

# FINAL BUDGET OF MAKANA MUNICIPALITY

2015/16 TO 2017/18 MEDIUM-TERM REVENUE AND EXPENDITURE FORECASTS

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# Part 1 - Annual Budget

#### 1.1 MAYOR'S REPORT

The Mayor's Report will be included in the item to Council.

## 1.2 COUNCIL RESOLUTIONS

On 29 May 2015 the Makana Council will meet at the Council Chambers to approve the annual budget for the 2015/16 financial year. The Council will consider the following resolutions:

- "1. The Council of Makana Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) consider and approves:
- 1.1 The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:
  - 1.1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Page 22;
  - 1.1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Page 23;
  - 1.1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Page 24; and
  - 1.1.4 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Page 25
- 1.2 The financial position, cash flow budget, cash backed reserve / accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
  - 1.2.1 Budgeted Financial Position as contained in Page 26;
  - 1.2.2 Budgeted Cash Flows as contained in Page 27;
  - 1.2.3 Cash backed reserves and accumulated surplus reconciliation as contained in Page 28;
  - 1.2.4 Asset management as contained in Page 29; and
  - 1.2.5 Basic service delivery measurement as contained in Page 30.
- 2. The Council of the Makana Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves with effect from 1 July 2015:
- 2.1 Schedule 1 Tanffs for property rates.
- 2.2 Schedule 2 Tariffs for electricity.
- 2.3 Schedule 3 Tariffs for the supply of water.
- 2.4 Schedule 4 Tariffs for the supply of sewer.
- 2.5 Schedule 5 Tariffs for waste management services.
- 2.6 Schedule 5 All other applicable tariffs as per Schedule 5
- 3. To give proper effect to the municipality's annual budget, the Council approves:
- 3.1 That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates and user charges for services to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by Section 8 of the Municipal Budget and Reporting Regulations

4. For the Council, acting in terms of section (policies), to consider the policies as set out in the Annexures of this document.

Annexure Budget Policy Statement (remain unchanged)

Annexure Property Rates Policy (reviewed)

Annexure Tariff Policy (reviewed)

Annexure Indigent Policy (reviewed)

Annexure Credit Control & Debt Collection Policy (reviewed)

Annexure Funding and Reserves Policy (remains unchanged)

Annexure Borrowing Policy (remains unchanged)

Annexure Cash Management Policy (remains unchanged)

**5. That**, in order to facilitate multi-year budgeting, departments **BE AUTHORISED** to commit projects on the 2016/17 and 2017/18 budgets, on both internal and confirmed external funding sources

ACTING MUNICIPAL MANAGER

DATE: 77/05/2015

# 1.3 Situational Analysis

Makana Local Municipality (Makana) has been has instituted an intervention in terms of section 139(1) (b) of the Constitution by the Eastern Cape Provincial Executive. An Administrator was appointed and assumed duty on 6 October 2014 and an Acting Chief Financial Officer was deployed by the Eastern Cape Provincial Planning and Treasury in April 2014.

The municipality is faced with numerous financial problems which impact, amongst others, on its ability to meet its financial commitments and the provision of basic services. Given this and the urgency to ensure service delivery to communities and financial viability and sustainability, a status quo analysis report of Makana was developed by National Treasury which was then followed by the development and the implementation of a Financial Recovery Plan which was approved and endorsed by the council.

The Financial Recovery Plan clearly articulates the challenges of Makana Municipality, such as the continued poor budgeting, where unachievable revenue and expenditure budgets have been set and not achieved, weak expenditure controls and poor management of assets has had an impact on the current financial status of the municipality.

The following were key strategies identified in the Financial Recovery Plan to ensure implementation of financial and service delivery sustainability:

Enhancing the operations of the municipality through organisational realignment, human resource development and restructuring, appropriate comprehensive system of delegations, improved governance and political oversight, and the filling of critical positions including the permanent appointment of a Municipal Manager and Chief Financial Officer;

Improving financial sustainability through budget restructuring, revenue enhancement and management, expenditure management/ cost containment, cash management, tariff restructuring and review of all core and non-core functions and development of a long term financial plan, amongst others:

Enhancing asset management through integrated infrastructure development and asset management planning to ensure sustainability through planned maintenance and replacement, growth readiness as well as proper fleet and facilities management; and

Improving financial administration through proper supply chain management, risk management and addressing audit related issues including those pertaining to the effective functioning of the Internal Audit Unit and the Audit Committee, amongst others.

# Implementation of the Financial Recovery Plan

Municipal Manager (MM); Chief Financial Officer (CFO); Director: LED and HR Manager were critical positions were identified as vacant at management and senior management levels. As at May 2015, the posts of Director: LED and HR Manager have been filled. The posts of Director Technical & Infrastructure and CFO was immediately advertised following the recommendations, however challenges in filling these posts have been experienced such as unsuitable candidates and non-acceptance of position from recommended candidates. Currently the position of the CFO has been re-advertised and provision has been made in the budget.

The plan additionally recommended the need for the municipality to undertake a process to verify all employees on the payroll system to ensure correctness of the information contained in the payroll system, given that there have been allegation of "ghost" employees at Makana. The recommendation was followed were a physical verification process was undertaken by Corporate Services Directorate. The report was used in assisting in budgeting for Employees costs in the 2015/16 financial year.

It was identified that the Audit Committee of Council is not functional as it had only two members and the last meeting was held in October 2013, resulting in the contravention of section 166 of the MFMA. The internal audit function is increasingly receiving attention as an important component of institutional governance and oversight role to improve local government. Risk management continues to be a challenge as it requires specialised skills and the municipality does not have resources in terms of staff availability. However the need for the section to be fully functional is recognised and remains a priority as it would enable implementing of the municipality's objectives from a strategic to an operational level. Following this, the Internal Audit Unit has been accommodated in the budget with positions to capacitate in implementing its mandate in ensuring effective governance and performance in the municipality.

The need to develop an asset plan, including a maintenance plan was regarded priority as it had a direct impact on the quality of services delivered to the communities. To date, the maintenance plan has been developed and its implementation is in phases due to financial constraints. Municipal asset reconciliations are performed, verification of movables and updating of work-in-progress (WIP) have been updated in the municipal asset register.

Repayment of long outstanding creditors continues to be a challenge to the municipality, particularly ESKOM. Following National Treasury instructions that municipalities should develop an ESKOM



Repayment Plan as well as Cash Flow Projections on how arrears will be serviced and approved by the council, failing which will result in withholding of Equitable Shares. On the 12<sup>th</sup> of December 2014, the municipality and ESKOM signed an acknowledgement of a debt amounting to R54 226 916.99, including VAT and accumulated interest compounded monthly.

The municipality appreciates that full implementation of the Financial Recovery Plan requires additional funding, thus strategies and goals identified will be phased in in stages due to limited cash flow and institutional capacity.

# 1.4 Executive Summary

The compilation of the Medium-term Revenue and Expenditure Framework (MTREF); municipal planning and service delivery are based on the IDP. It is therefore critical that the analysis phase of the IDP provides an accurate understanding of the prevailing environment to ensure credibility of the budget. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also ensure that the projects and activities identified in the IDP are linked and aligned with the budget.

The compilation of the MTREF remains a huge challenge to balance the budget between the limited revenue resources available and the immense need to provide quality service delivery to our community. Tariff increases must be limited to be within the affordability levels of our community and must still promote economic growth to ensure financial sustainability of the institution. Council, on the other hand, must address the huge demand to improve the standard of service delivery and to "do more with less" funds available.

The Financial Recovery Plan clearly articulates the challenges of Makana Municipality, such as the continued poor budgeting, where unachievable revenue and expenditure budgets have been set and not achieved, weak expenditure controls and poor management of assets has had an impact on the current financial status of the municipality.

Areas that need to be addressed include setting of cost reflective tariffs, unrealistic revenue collection levels, with general expenses and contracted services that appear to be excessive so that the municipality is able to financially sustainable and viable. There is a clear indication of Council's commitment to improve the level of core municipal services to the community. This is indicated in the work streams that regularly take place as recommended in the Financial Recovery Plan.

The Minister of Finance, Mr Nhlanhla Nene, mentioned in his Medium Term Budget Policy Statement Speech on 22 October 2014 that the current economic growth rate of 2.0% is much lower than the estimated 2.4%. The

Minister is expecting that the growth rate will increase to 3.0% by 2017. The state of the economy consequently has an adverse effect on the consumers. As a result municipalities' revenues and cash flows are expected to continue remaining under pressure.

As announced by NERSA in Circular 75, the bulk purchases from Eskom will increase by 14.24%, whilst the municipality will pass on an electricity tariff increase of 12.2% to its consumers. The tariffs for the different users will vary with increases between 12.65% and 12.69%. It is proposed that the property rate tariff be increased by 9% for 2015/16, which is still in line with the tariff increase set in the current MTREF approved by Council. Sanitation tariffs will increase by 8.5%. This is based on the cost of sewer purification rendered. Refuse removal tariff increase is set at 8.5% for all users. This is largely based on the increase of the main cost drivers of the service. The budget is based on a water tariff increase of 8.5% which is the same as the bulk water purchases tariff.

Affordability of tariff increases, especially as it relates to domestic consumers while considering the level of services versus the associated cost. Accordingly, the municipality must renew their focus on core service delivery functions and reduce costs without adversely affecting basic services.

The main challenges experienced during the compilation of the 2015/16 MTREF can be summarised as follows:

- The country's declining rate of growth, impacting all spheres of government
- The national government maintaining its expenditure ceiling and no additional funds being added to the total funds announced in the previous budget.
- The need for maintenance and repairs of infrastructure
- Reprioritisation of projects and expenditure within the existing resource envelope
- Limitation of funds/cash availability
- Continuous high tariff increases against community affordability
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies such as CFO and MM;
- Co-ordination from all municipal departments and delayed/lack of submission of information.

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- Section 139(1) (b) of the Constitution intervention by the Eastern Cape Provincial Executive.
- Guidelines set by the Minister of Finance in his Medium-term Budget Policy Statement Speech as well as the guidelines in terms of Circular 74 and 75 issued by National Treasury.
- The inflation outlook of 4.8%.
- The financial sustainability and viability of the 2015/16 MTREF is largely dependent on the collection level of billed revenue for services delivered.

A debt collection company has been appointed and a provision is made for a collection level of 85%. To achieve this collection, the municipality have implemented more robust credit control measures through reviewing of its relevant policies and by-laws and ensuring implementation thereof.

The municipality's Financial Recovery Plan promulgated the need for maintenance plan to ensure sustainability and viability of Makana, thus more funds are allocated for maintenance and repairs and adhere to the Minister of Finance's speech of building capacity of local government through the "back to basics" approach. While we recognise the need for the extension of services through infrastructure development, we must also recognise the need for the maintenance of these infrastructures. The Budget for Maintenance of assets, including public roads, is R23.6 million

The pertaining challenges affecting cost-reflective tariff is that the municipality continues to implement a tariff structure which is not updated with recent developments and growth taking place. It is of note that a clear plan exists to review the existing structure from which cost-reflective tariffs may be implemented by the municipality.

The depreciation on all assets have been accounted for in the amount of R40 million. In terms of GRAP practices, the full depreciation requirement for all the municipal assets must be provided for in the operating budget. A budget provision of R14.1 has been accommodated in the 2015/16 MTREF. A phased increase of re-alignment in tariffs may need to be considered to compensate the deficit to a surplus by a progressive move through gradual tariff increase or re-alignment of municipal revenue.

The meter readers replacements and correct placements projects implemented by ECDC/ Amatola Waters and Department of Waters Affairs (DWA) are expected to significantly have a positive effect on the collection rate as this will mean that all consumers are accurately billed and should minimise the frequency of disputes by consumers.

In terms of Council's social commitment to assist the poorer communities in Makana, a provision has been made for the supply of free basic services. Council will continue with the supply of free basic water and sanitation to residents. All indigent residents receive 6KI water, 6KI sanitation and 50KW electricity free per month as per National Treasury guidelines and the municipality's policy.

Employee-related costs budget is based on the personnel verification process conducted as recommended in the Financial Recovery Plan. Following the Labour Relations Act S198B relating to fixed-term contract workers for a period up to 3 months should qualify as permanent employees. The municipality is currently in the process of addressing this with the assistance of the Local Labour Forum (LLF) and the financial implications thereof. A provision of R4, 0 million has been made in the budget to implement the Act.

The implementation of the Municipal Standard Chart of Accounts (mSCOA) is funded by the local government Financial Management Grant (FMG) and the Municipal Systems Improvement Grant (MSIG), as recommended by

National Treasury. Currently no system vendor can demonstrate SCOA compliance and as such municipalities are advised by National Treasury not to proceed with any configuration until further notice.

A committee has been established to evaluate a status quo of current incomplete projects and monitoring of such projects to ensure quality service delivery. Therefore, projects identified in the budget are those prioritised by the committee to ensure completion.

Table 1: Summary Budget - 2015/16

Table 1

Description	2015/16 Medium Term Revenue & Expenditure Framework
R thousands	Budget Year 2015/16
Financial Performance	
Property rates	52 695
Service charges	260 556
Investment revenue	500
Transfers recognised - operational	84 920
Other own revenue	28 966
Total Revenue (excluding capital transfers and contributions)	427 637
Employ ee costs	126 773
Remuneration of councillors	9 723
Depreciation & asset impairment	31 502
Finance charges	478
Materials and bulk purchases	89 174
Transfers and grants	48 997
Other ex penditure	120 991
Total Expenditure	427 637
Surplus/(Deficit)	_
Transfers recognised - capital	_
Contributions recognised - capital & contributed assets	
Surplus/(Deficit) after capital transfers & contributions	_
Share of surplus/ (deficit) of associate	_
Surplus/(Deficit) for the year	_
Capital expenditure & funds sources	
Capital expenditure	191 856
Transfers recognised - capital	179 776
Public contributions & donations	
Borrow ing	
Internally generated funds	12 081
Total sources of capital funds	191 857

# 1.5 OPERATING BUDGET FRAMEWORK

# 1.5.1 Operating Revenue

In these current economic times and the municipality being under administration, revenue management is critical for economic sustainability and viability. The reality is that the budget collection rate of 85 per cent, an increasing from a budget collection rate of 75% in 2014/15, is below the acceptable level of at least 95% to warrant effective

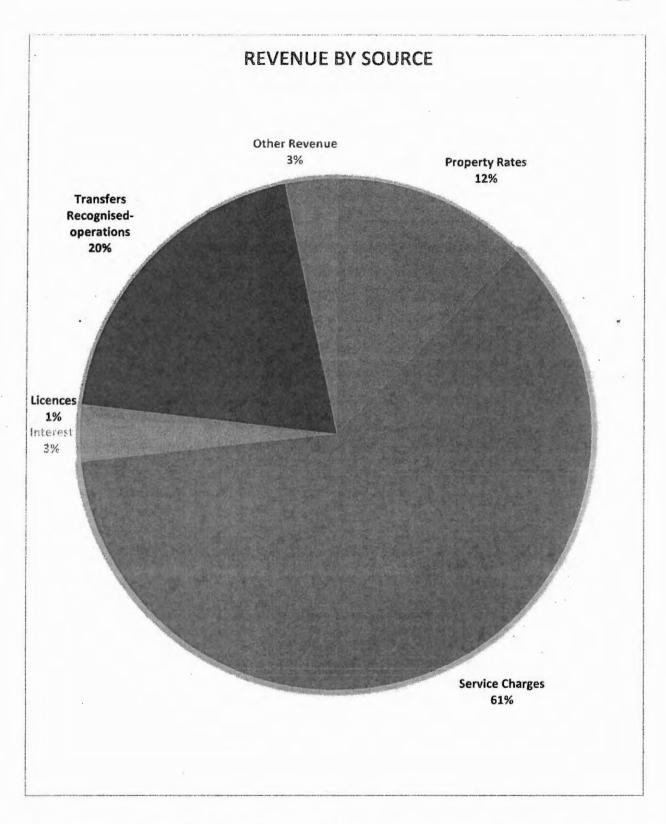
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administration and service delivery. However the municipality anticipates the collection rate to increase to 95% by 2017/18 with the current appointment of the service provider implementing the Revenue Enhancement Strategy. We are faced with development backlogs and poverty, and consumers who are increasingly frustrated with lack of quality services. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

Table 2 Summary of revenue classified by main revenue source

EC104 Makana - Table A4 Budgeted Financ	ial Performan	ce (revenue a	nd expendit	ure)							
Description	Ref	2011/12	2012/13	2013/14		Current Ye	ear 2014/15			ledium Term F anditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source				_							
Property rates	2	38 133	38 084	46 135	45 925	45 925	45 925	45 925	52 695	55 816	58 950
Property rates - penalties & collection charges		-	_	-	-	-	- :	-	_	-	
Service charges - electricity revenue	2	97 459	106 423	95 766	144 242	144 242	144 242	144 242	168 727	178 682	188 688
Service charges - water revenue	2	39 415	34 413	39 594	50 837	50 837	50 837	50 837	54 900	58 139	61 395
Service charges - sanitation revenue	2	17 306	16 844	19 752	24 217	24 217	24 217	24 217	26 016	27 551	29 094
Service charges - refuse revenue	2	7 762	8 445	6 363	10 908	10 908	10 908	10 908	10 913	11 556	12 204
Service charges - other		84	129	90	-	-	-	-	-	-	-
Rental of facilities and equipment		1 205	1 059	789	4 323	4 323	4 323	4 323	3 176	3 364	3 552
Interest earned - external investments		3 971	9 711	10 836	100	100	100	100	500	530	559
Interest earned - outstanding debtors		9 228	1 325	<b>38</b> 5	9 500	9 500	9 500	9 500	11 393	12 065	12 740
Dividends received		] -	-	-	-	-	-	-	-	-	-
Fines		621	996	656	1 041	1 041	1 041	1 041	1 089	1 153	1 218
Licences and permits		2 099	2 411	2 597	3 372	3 372	3 372	3 372	3 448	3 652	3 856
Agency services		1 139	1 006	877	-	_	-	-	-	-	-
Transfers recognised - operational		58 871	74 354	61 794	78 153	78 043	78 043	78 043	84 920	86 032	87 870
Other revienue	2	2 583	1 717	2 063	9 391	991	991	991	9 860	10 430	11 005
Gains on disposal of PPE			-	-	- 1	-		_		-	_
Total Revenue (excluding capital transfers and contributions)		279 877	296 915	287 696	382 010	373 500	373 500	373 500	427 637	448 969	471 131



Revenue generated from rates and service charges form a significant percentage of the revenue basket for the municipality. In the 2015/16 financial year, revenue from rates and services charges have been budgeted at R313, 251 million (73.2%) of the total operating budget. This increases to R331, 744 million (73.9%) and R350, 331 million (74.4%) in the respective outer years of the MTREF. This growth can be



mainly attributed to the yearly tariff increases in service charges and the anticipated increase collection rate.

The municipality's own revenue is budgeted at R342, 717 million (80.1%) of the total R427, 637 million. Of the municipality's own revenue, Electricity is the largest source at R168, 727 million (49.2%); followed by Water and Property rates at R54, 900 million (16.0%) and R52, 695 million (15.4%) respectively.

The priority of water projects with the assistance of DWA and ECDC are expected to not only materially improve the service delivery but also increase our revenue as a result of improved meter reading and billing.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure financial sustainability of the municipality. It must also be appreciated that the consumer price index, as measured by CPI, is not an exclusively good measure of the cost increases of goods and services relevant to municipalities as it does not necessarily take into account cost drivers particular to municipalities, such as cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc.

Current economic factors, such as the rapid population growth particularly at the poorer end of the economic scale were considered in setting tariff increases. One of the ever-present challenges facing all spheres all government is managing the gap between cost drivers and tariffs levied. With this in mind, Makana municipality has undertaken to set the tariff increase relating to service charges at 8.5% and rates at 9.0% as recommended by National Treasury.

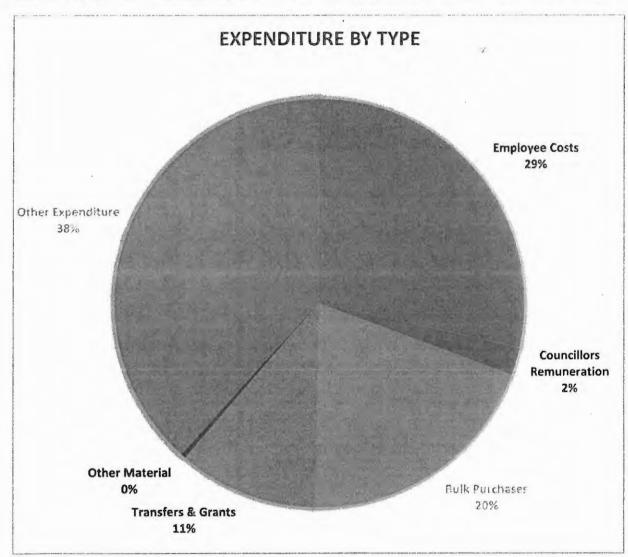
#### 1.5.2 Operating Expenditure

Makana's Operating expenditure is informed by the following:

- The municipality's collection rate of 85%
- Financial Recovery Plan
- Cost-containment measures instructed by National Treasury
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA
- Strict adherence to the principle of no project plan no budget
- Labour Relations Act (LRA) Section198 (b) implementation

Table 3 Summary of operating expenditure by standard classification item

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15		2015/16 Medium Term Revenué & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Yea +2 2017/18
Expenditure By Type											
Employee related costs	2	111 439	113 294	124 836	135 188	135 188	135 188	135 188	126 773	131 912	139 291
Remuneration of councillors		7 704	7 782	8 337	9 313	9 313	9 313	9 313	9 723	10 295	10 87
Debt impairment	3	20 844	23 522	22 510					771-	1 - 1 -	
Depreciation & asset impairment	2	45 661	46 626	36 729	27 081	23 081	23 081	23 081	31 502	33 245	34 915
Finance charges		343	215	6.337	-		1000		478	504	532
Bulk purchases	2	74 280	69 229	67 096	79 624	79 624	79 624	79 624	87 574	92 740	97 934
Other materials	8	-	-	-	-			11	1 600	1 693	1 788
Contracted services		2 706	4 332	6 469	6 341	6 841	6 841	6 841	8 734	9 248	9 766
Transfers and grants		21 218	17 187	22 093	41 863	41 243	41 243	-	48 997	49 579	50 490
Other expenditure	4, 5	64 055	65 723	56 871	82 601	72 112	72 112	72 112	112 257	115 108	121 703
Loss on disposal of PPE		-	148		-					1	1111-
Total Expenditure		348 251	348 057	351 279	382 010	367 401	367 401	326 159	427 637	444 324	467 291



The total operating expenditure is budgeted at R427, 637 Employee-related costs are budgeted at R126, 773 million (29%) of the total operating expenditure. The amount is based on the following:

Latest personnel verification exercise.



