(0)	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		–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**79,442**	**47,325**	**–**	**5,814**	**5,814**	**11,831**	**6,017**	**50.9%**	**47,325**

EC104 Makana - Supporting Table SC15 Monthly Budget Statement - Investments - M03 - Quarter 1

Investment type R thousands	Ref	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Investments										
Bank Repurchase Agreements										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Bank Repurchase Agreements		-	-	-	-	-	-			-
Bankers Acceptance Certificate										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Bankers Acceptance Certificate		-	-	-	-	-	-			-
Deposit Taking Institutions										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Deposit Taking Institutions		-	-	-	-	-	-	–		-
Derivative Financial Assets										
Specify 1		3,343	3,343	–	3,343	3,343	3,343	–		3,343
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Derivative Financial Assets		3,342,948	3,342,948	-	3,342,948	3,342,948	3,342,948	-		3,342,948
Guaranteed Endowment Policies (Sinking)										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-		-
Interest Rate Swaps										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Interest Rate Swaps		-	-	-	-	-	-	-		-
Listed/Unlisted Bonds and Stocks										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–

Specify 10	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–
Total Listed/Unlisted Bonds and Stocks	-	-	-	-	-	-	-	-
Municipal Bonds								
Specify 1	–	–	–	–	–	–	–	–
Specify 2	–	–	–	–	–	–	–	–
Specify 3	–	–	–	–	–	–	–	–
Specify 4	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–
Total Municipal Bonds	-	-	-	-	-	-	-	-
National Government Securities								
Specify 1	–	–	–	–	–	–	–	–
Specify 2	–	–	–	–	–	–	–	–
Specify 3	–	–	–	–	–	–	–	–
Specify 4	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–
Total National Government Securities	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits								
Specify 1	–	–	–	–	–	–	–	–
Specify 2	–	–	–	–	–	–	–	–
Specify 3	–	–	–	–	–	–	–	–
Specify 4	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–
Total Negotiable Certificate of Deposits	-	-	-	-	-	-	-	-
Unamortised Debt Expense								
Specify 1	–	–	–	–	–	–	–	–
Specify 2	–	–	–	–	–	–	–	–
Specify 3	–	–	–	–	–	–	–	–
Specify 4	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–
Total Unamortised Debt Expense	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense								
Specify 1	–	–	–	–	–	–	–	–
Specify 2	–	–	–	–	–	–	–	–
Specify 3	–	–	–	–	–	–	–	–
Specify 4	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–
Total Unamortised Preference Share Expense	-	-	-	-	-	-	-	-
Total Investments	3,342,948	3,342,948	-	3,342,948	3,342,948	3,342,948	-	3,342,948

EC104 Makana - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M03 - Quarter 1

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–	–	–	–	–
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									–	–	–	–	–

Borrowing - Categorised by type R thousands	Ref	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Borrowings										
Annuity 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 Annuity and Bullet Loans		-	-	-	-	-	-	-		-
Bankers Acceptance Certificate										
Banks		–	–	–	–	–	–	–		–
Development Bank of South Africa		37,717	40,678	–	37,717	37,717	40,678	(2,961)	-7.3%	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		**37,717**	**40,678**	**-**	**37,717**	**37,717**	**40,678**	**(2,961)**		**40,678**
Concessionary 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		–	–	–	–	–	–	–		–
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		**37,717**	**40,678**	**-**	**37,717**	**37,717**	**40,678**	**(2,961)**	-7.3%	**40,678**

EC104 Makana - Supporting Table SC18 Monthly Budget Statement - transfers and grant receipts - M03 - Quarter 1