- Provision of R4, 0 million to implement the LRA regarding contract workers.
- Prioritisation of vacant positions.
- Salary and Wage Collective Agreement increases of 6.90%

The appointment of MM and CFO positions are critical in ensuring financial and institutional stability and sustainability at the municipality.

The cost associated with the remuneration of councilors of R9, 723 million is budgeted in line with the latest Public Officer Bearers act latest issue.

Bulk purchases of R87, 574 million are directly informed by the purchase of electricity at R85, 574 million and water R2, 000 million.

The municipality allocates R31, 052 million (7.1%) of its total operating budgeting on depreciation and asset impairment.

Repairs and maintenance have been budgeted at R23, 657 million. This is aligned to the municipality's strategic objectives and goals in the Integrated Development Plan (IDP). Consequently, repairs and maintenance are linked to the municipality's core services.

#### 1.6 CAPITAL BUDGET FRAMEWORK

# Capital Funding and Expenditure

Total Capital Budget amounts to R191, 857 million, comprising of conditional grants of R179, 776 million and internally generated funds of R12, 081 million. The municipality continues to lack funding to internally fund projects, thus only priority capital expenditure without funding which have direct impact on performance had to be considered.

Incomplete projects that are funded from the conditional grants were identified with the assistance of the monitoring committee as priority for completion. Annexure E gives a full list of capital projects to be undertaken.

## Table 4: 2015/16 Medium-Term Capital Funding

The following table indicates funding of capital projects and programs over the MTREF:



Vote Description		Current Ye	ar 2014/15		2015/16 Medium Term Revenue & Expenditure Framework				
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18		
Funded by:									
National Government	34 593	47 970	47 970	47 970	168 780	45.694	4 929		
Provincial Government	1 550	1 550	1 550	1 550	996	_	_		
District Municipality	-	-	-	-	-	-	-		
Other transfers and grants	27 536	130 327	130 327	130 327	10 000	20 000	70 000		
Transfers recognised - capital	63 679	179 847	179 847	179 847	179 776	65 694	74 929		
Public contributions & donations									
Borrowing		, "		*		,			
Internally generated funds		6 099	6 099	6 099	12 081				
Total Capital Funding	63 679	185 946	185 946	185 946	191 857	65 694	74 929		

The table above indicates that external grants are the largest contributors of the capital budget.

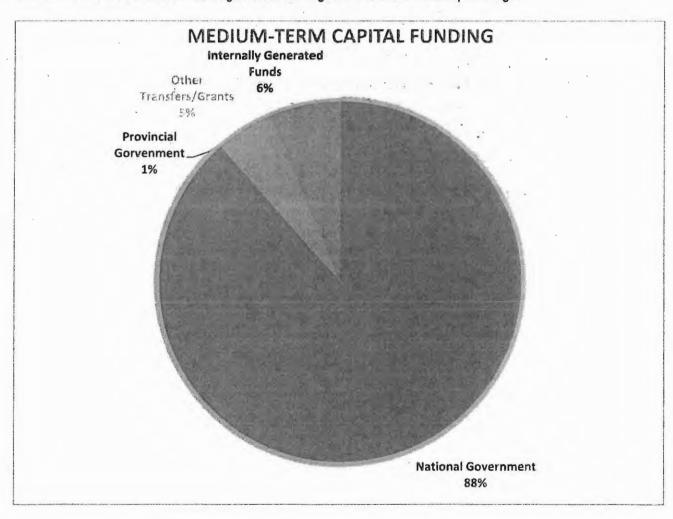


Table 5: 2015/16 MTREF Budgeted Capital Expenditure by Vote

The table below indicates allocation of capital budget by Vote.

Vote Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15			edium Term R nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
K thousand	'	Outcome	Outcome	Qutcome	Budget	Budget	Forecast	outcome	2015/16	+1 2016/17	+2 2017/18
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Technical & Infrastructure	] ]	-	-	-	37 172	43 903	43 903	43 903	153 683	20 000	70 000
Vote 2 - Corporate Services		-	-	-	-	1 007	1 007	1 007	1 200	-	-
Vote 3 - Financial Services	1	-	-	-	-	170	170	170	-	~	-
Vote 4 - Community & Social Services		-	-	-	5 500	6 758	6 758	6 758	14 300	-	-
Vote 5 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 6 - Speakers Office		-	-	-	-	- [	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 8 - Local Economic Development		-	-	-	893	893	893	893	~	-	-
Vote 9 - Housing		-	-	~	-	-		-	-	-	-
Vote 10 - Electricity		-	-	-	6 814	9 917	9 917	9 917	7 674	4 694	4 929
Vote 11 - Water		-	-	-	13 300	123 298	123 298	123 298	15 000	41 000	-
Vote 12 - Dog Tax		-	-	-	-	-	-	-	-	-	-
Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	63 679	185 946	185 946	185 946	191 857	65 694	74 929

The table further indicates that Technical and Infrastructure to continue to remain a priority as they a direct impact on service delivery.

# 1.7 Conditional and Operational Grants

Conditional grants are gazetted in the latest Division of Revenue Bill (DoRA). Operational grant, which include equitable shares, do not have conditions attached to them.

Table 6: 2015/16 MTREF Operational and Conditional Transfers and Grants Receipts

Description	Cur	rent Year 2014	/15	2015/16 Medium Term Revenue & Expenditure Framework				
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18		
RECEIPTS:								
Operating Transfers and Grants								
National Government:	75 725	76 391	76 391	80 559	81 102	82 741		
Local Government Equitable Share	72 184	72 184	72 184	75 767	76 049	77 157		
Finance Management	1 600	1 909	1 909	1 675	1 810	2 145		
Municipal Systems Improvement	934	27	27	930	957	1 033		
EPWP Incentive	1 007	1 007	1 007	1 002	1 061	1 121		
Integrated National Electrification Programme		-	_		-	-		
				-	-	-		
MIG (Operational)		1 264	1 264	1 185	1 225	1 286		
Provincial Government:	2 435	2 935	2 935	2 581	2 733	2 881		
Sport and Recreation	2 435	2 435	2 435	2 581	2 733	2 881		
				3	-	_		
				-	-	-		
Health subsidy				-	-	-		
COGTA		500	500	-	-	-		
District Municipality:	1 409	1 409	1 409	1 500	1 589	1 677		
Health	1 409	1 409	1 409	1 500	1 589	1 677		
Other grant providers:	-	-	-	_	-	-		
[insert description]								
Total Operating Transfers and Grants	79 569	80 735	80 735	84 639	85 424	87 299		
Capital Transfers and Grants			· · · · · · · · · · · · · · · · · · ·					
National Government:	36 211	48 778	48 778	169 204	68 970	29 354		
Municipal Infrastructure Grant (MIG)	. 23 298	35 865	35 865	22 510	23 276	24 425		
Regional Bulk Infrastructure	10 000	10 000	10 000	15 000	41 000	_		
Neighbourhood Dev elopment Partnership	893	893	893	-	-	-		
				-	-	-		
INEP & Bucket Eradication	2 020	2 020	2 020	131 694	4 694	4 929		
Provincial Government:	1 550	1 550	1 550	996	_	-		
Sports and Recreation	1 550	1 550	1 550	996				
District Municipality:	1 409		-	-	-	_		
Health	1 409							
		404.001	404.004	40.000	20.000	70.000		
Other grant providers:	27 535	131 624	131 624	10 000	20 000	70 000		
External Funding	27 535	126 224	126 224	10 000	20 000	70 000		
INNOWIND		5 400	5 400	400.000	****	20.004		
Total Capital Transfers and Grants	66 706	181 952	181 952	180 200	88 970	99 354		
TOTAL RECEIPTS OF TRANSFERS & GRANTS	146 274	262 687	262 687	264 840	174 394	186 654		

# 1.8 Basic Service Measurement

The municipality is mandated to provide free-basic services to indigent households. Considering economic conditions, such households comprise a large portion in the municipal area. As the municipality cannot afford to subsidise such households from its own revenue collection, a portion of the equitable share is used to fund them. The measurement is informed by the indigent register and Statistics SA. For the municipality to appropriately the cost of providing such services it is imperative that households meeting the indigent requirements register at the municipality and those who no longer qualify to update such status.

Recognising the current challenges in updating the indigent register, the municipality has allocated R400 000 from the EPWP grant to improve the indigent register and ensure credibility of information.

Table 7: Basic Services Measurement

EC104 Makana - Table A10 Basic service delivery measurement			
	2015/16 Mediu	m Term Revenue & Expend	diture Framework
Description	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Households receiving Free Basic Service		· · ·	
Water (6 kilolitres per household per month)	8 500	9 000	9 500
Sanitation (free minimum level service)	8 500	9 000	9 500
Electricity /other energy (50kw h per household per month)	7 800	8 000	7 300
Refuse (removed at least once a week)	8 500	8 500	8 500
Cost of Free Basic Services provided (R'000)	_	· <u>-</u>	_
Water (6 kilolitres per household per month)	17 322	18 343 490	19 370 725
Sanitation (free sanitation service)	2 207	2 337 319	2 468 209
Electricity/other energy (50kwh per household per month)	2 207	2 337 319	2 468 209
Refuse (removed once a week)	5 790	6 131 536	6 474 902
Total cost of FBS provided (minimum social package)	27 526	29 149 663	30 782 044
Highest level of free service provided			Sterren and the state of the st
Property rates (R value threshold)	45 925 379	48 634 976	51 358 535
Water (kilolitres per household per month)	6	6	7
Sanitation (kilolitres per household per month)	20	21	22
Sanitation (Rand per household per month)	106	112	119
Electricity (kwh per household per month)	50	53	51
Refuse (av erage litres per w eek)	85	90	9!

# 1.9 Annual Budget Tables

The following tables are the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2015/16 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes.



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EC104 Makana - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14		Current Yo	ear 2014/15			edium Term I nditure Frame	
R thousands	Audited Outcome	Audited .	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance	Optionic	- Game	- Ottoballo	Duaget	Daager	10/2000	001007110	2010.10	71201477	-22011110
Property rates	38 133	38 084	46 135	45 925	45 925	45 925	45 925	52 695	55 816	58 950
Service charges	162 027	166 253	161 564	230 204	230 204	230 204	230 204	260 556	275 928	291 380
Investment revenue	3 971	9 711	10 836	100	100	100	100	500	530	559
Transfers recognised - operational	58 871	74 354	61 794	78 153	78 043	78 043	78 043	84 920	86 032	87 870
Other own revenue	16 875	8 513	7 367	27 627	19 227	19 227	19 227	28 966	30 663	32 372
Total Revenue (excluding capital transfers	279 877	296 915	287 696	382 010	373 500	373 500	373 500	427 637	448 969	471 131
and contributions)										
Employee costs	111 439	113 294	124 836	135 188	135 188	135 188	135 188	126 773	131 912	139 291
Remuneration of councillors	7 704	7 782	8 337	9 313	9 313	9 313	9 313	9 723	10 295	10 871
Depreciation & asset impairment	45 661	46 625	36 729	27 081	23 081	23 081	23 081	31 502	33 245	34 915
Finance charges	343	215	6 337	-	-	-	-	478	504	532
Materials and bulk purchases	74 280	69 229	67 096	79 624	79 624	79 624	79 624	89 174	94 433	99 722
Transfers and grants	21 218	17 187	22 093	41 863	41 243	41 243	-	48 997	49 579	50 490
Other ex penditure	87 606	93 724	85 850	88 941	78 952	78 952	78 952	120 991	124 356	131 469
Total Expenditure	348 251	348 057	351 279	382 010	367 401	367 401	326 159	427 637	444 324	467 291
Surplus/(Deficit)	(68 373)	(51 141)	(63 583)	(0)	6 099	6 099	47 341	-	4 645	3 840
Transfers recognised - capital	34 258	59 398	32 636	65 296	65 296	65 296	65 296	-	-	-
Contributions recognised - capital & contributed a	-	•	5 246	-	_	-	-		-	-
Surplus/(Deficit) after capital transfers &	(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
contributions										
Share of surplus/ (deficit) of associate			-	_	-	- 1	_	-	_	_
Surplus/(Deficit) for the year	(34 116)	B 257	(25 701)	65 296	71 395	71 395	112 637		4 645	3 840
, ,	(51.110)		(20 / 0 / /							
Capital expenditure & funds sources	63.043			65 676	105.040	100.040	405.046	404.050	66.001	74.000
Capital expenditure	57 617	-	-	63 679	185 946	185 946 179 847	185 946 179 847	191 856 179 776	65 694 65 694	74 929
Transfers recognised - capital	57 296		-	63 679	179 847	179 047	178 047	118110	00 034	74 929
Public contributions & donations	-	-	-	-	-	-	-	•	_	_
Borrowing	-	-	-	-	6.000	6 099	6 099	12 081	-	-
Internally generated funds	321 57 617	-	-	63 679	6 099 185 946	185 946	185 946	191 857	65 694	74 929
Total sources of capital funds	51.011	-	-	62 613	100 340	100 340	100 540	131 001	00 004	14 323
Financial position										
Total current assets	200 356	185 449	167 155	178 736	178 736	178 736	178 7 <b>36</b>	187 315	197 804	208 486
Total non current assets	1 452 249	1 498 744	1 041 469	268 800	268 800	268 800	268 800	944 650	997 551	1 051 419
Total current liabilities	146 641	153 800	168 228	5 277	5 277	5 277	5 277	123 423	130 342	137 380
Total non current liabilities	52 441	70 357	89 830	2 107	2 107	2 107	2 107	55 246	58 346	61 501
Community wealth/Equity	1 453 523	1 460 035	950 567	440 151	440 151	440 151	440 151	953 296	1 006 667	1 061 022
Cash flows										
Net cash from (used) operating	27 113	27 831	(9 677)	66 932	(16 795)	(16 795)	(16 795)	246 082	165 898	142 162
Net cash from (used) investing	(56 546)	(93 501)	(54 116)	5 140	(3 684)	(3 684)	(3 684)	(191 857)	(65 694)	(74 929)
Net cash from (used) financing	(1 245)	22 505	30 365	4 412	(4 412)	(4 412)	(4 412)	(2 500)	(2 648)	(2 796)
Cash/cash equivalents at the year end	52 997	9 833	(23 596)	86 316	(15 058)	(15 058)	(15 058)	61 558	159 115	223 552
Cash backing/surplus reconciliation								ļ		
Cash and investments available	54 037	10 318	(13 270)	10 434	10 434	10 434	10 434	11 572	12 220	12 880
Application of cash and investments	14 576	12 878	(33 868)	(173 208)	(178 429)	(178 429)	(178 429)			1
Belance - surplus (shortfall)	39 461	(2 560)	20 598	183 643	188 864	188 864	188 864	34 043	44 042	52 027
		(= 555)								
Asset management	4 544 647	247 000	205 700	004.040	240.070	240.070	444.000	444 000	227.000	250 570
Asset register summary (WDV)	1 561 947	347 286	325 720	304 649	240 970	240 970	444 900	444 900	332 908 33 245	356 572 34 915
Depreciation & asset impairment	45 661	46 625	36 729	27 081	23 081	23 081	31 502	31 502	33 243	34 915
Renewal of Existing Assets	-	-	-	-	- 1	-	_	_	_	_
Repairs and Maintenance	-	-	-	-		_	1			
ree services										
Cost of Free Basic Services provided	-	-	-	36 024	36 024	36 024	27 526	27 526	29 149 663	30 782 044
Revenue cost of free services provided	-	-	700	-	-	-	-	-	-	-
Households below minimum service level		- 1								
Water:	-	- 1	-	-		-	1	1	1	1
Sanitation/sewerage:	***	-	2	-	-	-	_	-	-	-
Energy:	- 1	-	-	-	-	-	-	-	-	-
				0	0	0	0	0		

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

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

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Cu	rrent Year 2014	V15		ledium Term F enditure Frame	
R thousand	],	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
K thousand	1'	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Revenue - Standard	1									
Governance and administration	1	58 306	61 608	72 049	98 790	98 680	98 680	110 328	114 903	120 147
Executive and council		3 050	5 394	3 858	7 183	7 183	7 183	8 520	8 608	8 778
Budget and treasury office		52 395	55 666	63 509	87 983	87 928	87 928	98 799	103 138	108 042
Corporate services		2 861	548	4 682	3 624	3 569	3 569	3 009	3 157	3 326
Community and public safety		18 179	4 907	8 971	8 055	8 055	8 055	4 509	4 712	4 970
Community and social services		508	4 785	2 682	2 974	2 974	2 974	3 242	3 370	3 553
Sport and recreation		15 009	121	3 784	11	11	11	12	13	13
Public safety		622	-	711	3 654	3 654	3 654	1 255	1 329	1 404
Housing		-	0	1 793	- ,	-	-	-	- :	-
Health	1	2 041	-	-	1 416	1 416	1 416	- :	-	-
Economic and environmental services		13 703	-	13 097	11 185	2 785	2 785	9 002	9 534	10 068
Planning and development		2 797		2 455	9 092	692	692	7 514	7 957	8 402
Road transport		10 843	· -	9 620	1 350	1 350	1 350	1 489	1 577	1 665
Environmental protection		64	-	1 022	742	742	742	-	- ,	-
Trading services		233 333	-	226 212	263 964	263 964	263 964	303 782	319 805	335 930
Electricity		101 602	-	100 108	144 242	144 242	144 242	174,087	187 357	194 373
Water		79 545		72 354	68 093	68 093	68 093	73 101	73 40 <del>9</del>	79 931
Waste water management		35 079	-	37 692	34 924	34 924	34 924	37 254	38 831	40 538
Waste management		17 107	-	16 057	16 706	16 706	16 706	19 340	20 208	21 087
Other .	4	7	-	3	15	15	15	15	16	. 17
Total Revenue - Standard	2	323 529	66 515	320 332	382 010	373 500	373 500	427 637	448 969	471 131
Expenditure - Standard										
Governance and administration		101 957	-	125 810	<b>110 09</b> 6	102 290	102 290	132 160	137 903	145 912
Executive and council		18 921	-	24 104	30 725	27 389	27 389	32 474	33 122	36 199
Budget and treasury office		27 344	- ]	66 090	36 792	36 145	36 145	59 180	61 125	63 621
Corporate services		55 693	- [	35 617	42 578	38 756	38 756	40 506	43 <b>6</b> 56	46 093
Community and public safety		25 433	-	25 345	31 326	29 256	29 256	33 475	35 625	38 069
Community and social services		5 368	-	6 599	12 998	11 028	11 028	12 144	13 137	14 207
Sport and recreation		2 043	-	6 685	4 490	4 490	4 490	4 852	5 366	5 822
Public safety	1 1	12 770	-	9 768	11 413	11 413	11 413	16 479	17 122	18 040
Housing		34	- [	45	-	-	-	- [	-	~
Hearth		5 219	-	2 249	2 425	2 325	2 325		-	-
Economic and environmental services		26 817	-	23 905	42 209	38 075	38 075	36 831	37 320	38 726
Planning and development		8 993	-	7 675	16 721	12 587	12 587	15 076	15 927	16 827
Road transport		14 328	-	11 789	18 665	18 665	18 665	14 597	15 935	16 638
Environmental protection		3 496	- [	4 440	6 823	6 823	6 823	7 158	5 457	5 261
Trading services		179 441	- [	175 967	198 055	197 455	197 455	225 011	233 309	244 405
Electricity		87 608	-	84 155	103 184	102 184	102 184	120 032	124 098	130 555
Waller		53 718		50 585	56 174	56 574	56 574	52 203	54 277	56 561
Waste water management		28 281	-	24 801	26 840	26 840	26 840	29 996	31 144	32 421
Waste management		9 832	-	16 426	11 857	11 857	11 857	22 781	23 789	24 869
Other	4	279	-	252	325	325	325	160	169	178
Total Expenditure - Standard	3	333 928		351 278	382 010	367 400	367 400	427 637	444 325	467 291
Surplus/(Deficit) for the year		(10 399)	66 515	(30 947)	0	6 099	6 099	(0)	4 644	3 840

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas.

Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for all services.

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



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

Vote Description	Ref	2011/12	2012/13	2013/14	Cur	rent Year 2014	/15		ledium Term R nditure Frame	
D the week d		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Revenue by Vote	1				-					
Vote 1 - Technical & Infrastructure		44 130	-	-	46 627	38 385	<b>38 38</b> 5	38 567	40 192	41 968
Vote 2 - Corporate Services		3 218	-	-	888	565	565	929	983	1 038
Vote 3 - Financial Services		52 395	-	-	87 990	88 045	88 045	98 799	103 137	108 042
Vote 4 - Community & Social Services		38 581	-	-	26 620	26 620	26 620	27 316	28 592	29 935
Vote 5 - Executive Mayor		179	-	-	532	532	532	3 988	4 059	4 162
Vote 6 - Speakers Office		-	-		4 295	4 295	4 295	4 508	4 525	4 591
Vote 7 - Municipal Manager		1 473	-	-	2 665	2 665	2 665	3	3	4
Vote 8 - Local Economic Development		2 405	-	-	-	-	-	6 336	6 710	7 085
Vote 9 - Housing		_	-	~	-	_ ]	-	-	- 1	-
Vote 10 - Electricity		101 602	-	-	144 242	144 242	144 242	174 087	187 357	194 373
Vote 11 - Water		79 545	-	-	68 093	68 093	68 093	73 101	73 409	79 931
Vote 12 - Dog Tax		0	-	-	1	1	1	1	2	2
Vote 13 - Parking Meters		-	-	-	56	56	56	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	_ }	_ ]	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	- 1	-	_	-	-
Total Revenue by Vote	2	323 529		-	382 010	373 500	373 500	427 637	448 969	471 131
Expenditure by Vote to be appropriated	1									
Vote 1 - Technical & Infrastructure		35 265	-	-	59 109	53 060	53 060	49 834	52 542	54 797
Vote 2 - Corporate Services		56 959	-	-	24 131	22 462	22 462	30 744	33 292	35 159
Vote 3 - Financial Services		27 344	-	-	32 433	33 196	33 196	59 180	61 125	63 621
Vote 4 - Community & Social Services		56 325	-	_	66 908	66 108	66 108	65 895	68 101	71 640
Vote 5 - Executive Mayor		1 651	-	_	4 720	4 720	4 720	14 393	14 551	16 384
Vote 6 - Speakers Office		-	-	-	11 516	11 516	11 516	11 887	12 605	13 515
Vote 7 - Municipal Manager		9 872	- 1	_	14 175	11 453	11 453	5 243	4 451	4 698
Vote 8 - Local Economic Development		5 242	_	_	9 610	7 476	7 476	18 197	19 225	20 299
Vote 9 - Housing		34	-	-	51	51	51	26	56	60
Vote 10 - Electricity		87 608	- 1	-	103 183	102 183	102 183	120 032	124 098	130 555
Vote 11 - Water		53 628	-	-	56 177	55 177	55 177	52 203	54 277	56 561
Vote 12 - Dog Tax		1	-	_	- 1	-	-	1	1	2
Vote 13 - Parking Meters		_ [	_	-	-	_	_	_	_	_
Vote 14 - [NAME OF VOTE 14]		-		_	_	_	_	_	-	_
Vote 15 - [NAME OF VOTE 15]		-	-	_	_	-	_	_	_	-
Total Expenditure by Vote	2	333 929	_	-	382 011	367 402	367 402	427 637	444 324	467 291
Surplus/(Deficit) for the year	2	(10 400)			(0)	6 099	6 099	(0)	4 644	3 840

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit in each vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

EC104 Makana - Table A4 Budgeted Fina	T	Γ	1	1	ure)				2015/16 N	ledium Term F	Revenue &
Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15		Expe	nditure Frame	work
R thousand	,	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
K thousand	'	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2015/16	+1 2016/17	+2 2017/18
Revenue By Source											
Property rates	2	38 133	38 084	46 135	45 925	45 925	45 925	45 925	52 695	55 816	58 950
Property rates - penalties & collection charges		-	-	-	-	-	-	-	] -	-	-
Service charges - electricity revenue	2	97 459	106 423	95 766	144 242	144 242	144 242	144 242	168 727	178 682	188 688
Service charges - water revenue	2	39 415	34 413	39 594	50 837	50 837	50 837	50 837	54 900	58 139	61 395
Service charges - sanitation revenue	2	17 306	16 844	19 752	24 217	24 217	24 217	24 217	26 016	27 551	29 094
Service charges - refuse revenue	2	7 762	8 445	6 363	10 908	10 908	10 908	10 908	10 913	11 556	12 204
Service charges - other		84	129	90	_	_	_	-	_	_	-
Rental of facilities and equipment		1 205	1 059	789	4 323	4 323	4 323	4 323	3 176	3 364	3 552
Interest earned - external investments		3 971	9 711	10 836	100	100	100	100	500	530	559
		9 228	1 325	385	9 500	9 500	9 500	9 500	11 383	12 065	12 740
Interest earned - outstanding debtors	П	9 220			2 300	0 300	-	-	. 11000	12 000	12 140
Dividends received		-	-	-		4 044					4.040
Fines		621	996	658	1 041	1 041	1 041	1 041	1 089	1 153	1 218
Licences and permits		2.099	2 411	2 597	3 372	3 372	3 372	3 372	3 448	. 3 652	3 856
Agency services	1 1	1 139	1 006	877	-	-		-	-	-	-
Transfers recognised - operational	Ì	58 871	74 354	61 794	78 153	78 043	78 043	78 043	84 920	86 032	87 870
Other revenue	2	2 583	1 717 .	2 063	9 391	991	991	991	9 860	10 430	11 005
Gains on disposal of PPE		-	, -	-	-	-	-	-	_	-	-
Total Revenue (excluding capital transfers		279 877	296 915	287 696	382 010	373 500	373 500	373 500	427 637	448 969	471 131
and contributions)											
Expenditure By Type											
Employee related costs	2	111 439	113 294	124 836	135 188	135 188	135 18B	135 188	126 773	131 912	139 291
Remuneration of councillors		7 704	7 782	8 337	9 313	9 313	9 313	9 313	9 723	10 295	10 871
Debt impairment	3	20 844	23 522	22 510					-	-	-
Depreciation & asset impairment	2	45 861	46 625	36 729	27 081	23 081	23 081	23 081	31 502	33 245	34 915
Finance charges	1 1	343	215	6 337	-				478	504	532
Bulk purchases	2	74 280	69 229	67 096	79 624	79 624	79 624	79 624	87 574	92 740	97 934
Other materials	8	-			-		2014	0.044	1 600	1 693	1 788 9 766
Contracted services		2 706	4 332	6 469	6 341	6 841	6 841	6 841	8 734 48 997	9 248	9 /66 50 490
Transfers and grants	ا ا	21 218	17 187	22 093 56 871	41 863 82 601	41 243 72 112	41 243 72 112	72 112	112 257	49 579 115 108	121 703
Other expenditure	4, 5	84 055	65 723 148	20 9/1	02 001	12   12	72 (12	72 112	112 257	110106	121103
Loss on disposal of PPE	H	348 251	348 057	351 279	382 010	367 401	367 401	326 159	427 637	444 324	467 291
Total Expenditure	Н										
Surplus/(Deficit)		(68 373)	(51 141)	(63 583)	(0)	6 099	6 099 65 296	47 341	-	4 645	3 840
Transfers recognised - capital	6	34 258	59 398	32 636	65 296	65 296	05 ₹30	65 <b>29</b> 6	_		
Contributions recognised - capital Contributed assets	ľ	_	-	5 246	-	_	_			-	
Surplus/(Deficit) after capital transfers &		(34 116)	8 257	(25 701).	65 296	71 395	71 395	112 637	-	4 645	3 840
contributions											
Tax effon											
Surplus/(Deficit) after taxation		(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Share of surplus/ (deficit) of associate	7									-	
Surplus/(Deficit) for the year	П	(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	1	4 645	3 640



Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source:

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

EC104 Makana - Table A5 Budgeted Cap	ital E	xpenditure t	y vote, stan	dard classifi	cation and fi	inding					
Vote Description	Ref	2011/12	2012/13	2013/14		Current Ye	par 2014/15			ledium Term R Inditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2015/17	Budget Year +2 2017/18
Capital expenditure - Vote	Т										
Multi-year expenditure to be appropriated	2	J									
Vote 1 - Technical & infrastructure	1	-	-	-	37 172	43 903	43 903	43 903	153 683	20 000	70 000
Vote 2 - Corporate Services Vote 3 - Financial Services	1	-	-	_	- 1	1 007 170 :	1 007 170	1 007 170	1 200	_	-
Vote 4 - Community & Social Services			_	_	5 500	6 758	6 758	6 758	14 300	_	_
Vote 5 - Executive Mayor		_	_		-		- :		-	_	_
Vote 6 - Speakers Office			_	_	- 1		-	-		-	-
Vote 7 - Municípal Manager		-		-	-	-	-	-	-	-	
Vote 6 - Local Economic Development	1	- ]	-	-	893	893	893	893	-	-	-
Vote 9 - Housing		-	-	-		-	-				-
Vote 10 - Electricity	1	-	-	+	6 814	9 917	9 917	9 917	7 674	4 694	4 929
Vote 11 - Water Vote 12 - Dog Tax		-	-	-	13 300	123 298	123 298	123 298	15 000	41 000	-
Vote 13 - Parking Meters	i i	_ [	_	_		_	_	_	_	_	-
Vote 14 - [NAME OF VOTE 14]			_	_		_	_ ,	_			_
Vale 15 - [NAME OF VOTE 15]		- 1	_	_	- 1	-	-	_	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	63 679	185 946	185 946	185 946	191 857	65 694	74 929
Single-year expenditure to be appropriated	2										
Vote 1 - Technical & hirastructure	'	_		_	_	_	_	_	_	_	-
Vote 2 - Corporate Services		-	- 1	-	_		_	- 1	-	_	-
Vote 3 - Financial Services		-	-	-	-	, -	-	-	-	-	_
Vote 4 - Community & Social Services		-	~		-	-	-	-	-	-	-
Vole 5 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 6 - Speakers Office		-	~	~	-	-	~	-	-	-	_
Vote 7 - Municipal Manager		-	-		-	-	-	_	-	-	-
Vote 8 - Local Economic Development Vote 9 - Housing				_ :	_	_ [	_	_ :	_	_	_
Vale 10 - Electricity		_	_	_	_ ]	_	_	_	_	_	_
Vote 11 - Water		_	_	_	_	- !	-	_	_	~	_ 1
Vote 12 - Dog Tax		-	-	-	-	-	- 1	-	-	- 1	-
Vote 13 - Parking Meters		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	1	-	-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)			-	-	-	-					
Capital single-year expenditure sub-total	<u> </u>	-			-	-	-	405.040	-	-	7/000
Total Capital Expenditure - Vote		-			63 679	185 946	185 946	185 946	191 857	85 694	74 929
Capital Expenditure - Standard											
Governance and administration		607	-	-	-	1 177	1 177	1 177	1 200	-	-
Executive and council		321 285				170	170	170	-	-	_
Budget and treasury office Corporate services		200				1 007	1 007	1 007	1 200	_	_
Community and public sufety		14 705	_	_	5 550	6 809	6 809	6 809	14 300	-	_
Community and social services		2 940				1 550	1 550	1 550	3 891	-	-
Sport and recreation	1	11 764			5 550	5 258	5 258	5 258	10 409	-	-
Public safety		-			-	- 1	- 1	-	- ,	-	~
Housing		-			-	-	-	-	-	-	-
Health	1					-	-			-	-
Economic and environmental services		21 955	-	-	17 466	13 998 893	1 <b>3 998</b> 893 :	13 998 893	14 682	-	_
Planning and development Road transport		8 936 13 019			893 16 573	13 105	13 105	13 105	14 682	_	_
Environmental protection		15 013			10 515	15 100	13 100	-	- 4 002	_	_
Trading services		20 351	-	_	40 662	163 962	163 962	163 962	161 674	65 694	74 929
Electricity		9 949			6 814	9 917	9 917	9 917	7 674	4 694	4 929
Water		8 876			13 300	123 247	123 247	123 247	15 000	41 000	-
Waste water management		1 526			20 548	30 798	30 798	30 798	139 000	20 000	70 000
Waste management		-			- 1	-	-	-	-	-	-
Other	ļ_				- 00.070	-	405.444	405.040	-	-	74.000
Total Capital Expenditure - Standard	3	57 617			63 679	185 946	185 946	185 946	191 856	65 694	74 929
Funded by:	] ]										
National Government		57 296			34 593	47 970	47 970	47 970	168 779	45 694	4 929
Provincial Government					1 550	1 550	1 550	1 550	996	_	-
District Municipality Other transfers and grants					27 536	130 327	130 327	130 327	10 000	20 000	70 000
Transfers recognised - capital	4	57 296			63 679	179 847	179 847	179 847	179 776	65 694	74 929
Public contributions & donations	5									1	
Berrowing	6										
DOLLOWING											
Internally generated funds		321				6 099	6 099	6 099	12 081		
-	7	321 57 617			63 679	6 099 185 946	6 099 185 946	6 099 185 946	12 081 191 857	65 694	74 929

Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal
vote; capital expenditure by standard classification; and the funding sources necessary to fund the
capital budget, including information on capital transfers from national and provincial departments.
 The capital projects are funded from capital and provincial grants and transfers.

# Table A6 - Budgeted Financial Position

EC104 Makana - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15		2015/16 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
ASSETS							*					
Current assets					1							
Cash		3 437	4 133	5	4 381	4 381	4 381	4 381	4 591	4 848	5 110	
Call investment deposits	1	49 561	5 700	1 589	6 054	6 054	6 054	6 054	6 344	6 699	7 06	
Consumer debtors	1	113 505	128 468	128 393	130 329	130 329	130 329	130 329	136 584	144 233	152 022	
Other debtors		26 543	38 442	29 302	28 745	28 745	28 745	28 745	30 124	31 811	33 529	
Current portion of long-term receivables		35	-	-	-	-	-	-	-	-	-	
Inv entory	2	7 275	8 706	7 864	9 228	9 228	9 228	9 228	9 671	10 213	10 764	
Total current assets		200 356	. 185 449	167 155	178 736	178 736	178 736	178 736	187 315	197 804	208 486	
Non current assets												
Long-term receiv ables			14 15 15 17	* 312 ·		1 22	1901 (g <b>2</b> 1)		11-15	4 -4 -	44.44	
hv estments		1 040	485	- 601			-	1 -	637	673	709	
hy estment property		227 126	226 882	201 302	240 495	240 495	240 495	240 495	252 039	266 153	280 525	
Investment in Associate		-	-			- 1			37	7-	-	
Property, plant and equipment	3	1 200 678	1 245 158	809 686	-	-			661 804	698 865	736 604	
Agricultural			25 770	28 931	-	1	-	11-21	to de tradition	- 1, <u>1,</u> -	- 1	
Biological		23 101	-	-	-	-	-	12	-	-	Sept. 10	
Intangible -		304	448	948	475	475	475	475	- 1004	1 060	1 118	
Other non-current assets		2012	-	17.75	27 830	27 830	27 830	27 830	29 166	30 800	32 463	
Total non current assets		1 452 249	1 498 744	1 041 469	268 800	268 800	268 800	268 800	944 650	997 551	1 051 419	
TOTAL ASSETS	$\Box$	1 652 605	1 684 192	1 208 624	447 536	447 536	447 536	447 536	1 131 965	1 195 355	1 259 904	
LIABILITIES	П											
Current liabilities												
Bank overdraft	1	-	-	15 467	-	-	-	-	-	-	-	
Borrowing	4	851	1 727	3 888	-	-	-	-	2 500	2 648	2 790	
Consumer deposits		2 071	2 206	2 298	2 339	2 339	2 339	2 339	2 451	2 588	. 2 728	
Trade and other pay ables	4	141 196	147 095	143 210	-	-	-	-	114 354	120 758	127 279	
Provisions		2 523	2772	3 365	2 938	2 938	2 938	2 938	4 118	4 348	4 583	
Total current liabilities		146 641	153 800	168 228	5 277	5 277	5 277	5 277	123 423	130 342	137 380	
Non current liabilities												
Borrowing		283	21 913	50 117	-	-	-	-	52 573	55 517	58 515	
Provisions		52 158	48 444	39 713	2 107	2 107	2 107	2 107	2 673	2 830	2 987	
Total non current liabilities	++	52 441	70 357	89 830	2 107	2 107	2 107	2 107	55 246	58 346	61 501	
TOTAL LIABILITIES	11	199 082	224 157	258 058	7 385	7 385	7 385	7 385	178 669	188 688	198 882	
NET ASSETS	5	1 453 523	1 460 035	950 567	440 151	440 151	440 151	440 151	953 296	1 006 667	1 061 022	
COMMUNITY WEALTH/EQUITY			-							-		
Accumulated Surplus/(Deficit)		1 448 133	1 454 627	945 139	440 151	440 151	440 151	440 151	947 869	1 000 936	1 054 982	
Reserves	4	5 390	5 409	5 428	-	-	-	-	5 428	5 731	6 041	
Minorities' interests		-	-	-	-	-	-	-	2		-	
TOTAL COMMUNITY WEALTH/EQUITY	5	1 453 523	1 460 035	950 567	440 151	440 151	440 151	440 151	953 296	1 006 667	1 061 022	

- Table A6 is consistent with international standards of good financial management practice, and improves understanding for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership
  and the net assets of the municipality belong to the community.



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Table A7 - Budgeted Cash Flow Statement

EC104 Makana - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
CASH FLOW FROM OPERATING ACTIVITIES									-			
Receipts												
Property rates, penalties & collection charges		32 337	34 703	38 085	207 089	207 089	207 089	207 089	44 790	50 234	50 107	
Service charges		138 153	122 476	166 253	78 153	78 153	78 153	78 153	222 147	249 092	277 555	
Other revenue		18 800	13 980	17 839	65 296	65 296	65 296	65 296	5 717	6 075	6 405	
Government - operating	1	103 538	128 119	133 752	9 600	9 600	9 600	9 600	84 920	86 032	87 870	
Government - capital	1	-	-	-	-	-	-	-	170 389	70 195	30 640	
Interest		3 971	1 325	<b>38</b> 5	-		-	-	11 893	10 726	11 326	
Div Idends		-	-	-			-	-	-	-	-	
Payments												
Suppliers and employees		(269 343)	(272 557)	(359 654)	(335 069)	(335 069)	(335 069)	(335 069)	(243 064)	(255 064)	(269 340)	
Finance charges		(343)	(215)	(6 337)	-	-	-	-	(1 713)	(1 812)	(1 913)	
Transfers and Grants	1	-	-	-	41 863	(41 863)	(41 863)	(41 663)	(48,997)	(49 579)	(50 490)	
NET CASH FROM!(USED) OPERATING ACTIVITI	ES	27 113	27 831	(9 677)	66 932	(18 795)	(16 795)	(16 795)	246 082	165 898	142 162	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			131		139	139	139	139	_	_	_	
Decrease (Increase) in non-current debtors			.01			_	-	_	_ !	_	_	
Decrease (increase) other non-current receivable			i		_	_	_	_	_ !	_	_	
Decrease (increase) in non-current investments	Ĭ	(117)	554		589	589	589	589	_	_	_	
Payments		(177)	~~					000				
Capital assets		(56 429)	(94 186)	(54 116)	4 412	(4 412)	(4 412)	(4 412)	(191 857)	(65 694)	(74 929)	
NET CASH FROM/(USED) INVESTING ACTIVITIE	s	(56 546)	(93 501)	(54 116)	5 140	(3 684)1	(3 684)	(3 684)	(191 857)	(65 694)	(74 929)	
CASH FLOWS FROM FINANCING ACTIVITIES		<u> </u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,		( /	, , , , ,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , ,	
Receipts				- 1								
Short term loans												
Borrowing long term/refinancing			23 407	30 365					-	-	•	
Increase (decrease) in consumer deposits			23 407	30 300					_	-	-	
									_	-	-	
Payments Repayment of borrowing		(1 245)	(000)		4 412	(4 412)	(4.44.0)	(4 412)	(2 500)	(5,640)	(2 796)	
Repayment of borrowing  NET CASH FROM/(USED) FINANCING ACTIVITI	F6	(1 245)	(902) 22 505	30 365	4 412	(4 412)	(4 412) (4 412)	(4 412)	(2 500)	(2 648) (2 648)	(2 796)	
	-0									<del></del>		
NET INCREASE/ (DECREASE) IN CASH HELD	i	(30 678)	(43 165)	(33 428)	76 483	(24 891)	(24 891)	(24 891)	51 725	97 557	64 437	
Cash/cash equivalents at the year begin:	2	83 676	52 997	9 833	9 833	9 833	9 833	9 833	9 833	61 558	159 115	
Cash/cash equivalents at the year end:	2	52 997	9 533	(23 596)	86 316	(15 058)	(15 058)	(15 058)	61 558	159 115	223 552	

- The budgeted cash flow statement is the first measurement in determining whether the budget is funded.
- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget with the expected 85% collection rate.
- It can be seen that the cash levels of Makana fall significantly over the three year MTREF, which proves the lack of financial instability and how critical it is for the municipality to act quickly.

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

EC104 Makana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14		Current Ye	or 2014/15	2015/16 Medium Term Revenue &			
Dead through	I G	2011/12	ZVIZIV	4010/17		Our pilt re	KD 201-010		Expenditure Framework		
D they read		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcom e	2015/16	+1 2016/17	+2 2017/18
Cash and investments available	П										
Cash/cash equiv alents at the year end	1	52 997	9 833	(23 596)	86 316	(15 058)	(15 058)	(15 058)	61 558	159 115	223 552
Other current investments > 90 days		0	0	9 724	(75 882)	25 492	25 492	25 492	(50 623)	(147 568)	(211 381
Non current assets - investments	1	1 040	485	601	-	-	-	-	637	673	709
Cash and investments available:	П	54 037	10 318	(13 270)	10 434	10 434	10 434	10 434	11 572	12 220	12 880
Application of cash and investments									,		
Unspent conditional transfers		50 759	45 126	55 185	-	-	-		_ '	· - ,	-
Unspent borrowing		-	-	-	-		-		-	-	-
Statutory requirements	2	-	-	-	5 733	5 733	5 733	5733	6 008	6 345	6 687
Other working capital requirements	3	(36 183)	(32 248)	(89 054)	(183 571)	(188 792)	(188 792)	(188 792)	(33 331)	(43 290)	(51 235
Other provisions		-	-	-	4 629	4 629	4 629	4,629	4 852	5 123	5 400
Long term investments committed	4	-	-	- [	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-		-	-	-	-	-	-
Total Application of cash and investments:	П	14 576	12 878	(33 868)	(173 208)	(178 429)	(178 429)	(178 429)	(22 471)	(31 822)	(39 148)
Surplus(shortfall)	П	39 461	(2 560)	20 598	183 643	188 864	188 864	188 864	34 043	44 042	52 027

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded". The municipality's budget is funded, after extensive cost-containment measure which would have to be adhered to, which can be seen on supporting table SA 10 in the annexures.