Description R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,255	146,034	–	61,190	61,190	36,508	24,681	67.6%	146,034
Expanded Public Works Programme Integrated Grant		1,403	1,365	–	341	341	341	(0)	-0.1%	1,365
Municipal Disaster Relief Grant		0	–	–	–	–	–	–		–
Local Government Financial Management Grant	3	3,800	4,000	–	4,000	4,000	1,000	3,000	300.0%	4,000
Municipal Infrastructure Grant		–	1,510	–	–	–	377	(377)	-100.0%	1,510
Equitable Share		135,052	139,159	–	56,849	56,849	34,790	22,059	63.4%	139,159
Provincial Government:		1,474	7,535	–	–	–	1,884	(1,884)	-100.0%	7,535
Specify (Add grant description)		(26)	–	–	–	–	–	–		–
Specify (Add grant description)		1,500	2,975	–	–	–	744	(744)	-100.0%	2,975
Specify (Add grant description)		–	4,560	–	–	–	1,140	(1,140)	-100.0%	4,560
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		141,729	153,569	–	61,190	61,190	38,392	22,797	59.4%	153,569
Capital Transfers and Grants										
National Government:		45,874	54,897	–	22,261	22,261	13,724	8,537	62.2%	54,897
Municipal Infrastructure Grant		25,193	28,683	–	12,765	12,765	7,171	5,594	78.0%	28,683
Integrated National Electrification Programme Grant		–	1,214	–	364	364	303	61	19.9%	1,214
Water Services Infrastructure Grant		20,681	25,000	–	9,132	9,132	6,250	2,882	46.1%	25,000
Provincial Government:		43,170	28,000	–	7,441	7,441	7,000	441	6.3%	28,000
Specify (Add grant description)		40,942	–	–	–	–	–	–		–
Specify (Add grant description)		2,228	–	–	7,441	7,441	–	7,441	#DIV/0!	–
Specify (Add grant description)		–	28,000	–	–	–	7,000	(7,000)	-100.0%	28,000
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		89,044	82,897	–	29,702	29,702	20,724	8,978	43.3%	82,897
TOTAL RECEIPTS OF TRANSFERS & GRANTS		230,772	236,466	–	90,891	90,891	59,117	31,775	53.7%	236,466

EC104 Makana - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 - Quarter 1

Description R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		6,655	6,875	–	2,255	2,255	1,719	536	31.2%	6,875
Expanded Public Works Programme Integrated Grant		1,403	1,365	–	220	220	341	(122)	-35.6%	1,365
Local Government Financial Management Grant	3	3,800	4,000	–	1,724	1,724	1,000	724	72.4%	4,000
Municipal Infrastructure Grant		1,452	1,510	–	311	311	377	(66)	-17.6%	1,510
Provincial Government:		1,500	7,535	–	–	–	1,884	(1,884)	-100.0%	7,535
Specify (Add grant description)		1,500	2,975	–	–	–	744	(744)	-100.0%	2,975
Specify (Add grant description)		–	4,560	–	–	–	1,140	(1,140)	-100.0%	4,560
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		8,155	14,410	–	2,255	2,255	3,602	(1,347)	-37.4%	14,410
Capital Transfers and Grants										
National Government:		49,993	54,897	–	3,459	3,459	13,724	(10,265)	-74.8%	54,897
Municipal Disaster Relief Grant		4,845	–	–	–	–	–	–		–
Municipal Infrastructure Grant		23,763	28,683	–	576	576	7,171	(6,594)	-92.0%	28,683
Integrated National Electrification Programme Grant		–	1,214	–	–	–	303	(303)	-100.0%	1,214
Water Services Infrastructure Grant		21,385	25,000	–	2,883	2,883	6,250	(3,367)	-53.9%	25,000
Provincial Government:		40,942	28,000	–	7,671	7,671	7,000	671	9.6%	28,000
Specify (Add grant description)		40,942	28,000	–	7,671	7,671	7,000	671	9.6%	28,000
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		90,934	82,897	–	11,130	11,130	20,724	(9,595)	-46.3%	82,897
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		99,089	97,307	–	13,385	13,385	24,327	(10,942)	-45.0%	97,307