Table A9 - Asset Management

Total Renewal of Exterior   Florent	Description	Ref	2011/12	2012/13	2013/74	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework			
CAPITAL EXPENDITURE    Titled Name American	R thousand			i	F						
Infrastructure   Rose Instance	CAPITAL EXPENDITURE	┼		Outcome	Guadine	Dobye.	Suchar	TOTACAGE			
Infrastructure		1	-	-	-	-				65 694	74 929
Infrastructure		1		ł.	í	-		,		-	
Infrastructure		1		1 -		1		ŀ			4 829
Messalva Live		1	_	-	_			ŀ			70 000
Community		1	-	_	_	1 -		_		-	-
Principle assets		1		i .	ł		ı	l		65 694	74 929
Provisition   Properties		1					ı	I		-	-
Offer seede   6		1			ı			_	_	_	_
Agricultural Asserbs Biological asserbs Venophibae		6						] [	3 096	_	_
Biological assets	Agricultural Assets	1	_	_	_		_	_		_	_
Total Capital Expenditure   Chemistry		1	_	_	_	-		-	-	_	_
Inflantance   Restrictive	Intangibles	1		-	-	~	-	_		-	-
Infrastructure - Searchidy		2		!	1		1				
Infrastructure   Water		1									
Infrastructure - Content		1									
Inhabatucum									, ,		
December		1			-	ļ İ	_	-	-	- 1	-
Harbings easers			-	-	i						
No settle introporties   Coher   Coh							: 1				
Oher assets Biological assets Biological seases Infrastructure - Food image Infrastruc					-		, ,				
Agricultural Asserts Biological sases		16			_						
Sinday    Capital Expenditure   Float Intrastructure   Float Intra	71.5.	ا آ ا									
Titled Capital Expanditure											
Infrastructure - Read Imaged			_ :						- 1		
Infrastructure - Read Imaged	Total Capital Expenditure										
Infrastructure - Relation   Rel	Infrastructure - Road transport	1	_	_ }	_		_	_	14 682	_ i	_
Infrastructure - Solnation		1 1	-	_		-		_		4 694	4 929
Infrastructure - Chbr		Ιi	-	- 1	-	-	- 1	-	15 000	41 000	- 1
Infrastructure - Community		Ιi		1				i l	139 000	20 000	70 000
Community		1 1		-	-	-	-	-	~	_	-
Thirdings assets		1	-	-	-	-	-	-		65 694	74 929
New estment properties		ı		_	_		i .			-	-
Other assets		ı							_ [		_
Agricultural Assets Biological assets Intanglioles		ı			-	_	_	_	3 096	_	_
Biological assets		ı	~	_	_	_	_	_		-	_
Note   Community		i I	- 1		_	_			_		_
ASSET REGISTER SUMMARY - PPE (WDV)  Infrastructure - Road transport Infrastructure - Road transport Infrastructure - Water Infrastructure - Water Infrastructure - Sentialion Infrastructure - Sentialion Infrastructure - Sentialion Infrastructure - Chier			-		. =	-	-	-	-	-	~
Infrastructure - Road transport	TOTAL CAPITAL EXPENDITURE - Asset class	2	- 1	-		-			191 857	65 694	74 929
Infrestructure - Electricity	ASSET REGISTER SUMMARY - PPE (WDV)	5								·	
Infrastructure - Water			-						14 683	-	-
Infrestructure - Sentation   1218 587											4 929
Infrestructure - Other			-				- 1			.,	
1			1 240 507	15 193					139 000	20 000	70 000
Community Heritage assets   2869   3 718   2 869   2 201 302   240 495   240 495   240 495   252 039   256 153   280 525   Other assets   31 660   11 697   -				78 017					- 778 357	- EX ED 2	7,4 000
Herritage assets   2 669   227 126   228 852   201 302   240 495   240 495   250 399   286 153   280 525						03 078	-	-		03 894	/4 828
Investment properties			2,		-						Ξ
Agricultural Asserts Biological asserts Biological asserts 304 448 948 475 475 476 1 004 1 060 1 118 DYAL ASSET REGISTER SUMMARY - PPE (WD 5 1 561 947 347 286 325 720 364 648 240 970 240 970 444 900 332 968 356 572 EXPENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class Infrastructure - Road transport Infrastructure - Road transport Infrastructure - Water Infrastructure - Water Infrastructure - Sankation Infrastructure - Sankation Infrastructure - Sankation Infrastructure - Sankation Infrastructure - Community Heritage assets Investment properties Other assets Investment properties Infrastructure - Infrast	Investment properties	]		226 882	201 302	240 495	240 495	240 495	252 039	266 153	280 525
Biological assets   23 101		Į J	31 669	11 697	1		i		1 200		-
Interglables   304   448   948   475   475   476   1 004   1 080   1 118     OYAL ASSET REGISTER SUMMARY - PPE (WD   5   1 561 947   347 285   325 720   304 849   240 970   240 970   444 900   332 908   355 572     Optical cities   240 970   240 970   240 970   444 900   332 908   355 572     Optical cities   3			- [	25 770	28 931	<b>-  </b>	~	-	-	- 1	- 1
TOTAL ASSET REGISTER SUMMARY - PPE (WD 5   1561 947   347 286   325 720   364 649   240 970   240 970   444 900   332 968   356 572					<u>-</u> .	<u></u> _	.=.1				
Depreciation   Expenditure   As 661   As 662   As 6729		إجإ									
Depreciation & asset impairment   45 661   46 625   36 729   27 081   23 081   23 081   31 502   33 245   34 915     Repairs and Maintenance by Asset Class   3		12	1 361 94/	347 285	325 120	304 649	∡4U 970	<b>₹40 A\</b> 0	444 900	332 908	436 572
Repairs and Melhahance by Assert Class   3	Depreciation & asset impairment		45 661	46 625	36 729	27 081	23 081	23 081	31 502	33 245	34 915
Infrastructure - Electricity	Repairs and Maintenance by Asset Class	3	- [	-	'-	_	-	- 1	23 657		26 454
Infrestructure - Water			- 1	I		l .	-	- 1	- 1	- 1	-
Infrastructure - Sanitation		l l					-		~		- 1
Infrastructure - Other		l l					-		- [	-	_
Infrastructure			-	I	-				- 1		
Community											
Herrisage assets			_ [	<u> </u>	_ [ ]		_		23 037	20 004	20 434
investment properties		[		_		-		_ ]	_	_ [	-
Other assets 6, 7	investment properties		-	-	_	-	-	_	-	- 1	_
OTAL EXPENDITURE OTHER TEMS 45 661 46 828 36 729 27 081 23 081 55 160 56 299 61 369	Other assets	6, 7			_	-	-	-	-	~	-
	TOTAL EXPENDITURE OTHER ITEMS		45 661	46 625	36 729	27 081	23 081	23 081	55 160	56 299	61 369

Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

# Table A10 - Basic Service Delivery Measurement

EC104 Makana - Table A10 Basic service delivery measurement 2015/16 Medium Term Revenue & 2013/14 Current Year 2014/15 2011/12 2012/13 Expenditure Framework Description Budget Year Budget Year Full Year Budget Year Original Adjusted Outcome Outcome 2015/16 +1 2018/17 Budget Budget Forecast Household service targets Piped water inside dwelling 25 000 35 100 35 100 35 100 37 500 45 000 50 000 3 000 650 500 Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) 28 000 35 100 35 100 38 150 45 500 50 500 Minimum Service Level and Above sub-total Using public tap (< min.service level) 700 750 800 Other water supply (< min.service level) No water supply Below Minimum Service Level sub-total 700 750 800 35 100 Total number of households Sanitation/sewerage: 1 373 588 588 588 700 750 800 Flush tollet (with septic tank) 27 Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) 800 1 373 588 599 588 700 750 Minimum Service Level and Above sub-total Bucket toilet 7 1 500 Other toilet provisions (< min. service level) No toilet provisions Below Minimum Service Level sub-total 1.500 588 588 568 700 750 800 Total number of households ctricity (at least min.service level) Electricity - prepaid (min.service level) Minimum Service Level and Above sub-total 200 Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources Below Minimum Service Level sub-total Total number of households 24 423 Removed at least once a week 24 423 24 423 24 423 24 423 Minimum Service Level and Above sub-total Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal 24 423 24 425 24 425 24 425 24 425 24 423 Total number of households Households receiving Free Basic Service 6 900 8 373 8 373 8 373 9 000 9 500 Water (6 kitolitres per household per mont 9 500 Sanitation (free minimum level service) 6 900 8 373 8 373 8 373 8 500 9 000 6.900 7 711 7 711 7 711 7 800 8 000 7 300 Electricity/other energy (50kw h per household per 6 900 8 373 8 373 8 373 8 500 8 500 8 500 Refuse (removed at least once a week) Cost of Free Basic Services provided (R'000) 17 322 19 370 725 17 322 17 322 Water (6 kilolitres per household per month) ation (free sanitation service) 10 706 10 706 10 706 2 207 2 337 319 2 468 209 2 468 209 Electricity/other energy (50kwh per household p 2 207 2 207 2 207 2 207 2 337 319 6 474 902 Refuse (removed once a week) Total cost of FBS provided (minimum social pa 36 024 36 024 36 024 27 526 29 149 663 30 782 044 Highest level of free service provided 45 925 379 45 925 379 45 925 379 45 925 379 48 634 976 51 358 535 Property rates (R value threshold) Water (kilolitres per household per month) 20 Sanitation (kilolitres per household per month) Sanitation (Rand per household per month) 106 106 106 106 112 119 Electricity (kwh per household per month) 50 50 50 50 53 56 85 85 85 Refuse (average litres per week) Revenue cost of free services provided (R'800) Property rates (R15 000 threshold rebate)
Property rates (other exemptions, reductions 700 and rebates) Sanitation Electricity/other energy Municipal Housing - rental rebates Housing - too structure subsidies (total social package)

 Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.



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 The table could not be completed at the finalization of the budget as the relevant information was not availed.

# PART 2- SUPPORTING DOCUMENTATION

# 2.1 Overview of the Budget Process

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

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

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

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

# 2.2 Budget Process Plan

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2014) a time schedule that sets out the process to revise the IDP and prepare the budget. The plan was approved and adopted by the council on 30 August 2014. The plan formed a basis for the council meeting schedule.

There were deviations from the key dates set out in the Budget Time Schedule tabled, following which remedial actions were identified to ensure that such activities take place even if they are late. (**see Annexure F**)

# 2.3 Overview of Budget Assumptions

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. This budget is premised on an 85 per cent collection rate.

# External factors (population migration, employment, etc.)

As evidenced in the latest census over recent years Makana has experienced rapid population growth particularly at the poorer end of the economic scale and the local University. The population growth must be seen against the backdrop of very limited developable land, a sensitive environment and the lack of new jobs being created in the local economy.

This presents a huge challenge to Council to improve the efficiency of its urban systems. The unique and sensitive environment of Makana is under pressure and Council has to manage the growth demands of the economy very rigidly to ensure environmental sustainability.

There remains a small amount of up to-date economic data available for the municipal area. At best all we can surmise at present is that the population is growing faster than the previous indicators of 4% per annum with concomitant service delivery and unemployment demands.

# General inflation outlook and its impact on the municipal activities

The revised headline CPI forecasts from National Treasury for 2015/16, 2016/17 and 2017/18 are 4.8%, 5.9% and 5.6% respectively. These growth parameters does not apply to tariff increases for property rates, user and other charges raised by municipalities.

## Rates, tariffs and charges

The following table shows the assumed average domestic percentage increases built into the MTREF for rates, tariffs and charges:

Tariffs	Proposed tariff increases (2015/16)
Rates	9%
Water	8.5%
Electricity Monthly consumption	12.20%
Sewerage	8.5%
Refuse	8.5%

Sundry tariff increases will be limited, in most instances, to be within the CPI inflation rate.

## Collection rates for each revenue source and customer type

The Municipality has in place a revised fair credit control policy. Furthermore, its policy on indigent support and rebates means that indigent households receive free or subsidised basic services thereby keeping them free of the burden of municipal debt.

JBK

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# The following bad debt provision and collection rate is assumed

	2015/16	2016/17	2017/18
	· R'000	R'000	R'000
Annual Contribution to provision for bad and doubtful debt	17 137	18 096	19 074
Assumed collection rate	85%	90%	95%

# Free or subsidised basic services

Makana's criteria for supporting free or subsidised basic services are set out in the indigent support and rebate policy. The Government allocates revenue from the Division of Revenue Act (DORA) in the form of the Equitable Share Grant with the primary aim of assisting with the costs of providing free or subsidised basic services to indigent households. Any costs over and above the Equitable Share allocation are met by the Municipality.

# 2.4 Legislation Compliance Status

Budget-related policies have been reviewed and approved by the council. The municipality has struggled with fully complying with the MFMA requirements. Information/data where comfortable reliance was doubtful was not used as it affected the reliability and level of credibility of the budget

# Municipal Manager Quality Certificate

MANDIE	PLANOIT	, Acting Municipal Manager of	f Makana
in accordance with the M	fy that the Annual Budget unicipal Finance Act and t	and supporting documentation had the regulations made under that the consistent with the Integrated De	ave been prepared Act, and that the
Mandisi Planga			
ACTING MUNICIPAL OF	MAKANA MUNICIPALIT	Y (EC104)	
DATE			



# ANNEXURE B

# A SUPPORTING TABLES

Second	EC104 Makang - Supporting Table 6A1 S	yppe	rtinging data	ll to Barbant	ed Fleenchal	Performance						
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i thousand											
ASSETS All investment deposits				ł		-					
Call deposits < 90 days		46 593	4 405	- 1	6 054	6 054	6 054	6 054	6344	6 699	7 061
Other current investments > 90 days		2967	1 295	1 589	-		-				-
'otel Culi Investment deposits	2	49 561	5 700	1 589	6 054	6 054	6 054	6 054	6 344	6 699	7 061
Consumer debtors		179 609	212 802	219 862	146 680	146 680	146 680	146 680	153.721	162 329	171 095
Consumer debiors <u>Less: Provision for debt impairment</u>		(66:104)	(84 334)	(91 469)	(16 352)	(16 352)	(16 352)	(16 352)	(17 137)	(18 096)	(19 074
otal Consumer debtors	2	113 505	128 468	128 393	130 329	130 329	130 329	130 328	136 584	144 233	152 022
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Balance at the beginning of the year		- [	-	- [	16 352	16 352	16 352	16 352 i	17 137	18 096	19 074
Contributions to the provision Bed debts written off		-	-	-	5 568	5 568	5 568	5 568	5.835	6 162	6495
lalance at end of year		-		-	21 920	21 920	21 920	21 920	22 972	24 258	25 568
roperty, plant and equipment (PPE)		İ									
PPE at cost/valuation (excl. finance leases)		1 245 910	1 429 021	996 201	-	- ]	-	-	857 458	905 476	854 371
Leases recognised as PPE	3	45 232	183 862	186 515		- 1	-	- [	195 654	206 610	217 767
Less: Accumulated depreciation otal Property, plant and equipment (PPE)	2	1 200 678	1 245 158	809 886	<del></del>	-		— <del>-</del> -	661 804	698 865	736 604
	+										
ABILITIES urrent #abilities - Borrowing			1 727				]	J			
Short term toans (other than bank overdraft)		851	1 727	3 888	-	- i	-	- [	-	-	
Current portion of long-term liabilities		-			· -				2.500	2 648	2790
stal Current liabilities - Borrowing		851	1 727	3 886	-	-	-	- ]	2 500	2 648	2 790
ade and other payables		85 961	101 969	73 855		-		_ ]	99 491	105 063	110 736
Trade and other creditors Unspent conditional transfers		50 759	45 126	65 185	-	_	-	-	-	-	-
VAT		4 476	-	14 169	-	-	-		14 863	15:695	16 543
ital Trade and other payables	2	141 196	147 095	143 210	-	-	-	-	114 354	120 758	127 279
in current liabilities - Borrowing		000	54.042	50.447				_	52 573	55 517	58 515
Borrowing Finance leases (including PPP asset element)	4	283	21 913	50 117	_	-	-		52 3/3	50 517	20213
tal Non current liabilities - Borrowing	1	283	21 913	50 117	-	-		-	52 573	55 517	58 515
ovisions - non-current	1 1			- [					į	İ	
Retirement benefits		47 893	44 076	35 168	2 007	2 007	2 007	2 007	2 145	2 272	2 399
List other major provision items Refuse landfill site rehabilitation		720	750	(204)	100	100	100	100	100	106	112
Long Service Awards		3 545	3 618	4 749					428	452	476
tal Provisions - non-current		52 158	48 444	39 713	2 107	2 107	2 107	2 107	2 673	2 830	2 987
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cumulated Surplus/(Deficit)						ĺ	1	1	045 400	000.00	1054 000
Accumulated Surplus/(Deficit) - opening balance GRAP adjustments		[ ]	_ [	-	-	-	-		945 139	998 067	1 051 963
Restated balance		_	-	- 1	_		-	-	945 139	998 067	1 051 963
	u t	(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	-	4 645	3 840
Surplus/(Deficit)	1 1					-	- 1	- }	- !	-	
Appropriations to Reserves		-	-	-	-		_ ]	I	1		
Appropriations to Reserves Transfers from Reserves		-	-	-	-	-	-	-	14 186	15 023	15.864
Appropriations to Reserves		-	-	-		-	-		14 186	15 023	15 864
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments :umulated Surplus/(Deficit)	1	(34 116)	- - - 8 257	-	÷	-	71 395	-	14 186	15 023 - 1 017 735	15 864 - 1 071 667
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments cumulated Surplus/(Deficit) Letves	1			-	-	-	71 395		14 186	-	_
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments :umulated Surplus/(Deficit)	1			-	65 296	71 395	71 395	112 637	14 186  959 325	1 017 735	_
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments cumulated Surplus/(Deficit) serves Housing Development Fund	1	(34 116)	8 257	(25 701)	65 296	71 395	71 395	112 637	959 325	- 1 017 735 - -	1 071 667
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments cumulated Surplus/(Deficit) terves Housing Development Fund Capital replacement Self-insurance Other reserves	1			(25 701) - - - 5 428	65 295	71 395	-	112 637	959 325 	1 017 735	1 071 667
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments zumulated Surplus/(Deficit) EFYES Housing Development Fund Capital replacement Self-insurance	1 1	(34 116)	8 257	(25 701)	65 295	71 395	-	112 637	959 325	- 1 017 735 - -	1 071 667
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments zumulated Surplus/(Deficit) Egryes Housing Development Fund Capital replacement Self-insurance Other reserves Revaluation		(34 116) - - - 5 390	8 257 - - - - 5 409 -	(25 701) - - - 5 428	65 296 	71 395		112 637	14 186 	1 017 735 - - - 5 731	1 071 667 - - 6 041
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments zumulated Surplus/(Deficit) terves Housing Development Fund Capital replacement Self-Insurance Other reserves Revaluation al Reservas	2 2	(34 116) - - 5 390 - 5 390 (28 726)	8 257 - - 5 409 - 5 409 13 665	(25 701) 	65 296	71 395		112 637	14 186 - 959 325 - - 5 428 - 5 428	1 017 735 - - 5 731 - 5 731	1 071 667 
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments zumulated Surplus/(Deficit) EPTYSS Housing Development Fund Capital replacement Seff-insurance Other reserves Revaluation al Reserves TAL COMMUNITY WEALTH/EQUITY	2 2 liture	(34 116) - - 5 390 - 5 390 (28 726)	8 257 - - 5 409 - 5 409 13 665	(25 701) 	65 296	71 395		112 637	14 186 - 959 325 - - 5 428 - 5 428	1 017 735 - - 5 731 - 5 731	1 071 667 

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porting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code		2011/12	2012/13	2013/14	. Cu	rrent Year 2014/1	5		m Term Revenue Framework	
			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +
R thousand Well structured, efficient provision	Devide such send and storm	KFA21		Culcome	Consonie	- 1/2 1/2 1/2 1/2	15 573	15 573	15 573	. 17/4 - 12	177 /50	119:15 L
of basic services and that supports sustainable human	water	7		ere (51)	· =				1125	/-	all a sugge	
settlement by 2017	Cont. Man.	-t-		One con	5° -5"	red	S.44"	- )			- 47	
A. W.	Ensure effective management of	KFA No		3.34	A - 1	· design	46.1	4			S. P. evision	Strangers
	land use and estate	1.2	H		2.5	1.	124	183				40 E 6
# . K	Ensure that all communities of	KFA No		YA +	Style.	₹ (5**	20 548	20 548	20 548	-	5000 100000000	
	Makana have access, constant	1,3	i I	-							1	医原教育 医红红色
W M M	and safe provision to adequate	Party.		1/4	101. 1	. : 1 4	3,54	1000			. 38	But a description
	basic services	13 0		118	-12 A	1/4	Water	14 302		100	La China	Services in
SPER SPER		1 2 8		416 19	- 120	1840	1304	150300	4704		e le le le le le le le le le le le le le	1 4 4 C
	Ensure accesss to electricity and efficient provision	KFA No 1.4					4794	4794	4794	-	125	generali Studen
	Ensure well-structured quality	KFA 1.5	ll				-	-1	-	3 14	ATT ATT STORES	
112	housed across municipality	110			-34		1	1			Manager 1	6- 11 L
Community of Makana have access to adequate facilities also	Ensure road of municipality are	KFA 2.1		-	***		-	-	-	-	2	1 4 12
ive in a safe, secure and healthy		1	i I							4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	AND THE
invironment by 2017	\$140 B					* 1/4	.22	1 1		3.4	- 100 45	and the
44 4 44	A CONTRACTOR OF THE CONTRACTOR	Name of	li			10 10 1	. (5)	11 -44 3			the ship	- 5 - 144 -
	Ensure that effective environmental management	-				100	র ভারতি -		-		.SH	ac e µş÷Ji
	Promote culture of reading and learning	KFA 2.5					-	-	-	-	- Mari en	4 . 72
	Improve the access and quality of	KEA 26				8 11	4 000	4:000	4 000	100	A Miles leggi	10 - 10 15 TH
	community recreational facilities	N AZ.U				TITE	, s ,			1		adagai (e.) Baabba wa mi
			1			-	4 150	4 150	4 150	_	1.34	10
Promote and support agricultural	Promote and support co-op	KFA 3.1				1 141	4150	4130	4.00		4,186	
development to stimulate accommic growth and development that will result in the	development and capacity building						1	7			- (-1)X-2	# 3
reation of jobs	Promote agricultural development	KFA 3.2				11 18	1000	1 000	1 000	-	-	h / 0°
							1	i				3 1 - 1
	Support enterprise development	KFA 3.3					-	-	Y=	-	-	- "
•	and a standard and a standard	KFA 3.4					1	_	-	1		
	Promotion of ents and culture to create jobs	7									1	1 1 3 A
	Provide tourism infrastructure	KFA 3.5			1 - 1			-	-	-	-	
		1				2.0						
- 3	Or and	-						, -	-	-		-
Improve Audit Outcomes 2017	Improve revenue management strategies	431		•			-	-	-	500	-	-
	- 300- AT										<u> -</u>	
Allocations to other priorities			2			1				-	1800	1-H : -
Altocations to other priorities			1		-25	-	50 066	50 066	50 066	500	-	-

<sup>|</sup> Total Revenue (excluding capital transfers and contributions) | 1 | - |
| References |
| Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

:C104 Makana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	C	urrent Year 2014	115	2015/16 Medit	m Term Revenu Framework	
nousand			Nei	Audited Outcome	Audited	Audited Outcome	Originel Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 1 2017/18
mote and support agricultural slopment to stimulate nomic growth and	Promote and support co-op development and capacity building	KFA.3.1					850	850	850	250		: :
elopment that will result in the	Promote agricultural developmen	KFA 3.2					800	800	600	-	-	- -
	Support enterprise development	KFA 3.3					2 500	2 500	<b>2 500</b>	<b>-</b>	-	-
t~ .	Promotion of arts and culture to create jobs	KFA 3.4					1 000	1 000	1 000 **	-	-	-
munity of Makana have ss to adequate facilities in a re and health environment by	Promote safety security and health of the communities						-	-	-	1 000	-	-
	Promots culture of reading and learning					-	-	-	-	300	_	-
	improve access to library services						-		- !	606	-	-
ove Administration and agament systems by 2017	Improve quality of service provided to Communities						-	-	-	40	-	_
	Improve Integrated Planning									100	-	· _
opment to stimulate omic growth and	Promote and support co-op development and capacity building	KFA 3.1			·		4 150	4 150	4 150	-	-	-
opment that will result in the	Promote agricultural development	KFA 3.2					1 000	1 000	1 000	-	_	-
	Provide tourism infrestructure end job opportunities to youth	KFA 3.3					-	-	-	1 652	-	
	Empower and develop workforce and Improve Administration	KFA 3.4					-	-	-	2 200	-	-
	Promotion and Marketing of the Municipality	KFA 3.5					-	-	-	250	-	-
	Provide land for the housing development							-		4 112	-	-
	Provide reliable information Communication Technology						-	-	~	3 855	<b>-</b>	-
	Improve Financial Management System									980	-	-
	Strengthening ward participation system									568	<del>-</del>	-
ione to other priorities	ll		-			<del></del>	<del>  </del>					
ions to other priorities xpenditure			1				10 300	10 300	10 300	16 113		

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expenditure must reconcile to Table A4 Budgeted Financial Performance (revanue and expenditure)

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Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Cu	rrent Year 2014/1	15	2015/16 Mediu	m Term Revenu Framework	e & Expenditure
thousand			Kei	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year + 2017/18
basic services and that supports stainable human settlement by	Provide quality road and storm- water	A					15 573	15 573	15 573	162 1,304		
17 all structured, efficient, sefe and poorts sustainable human thement by 2017	Upgrading, rehabilitation and refurbishing of basic services infrastructure structure: Water	В		1					1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	89 290	- N	
	sanitation Ensure that all communities of Makana have access, constant	C		158 - 4			20 548	20 548	20 548	iki a da sa sa <u>a</u> gi	a) -	
	and safe provision to adequate basic services Ensure accesss to electricity and efficient provision	D		برا ب			4 794.	4 794	4 794	ge i ser v kasing casifig	ekt -	,
all structured, efficient, safe and	Upgrading, rehabilitation and	E					-	-	-	11 133		gyes teris
liement by 2017	refurbishing of basic services infrastructure structure: , roads and storm water Upgrading, rehabilitation end	F					_		_40	11 834		
ports sustainable human dement by 2017	refurbishing of basic services infrastructure structure: Electricity											
ess to adequate facilities in a ure and health environment by	Provision of new and quality recreational facilities	G							-	4 951	_	
	Promote safety security and health of the communities	Н					-		-3	-	-	
7	Improve the access and quality of community recreational facilities	1					4 000	4 000	4 000	-	-	
		J		Y						-	-	
		K								-	-	-
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											ā	
ocations to other priorities			3							Control of		
al Capital Expenditure			1	-	-	-	44 916	44 916	44 916	117 208	-	

<sup>.</sup> Total capital expenditure must reconcile to Budgeted Capital Expenditure

<sup>.</sup> Goel code must be used on Table SA36

EC104 Makana - Supportin	Table SA8 Performance indicators and benchmarks
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CC 104 Makana - Cupporang Table Crus	Performance indicators and benchma	arks		,					004544	Madisa Zan B	
	-	2011/12	2012/13	2013/14		Current Ye	ear 2014/15			Medium Term R enditure Frame	
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Originel Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2018/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating Capital Charges to Operating Expenditure	Interest & Principal Petd /Operating Expenditure	0.5%	0.3%	1.8%	-1.2%	1.2%	1.2%	1.4%	0.7%	0.7%	0.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.7%	0.5%	2.8%	-1.5%	1.5%	1.5%	1.5%	0.9%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure exci. transfers and grants and contributions	0.0%	0.0%	0.0%	D.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital -Gesting	Long Term Borrowing/ Funds & Reserves	5.3%	405.2%	923.4%	0.0%	0.0%	0.0%	0.0%	968.6%	968.6%	968.6%
Liquidity											
Current Ratio Current Ratio adjusted for aged debtore	Current assets/current liabilities  Current assets less debtors > 90 days/current liabilities	1.4 1.4	1.2 1.2	1.0 1.0	33.9 33.9	33.9 33.9	33.9 33.9	33.9 33.9	1.5 1.5	1.5 1.5	1.5 1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.1	0.0	2.0	20	2.0	2.0	0.1	0.1	0.1
Revenue Menacement  Arinual Debtors Collection Rate (Payment Level  %)	Last 12 Miths Receipts/Last 12 Miths Billing		85.2%	76.9%	98.4%	103.3%	103.3%	103.3%	103.3%	65.2%	90.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		65.2%	76.9%	98.4%	103.3%	103.3%	103.3%	103,3%	85.2%	90.2%	93.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	50.1%	56.2%	54.8%	41,6%	42.6%	42.6%	42.6%	39.0%	38.2%	39.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old							İ		ļ	
Creditors Management			I	}	i	j	j	l	i		
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))						1	Í			
Creditors to Cash and Investments		162.2%	1037.0%	-313.0%	0.0%	0.0%	0.0%	0.0%	161.6%	66.0%	49.5%
Other indicators	Total Volume Losses (kW)							İ			
	Total Cost of Losses (Rand 1000)					-	1	j			
	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kf)	İ		1			- 1	1			
	Total Cost of Losses (Rand '000)	ļ		ł			1				. 1
	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Employee costa/(Tota! Revenue - capita! revenue)	39.8%	36.2%	43.4%	35.4%	36.2%	36.2%	38.2%	29.6%	29.4%	29.6%
	Total remuneration/(Total Revenue - capital revenue)	41.5%	0.0%	0.0%	37.8%	38.7%	36.7%		30.0%	31.1%	31.8%
	R&M/(Total Revenue excluding capital revenue)	0,0%	0.0%	0.0%	0.0%	0.0%	0.0%		5.5%	5.6%	5.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	18.4%	15.8%	15.0%	7.1%	6.2%	6.2%	6.2%	7.5%	7.5%	7,5%
DP requistion financial viability indicators											
	(Total Operating Revenue - Operating Grants/Debt service payments due within financial year)	99.2	577.0	(51.2)	68.9	9.89	68.9	20.5	25.6	25.7	27.1
	Total outstanding service debtors/annual revenue received for services	69.6%	81.3%	75.8%	56.7%	56.7%	56.7%	56,7%	52.7%	52.5%	52.4%
III, Cost coverage	(Available cash + Investments)/monthly fixed	2.4	0.5	(1.0)	3,3	(0.6)	(0,6)	(0.7)	2.3	5.6	7.5

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

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	Other nutchish disposal									
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	Flush total (with applic torit)	<b>a</b> 1								
	Salar Incident	8 8								
	Other total provisions (*) men searche laves)									44
	Militeracin Services ( med and Atoms with-total	7 802		1373	286	989	299	£	750	909
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Canadra Benemics  Internated Feetable & Orbar (PCCOD)  Internated Feetable & Orbar (PCCOD)  Internated Feetable & Orbar (PCCOD)  Internated Generated Acts & No Hoto Centri Funding  Internated Generated Acts & No Hoto Centri Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia Funding  Internated & Set Familia  Int	57 296 67 296 100,0% 1,0% 99,4%	0.0%		63 679 0,0% 0,0%	5 089 179 847 100 094 0.094	\$000 779 B47 100,0% 0.0%	6 0526 179 847 100,0%	12 061 579 776 100 094 0.094	ES 4EM	745 0.0%
Internals Federal & Other (PCDD) (Descriptional Control (PCD) (Descriptional Control (PCD)	67 256 KCO, CYL 1.0% 56:4%	0.0% 0.0%	CON.	0,0% 0,0%	179 847 100.0% 0.0%	779 B47 100,0% 0,0%	179 847 100,0% 0.0%	179 776 100.0% 0.0%	E5 664	745 0.0%
Electronicy (1900)  Green Funding and Other (1900)  Helman (Germand Lefel for Idea Grent Funding  Helman (Germand Lefel for Idea Grent Funding  Helman (Germand Lefel for Idea Grent Funding  Depth (Electronic) (1900)  Helman (Funding)  All Complete (1900)  Helman (Funding)  Depth (Electronic) (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)	67 256 KCO, CYL 1.0% 56:4%	0.0% 0.0%	CON.	0,0% 0,0%	179 847 100.0% 0.0%	779 B47 100,0% 0,0%	179 847 100,0% 0.0%	179 776 100.0% 0.0%	E5 664	745 0.0%
Electronicy (1900)  Green Funding and Other (1900)  Helman (Germand Lefel for Idea Grent Funding  Helman (Germand Lefel for Idea Grent Funding  Helman (Germand Lefel for Idea Grent Funding  Depth (Electronic) (1900)  Helman (Funding)  All Complete (1900)  Helman (Funding)  Depth (Electronic) (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)  Total Funding (1900)	67 256 KCO, CYL 1.0% 56:4%	0.0%	CON.	0,0% 0,0%	0.0% 0.0%	579 B47 100,0% 0,0%	100L0% 0.0%	100.0% 0.0%	0.0%	0.0%
Green Franking and Other (P1000)	67 256 ICO, CYL ILOYS 30-4%	0.0%	CON.	0,0% 0,0%	0.0% 0.0%	101_0% 0.0%	100L0% 0.0%	100.0% 0.0%	0.0%	0.0%
Internate Secular Sec of the Orient Funding Scorosing S of their dimark Funding Scorosing S of their dimark Funding Simple Exemption Security Funding Security Securi	10% 10% 99.4%	0.0%	0.0%	0,0% 0,0%	0.0% 0.0%	101_0% 0.0%	100L0% 0.0%	100.0% 0.0%	0.0%	0.0%
Somale St of Ho Grant Fanding Simulating St of Tool Fanding Simulating St of Tool Fanding Simulating St of Tool Fanding Simulating St of Tool Fanding Some Registered Some Registered St of Tool Capital Expanditure Simulating St of Tool Capital Signanditure Simulating St of Tool Capital Signanditure Simulating St of Tool Capital Signanditure Simulating St of Simulating Simu	1.0% 99.4%	0.0%	0.0%	6.0%	0.0%	0.0%	0.0%	0.0%		
Brast Pending % 4" Tool Feeding	99.4%								0.00	
Copiel Exemples  (P000)  John Charles Programme (P000)  John Charles Copiel Cop		EOR .	LU79	200,978		96,7%	\$6,7%	83.7%	100.0%	100.0%
Tout Capital Programme (P1005) Asset Reviewed Sys (Tatel Capital Expenditure Date) Date: Tout Capital Expenditure Date: Tout Capital Expenditure Date: Tout Capital Expenditure Date: Tout Capital Expenditure Date: Tout Capital Paid	57 617				96,7%	40,778	60,170	- AU -	MUUTA	TALL PA
Asset Removed  Asset Removed // 5 of Talei Capital Eupprofit us  Cast:  Cast:  Cast: Cast State 1 Sept 1 Se	24.844			869	185 846	185 945	185 846	191 856	65.694	
Asset Florient % of Total Capital Expendicus Castl Castl Castl Castl Castl Castl Castl Congress Florie Castl Congress Florie		-		63.615	160 100	360 MG	100 840	191 850	CO 1884	74 E
Couth Facosipte % of Rate Proyer & Other Couth Roceage Ratio										
Couth Recoripts % oil Ratin Proyer & Orban Cauth Congrago Ratio	0.0%	0.0%	0.0%	0.0%	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash Coverage Ratio	F		.		- 1				1	
	17.2%	80.4%	103.2%	115.4%	118.7%	116.7%	118.7%	78.7%	H.ZN	67.2%
Bormelan	ą]	. 0	(D)	ę.	(D)		(C)	0		
								i		
Death Rating (2000/10)	- 1		1		]	i		ا ہ	- 1	
	0.5%	0.3%	18%	(126)	1.7%	1.2%	145	0.7%	0.7%	0.7%
	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Susces	-									
Surplas(Dallot)	39 461	12 560)	20.686	10360	188 864	188 861	188.864	24 043	44 042	624
Ton Services		(4 500)	-	727.02					- 1111	
	0.0%	0.0%	0.0%	49.8%	4376	46,8%	- 1	36.2%	38330.7%	\$600.70
Fine Services at a % of Operating Reserva	V.P.H	0.04	1.04		-Carm	****		****	-	
	0.0%	0.0%	cos I	0.0%	Q.DN.	0.8%	- 1	0.7%	0.0%	0.0%
	0.0%	0.0%	U.S.	0.0%	404	0.0%	ş	0.0%	U.F	9.0%
Sch Lovel Delegase of Funding Completion			,		1		- 1	i	1	
	279.677	296 P15	287 696	382 016	373 600	373 500	373.500	427 637	648 990	4711
	348 251	348 057	351 279	382 010	367 401	367 401	326 159	427 637	44 324	467.2
								44/ BJ/		
	(58 373)	<b>6</b> 51 141)	(69 583)	{D}	6 098	5 <b>090</b>	47 341	~	4 643	36
Surplus/(Deficil) Considering Ruserves and Cash Backing	39 461	(2 560)	20 598	183 643	196 684	188 954	186 864	34 043	44 042	52 0
FTREF Funded (1) / Unfunded (8)	1	٥	1	ו נ	1	1	1	1	1	1
ITREF Funded of J Unfunded # 15	1		4	1	-	✓	- / I	✓	- 1	-

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Description		2011/12	2012/13	2013/14	c	urrent Year 2014	/15	2015/16 Mediu	m Term Revenue Framework	& Expenditure
pesurption	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:	1	07/2008		1	07/2013					i
Financial year valuation used		09/2012			07/2014	]				
Municipal by-laws s6 in place? (Y/N)	2	Yes			Yes			1		
Municipal/assistant valuer appointed? (Y/N)		No			No No				-	
Municipal partnership s38 used? (Y/N)		No.			no					
No. of assistant valuers (FTE)	3				-					
No. of data collectors (FTE)	3	2			] -					i
No. of Internal valuers (FTE)	3				-					
No. of external valuers (FTE)	3	- 1			_					
No. of additional valuers (FTE)	4				·				1	
Valuation appeal board established? (Y/N)		Yes			yes					
Implementation time of new valuation roll (mths)	-	_			1 month					
No. of properties	5	_			20 524	000	200	606	000	906
No. of sectional title values	5	-		ļ	886	886	886	B86	886	886
No. of unreasonably difficult properties s7(2)							1		i	
No. of supplementary valuations		2			1 1	1	· .	1 53	53	53
No. of valuation roll amendments		147			53	53	53 417	33	53	53
No. of objections by rate payers	1 1	5			417	417			1	
No. of appeals by rate payers		-			52	52	52			
No. of successful objections	8	-			364	364	364			
No. of successful objections > 10%	В	-			280	280	280			
Supplementary valuation	_	-			not received yet					
Public service infrastructure value (Rm)	5	-			37	37	37			
Municipality owned property value (Rm)		-			312	312	312	ı		
/slustion reductions:									1	
Valuation reductions-public infrastructure (Rm)	1	-	-	_	81	81	81			i
Valuation reductions-nature reserves/park (Rm)		-	- 1	-	- 1	-	-			
Valuation reductions-mineral rights (Rm)		-	- 1	-		-	_			
Valuation reductions-R15,000 threshold (Rm)		-	-	-	245	245	245	1		
Valuation reductions-public worship (Rm)		-	-	-	- !	-	-			
Valuation reductions-other (Rm)					-	-				
otal valuation reductions:		-	- [	-	325	325	325	-	-	_
Total value used for rating (Rm)	5	-	-	_	-	_	-			
Total land value (Rm)	5	-	-	-	i -	-	-		!	
Total value of improvements (Rm)	5	-	-	_	- !	-	- !			
Total market value (Rm)	5	- !	- 1	-	-	-	- 1		1	
Leting:		ļ								
Residential rate used to determine rate for other						!				
categories? (Y/N)	1 1				กด	!				
Differential rates used? (Y/N)	5	1			yes	i				
Limit on annual rate increase (s20)? (Y/N)					yes	Yes	Yes			
Special rating area used? (Y/N)	1 1				no l				1	
Phasing-in properties s21 (number)					no j				1	
Rates policy accompanying budget? (Y/N)					no	i			1	
Fixed amount minimum value (R'000)			+		li	ļ				
Non-residential prescribed ratio s197 (%)	1 1		,							
ste revenue			j		[	1				
Rate revenue: Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6		-							
Expected cash collection rate (%)	"					!				
Special rating areas (R'000)	7	i			1	]				
	'				<del></del>					<u> </u>
Rebates, exemptions - indigent (R'000)	]	-	-	-	nil	nil	nil			
Rebates, exemptions - pensioners (R'000)		- 1	-	-	21	21	21		1	
Rebates, exemptions - bona fide farm. (R'000)	1	-	-	-	i					
		1	_ 1	_	537	537	537			
Rebates, exemptions - other (R'000)		-	- 1	_	30, 1	٠. ا	•••			
Rebates, exemptions - other (R'000) Phase-in reductions/discounts (R'000) otal rebates, exemptins, reductins, discs (R'000)				<u> </u>	558	558	558			, <u> </u>

### References

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



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

		Rest.	Indust.	Bus. &	Farm props.	State-owned	Muni props.	Public	Private	Formal &	Comm. Land	State trust	Section	Protect.	National	Public	Mining
Description	Ref			Comm.				service infra.	owned towns	Informal Settle.		lend	8(2)(n) (note 1)	Arees	Monumita	benefit organs,	Props.
irrent Year 2014/15																	<del></del>
fuation:											]						ì
No. of properties		15 794	124	485	1 353	285	519	403	-	_	1	_	- 1	_		151	ŀ
No. of sectional title property values		876		10	}	}	1	1							í		Ĺ
No. of unreasonably difficult properties s7(2)	1				1	}					!				Į		1
No. of supplementary valuations	ĺĺ	337	17	64	380	84		36	-	-	-	_		_	-	151	
Supplementary valuation (Rm)		293 478 300	125 401 000	105 001 400	859 270 400	122 193 400		5 066 360	-	-		_	-	-		174 992 900	
No. of valuation roll amendments		337	17	64	380	84	421	. 36	-	-		-	-	-	_	151	
No. of objections by rate-payers		300	6	34	1	-	-	44		-	] -	~		_	_		_
No. of appeals by rate-payers		32	1	6	2	-	-	10	_ ·	-	1 -	_	- 1	_	_	_	١.
No. of appeals by rate-payers finalised		-		-	-	-	-	-	-	_	i - 1	-	_ [	-	! _	_	
No. of successful objections	5	187	2	22	8	-	-	34	ļ - i	-	1		1				
No. of successful objections > 10%	5	9		-	-		-	-	-	-		_	_		_	_ '	1 -
Estimated no, of properties not valued		2	i -	-		-	-		-	-	-	-	- 1	_	_	-	
Years since last valuation (select)		5			1						1		l				
Frequency of valuation (select)		5		ļ		1	-	Ī			i						
Method of valuation used (select)					İ	1		1							l .		
Base of valuation (select)							1						(	ľ		t	1
Phasing-in properties s21 (number)									i l				{				
Combination of rating types used? (Y/N)			1								! !						ļ.
Flat rate used? (Y/N)			ŀ						ŀ				ľ				
Is belance rated by uniform rate/variable rate?	-				-						i i				ĺ		
Hustion reductions:						1											
Valuation reductions-public infrastructure (Rm)	i i	i		-		1		i					·				
Valuation reductions-nature reserves/park (Rm)				ł	İ		1		1								
Valuation reductions-mineral rights (Rm)			!	l			-		i· I								1
Valuation reductions-R15,000 threshold (Rm)			ļ								1		ŀ				1
Valuation reductions-public worship (Rm)	ا ـ ا		i														
Valuation reductions-other (Rm)	2		ļ		<b></b>	ļ	<u> </u>								į.		
tal valuation reductions:		,		Í			1										1
Total value used for rating (Rm)	6			}	ĺ		1										1
Total land value (Rm)	6						1				1		ļ				
Total value of improvements (Rm)	6		1								1 1		<b>:</b>			· · ·	1
Total market value (Rm)	6			L	<u> </u>												-
Rating:							T -									<del></del>	<del>                                     </del>
Average rate	3				1			-									
Rate revenue budget (R '000)								1							1		
Rate revenue expected to collect (R'000)					1												
Expected cash collection rate (%)	4			Ì	1		1						1		]		
Special rating areas (R'000)				1			;				<b>)</b> .				1		
			<del>                                     </del>	<del></del>		<del></del>	<del>                                     </del>							<del></del>	·		ļ
Rebates, exemptions - indigent (R'000)	1			1	1										-		
Rebates, exemptions - pensioners (R'000)	1			ĺ.	1				,								
Rebates, exemptions - bona fide farm. (R'000)			ì	[	1		1	!	İ		] - 1					ĺ	1
Rebatas, exemptions - other (R'000)									]								

### References

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



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EC104 Makana - Supporting Table SA17 is  Borrowing - Categorised by type	Ref		2012/13	2013/14	Cu	urrent Year 2014	/15	2015/16 Mediu	m Term Revenue Framework	& Expanditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +: 2017/18
Parent municipality					·					
Long-Term Loans (annuity/reducing balance)		463	23 357	1 727	3888	3 888	3 888	2,500	2 648	2796
Long-Term Loans (non-annuity)		-	- 1	-	-	-	-	-	-	<b>-</b>
Local registered stock		_	-	_	- 1	_	_	_	_	_
- Instalment Credit	-	-1	_	_ :	-	_	_	-	· -	_
Financial Leases	Ì	_	_	-	_	_ :	_	_	-	_
PPP fiabilities		_	_	_	_	_	_	_ `	-	ļ. <u> </u>
		671	283	_	_			_	1	
Finance Granted By Cap Equipment Supplier	i	1		-		_		_		•
Marketable Bonds		-	-	-	-	_	_	_	-	-
Non-Marketable Bonds		-	-	-	-		-	-	_	_
Bankers Acceptances	1	-	-		-	-	-	-	-	-
Financial derivatives		-	-	-	-	- 1		-	<u> </u>	-
Other Securities		-	- [	-	-	-	_ :	-	<u>- '</u>	-
Municipality sub-total	1	1 134	23 640	1 727	3 888	3 888	3 888	2 500	2 648	2 796
<u>Entities</u>				i						-
Long-Term Loans (annuity/reducing balance)		-	- [	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	- ]	-	-		-	-	-	-
Local registered stock		-	- 1	- 1	- 1	-	- 1	-	-	-
Instalment Credit		- 1	-		_	-	- 1	-	~	-
Financial Leases		_	_	_	_	_ }	_	_		_
PPP liabilities		_	_  -	_ {	_ i	_ 1		_	_	_
Finance Granted By Cap Equipment Supplier		_		_	_	_	_	_	_	_
		_	-		- [	-		_		_
Marketable Bonds	1	- 1	- ]		-	*	- [	- <u>-</u>	-	_
Non-Marketable Bonds		-	-		-	~	-	-	-	-
Bankers Acceptances		-	-	-	-	-	- 1	-	-	· -
Financiel derivatives		-	-	-	-	-	- 1	-	-	-
Other Securities		-		<u> </u>		-			_	
Entities aub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	1 134	23 640	1 727	3 888	3 888	3 888	2 500	2 648	2 796
Unspent Borrowing - Categorised by type					-	,				
Parent municipality	+									
Long-Term Loans (annuity/reducing balance)		-	- 1	- 1	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	- 1	-	<b>∞</b> -	-	-	- 1	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		- ]	-	-	-	-	- 1	-		-
Financial Leases	1 1	-		- 1	-	-	- ]		-	-
PPP liabilities		-	-	- 1	-	-	- 1	-	-	-
Finance Granted By Cap Equipment Supplier		-	- [	-	-	-	- 1	-	-	-
Marketable Bonds		-	-	-	-	-	- 1	-	-	R
Non-Marketable Bonds		*	- 1	- 1	-	_	-	-	-	-
Bankers Acceptances		-	-	-	_	_		-	-	_
Financial derivatives Other Securities			_	-	_ 1	_	_ [	_	_	_
Municipality sub-total	1	-	-		-		-	-	•	-
Entities		İ								
Long-Term Loans (annuity/reducing balance)		- 1	-	_	-	· _		-	-	-
Long-Term Loans (non-annuity)		_	- 1	- 1	-	-	-		-	-
Local registered stock		_		-	-	-	- ]	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		}	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	- 1	-	-	-
	ı 1	- 1	- !	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		1					- 1	_ !	_	_
Finance Granted By Cap Equipment Supplier Marketable Bonds		-	-	-	-	- 1	_ I	- 1	-	_
Finance Grented By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds		-	-	-	-	-	-	-		_
Finance Grented By Cap Equipment Supplier Marketeble Bonds Non-Marketeble Bonds Bankers Acceptances		-	1	- -	-	-		- -		-
Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives		-	-	- - -	-   -   -	-		- -	- -	-
Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities		- - - -		- - - -	- - - -	- - -	- - - -	-	- -	- - -
Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives	4	-	-	- - -	-   -   -	-		- -	- -	- - - -