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(24,398)	(17,398)	–	(22,946)	(22,946)	(17,398)	(5,548)	**31.9%**	(17,398)
Current year receipts		140,255	146,034	–	61,190	61,190	36,508	24,681	**67.6%**	146,034
Repayment of grants		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**6,655**	**6,875**	**–**	**2,255**	**2,255**	**1,719**	**536**	31.2%	**6,875**
Conditions still to be met - transferred to liabilities		109,203	121,761	–	35,988	35,988	17,392	18,596	**106.9%**	121,761
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	26	26	(17,398)	17,424	**-100.2%**	–
Current year receipts		1,474	7,535	–	–	–	1,884	(1,884)	**-100.0%**	7,535
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**1,500**	**7,535**	**–**	**–**	**–**	**1,884**	(1,884)	**-100.0%**	**7,535**
Conditions still to be met - transferred to liabilities		(26)	–	–	26	26	(17,398)	**34,796**	**-200.0%**	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	(17,398)	17,398	**-100.0%**	–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**			**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	(17,398)	17,398	**-100.0%**	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	(17,398)	17,398	**-100.0%**	–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	(17,398)	17,398	**-100.0%**	–
Total operating transfers and grants revenue		**8,155**	**14,410**	**–**	**2,255**	**2,255**	**3,602**	**(1,347)**	-37.4%	**14,410**
Total operating transfers and grants - CTBM	2	**109,176**	**121,761**	**–**	**36,014**	**36,014**	**(34,802)**	**59,477**	**-170.9%**	**121,761**
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(4,499)	(4,499)	–	(380)	(380)	(17,398)	17,018	**-97.8%**	(4,499)
Current year receipts		45,874	54,897	–	22,261	22,261	13,724	8,537	**62.2%**	54,897
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**49,993**	**54,897**	**–**	**3,459**	**3,459**	**13,724**	**(10,265)**	-74.8%	**54,897**
Conditions still to be met - transferred to liabilities		(8,617)	(4,499)	–	18,422	18,422	(17,398)	35,820	**-205.9%**	(4,499)
Provincial Government:										
Balance unspent at beginning of the year		(1,755)	–	–	(3,983)	(3,983)	(17,398)	13,415	**-77.1%**	–
Current year receipts		43,170	28,000	–	7,441	7,441	7,000	441	**6.3%**	28,000
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**40,942**	**28,000**	**–**	**7,671**	**7,671**	**7,000**			**28,000**
Conditions still to be met - transferred to liabilities		473	–	–	(4,212)	(4,212)	(17,398)	13,185	**-75.8%**	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	(17,398)	17,398	**-100.0%**	–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	(17,398)	17,398	**-100.0%**	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	(17,398)	17,398	**-100.0%**	–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	(17,398)	17,398	**-100.0%**	–
Total capital transfers and grants revenue		**90,934**	**82,897**	**–**	**11,130**	**11,130**	**20,724**	**(10,265)**		**82,897**
Total capital transfers and grants - CTBM	2	**(8,144)**	**(4,499)**	**–**	**14,210**	**14,210**	**(69,591)**	**83,801**		**(4,499)**
TOTAL TRANSFERS AND GRANTS REVENUE		**99,089**	**97,307**	**–**	**13,385**	**13,385**	**24,327**	**(11,612)**		**97,307**
TOTAL TRANSFERS AND GRANTS - CTBM		**101,032**	**117,263**	**–**	**50,224**	**50,224**	**(104,393)**	**143,278**		**117,263**