<sup>&</sup>lt;u>References</u>
1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

EC104 Makana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Cu	rrent.Year 2014/1	15	2015/16 Mediu	m Term Revenue Framework	e Expenditur
R thousand		Audited - Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
RECEIPTS:	1,2									
Operating Transfers and Grants									}	
National Government:		58 871	_ 1	_	75 725	76 391	76 391	60 559	81 102	8274
Local Government Equitable Share	1 1	58 871			72 164	72 184	72 184	75 767	76 049	77 15
Finance Management		-		- 1	1 600	1 909	1 909	1 675	1810	7214
Municipal Systems Improvement				ı	934	27	27	930	957	1 03
EPWP Incentive			i	i	1 007	1 007	1,007	1 002	1061	1 12
Integrated National Electrification Programme	1 1		į.		-		¥23	. =	4 - 4-0	, -
		-		:				-	. +	' -
MIG (Operational)						1 264	1 264	1 185	1 225	1 28
Provincial Government:	1 1	-	-	-	2 435	2 935	2 935	2 581	2 733	2 88
Sport and Recreation					2 435	2 435	2 435	2 581	2733	2 88
•					- 1		1	-	-	-
	1	Ì	1		i			~	- 1	-
Health subsidy		ì	i					-	-	-
COGTA						500	500		-	: -
District Municipality:		-	-	- [	1 409	1 409	1 409	1 500	1 589	1 67
Health					1 409	1,409	1 409	1 500	1 589	1 67
Other grant providers: [insert description]		-	-	_	-		-	-	_	-
otal Operating Transfers and Grants	5	58 871	-	-	79 569	80 735	80 735	84 639	85 424	87 29
Capital Transfers and Grants				-		-				
National Government:		_	51 699	_	36 211	48 778	48 778	169 204	68 970	29 35
Municipal Infrastructure Grant (MIG)	.		30 098		23 298	35 865	35 865	22 510	23 276	24 42
Regional Bulk Infrastructure	1		-		10 000	10 000	10 000	15 <b>00</b> 0	41.000	-
Neighbourhood Development Partnership		ŀ	21 601	1	893	893	B93	-	_	-
			-	1		1		-	-	-
		-	-	1	0.000	0.000	0.000	404.004	-	-
INEP & Bucket Eradication			-		2 020	2 020	2 020	131 694	4 694	4 92
Provincial Government:					1 550	1 550	1 550	996	+	
Sports and Recreation					1 550	1 550	1 550	996		
District Municipality:		- 1	_	_	1 409	-	-	-	_	
Health					1 409					
Other grant providers:		-	-	-	27 535	131 624	131 624	10 000	20 000	70 QK
External Funding					27 535	126 224 5 400	126 224 5 400	10 000	20 000	70 00
MNOFTAD	1 +					0400			1	
otal Capital Transfers and Grants	5	-	51 <del>69</del> 9	- !	66 706	181 952	181 952	180 200	B8 970	99 3

### References

- 1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- 2. Amounts actually <u>RECEIVED</u>; not revenue recognised (objective is to confirm grants transferred)
- 3. Replacement of RSC levies
- 4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- 5. Total transfers and grants must reconcile to Budgeted Cash Flows
- 6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

Z

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

Description -	Ref	2011/12	2012/13	2013/14	Cu	rrent Year 2014/	15	'2015/16 Mediu	im Term Revenue Framework	& Expenditu
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants								ĺ		
National Government:		_	_	_	75 725	76 391	76 391	80 559	81 102	82 7
Local Government Equitable Share	1	100		-	72 184	72 184	72 184	75 767	76 049	77.1
Finance Management	1 1			2	1 600	1 909	1 909	1 675	1.810	21
Municipal Systems Improvement			_	_	934	27	27	930	957	10
EPWP Incentive		_	- 1		1 007	1 007	1 007	1 002	1.061	11
Integrated National Electrification Programme		4	-	-	-	-	70	-=1		
		-	-	-	_	-	100		_	
MIG (Operational)		-	-	-	-	1 264	1 264	1 185	1 225	. 12
Provincial Government:		-	_	-	2 435	2 935	2 935	2 581	2 733	28
Sport and Recreation	1				2 435	2 435	2 435	2 581	2733	280
Sport and recreation		-		1	2 435	2 435	2 435	2 561	2133	200
		-	-	- 1	_		market .	100	- 5	- 0
Health subsidy				- 1				1. 4		- 1
COGTA		-		-		500	500	-	12	
	1			the second					- 14 1 1	
District Municipality:	1	-		-	1 409	1 409	1 409	1 500	1 589	167
Health		-	-	-	1 409	1 409	1 409	1 500	1 589	1 67
	-	-		-	-		- J	19.	-	A sold
Other grant providers:	1	-	-	- 1	-	-	-	-	-	
[insert description]		= 7	- 1	- 16	-	- 1	-	1 - 1 - 2	1	-
		-	. J.=				-	-	·	
Total operating expenditure of Transfers and Grants:		-	-	-	79 569	80 735	80 735	84 639	85 424	87 29
Capital expenditure of Transfers and Grants										
National Government:		- 1	-	-	36 211	48 778	48 778	169 204	68 970	29 35
Municipal Infrastructure Grant (MiG)		-	-	-	23 298	35 865	35 865	22 510	23 276	24 42
Regional Bulk Infrastructure			-	-	10 000	10 000	10 000	15 000	41 000	
Neighbourhood Development Partnership		- 1	-	- 1	893	893	893		-	
		-	-	-	-	-	-	-	-	-
			- 1	- 1	-	-	-	-	<u>+</u> .	
INEP & Bucket Eradication		-	-	-	2 020	2 020	2 020	131 694	4 694	4 92
Provincial Government:		-	-	-	1 550	1 550	1 550	996	_	
Sports and Recreation		-	-	-	1 550	1 550	1 550	996	-	
District Municipality:			_	_	1 409	_	_	_	_	
Health	-	-	-		1 409	-	1_1			
		-	-	-		- 1	-	_		
011					97 595	404 804	404.004	40.000	20.000	70.00
Other grant providers:	<b> </b> -			-	27 535 27 535	131 <b>62</b> 4	131 624 126 224	10 000	20 000	70 00
External Funding			5.		2/ 535	5 400	5 400	10 000	20 000	70 00
otal capital expenditure of Transfers and Grants		-	-	-	66 706	181 952	181 952	180 200	88 970	99 35
					440.074	700 000	-20.000			
OTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	146 274	262 687	262 687	264 840	174 394	186 65

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

Description	Ref	2011/12	2012/13	2013/14	Cu	rrent Year 2014	15 ·	2015/16 Mediu	m Term Revenue Framework	& Expenditu
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Yea 2017/18
Operating transfers and grants:	1,3					_				
National Government:							Cabo	ľ	1	
Balance unspent at beginning of the year		İ		-		467	467			
Current year receipts					75 184	75 184	75 184	79 374	79 877	81.4
Conditions met - transferred to revenue					75 184	75 651	75 651	79 374	79 877	a 81 4
Conditions still to be met - transferred to liabilities		l	J		-	-	-	€/	_	
Provincial Government:				]		500	F00			
Balance unspent at beginning of the year			-	-		500	500	2504	0.722	. 20
Current year receipts					2 435	2 435	2.435	2 581	2 733 2 733	-3 21
Conditions met - transferred to revenue					2 435	2 935	2 935	2 581		21
Conditions still to be met - transferred to liabilities	1 1		1	-	[	-	- 1	-		
District Municipality:			!		. 1				ļ ļ	
Balance unspent at beginning of the year		1	- 1	-	- 1	4.00	4 400	4.500	45.005	4.4
Current year receipts						1 409	1 409	1 500	15 885	
Conditions met - transferred to revenue						1 409	1 409	1 500	15 885	16
Conditions still to be met - transferred to liabilities				-	-	-	-	-	- 1	
Other grant providers:							j			
Balance unspent at beginning of the year	1		-	-	- 1	- 1	-	-	-	
Current year receipts	1 1									
Conditions met - transferred to revenue									-	
Conditions still to be met - transferred to liabilities						-		-		
otal operating transfers and grants revenue	1				77 619	79 995	79 995	83 455	98 495	86 (
otal operating transfers and grants - CTBM	2									
apital transfers and grants:	1,3	1		- 1	1		i			
National Government:	1 1	1	į			ļ				
Balance unspent at beginning of the year			1	- ]	- 1	12 567	12/567	<u>.</u>	· <u>1</u>	
Current year receipts	1 1		i	-	36 212	36 212	36 212	170.378	70 195	30 6
Conditions met - transferred to revenue		-	-		36 212	48 779	48 779	170 378	70 195	30 6
Conditions still to be met - transferred to liabilities				-	-	-	_	-	-	
Provincial Government:									]	
Balance unspent at beginning of the year				-	-	-		-	- [	
Current year receipts		f		- }	1 550	1 550	- 1550	996	-	
Conditions met - transferred to revenue		P	-	-	1 550	1 550	1 550	996	-	
Conditions still to be met - transferred to liabilities	1 1				-	-		-	-	
District Municipality:			l	- 1					1	
Balance unspent at beginning of the year		1		-	-	-	-	-	- 1	
Current year receipts	1	į		- i	-		-	_	!	
Conditions met - transferred to revenue		-	_		- 1				-	
Conditions still to be met - transferred to liabilities				-	-	-		-		
Other grant providers:		-		i		i	1		1	
Balance unspent at beginning of the year		i		-	-	-	- [	-	-	
Current year receipts				- 1	27 535	130 717	130 717	10 000	20 000	700
Conditions met - transferred to revenue		-	-	-	27 535	130 717	130 717	10 000	20 000	70 0
Conditions still to be met - transferred to liabilities				- ]	-	_			77	
otal capital transfers and grants revenue		_	-	- 1	65 297	181 046	181 046	161 374	90 195	100 €
otal capital transfers and grants - CTBM	2		- 1	-	-	-	-	-	-	-
OTAL TRANSFERS AND GRANTS REVENUE		_	_		142 916	261 041	261 041	264 829	188 690	186 6
OTAL TRANSFERS AND GRANTS - CTBM	+	-	-			-			-	
eferences				I						51

<sup>1.</sup> Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

<sup>2.</sup> CTBM = conditions to be met

<sup>3.</sup> National Treasury detabase will require this reconciliation for each transfer/grant

EC104 Makana - Supporting Table SA21 Transfe	rs an	d grants mad	e by the muni	cipality					T		
Description	Ref	2011/12	2012/13	2013/14		- Current Ye	ar 2014/15		2015/16 Mediu	ramework	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Yea 2017/18
Cash Transfers to other municipalities Insert description	1							-			
Total Cash Transfers To Municipalities:		_			_	-		-			
Gash Transfers to Entitles/Other External Mechanisms Insert description	2						•				
Total Cash Transfers To Entitles/Ems*	╁	-	_		-		-		-	-	
Cesh Transfers to other Organs of State Insert description	3	7-5									
Total Cash Transfers To Other Organs Of State:	<del>                                     </del>	_						-	_		
Cash Transfers to Organisations Makana Tourism Other Grents and subsidies poid	4	542 258	. 604	968	673	673	673	-	740	784	8
Free Basic Services Total Cash Transfers To Organisations	$\sqcup$	19 501	15 252	20 549	38 338 39 011	36 338 39 011	38 338 39 011	-	46 841 47 581	47 275 48 059	48 8
Cash Transfers to Groups of Individuals Internship	5	20 302	15 856 1 276	576	450	450	450	-	500	550	46.6
Other	ľ	70	- 54	. 0	89	89	89	-	16	17	,
Municipal Busrsaries Total Cash Transfers To Groups Of Individuals:	Ш	- 046	1 224	576	2 313 2 852	1 693 2 232	1 693 2 232		900	953 1 520	10
TOTAL CASH TRANSFERS AND GRANTS	6	916 21 218	1 331	22 093	41 863	41 243	41 243	-	48 997	49 579	. 50 4
		X1210	17 107	22 000	41000	41247	71270		45 001		
Non-Cash Transfers to other municipalities Insert déscription	1										
Total Non-Cash Transfers To Municipalities:		-	-		-	-			<u> </u>	-	
Non-Cash Transfers to Entitles/Other External Mechanisms Insert description	2		-								
Total Non-Cash Transfers To Entities/Ems'		-	-	-		-		-			
Non-Cash Transfers to other Organs of State Insert description	3						-				
Total Non-Cash Transfers To Other Organs Of State:		-	_		_	-	<del>-</del> -		-	_	
Non-Cash Grants to Organisations Insert description	4							_			
Total Non-Cash Grants To Organisations						-		-	· -		
Groups of Individuals Insert description	5						_				
Total Non-Cash Grants To Groups Of Individuals:		_			-	-			_		
TOTAL NON-CASH TRANSFERS AND GRANTS		_			_	-	_			_	
TOTAL RUM-CASH TRANSPERS AND GRANTS	_ \							1			

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

EC104 Makana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Cu	rrent Year 2014/1	15	2015/16 Mediu	m Term Revenue Framework	& Expenditur
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
	1	Α	В	С	D	Ε	F	G	Н	1
Councillors (Political Office Bearers plus Other)		i		1		1				1
Basic Salaries and Wages		5 524	i		6 437	6 434	6 434	6 277	6710	7 1
Pension and UIF Contributions		- 1		- 1	i	- 1	<b>-</b> j	767	820	8
Medical Aid Contributions		-	1	- 1	- 1		Sec. 1983.	155	166	1 1
Motor Vehicle Allowance		2 180	1		2 145	2 145	2 145	1 919	1.955	19
Celiphone Allowance		- 1	ſ	i	732	732	732	602	644	6
Housing Allowances		- 1	ĺ	- 1	- }	-	- }	<u>~</u>	-	
Other benefits and allowances		- 1	1.	1	- <u>-</u>	- 1	. –	+. 17 <u>#</u> 279	/** <u>*</u>	
Sub Total - Councillors		7 704	_	-	9 313	9 310	9 310	9 721	10 295	10 8
% Incresse	4	ļ	(100.0%)	- j	-	(0.0%)	-	4.4%	5.9%	5.6
Senior Managers of the Municipality	2				i					
Basic Salaries and Wages	-	4 265	-	i	5 015	5 015	5 015	4 511	4 822	5 15
Pension and UIF Contributions		7	ļ	- 1	12	12	124	-		
Medical Aid Contributions		- '	1	1	-	_	_	_	_	
Overtime	١,	_ !	i	1	_	_	_	_	1 4 1	
Performance Bonus		719	- 1	- 1	- 1	ان	_	-		· .
Motor Vehicle Allowance	3	858			945	945	945	791	845	90
Celiphone Ailowance	3		·	1	81	81	81	67	72	
Housing Allowances	3	- 1	}	1	- }	_	_		-	
Other benefits and allowances	3	_	i	i	41	41	41		<b>-</b> .	! .
Payments in lieu of leave	-	_		Ī	-	_	_ :	_		
Long service awards		_		1	- 1	- 1	_	_	_ :	j .
Post-retirement benefit obligations	6	_	ŀ	ľ	- 1	_	_	_	_	
Sub Total - Senior Managers of Municipality	- F	5 849			6 093	6 093	6 093	5 368	5 739	6 13
% increase	4		(100.0%)	-	-	-	-	(11.9%)		6.9
Other Municipal Staff							ļ	,		
Basic Salaries and Wages	İ	74 207			97 805	97-805	97 805	83 571	91-472	96.5
Pension and UIF Contributions		17 345	j		13 918	13 918	13 918	16 725	18 548	19 59
Medical Aid Contributions	- 1	- !	-		5 815	5 815	5 815	3 080	1 583	16
Overtime		5 945	1	ŀ	3 035	3 035	3 035	3 235	3 426	36
Performance Bonus	ĺ	-	i	- 1	- 1	- 1	-	-	- 1	
Motor Vehicle Allowance	3	3 144	i		2 722	2 722	2722	1 094	3 184	3 34
Ceilphone Allowance	3	- 1		- 1	135	135	135	292	308	32
Housing Allowances	3	415	1	- 1	536	536	536	265	280	2
Other benefits and allowances	3	1 647		. [	1 485	1 485	1 485	1 472	1.177	3 34
Payments in lieu of leave		-			1 240	1 240	1 240	672	927	97
Long service awards	- 1	_			400	400	400	428	453	47
Post-retirement benefit obligations	6	_		İ	2 007	2 007	2 007	2 145	2.272	2 39
Sub Total - Other Municipal Staff	-	102 704	-		129 098	129 098	129 098	113 180	123 631	132 61
% increase	4		(100.0%)	-	-	-	-	(12.3%)	9.2%	7.3
	1									-
Total Parent Municipality	i	116 257	_	- }	144 504	144 501	144 501	128 269	139 664	149 61

EC104 Makana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions  1.	Allowances	Performance Bonuses	in-kind benefits	2.
Councillors  Speaker Chief Whip Executive Mayor Deputy Executive Mayor Executive Committee Total for all other councillors  Total Councillors	3 4		434 754 163 031 543 445 - 2 037 920 2 925 214 6 104 384	187 894 156 241 - 790 846 238 011 1 372 992	167 226 76 677 203 452 - 340 255 1 456 298 2 243 908	- 10 m		789 874 239 704 903 131 - 3 169 02: 4 619 523
					•			
Senior Managers of the Municipality  Municipal Manager (MM)  Chief Finance Officer  Director Community & Social Services  Director Corporate Services  Director Technial & Infrastructural Services  Director Local & Economic Development	5		954 494 704 319 738 831 704 319 704 319 704 319	-	145 919 135 964 168 005 135 964 135 964 135 964			1 100 41 840 28 906 83 840 28 840 28
ist of each offical with peckages >= senior manager								-
							Table	
otal Senior Managers of the Municipality	8,10	-	4 510 601	-	857 780			5 368 38
A Heading for Each Entity List each member of board by designation	6,7							
otal for municipal entities	8,10	-	-	-	-	-		-
OTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	10	-	10 614 965	1 372 992	3 101 688	-		15 089 64

## References

- 1. Pension and medical aid
- 2. Total package must equal the total cost to the municipality
- 3. List each political office bearer by designation. Provide a total for all other councillors
- 4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
- 5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- 6. List each entity where municipality has an interest and state percentage ownership and control
- 7. List each senior manager reporting to the CEO of an Entity by designation
- 8. Must reconcile to relevant section of Table SA24
- 9. Must reconcile to totals shown for the budget year of Table SA22
- 10. Correct as at 30 June

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EC104 Makana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref		2013/14		CL	rent Year 2014	V15	j Bi	idget Year 2015	M6
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contra
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		- 1								
Board Members of municipal entities	4	İ								İ
Municipal employees	5		595	123	6	,586	115	6.	. 586	
Municipal Manager and Senior Managers	} 3	6				28		-	28	
Other Managers	7		26			i		٠,		-
Professionals	.	102	392	-	-	398	_	[ -	404	
Finance	-		40			40.		٠.,	40	
Spetial/town planning		2-	2			1		ľ	[ 1	
Information Technology	- 1			i J		1		1		٠ ا
Roads	ĺ	55	47			47		7.1	47	
Electricity	1 1				:			, ,		
Water	ĺ	ĺ	i i			ĺ				
Senitation	!		76			76			. 76	
Refuse		45	38			38			38	
Other	-		189	i		196			202	
Technicians		_	-	_	-		_ 1	-	_ i	
Finance										
Spatial/town planning		İ		1	- 1					
Information Technology			J	- 1						
Roeds			-	1					l i	
Electricity	1 1		1		ĺ					
Water				1		i				
Sentration		ļ	]	1						
Refuse	1 1	ł	·	İ					1	
Other	1 1		-							
Clerics (Clerical and administrative)										
Service and sales workers	1 1						•			
Skilled agricultural and fishery workers			ļ	- 1		-				
Craft and related trades		j	}							
Plant and Machine Operators		67		1		67	Y		67	
Elementary Occupations			!	- 1		"	,		"	
TOTAL PERSONNEL NUMBERS	ا و ا	175	1 013	123	6	1 079	115	6	1 085	-
% increase	⊢	.75	. 013	.23	(96.6%)	6.5%	(6.5%)		0.6%	
		[		i	(50.070)		(0.5 %)	_		
Total municipal employees headcount	6, 10	1	744	- 1		744			750	
Finance personnel headcount	8, 10	1	40	I		40			40	
Human Resources personnel headcount	8, 10	j	49			49			49	