EC104 Makana - Supporting Schedule SC21 Monthly Budget Statement - Transfers and Grants made by the Municipality - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousand									%	
Monetary Transfers to other municipalities										
District Municipalities	1							–		
								–		
								–		
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–		–
Monetary Transfers to Entities/Other External Mechanisms										
Municipal Entities	2							–		
								–		
								–		
								–		
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–		–
Monetary Transfers to other Organs of State										
Departmental Agencies and Accounts	3							–		
Provincial Government								–		
								–		
								–		
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–		–
Monetary Transfers to Organisations										
Foreign Government and International Organisations								–		
Higher Educational Institutions								–		
Non-Profit Institutions								–		
Private Enterprises								–		
Public Corporations								–		
Total Monetary Transfers To Organisations		–	–	–	–	–	–	–		–
Monetary Transfers to Groups of Individuals										
Households								–		
								–		
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–		–
TOTAL Monetary TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–		–
In-Kind Transfers to other municipalities										
District Municipalities	1							–		
								–		
								–		
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–		–
In-Kind Transfers to Entities/Other External Mechanisms										
Municipal Entities	2							–		
								–		
								–		
								–		
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–		–
In-Kind Transfers to other Organs of State										
Departmental Agencies and Accounts	3							–		
Provincial Government								–		
								–		
								–		
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–		–
In-Kind Grants to Organisations										
Foreign Government and International Organisations	4							–		
Higher Educational Institutions								–		
Non-Profit Institutions								–		
Private Enterprises								–		
Public Corporations								–		
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–		–
Groups of Individuals										
Households	5							–		
								–		
								–		
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–		–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–		–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–		–

EC104 Makana - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Month DD, YYYY -

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		9,657	9,928	–	2,368	2,368	2,482	(114)	-5%	9,928
Cell phone Allowance		1,257	1,218	–	312	312	304	7	2%	1,218
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	99	–	–	–	25	(25)	-100%	99
Motor Vehicle Allowance		1,530	1,562	–	476	476	390	86	22%	1,562
Office-bearer Allowance		–	4	–	–	–	1	(1)	-100%	4
Out of pocket Expenses		–	–	–	–	–	–	–		–
Travelling Allowance		1,566	1,798	–	261	261	449	(189)	-42%	1,798
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		**14,010**	**14,608**	**-**	**3,417**	**3,417**	**3,652**	**(235)**	-6%	**14,608**
Social Contributions										
Medial Aid Benefits		–	–	–	–	–	–	–		–
Pension Fund Contributions		–	–	–	–	–	–	–		–
Total Social Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Councillors		**14,010**	**14,608**	**-**	**3,417**	**3,417**	**3,652**	**(235)**	-6%	**14,608**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		2,094	5,265	–	2,018	2,018	1,316	702	53%	5,265
Bonuses		146	245	–	52	52	61	(9)	-15%	245
Allowance								–		
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	54	135	–	223	223	34	189	560%	135
Housing Benefits	3	161	532	–	45	45	133	(88)	-66%	532
Non-pensionable		13	200	–	–	–	50	(50)	-100%	200
Travel or Motor Vehicle	3	1,026	1,287	–	638	638	322	316	98%	1,287
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**1,253**	**2,153**	**-**	**905**	**905**	**538**	**367**	68%	**2,153**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	–	–	–	–	–	–	–		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**-**	**-**	**-**	**-**	**-**	**-**	**–**		**-**
Total Salaries and Allowances		**3,492**	**7,664**	**-**	**2,975**	**2,975**	**1,916**	**1,059**	55%	**7,664**
Social Contributions										
Bargaining Council		1	8	–	0	0	2	(2)	-96%	8
Group Life Insurance		–	48	–	–	–	12	(12)	-100%	48
Medical		170	401	–	154	154	100	54	53%	401
Pension		409	728	–	233	233	182	51	28%	728
Unemployment Insurance		11	56	–	2	2	14	(12)	-87%	56
Total Social Contributions		**590**	**1,241**	**-**	**388**	**388**	**310**	**78**	25%	**1,241**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**4,083**	**8,905**	**-**	**3,364**	**3,364**	**2,226**	**1,138**	51%	**8,905**
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		152,735	178,561	–	38,318	38,318	44,640	(6,322)	-14%	178,561
Bonuses		–	–	–	–	–	–	–		–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	312	1,634	–	63	63	409	(346)	-85%	1,634
Housing Benefits	3	580	802	–	147	147	200	(54)	-27%	802
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	2,546	2,482	–	553	553	621	(68)	-11%	2,482
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**3,438**	**4,919**	**-**	**762**	**762**	**1,230**	**(468)**	-38%	**4,919**
Service Related Benefits										
Acting	3	1,155	1,580	–	320	320	395	(75)	-19%	1,580
Bonus	3	12,534	15,118	–	1,479	1,479	3,780	(2,300)	-61%	15,118
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	506	–	–	107	107	–	107	#DIV/0!	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		2,839	75	–	180	180	19	162	857%	75
Overtime		7,232	440	–	2,347	2,347	110	2,237	2033%	440
Scarcity	3	983	362	–	219	219	91	128	142%	362
Standby Allowance	3	1,906	809	–	514	514	202	312	154%	809
Tools Allowance	3	–	–	–	–	–	–	–		–

Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**27,155**	**18,385**	**-**	**5,167**	**5,167**	**4,596**	**571**	12%	**18,385**
Total Salaries and Allowances		**183,328**	**201,865**	**-**	**44,247**	**44,247**	**50,466**	**(6,219)**	-12%	**201,865**
Social Contributions										
Bargaining Council		82	159	–	21	21	40	(19)	-48%	159
Group Life Insurance		869	1,726	–	226	226	432	(206)	-48%	1,726
Medical		16,223	39,205	–	4,515	4,515	9,801	(5,286)	-54%	39,205
Pension		27,494	33,025	–	6,981	6,981	8,256	(1,275)	-15%	33,025
Unemployment Insurance		1,173	1,811	–	286	286	453	(167)	-37%	1,811
Total Social Contributions		**45,840**	**75,925**	**-**	**12,029**	**12,029**	**18,981**	**(6,953)**	-37%	**75,925**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**229,168**	**277,790**	**-**	**56,276**	**56,276**	**69,448**	**(13,172)**		**277,790**
% increase	4									
Total Parent Municipality		**247,261**	**301,303**	**-**	**63,056**	**63,056**	**75,326**	**(12,269)**	-16%	**301,303**
Board Members of Entities										
Salaries and Allowances										
Basic Salary		–	–	–	–	–	–	–		–
Bonuses		–	–	–	–	–	–	–		–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	–	–	–	–	–	–	–		–
Housing Benefits	3	–	–	–	–	–	–	–		–
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	–	–	–	–	–	–	–		–
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	–	–	–	–	–	–	–		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
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	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
% increase	4									
Senior Managers of Entities										
Salaries and Allowances										
Basic Salary		–	–	–	–	–	–	–		–
Bonuses		–	–	–	–	–	–	–		–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	–	–	–	–	–	–	–		–
Housing Benefits	3	–	–	–	–	–	–	–		–
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	–	–	–	–	–	–	–		–
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	–	–	–	–	–	–	–		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
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	6								
Medical		–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–
Total Post-retirement Benefit		-	-	-	-	-	-	-	-
Costs Capitalised to PPE		–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-
% increase	4								
Other Staff of Entities									
Salaries and Allowances									
Basic Salary		–	–	–	–	–	–	–	–
Bonuses		–	–	–	–	–	–	–	–
Allowance									
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–
Cellular and Telephone	3	–	–	–	–	–	–	–	–
Housing Benefits	3	–	–	–	–	–	–	–	–
Non-pensionable		–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	–	–	–	–	–	–	–	–
Voluntary Work		–	–	–	–	–	–	–	–
Total Allowance		-	-	-	-	-	-	-	-
Service Related Benefits									
Acting	3	–	–	–	–	–	–	–	–
Bonus	3	–	–	–	–	–	–	–	–
Danger Allowance	3	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–
Leave Pay	3	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–
Scarcity	3	–	–	–	–	–	–	–	–
Standby Allowance	3	–	–	–	–	–	–	–	–
Tools Allowance	3	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–
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	6								
Medical		–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–
Total Post-retirement Benefit		-	-	-	-	-	-	-	-
Costs Capitalised to PPE		–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-
% increase	4								
Total Municipal Entities		-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		247,261	301,303	-	63,056	63,056	75,326	(12,269)	301,303
% increase	4								
TOTAL MANAGERS AND STAFF	5,7	233,251	286,695	-	59,640	59,640	71,674	(12,034)	286,695