#### References

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

EC104 Makana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description F	Ref					, <u> </u>	Budget Ye	ar 2015/16						Medium Te	m Revenue and Framework	Expenditure
R thousand		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source	- 1	2.252	2 252	200	45.000											
Property rates	- 1	3 353	3 353	3:353	15 808	3 353	3 353	3 353	3 353	3 353	3 353	3 353	3 353	52 695	55 816	58 950
Property rates - penalties & collection charges	l	42		44.044							]		-	-	-	-
Service charges - electricity revenue	- 1	16 873	33 745	11.811	11 811	11 811	11 811	11 811	11 811	11 811	11 811	11 811	11 811	168 727	178 682	188 688
Service charges - water revenue	- 1	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4:575	4 575	4 575	4 575	4 575	54 900	58 139	61 395
Service charges - sanitation revenue	- 1	2 160	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 188	26 016	27 551	29 094
Service charges - refuse revenue	J	910	910	910	910	910	910	910	910	910	910	910	908	10 913	11 556	12 204
Service charges - other	- 1	1				,			}		]	}	-	_	-	
Rental of facilities and equipment	- 1	265	265	265	265	265	265	265	265	265	265	265	265	3 176	3 364	3 552
Interest earned - external investments	- 1	42	42	42	42	42	42	42	42	42	42	42	41	500	530	559
interest earned - outstanding debtors	- 1	950	950	950	950	950	950	950	950	950 (	950	950	948	11 393	12 065	12 740
Dividends received	١		ł						1	1	!		_	_		12,140
Fines	- 1	91	91	91	91	91	91	91	91	91	91	91	90	1 089	1 153	1 218
Licences and permits	- 1	287	287	287	287	287	287	287	287	287	287	287	287	3 448	3 652	3 856
Agency services	- 1	1	i	1					l i		ł		-	1	-	3000
Transfers recognised - operational	- 1	22 365	930	302	20 341			20 341	í ł	20 641	J	1	0	84 920	86 032	87 870
Other revenue	ı	822	822	822	822	822	822	822	822	822	822	822	821	9 860		
Gains on disposal of PPE	- 1									-	<b>~~</b> [	422	021	3000	10 430	11 005
Total Revenue (excluding capital transfers and contribu	ution	52 699	48 137	25 575	58 068	25 273	25 273	45 614	25 273	45 914	25 273	25 273	25 267	427 637	448 969	471 131
Expenditure By Type	]										Ì	,				
Employee related costs	- 1	9 752	9 752	9 752	9 752	19 504	9 752	9 752	9 752	9 752	9 752	9 752	9 751	126 773	131 912	139 291
Remuneration of councillors	- 1	810	810	810	810	810	810	810	810	810	810	810	809	9 723	10 295	10 871
Debt impairment		!	ĺ	i			i i				[		_		1	1007,
Depreciation & asset Impairment	ı	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	31 502	33 245	34 915
Finance charges	- 1	40	40	40	40	40	40	40	40	40-	40	40	39	478	504	532
Bulk purchases	ı	8 757	17 515	6.130	6 130	6 130	6 130	6 130	6 130	6 130	6 130	6 130	6 131	87 574	92 740	97 934
Other materials		133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 693	1 788
Contracted services		728	728	728	728	728	728	728	728	728	728	728	727	8 734	9 248	9766
Transfers and grants	ı	4 206	4 021	4 021	4 206	4 021	4 021	4 206	4 021	4 021	4 206	4 021	4 022	48 997	49 579	50 490
Other expenditure		9 022	9 022	9 022	10 355	10 355	10.355	9 022	9 022	9 022	9 022	9 022	9 021	112 257	115 108	121 703
Loss on disposal of PPE	- 1	}	· i			}	[							1	110100	121700
Total Expenditure		36 074	44 646	33 261	34 780	44 347	34 595	33 446	33 261	33 261	33 446	33 261	33 257	427 637	444 324	467 291
Surplus/(Deficit)	-	16 626	3 491	(7 687)	23 288	(19 074)	(9 322)	12 187	(7 989)	12 652	(8 174)	(7 989)	(7 990)	<u> </u>	4 645	3 840
Transfers recognised - capital	- 1		ļ				' '		} ` "}		' '	, ,	-	- 1	-	
Contributions recognised - capital		1	[			1							_	-	-	i _
Contributed assets			İ			İ .			l i	i	ì		_		] _	
Surplus/(Deficit) after capital transfers &		44.454	2.404		00.000	40.000	Ø 444	40.45		40.0==					<del> </del>	
contributions		16 626	3 491	(7 687)	23 288	(19 074)	(9 322)	12 167	(7 989)	12 652	(8 174)	(7 989)	(7 990)	-	4 645	3 840
Taxation										i			_		_	1 -
Attributable to minorities						İ			į i		i		_	_	_	1
Share of surplus/ (deficit) of associate			ł		8				[		1		_	_	_	1
Surplus/(Deficit)	1	16 626	3 491	(7 687)	23 288	(19 074)	(9 322)	12 167	(7 989)	12 652	(8 174)	(7 989)	(7 990)	<b></b>	4 645	3 5 4 4
our proof Delicity		10 020	3431	(1 001)	23 200	(18014)	(3 322)	12 10/	(1 303)	12 032	(0 1/4)	(1, 202)	(1,880)	<u> </u>	4 645	3 840

References

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



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

Description	Ref						Budget Ye	er 2015/16						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	Auguet	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year + 2017/18
Revenue by Vote	1															
Vote 1 - Technical & Infrastructure		3 214	3 214	3 214	3 214	3.214	3 214	3 214	3 214	3:214	3 214	3 214	3 213	38 567	40 192	41 968
Vote 2 - Corporate Services		77	77	77	77	77	77	.77	77	77	77	.77	77	929	983	1 038
Vote 3 - Financial Services	i 1	6 287	6 287	6 287	29 640	6 287	6 287	6 287	6 287	6 287	6 287	6.287	6 287	98 799	103 137	108 042
Vote 4 - Community & Social Services		2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	2 276	27 316	28 592	29 935
Vote 5 - Executive Mayor	1	332	332	332	332	332	332	332	332	332	332	332	332	3 988	4 059	4 162
Vote 6 - Speakers Office		376	376	376	376	376	376	376	376	376	376	376	375	4 508	4 525	4 591
Vote 7 - Municipal Manager		0	0	0	0.	0	0	0	0	0	0	. 0	0	3	3	4
Vote 8 - Local Economic Development		528	528	528	528	528	528	528	528	528	528	528	528	6 336	6710	7 085
Vote 9 - Housing		ţ									1		_	_	_	, 550
Vote 10 - Electricity		17 409	34 817	12 186	12 186	12 186	12 186	12 186	12 186	12 186	12:186	12:186	12 186	174 087	187 357	194 373
Vote 11 - Water		6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 092	6 091	73 101	73 409	79 931
Vote 12 - Dog Tax		0	0	0	0	0	0	0	0	0.	0	0	1	70 101	2	79 331
Vote 13 - Parking Meters					1					-	-	Ĭ				
Vote 14 - [NAME OF VOTE 14]									ĺ						_	
Vote 15 - [NAME OF VOTE 15]	•	]									ļ	ļ	_	[ _		_
◯ al Revenue by Vote		36 592	54 001	31 369	54 722	31 369	31 369	31 369	31 369	31 369	31 369	31 369	31 367	427 637	448 969	471 131
enditure by Vote to be appropriated							1			1		- 1				
Vote 1 - Technical & Infrastructure		4 153	4 153	4 153	4 153 i	4.450	4.453	4.450	4460	4:460	4.450					
						4 153	4 153	4 153	4 153	4.153	4 153	4 153	4 152	49 834	52 542	54 797
Vote 2 - Corporate Services	1 1	2 562	2 562	2 562	2 562	2.562	2 562	2 562	2.562	2 562	2 562	2 562	2 562	30 744	33 292	35 159
Vote 3 - Financial Services		4 958	4 958	4 958	4 932	4 932	4 932	4 958	4 958	4 958	4 958	4 958	4 718	59 180	61 125	63 621
Vote 4 - Community & Social Services	l i	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 491	5 492	65 895	68 101	71 640
Vote 5 - Executive Mayor		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 199	14 393	14 551	16 384
Vote 6 - Speakers Office		990	. 990	990	990	990	990	990	990	990	990	990	995	11 887	12 605	13 515
Vote 7 - Municipal Manager		437	437	437	437	437	437	437	437	437	437	437	437	5 243	4 451	4 698
Vote 8 - Local Economic Development		1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 516	18 197	19 225	20 299
Vote 9 - Housing	1 1	2	2	2	2 .	2	2	2	2 ]	2	2	2	2	26	56	60
Vote 10 - Electricity		12 003	24 006	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 403	120 032	124.098	130 555
Vote 11 - Water		4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 074	52 203	54 277	56 561
Vote 12 - Dog Tax	i	0	0	0	0	0	0	0	0	, 0:	0	0	0	1	1	2
Vote 13 - Parking Meters		i	. [				ļ		1	Ï	- 1		_	_	_	_
Vote 14 - [NAME OF VOTE 14]		ŀ							1				_	_	_	-
Vote 15 - [NAME OF VOTE 15]	1 1		}	ļ			l	(		ļ	:		_	_	_	_
Total Expenditure by Vote		37 688	49 692	34 087	34 061	34 061	34 061	34 087	34 087	34 087	34 087	34 087	33 550	427 637	444 324	467 291
Surplus/(Deficit) before assoc.		(1 096)	4 309	(2 718)	20 661	(2 691)	(2 691)	(2 718)	(2 718)	(2 718)	(2 718)	(2 718)	(2 184)	(0)	4 644	3 840
Taxation												-	_ '	_	_	_
Attributable to minorities	1	!														_
Share of surplus/ (deficit) of associate		į								*			_	_	_	-
Surplus/(Deficit)	1	(1 096)	4 309	(2 718)	20 661	(2 691)	(2 691)	(2 718)	(2 718)	(2 718)	(2 718)	(2 718)	/0 404		1000	
References		(1 030)	4 305	(2 / 10)	20 001	(2 031)	(5 021)	(2 ( 10)	(2 / 10)	(2 / 16)	(2 (18)	(2 / 18)	(2 184)	(0)	4 644	3 840

w

<sup>1.</sup> Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC104 Makana - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref						Budget Ye	ar 2015/16						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		7 248	7 248	7 248	30 601	7 248	7 248	7 248	7 248	7 248	7 248	7 248	7 247	110 328	114 903	120 147
Executive and council		710	710	710	710	710	710	710	710	710	710	710	710	8 520	8 608	8 778
Budget and treasury office		6 287	6 287	6 287	29 640	6 287	6 287	6 287	6 287	6 287	6 287	6 287	6 287	98 799	103 138	108 042
Corporate services		251	251	251	251	251	251	.251	251	251	251	251	251	3 009		3 326
Community and public safety		376	376	376	376	376	376	376	376	376	376	376	376	4 509	4712	4 970
Community and social services		270	270	270	270	270	270	. 270	270	270	270	270	270	3 242	3 370	3 553
Sport and recreation	1	1	1	1	1	1	1	1	1 1	1	1	1	1	12		13
Public safety		105	105	105	105	105	105	105	105	105	105	105	106	1 255		1 404
Housing			-				l J		-	. ]	}		_	_		"-"
Health	-	· · ·		. 1					1 }	Ì		1	_	_	_	_
Economic and environmental services		750	750	750	750	750	750	750	750	750	750	750	749	9 002	9 534	10 058
Planning and development	1	626	626	626	626	626	626	626	526	626	626	626	625	7 514	7 957	8 402
Road transport		124	124	124	124	124	124	124	124	124	124	124	124	1 489	1	1 665
Environmental protection	1					ļ							_		1	1005
Trading services		28 216	45 625	22 994	22 994	22 994	22 994	22 994	22 994	22 994	22 994	22 994	22 998	303 782	319 805	335 930
Electricity		17 409	34 817	12 186	12 186	J2 186	12 186	12 186	12 186	12 186	12 186	12 186	12 186	174 087	187 357	194 373
Water		6 092	6 092	6 092	6 092	6 092	6 092	6.092	6 092	6 092	6 092	6 092	6 091	73 101	1 1	79 931
Waste water management	1	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	3 105	37 254	38 831	1
Waste management		1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 616	19 340		40 538
Other	1 .	1	1.	1	1	1	1	1	1	1	1	1011	1 0 10	15 340		21 087
Total Revenue - Standerd		35 592	54 000	31 369	54 721	31 369	31 369	31 369	31 369	31 369	31 369	31 369	31 372	427 637	16 448 969	471 131
Expenditure - Standard								10.101								
Governance and administration		10 680	10 680	10 680	12 014	12 014	12 014	10 680	10 680	10 680	10 680	10 680	10 679	132 160	137 903	145 912
Executive and council		2:706	2 706	2706	2 706	2 706	2706	2 706	2 706	2 706	2 705	2 706	2706	32 474		
Budget and treasury office	1	4 598	4 598	4 598	5 932	5 932	5 932	4 598	4 598	4 598	4 598	4 598	4 598	59 180	1	36 199
Corporate services		3 376	3.378	3:376	3,376	3 376	3 376	3 376	3 376	3 376	3 378	3 376	3 376	40 506		63 621
Community and public safety		2 790	2 790	2790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 788	33 475		46 093
Community and social services		1 012	1 012	1 012	1 012	1 012	1 012	1 012	1.012	1 012	1 012	1 012	1 012	12 144		38 069
Sport and recreation	1	404	404	404	404	404	404	404	404	404	404	404	404	4 852		14 207
Public safety		1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	16 479		5 822 18 040
Housing	1										, , , ,	15.5	1015	1 10473	17 122	18 090
Health	Į			. · i			! (		l }		1	- 1	_	·		]
Economic and environmental services	į,	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	2 473	9 629	36 831	37 320	38 726
Planning and development		1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	1 256	15 076		16 827
Road transport		1 217	1 217	1 217	1 217	1.217	1 217	1 217	1 217	1 217	1 217	1 217	1 215	14 597	15 935	16 638
Environmental protection							,	, , ,	1			, , , , ,	7 158	7 158		
Trading services		20 752	32 755	17 751	17 151	17 151	17 151	17 151	17 151	17 151	17 151	17 151	17 148	225 011	1	5 261
Electricity		12 003	24 006	8 402	8 402	8 402	8 402	8 402	8 402	8 402	8 402	6 402	8 402	120 032	1	244 405
Water		4 350	4 350	4 350	4 350	4 350	4 350	4 350	4 350	4'350	4 350	4 350	4 349	52 203		130 555
Waste water management		2 500	2 500	2 500	2 500	2 500	2 500	2'500	2 500	2 500	2 500	2:500	2 499	29 996	1	56 561
Waste management		1 899	1 899	1 899	1 899	1 899	1 899	1 899	1 899	1 899	1 699	1 899	1 898	22 781	31 144 23 789	32 421
Other		13	13	13	13	13	13	13	13	13	13	13	12	160		24 869 178
Total Expenditure - Standard	1	36 708	48 711	33 107	34 440	34 440	34 440	33 107	33 107	33 107	33 107	33 107	40 257	427 637	444 325	467 291
Surplusi(Deficit) before assoc.	+-	(116)	5 289	(1 738)	20 281	(3 071)	(3 071)	(1 738)	(1 738)	(1 738)	(1 738)	(1 738)	(8 885)	· (0)		
Share of surplus/ (deficit) of associate												1	_		_	
Surplus/(Deficit)	1	(116)	5 289	(1 738)	20 281	(3 071)	(3 071)	(1 738)	(1 738)	(1 738)	(1 738)	(1 738)	(8 885)	(0)	4 544	3 840

Surplus (Deficit) must reconcile with Budeted Financial Performance

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

Description	Ref						Budget Ye	ar 2015/16						Medium Te	m Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure to be appropriated	1															
Vote 1 - Technical & Infrastructure		12 807	12 807	12 807	12.807	12 807	12 807	12 807	12 807	12:807	12 807	12 807	12 806	153 683	20 000	70 000
Vete 2 - Corporate Services		· 100	100	100	100	100	100	100-	100	100	100	100	100	1 200	_	_
Vete 3 - Financial Services											,		-	_	_	
Vote 4 - Community & Social Services		1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192°	1 192	1 191	14 300	_	_
Vote 5 - Executive Mayor		i					.						_		_	_
Vote 6 - Speakers Office										<b> </b>			_	_	_	_
Vote 7 - Municipal Manager										]			_	_	_	
Vote 8 - Local Economic Development												}	_		_	
Vote 9 - Housing			'							j			_	_		_
Vote 10 - Electricity	·	640	640	640	640	640	640	640	640	. 640	640	640	640	7 674	4 694	4 929
Vote 11 - Water		1 250	1 250	1 250	1 250	1 250	1.250	1.250	1.250	1 250	1 250	1 250	1 250	15 000	41 000	4 323
Vote 12 - Dog Tax				]									_	_	71000	_
Vote 13 - Parking Meters													_	_	_	_
Vote 14 - [NAME OF VOTE 14]	i												_	_	_	_
Vote 15 - [NAME OF VOTE 15]									,				_	_	_	_
Capital multi-year expenditure sub-total	2	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 986	191 657	65 694	74 929
Single-year expenditure to be appropriated																
Vote 1 - Technical & Infrastructure					1								_	_	_	_
Vote 2 - Corporate Services					-								_	_	_	
Vote 3 - Financial Services													_		_	
Vote 4 - Community & Social Services								,					_	_	_	
Vote 5 - Executive Mayor													_		_	_
Vote 6 - Speakers Office									ľ	'			_	_	_	_
Vote 7 - Municipal Manager				<u> </u>									-	_	_	_
Vote 8 - Local Economic Development							İ				1		-	_	-	_
Vote 9 - Housing		i							•	j	,		_		_	_
Vote 10 - Electricity					:					}			_	_	_	_
Vote 11 - Waler													_		_	
Vote 12 - Dog Tax	].[									[			_	_	_	-
Vote 13 - Parking Meters						.					,		_	_	_	_
Vote 14 - [NAME OF VOTE 14]					-								_	_	_	_
Vote 15 - [NAME OF VOTE 15]										1					_	_
Capital single-year expenditure sub-total	2	-	_	-	-				_	_	-	·			_	
Total Capital Expenditure	2	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 986	191 857	65 694	74 929

#### Reference:

<sup>2.</sup> Total Capital Expenditure must reconcile to Budgeted Capital Expenditure



<sup>1.</sup> Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

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

Description	Ref	,					Budget Ye	ar 2015/16						Medlum Ter	nn Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Sudget Year +2 2017/18
Capital Expenditure - Standard	11															
Governance and administration		100	100	100	100	100	100	100	100	100	100	100	100	1 200	· -	_ [
Executive and council										. 1			-	_		_ [
Budget and treasury office													-	_	_	
Corporate services		100	100	100	100	100	100	100	100	100	100	100	100	1 200		_ [
Community and public safety		1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 190	14 300	_	_
Community and social services		324	324	324	324	324	324	324	324	324	324	324	324	3 891	_	_
Sport and recreation	1 1	868	868	858	868	868	868	868	868	868	868	868	866	10 409		
Public safety		i				i							_	_		_
Housing	1 1										[ i		_	_		-
Health													_	_	_	_ [
Economic and environmental services		1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1-224	1 223	14 682	_	_
Planning and development						. 1							_	14002	_	- 1
Road transport		1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 223	14 682	_	-
∃ Environmental protection		.										, ~	-	14 002		-
Frading services		13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 473	13 472	161 674	65 694	74.000
Electricity	1 1	640	640	640	640	640	640	640	640	640	640	640	640	7 674		74 929
Water		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	4,694 41,000	4 929
Waste water management	1	11 583	11 583	11 583	11 583	11 583	11 583	11 583	11.583	11 583	11 583	11 583	11 583	139 000	20 000	70.000
Waste management									11,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		11 303		139000		70 000
Other													-	_	ļ <b>-</b>	-
otal Capital Expenditure - Standard	2	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 986	191 856	65 694	74 929
anded but															50.004	14020
unded by:	1	42.405			40.405			40.405							}	
National Government		42 195			42 195			42 195		:	42 195	, i	0	168 779	45 694	4 929
Provincial Government		996	ļ ,								ĺ	ł	0	996	-	-

EC104 Makana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS						Budget Ye	ar 2015/16						Medium Ter	m Revenue and Framework	Expenditure
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source							•						1		
Property rates	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	3 733	44 790	50 234	50 107
Property rates - penalties & collection charges	-	-	-	-	-	-	- :	-	-	- 1	-	-	l	_	-
Service charges - electricity revenue	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	11 952	143 418	160 814	179 254
Service charges - water revenue	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	3 889	` <sup>©</sup> 3 889	46 665	52 325	58 325
Service charges - senitation revenue	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1-843	1 843	1 843	1 843	1 843	22 113	24 796	27 539
Service charges - refuse revenue	829	829	829	829	829	829	8 <b>2</b> 9	829	829	829	829	829	9 951	11 158	12 437
Service charges - other	-	-	-	-	_	-	-	-	-	_	_	_	_	_	-
Rental of facilities and equipment	98	98	98	98	98	98	98	98	98	98	98	98	1 181	1 283	1 355
Interest earned - external investments	42	42	42	42	42	42	42	42	42	42	42	42	500	112	118
Interest earned - outstanding debtors	949	949	949	949	949	949	949	949	949	949	949	949	11 393	10 614	11 208
Dividends received	_	_	- 1	_	_	~	_	_	_	_	-	-	11000	10017	11 200
Fines	91	91	91	91	91	91	91	91	91	91	91	91	1 087:		4.040
Licences and permits	287	287	287	287	287	287	287	287	287	287	287	287	3 448	1 150 3 642	1 213
Agency services	_	_	_			_				201	-	201	3 440		3 838
Transfer receipts - operational	7 077	7 077	7 077	7 077	7:077	7 077	7 077	7:077	7:077	7 077	7.077	-			
Other revenue		_	-	7 077	-		-	7.077	}	7077	7 077	7 077	84 920	86 032	67 870
Cash Receipts by Source	30 789	30 789	30 789	30 789	30 789	30 789	30 789	30 789	30 789	20 700				-	
1	30103	30 103	30 103	30 103	30 103	30 703	30 / 03	20 / 69	30 / 69	30 789	30 789	30 789	369 467	402 159	433 264
Other Cash Flows by Source							'								1
Transfer receipts - capital	56 796	-	-	-	- '	56 796	-	-	56 796	-	-	0	170 389	70 195	30 540
Contributions recognised - capital & Contributed assets		-	-	-	_	-	-	-	-	-	-	-	l -:	-	-
Proceeds on disposal of PPE	-	-	~	-	-	l - i	-	-	-	- j		-		<b>-</b> .	. ~
Short term loans Borrowing long term/refmancing	_	-	-	-	_	-	-	-	-	-	-	-	<b>-</b> ,		-
Increase (decrease) in consumer deposits	_	_	_	_		_ [	-	- !	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	_	_	_ :	_	_	_ [	_				-	-	-	_	-
Decrease (increase) other non-current receivables	_	_	_	-	_	_ [	_		_	_	-	-			-
Decrease (increase) in non-current investments	_	_	_	_	_	_			_	_		_	, "-	-	ļ
Total Cash Receipts by Source	87 585	30 789	30 789	30 789	30 789	87 585	30 789	30 789	87 585	30 789	30 789	30 789	539 856	472 354	463 904
Cash Payments by Type														412 004	403 304
Employee related costs	10 564	10 564	10 564	10.564	10 564	10:564	10 264	10-564	40.554	40.504	40 504	40-44	l		
Remuneration of councillors	801	801	801	801	801		10 564		10 564	10 564	10 564	10 564	126 773	131 912	139 291
Finance charges	143	143	143	143	143	801 143	801 143	801	801	801	801	909	9,721	10 295	10 871
Bulk purchases - Electricity	7 131	7 131	7 131	7 131	7 131.			143.	143	143	143	143	1:713	1 812	1 913
Bulk purchases - Water & Sewer	167	167	167	167	167	7 131	7 131	7 131	7 131	7 131	7 131	7 131	85 574	90.622	95 697
Other materials		l l		107	107	167	167	167	167	167	167	167	2 000	2 118	2 237
1	704	204	204	704	-		-				_	-	-	-	-
Contracted services	381	361	381	381	381	381	381	381	381	₹ 381	361	381	4 569	4 839	5 109
Transfers and grants - other municipalities	427	427	427	467	-		-	-		- 1	-	-		-	-
Transfers and grants - other	137	137	137	137	137	137	137	137	137	137	137	47 493	48 997	49 579	50 490
Other expenditure	167	167	167	167	167	167	167	167	167	167	167	12 594	14,427.	15 278	, 16 134
Cash Payments by Type	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	19 490	79 382	293 774	306 456	321 742
Other Cash Flows/Payments by Type															
Capital assets	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	15 017	26 673	191 857	65 694	74 929
Repayment of borrowing	_ [	~	-	_	_	1 250	_	-	-		1 250	-	2 500	2 648	2796
Other Cash Flows/Payments	1	_	_	-	_	_	_	_	_	_	-	_	""	2040	2130
Total Cash Payments by Type	34 507	34 507	34 507	34 507	34 507	35 757	34 507	34 507	34 507	34 507	35 757	106 055	488 131	374 797	399 467
NET INCREASE/(DECREASE) IN CASH HELD	53 078	(3 718)	(3 718)	(3 718)	(3 718)		(3 718)	(3 718)	53 078	(3 718)	(4 968)				
Cash/cash equivalents at the month/year begin:	9 833	62 911	59 193	55 475	51 757	48 039	99 868	96 150	92 432	145 510	141 792	(75 266) 136 824	51 725 9 833	97 557 61 558	64 437 159 115
Cash/cash equivalents at the month/year end:	62 911	59 193	55 475	51 757	48 039	99 868	96 150	92 432	145 510	141 792	138 824	61 558	51 558	159 115	223 552