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Budget Year 2026/27					
R thousands		Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
Councillors	3						
Speaker	4	263,467	–	50,361	–	–	313,828
Chief Whip		–	–	–	–	–	–
Executive Mayor/Mayor		131,286	–	51,596	–	–	182,881
Deputy Executive Mayor/Deputy Mayor		–	–	–	–	–	–
Executive Committee/Mayoral Committee		738,819	–	305,028	–	–	1,043,846
Total for all other councillors		1,181,491	–	615,814	–	–	1,797,305
Section 79 committee chairperson		53,319	–	25,607	–	–	
Total Councillors	8	**2,368,382**	**–**	**1,048,405**	**–**	**–**	**3,337,861**
Senior Managers of the Municipality	5						
Municipal Manager (MM)		411,180	21,415	377,006	–	–	809,601
Chief Finance Officer		234,811	381	182,957	–	–	418,149
		46,187	5,309	29,494	–	–	80,989
		867,878	79,901	249,544	–	27,857	1,225,180
		28,206	177	–	–	–	28,383
		430,023	281,176	66,176	–	24,073	801,447
List of each offical with packages >= senior manager							
		–	–	–	–	–	–
		–	–	–	–	–	–
		–	–	–	–	–	–

EC104 Makana - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M03 - Quarter 1

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2027/27	Budget Year 2028/28
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		4,780	11,418	6,543	5,518	5,518	5,518	5,518	5,518	5,518	5,518	5,518	5,518	20,801	22,049	23,372
Service charges - Electricity revenue		10,920	17,960	18,397	81,298	81,298	81,298	81,298	81,298	81,298	81,298	81,298	81,298	294,851	324,183	356,548
Service charges - Water revenue		4,559	5,457	4,189	35,052	35,052	35,052	35,052	35,052	35,052	35,052	35,052	35,052	132,123	140,050	148,453
Service charges - Waste Water Management		1,929	4,188	2,073	7,469	7,469	7,469	7,469	7,469	7,469	7,469	7,469	7,469	28,152	29,841	31,631
Service charges - Waste Mangement		1,043	995	995	7,354	7,354	7,354	7,354	7,354	7,354	7,354	7,354	7,354	26,649	29,326	32,271
Rental of facilities and equipment		81	110	171	74	74	74	74	74	74	74	74	74	281	298	315
Interest earned - external investments		174	245	498	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	5,936	6,292	6,669
Interest earned - outstanding debtors		–	–	–	23,522	23,522	23,522	23,522	23,522	23,522	23,522	23,522	23,522	88,661	93,981	99,622
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		17	35	21	402	402	402	402	402	402	402	402	402	1,520	1,605	1,696
Licences and permits		4	7	7	75	75	75	75	75	75	75	75	75	282	299	317
Agency services		–	1,245	–	488	488	488	488	488	488	488	488	488	1,838	1,948	2,065
Transfers and Subsidies - Operational		58,256	674	303	38,658	38,658	38,658	38,658	38,658	38,658	38,658	38,658	38,658	153,569	154,106	156,227
Other revenue		3,206	308	2,411	953	953	953	953	953	953	953	953	953	3,616	3,833	3,981
Cash Receipts by Source		**84,968**	**42,642**	**35,608**	**202,438**	**202,438**	**202,438**	**202,438**	**202,438**	**202,438**	**202,438**	**202,438**	**202,438**	**758,277**	**807,809**	**863,168**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National /		–	–	–	17,298	17,298	17,298	17,298	17,298	17,298	17,298	17,298	17,298	82,897	59,717	64,965
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	0	–	–	–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–	–	–	867,526	928,133
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**84,968**	**42,642**	**35,608**	**219,736**	**219,736**	**219,736**	**219,736**	**219,736**	**219,736**	**219,736**	**219,736**	**219,736**	**841,175**	**867,526**	**928,133**
Cash Payments by Type													–			
Employee related costs		–	–	–	74,155	74,155	74,155	74,155	74,155	74,155	74,155	74,155	74,155	286,695	296,148	307,014
Remuneration of councillors		–	–	–	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780	14,608	15,090	15,663
Interest		–	–	–	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	7,436	7,681	7,927
Bulk purchases - Electricity		6,000	19,833	22,332	61,922	61,922	61,922	61,922	61,922	61,922	61,922	61,922	61,922	239,769	247,682	255,607
Acquisitions - water & other inventory		3,689	862	820	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	6,907	26,754	27,588	28,537
Contracted services		2,426	4,348	2,591	18,641	18,641	18,641	18,641	18,641	18,641	18,641	18,641	18,641	87,928	67,281	68,481
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		3,953	2,198	2,285	17,589	17,589	17,589	17,589	17,589	17,589	17,589	17,589	17,589	68,530	70,113	72,424
Cash Payments by Type		**16,069**	**27,242**	**28,028**	**184,913**	**184,913**	**184,913**	**184,913**	**184,913**	**184,913**	**184,913**	**184,913**	**184,913**	**731,721**	**731,583**	**755,654**
Other Cash Flows/Payments by Type																
Capital assets		6,346	6,583	5,377	28,628	28,628	28,628	28,628	28,628	28,628	28,628	28,628	28,628	134,104	105,094	104,332
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**22,415**	**33,825**	**33,405**	**213,541**	**213,541**	**213,541**	**213,541**	**213,541**	**213,541**	**213,541**	**213,541**	**213,541**	**865,825**	**836,677**	**859,986**
NET INCREASE/(DECREASE) IN CASH HELD		**62,554**	**8,817**	**2,203**	**6,196**	**6,196**	**6,196**	**6,196**	**6,196**	**6,196**	**6,196**	**6,196**	**6,196**	**(24,650)**	**30,850**	**68,147**
Cash/cash equivalents at the month/year beginning:		47,964	110,518	119,335	121,537	127,733	133,928	140,124	146,320	152,515	158,711	164,906	171,102	47,964	23,314	54,164
Cash/cash equivalents at the month/year end:		110,518	119,335	121,537	127,733	133,928	140,124	146,320	152,515	158,711	164,906	171,102	177,297	23,314	54,164	122,310

EC104 Makana - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - M03 - Quarter 1

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	2025/26	Budget Year 2026/27							
												Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Parent municipality:																				
List all operational projects grouped by Function																				
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																		–		
																		–		
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																		–		
																		–		
																		–		
Parent Operational expenditure																		–		
Entities:																				
List all Operational projects grouped by Entity																				
Entity A																		–		
Water project A																		–		
Entity B																		–		
Electricity project B																		–		
																		–		
																		–		
Entity Operational expenditure																				
Total Operational expenditure																				

EC104 Makana - Supporting Schedule SC38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - M03 - Quarter 1

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Parent municipality:																				
List all operational projects grouped by Function																		–		
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																		–		
Parent Operational expenditure																		–		
Entities:																				
List all Operational projects grouped by Entity																				
Entity A																		–		
Water project A																		–		
Entity B																		–		
Electricity project B																		–		
																		–		
																		–		
																		–		
Entity Operational expenditure																				
Total Operational expenditure																				