m

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

Description	Ref	2011/12	2012H3	2013/14	0	Current Year 2014	M5 .	2015/16 Mediu	m Term Revenue Framework	& Expenditu
R thousand	1	Audited Outcome	Auditad Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Yes +2 2017/18
apital expenditure on new assets by Asset Class	s/Sub-cla									
nfrastructure				<u> </u>	-	-		175 956	65 694	749
Infrastructure - Road transport		-			-	-	-	14 682	-	
Roeds, Pevernents & Bridges		-	-		-	-	-	14 682	-	
Storm water		-	j -		-		-	-	-	1
Infrastructure - Electricity	- 1	-	ļ -		-	-	-	7 274	4 694	49
Generation		-	-		-	-	-		-	
Transmission & Religitation		_	-	-	-	_		2 580 4 694	4 694	48
Street Lighting Infrastructure - Water		_	-	-	]		_	15 000	41 000	7.
Dams & Reservoirs			_	_	_		_	15 000	41 000	
Water purification		_	_	_	_	_	_		-	
Reticulation		_	-	_	-	-	-	_	_	
Infrastructure - Senitation		-	-	-	-		-	139 000	20 000	700
Reticulation		-	- 1		-	-	-	139 000	20 000	70 0
Sewerage purification		-	· -	-	i -	-	-	-	-	
Intrastructure - Other		-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Transportation	2	-	-	- 1	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	
Other	3	-	-	-	-	-	-		-	
mounity		_	_	_	-	_		12 805	- 1	
Perks & gardens		-		-	-	-	-	-		
Sportsfields & sladie		-	-	-		-	-	1 005		
Swirmwing poots Community halls		- <u>-</u>	-	_	_	-	-	-	-	
Libraries		_ !	-	-	-	_ ]	_ :	996		
Recreational facilities			- 1	-	-	-	-	9 404	-	
Fire, safety & emergency		-	-	-	-	-	- 1	-	-	
Security and policing Buses	7	7	-	-	-	_	- [	-	- 1	
Clinice	'		_		_ [	_	- 1		-	
Museums & Art Galleries		-	-	-	-	_	-	- !	-	
Cernolaries		-	-	-	-	÷.]	-	1 400	-	
Social rental housing Other	8	-	-	- 1		- 1		_	- 1	
ACREE .						<del></del>			—— <del>-</del>	
tage assets						-				
Buildings		-	-	-	-	-	-	-	-	
Other	9									
stment properties		-	-	-	- ]	-	-	-	-	
fousing development		-	-		-	-		-		
Other	1									
r.esuats		_	- 1	_	-	_	- [	3 096	_	
<u>Seneral vehicles</u>								400		
Specialised vehicles	10	-		-	-	-	-	- 1	-	
Plant & equipment		-	- 1	-	-	-	-	1 496	-	
Computers - herdwers/equipment Furniture and other office equipment		- [	_	- }	-	-	- 1	1200	-	
petiolis		_	-	- ]	-	-	-	-	-	
Markets		-	-	- [	-	-	-	-	-	
Avic Land and Buildings	11	-	-	- 1	-	-	- [	-	-	
Xher Bulktings Other Land			-	- }		- [	- [	- 1	- 1	
Surplus Assets - (Investment or Inventory)		-	-	-	- 1	-	- }	-	-	
Other							-			
sultural assets		-	-	-	-			-		
isi sub-class		-	-	-	-			-	-	
gical assets		-				, -		-	-	
ist sub-class	1 [	-	-	-	-	-	-	-		
	1									
gibles		-	- 1	_	_	-	_	-	-	
Computers - actiware & programming	1		-	-	-	-	-	-		
Other (#st auto-class)		-	-						<u>-</u>	
Capital Expanditure on new assets	1	-		-	-	-		191 857	65 594	74
	-									
z <u>iałkod vehicies</u>		-	-	- 1	-	-	-	-	-	
idefuse ive		-	_		_	- 1	- 1	_		
Conservancy	11		- 1	- ]	-	-	-	_	- 1	
Ambulances	] [	_	_ }	- [	_	_	_	_ [	- 1	

## Ambulances

- References
  1. Total Capital Expenditure on new assets (SA34e) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure 2. Alirports, Car Parks, Bus Terminale and Taxi Ranks

- Airports, Car Ferias, Bus L'eminass and Lao Hanks
   For example technology backbones (e.g. fire optic, WiFI infrestructure) for economic development purposes
   Wark-In-progressAunder construction to be budgeted under the respective flem
   Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant' & equipment used by the sarvice generated by that infrastructure
   Dongled/contributed & leased assets to be included within the respective sub-class

Revision 1 1	Description	Ref	2011/12	2012/13	2013/14	Cı	urrent Year 2014/	15	2015/16 Mediu	m Term Revenue Framework	& Expenditure
Blacks and institutional assemblishm for Asset Cheek Shok-Class  Introduction - Rood presport  Introduction - Rood presport  Florida - Rood presport  Florida - Rood presport  Florida - Rood presport  Florida - Rood presport  Florida - Rood presport  Florida - Rood presport  Florida - Rood presport  Florida - Rood Rood - Rood Rood - Rood	R thousand	1									Budget Year +2 2017/18
Internatives - Root transport Dook - Promotion - Service Som water Internation - Recording Service (Joseph   Internation - Recording   Internation -	Repairs and maintenance expenditure by Asset C	ass/Sub	-class			_					
Fronte Presented & Bridges Stress water Infrastructure - Excitatify Convention Trommatible of Ricicalative Street (Joseph Trommatible of Ricicalative Street (Joseph Trommatible of Ricicalative Street (Joseph Trommatible of Ricicalative Trompartistics Swempap particulative Swempap parti	Infrastructure	-	_	· -	- '	-	-		23 657	25 054	26 454
Storm seels in the standards - Decision of Technologies - Particulation Store Lighting - In the standards - Relocatedor Store Lighting - In the standards - Whete - Date - Reconstite - Whete - Date - Reconstite - Whete - Date - Reconstite - Relocatedor -	Intrastructure - Road transport		-		-	-	-	-	-	-	_
Infrastructure - Excitativy Conversation Con	Roads, Pavaments & Bridges										!
Coveration Treventation A Paticulation Silver Lighting Healt structure. Water Dams of Recorded The Structure - Schildrich Paticulation Demograp patification Paticulation Demograp patification Temperature Temper											
Trompelation & Particulation Stiff Lighting Inflammation - Water Dame & Genometra Website purplication Product	· •		-	-	- :	-	-	-	-	-	-
Some Liberty In the structure - Whete Dame A Reservative Affectation Infrastructure - Southorn Affectation Infrastructure - Southorn Affectation Description	+*										
The standards - Visida  Dame 4 Resource  Where perfection  Retrustation  Retrustation  Retrustation  Retrustation  Retrustation  Description  Cong  Co			İ								
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Ministration Infrastration Inf			_	-	-	_	_ ;	_			_
Anticolation Johnstein Court J											
Inflational Section											
Advantage   Adva			_	_	_ ]	_ 1	_	_	<u> </u>	-	_
Description   Description						i					
Infrastructure - Other									]		
Wheth Management   Thresportation   2	* *			_	_	_	_	-	23 657	25 054	26 454
Transportation				Ì					]		
Gair Cities Cities Petes & pervise Seprentiables & studio Seleminis pools Community Petes & studio Seleminis pools Community halis Libraries Peru author & studio Seleminis pools Community halis Libraries Peru author & studio Seleminis pools Contribus Peru author & studio Baues Contribus Peru author & studio Baues Colinia Mansurus & Art Galetinia Community Art Galetinia Community Seleminis Community College Social Peter Pet		2									
Community Person a persons Specified A stadio Seleming pools Currency hale Litrates Riccrations Statities Ricc											
Parties de purches Sportsdeste à stadio Swimming pools Contensurly hiels Librarde Recresidental fluifilies Pris, safety & amergency Security and poldrag Bases Carentaries Boscal rental housing Other Other Other Other Other Other Other Other Other Other Compations Other Other Other Other Other Other Other sesting Opening Oner Other sesting Opening Opening Other sesting Opening Other sesting Opening Opening Other sesting Opening Opening Opening Other sesting Opening Opening Opening Other sesting Opening Ope	Other	3			i	1		•	23 657	25,054	28 454
Freits & gurdens Sportselects & stadio Bellimming pools Consmitty hiels Literates Recreational facilities Fine, sutify & amergency Security and politrig Bases Cities Bases Cities Bases Contractives Boosia leventh housing Other Other Other Other Other Other Other Constrainty Britished Contractives Boosia leventh housing Other Other Other Other Contractives Boosia leventh housing Other Other Contractives Boosia leventh housing Other Other Contractives Investment proceedies Investme			1				}				
Sportsteaks & stadio Sealmining pools Continuity helis Litrariae Prox. safety & emergency Socurry and politing Source Socurry and politing Source Socurry and politing Source Socurry and politing Source Socurity and politing Source Socurity and politing Source Socurity and politing Other Statistace sassis Buildings Other Other Statistace sassis Houstings development Other Statistace sassis Housting development Other Statistace sassis Housting development Other Statistace sassis Social research Social resea			-	-	-	-	-	<del>-</del>	-	+	
Swimming pools Continuingly halfs Libraria Libraria Continuingly halfs Libraria Recrusional facilities Proy, early & emergency Social prents pooling Busines Continuing Cother Salidane assess Contrateria Social rents housing Cother Subdings Subdings Cother Subdings Subdings Subdings Cother Subdings Sub	•				- 1						'
Controlly halfs   Libration   Libration				İ	]						
Recrusional facilities Fire, suffly & emergency Security and ploiding Danes Colinica Museume & Art Gallerins Connetarine Social rental housing Other  facilitates assets  Divide rental housing Other  for the state of the security of the se					j		[		1	į	
Fine, safety & envergency Security and poldring Busines Clinics Cannetishes Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Other Social rental housing Social					- 1		1				
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Maseume & Art Galeries		7					-				
Cometarine Booial rental housing Other  Settlane assets Buildings Other Other Other  Charting development Other  Charting development Other  Charting development Other  Charting development Other  Charting development Other  Charting development Other  Charting development Other  Charting development Other  Charting development Other development Other development Other development Other development Other development Other development Other Statistings Other Land and Buildings Other Land and Buildings Other Land Statisting Asserts Other Statisting Other Land Statisting Asserts Other Statisting Other Land Other Statisting Other Land Statisting Asserts Other Statistings Other Land Other Statistings Other Statistings Other Land Other Statistings Other Land Other Statistings Other Land Other Statistings Other Land Other Statistings Other Land Other Statistings Other Land Other Statistings Other Statistings Other Land Other Statistings Other Land Other Statistings Other Land Other Statistings Other Land Other Statistings				1	ĺ		1				
Social rental housing				İ	- 1						
Iteritace assets											
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Buildings Citive Cityer  Cityer  Cityer  Cityer assists  General vehicles Specialised vehicles Specialised vehicles Computers - hardwarelequipment Computers - hardwarelequipment Furniture and other office equipment Absticits Markets Cityic Land and Buildings Cityer Buildings Cityer Buildings Cityer Buildings Cityer Buildings Cityer Buildings Cityer Buildings Cityer Buildings Cityer Cand and Sealid of Inventory) Cityer Cityer Cand Seases	300.				1						
City estimated properties  Housing development Other Other assets  General volutions Speciation development Plant & equipment Computers - hardware/equipment Furthure and other office equipment Abstrations Marketb City Land and Buildings Other Buildings Other Buildings Other Buildings Other Buildings Other Land Buildings Durings Buildings Buildings Durings Buildings Buildings Durings B			-		-	-	-	-		-	_
Cher assets				ļ							
Hoursing development Other sessits General vehicles Specialised vehicles 10	Other	<sup>6</sup>									
Houring development Other assasts General vehicles Specialised vehicles 10	nvestment properties		_	_	- 1	_	-	_	_	_	-
General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abstrons Markets Crive Land and Buildings Crive Land Burplus Assets - (investment or inventory) Other  Agricultural assets List sub-class  Biological assets  List sub-class											
General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abatton's Markets Civic Land and Buildings Citylic Land and Buildings Citylic Land and Buildings Citylic Land Surplus Asserts - (Investment or Inventory) Citylic Citylic Land Surplus Asserts - (Investment or Inventory) Citylic Citylic Land Surplus Asserts List sub-class  Biological seets	Other	1 1									
General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abatton's Markets Civic Land and Buildings Citylic Land and Buildings Citylic Land and Buildings Citylic Land Surplus Asserts - (Investment or Inventory) Citylic Citylic Land Surplus Asserts - (Investment or Inventory) Citylic Citylic Land Surplus Asserts List sub-class  Biological seets	Other senate		_	_	_ 1	_	_	_	_	_	_
Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoirs Markets Crivic Land and Buildings Crivic Land and Buildings Other Buildings Other Land Burplus Assets - (investment or invertory) Crivic  Agricultural assets List auth-crisss  Biological assets				-							
Computers - hardware/equipment Furniture and other office equipment Abattors Markets Civis Land and Buildings Other Buildings Other Buildings Other Land Surplus Asserts - (Investment or Inventory) Other Agricultural assets List auth-class Biological assets  List sub-class	Specialised vehicles	10	-	-	- }	-	-	- !	_	-	-
Furniture and other office equipment Abstors Merkets Crivic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets List auth-class  Biological assets				1	İ	ł	ŀ				
Abattoins Markets Crivic Land and Buildings Cther Buildings Cther Land Burplus Assets - (Investment or Inventory) Cther Agricultural assets List auth-criess Biological assets  Life sub-criess		11									
Markets Civic Land and Bulklings Other Bulklings Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets List auth-class Biological assets  List sub-class					i						
Cityer Land Surplus Assets - (Investment or Inventory) Other Agricultural assets List aub-class Biological assets				]	1	İ		ļ			
Cityer Land Surplus Assets - (Investment or Inventory) Cityer  Agricultural assets List sub-class  Biologolical assets		+		]	1	ļ		į			
Surplus Assets - (Investment or Inventory)  Other  Agricultural assets  List aub-class  Biological assets	-	1			1						
Other  Agricultural seets					Ţ	j		!			
Agricultural assets  List aub-class  Biological assets				[		1	ļ	İ			
List sub-class  Biological savets  List sub-class											_
Biological assets  List sub-class		1 }	-	-	<del></del>				-		<del></del>
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List sub-class	Richardesi seests	1	_					_	_		
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		1 1			1						
ntangibles											_

Computers - eoftware & programming Other (tist auto-class)										
Total Repairs and Maintenance Expenditure	1		-				-	23 657	25 054	26 454
Specialised vehicles		-	-	-	-	-	-	-	-	
Refuse			ĺ	!	!	İ	j .			
Fire			ł			1		l	1	
Conservency					ĺ	}			<b>'</b>	
Ambulances										
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.6%	3.6%	3.6%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.5%	5.6%	5.7%

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- References
  1. Total Repeirs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
  2. Airports, Car Parke, Bus Terminals and Taxi Ranks
  WEEL infractructure) for according development purposes

- Argans, Car Pents, but i remains end 1 act kants
   For example technology backbones (e.g. fibre optic, WFI intrestructure) for economic development purposes
   Work-in-progressfunder construction to be budgeted under the respective item
   Intrestructure includes fiend end buildings required by that intrestructure end vehicles/pient & equipment used by the service generated by that intrestructure
   Donated/contributed & leased assets to be included within the respective sub-class

- Busses used to provide a service to the consmunity
   Not municipal contributions to the top structure' being built using the housing subsidies.
- 9. Statues, art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles but not vehicles that would normally be classified as 'Plant and equipment'

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

Vote Description	Ref	2015/16 Mediu	m Term Revenue Framework	& Expenditure		Fore	casts	
R thousand	į	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
Capital expenditure	1							
Vote 1 - Technical & Infrastructure		153 683	20 000	70 000	j			
Vote 2 - Corporate Services		1 200	-	-				
Vote 3 - Financial Services		-	-	-	-			-
Vote 4 - Community & Social Services		14 300	_	-				1
Vote 5 - Executive Mayor	-	_	-	- [	,.			
Vote 6 - Speakers Office		-	-	- 1	· .			
Vote 7 - Municipal Manager		_·	_		1.			1
Vote 8 - Local Economic Development	49	-	-	i - I	Ì			
Vote 9 - Housing	ļ	<b>-</b>	_	- 1	1	-		
Vote 10 - Electricity	İ	7 674	4 694	4 929		·		•
Vote 11 - Water		15 000	41 000	-			•	
Vote 12 - Dog Tax	ļ	_	_	- ].	. ]			
Vote 13 - Parking Meters		_	_	- [		. '		
Vote 14 - [NAME OF VOTE 14]		_		_	·			
Vote 15 - [NAME OF VOTE 15]	'	_	_	_			,	
List entity summary if applicable	-							
Total Capital Expenditure	1	191 857	65 694	74 929	-	-		_
uture operational costs by vote	2							
Vote 1 - Technical & Infrastructure	1			i	j			
				i	i	!		
Vote 2 - Corporate Services								
Vote 3 - Financial Services					ļ			
Vote 4 - Community & Social Services					1	:		
Vote 5 - Executive Mayor					1			i
Vote 6 - Speakers Office			į					
Vote 7 - Municipal Manager				-				
Vote 8 - Local Economic Development				1	1			
Vote 9 - Housing				1	}			
Vote 10 - Electricity					1	i		
Vote 11 - Water					İ			
Vote 12 - Dog Tax				1	,			
Vote 13 - Parking Meters			Ì	ŀ	ŀ			
Vote 14 - [NAME OF VOTE 14]			ļ	ļ	ĺ			
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Fotal future operational costs		-	-	-	-	-	-	-
uture revenue by source	3					-		
Property rates		ļ						
Property rates - penalties & collection charges						İ		
Service charges - electricity revenue				}	ļ			
Service charges - water revenue		İ			ĺ	i		
Service charges - sanitation revenue						į		· ·
Service charges - refuse revenue								
Service charges - other			]	1	1	]		
_				1	1	1		
Rental of facilities and equipment								
List other revenues sources if applicable						ĺ		
List entity summary if applicable								
Total future revenue	-	-	-		-		<del></del>	<u>-</u>
Net Financial Implications References		191 857	65 694	74 929				

#### References

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



Renciped VorteCapted project Red Recus	Individually Asproved (Twaffo)  Yes Yes Yes Yes Yes	Aerek Chees 3 Shreducture - Rond transport Infresiducture - Senfielber	Aveel Bath-Chee  Reach, Fivierent & Brigger  Swinter pullication  Computers - Scheme & programming	GPB co-ordinates		Prior year outsomes	2015/16 Medica	2012/16 Modium Term Revenue & Expenditure Fremework	zpeedfine	Project Information	agen
desiring:  desiring:	8 B S 5	halteduckun - Rood brespert Antesbuckun - Sanifolden	Ploath, Paintennts & Brigger Streicher putficient (Notzebeter Computers - Schwere & programming)								
Feets grouped by Marehold Ven  Substituting Extelling Greenel Read  Ubgrading WWITW  Buckel Extension Of Ubranies  Ubgrading Gebrup Sylven  Remonitors & Extension Of Ubranies  Ubgrading of connectedes  Consistuation Of plangeounds  Consistuation Of plangeounds  Edutingston  Ubgrading James Rieperhans  (stylen)	8	Infractuture - Rood transport Infractuture - Senfedier	Roach, Parisionata & Balgos Streienge purficultur Ribitation Compuler scheme & programming 1 femine		4	Another Content Year Contenue 2014/18 2013/14 Fell Year	Burdget Year Z01916	Budget Year +1 Budget Year +2 2018/17 2017/18		Ward location 94	bit of fenel
The projects of the project of the p	8	Infractouture - Rent trensport Infractouture - Sentratory	Roads / Printenents & Belgee Streinings purification Februation Computer - Johnson & programming						-		
Pennvintra & Esteration of Libraries  Ty  Constitution of Multipropos centre  Constitution of playgrands  Beatification  Upgrading Jennia Kleynhams  1 play projects grouped by EMity			Thering			1111	16 000	ă.	000 04	<u> </u>	Ranswal Ranswal
unity Constitution Of playgrands Electrification Upgrading Jernes Ricyrhens Upgrading Jernes Ricyrhens  1 Copiles projects grouped by Entity			Cometories Pecreetore feating						1 1 1	E E Z	Snowell Snowell Sw
Capital expenditure 1 Capital expenditure 1 Accorded by Entity	:	-	Sportsfields & studie Pensitikkinn & Pettudellon			. 10			1 1	z & :	enous
			Derns & Rebericolns	2 A A A A A A A A A A A A A A A A A A A	·	1. 1	12000	41 000	<b>888</b>	Œ.	chewal
						. :	,			<del>,</del>	
f l							• .			5	
T set captura projects granted by Entity							191 857	65 694	74 929		
May A Water project A									•		
fifty B Brighting project B							: .				
										<del></del>	
dir Capital expenditure						-					
tal Capital expenditure						1	- 191 857	65 694	74 929		
figurities Most excrete with Budgeled Capital Expenditive As per Toble SAB											
a per rate or such as applicable to the montal of the Manicipal Business and Popularion must be level individually. Other properties by the Manicipal Business and Popularion must be level individually. Other properties by programme by Note	bef Budget and Reporting Regulatio	ns must be itsted individually. Other projects by p	тодгатиче by Vote								

# ANNEXURE C

RATES & SERVICE CHARGES

•

## PROPERTY RATES

Notice is hereby given that, in terms of the Local Government Municipality Property Rates Act (Act No. 6 of 2004) the under-mentioned cents in rands will be levied for the financial year 2015/2016 (i.e 1 July 2015 to 30 June 2016) on the categories of rateable properties in the Makana Municipality area of jurisdiction as follows:-

PROPERTY TYPE	NELINGRAND (RANDACE/TARIFFE
1. Businesses	0.012727
Government Properties (e.g Public Schools, Government Buildings, etc)	0.016363
3. Schools (Private & Public)	0.004286
4. Residential Properties	0.004286
5. Tertiary Institutions (e.g University)	0.008442
6. Domestic Farmers (bona fide farmers)	0.001039
7. Public Service Infrastructure (PSI)	0.001039
8. Industrial Properties	0.006363
9. Tourism/Garne	0.001039
10. RDP Houses	0.001039
11. Sectional Titles	0.004286
12. B&B Properties	0.004675
13. Museum Properties	Exempt
14. Sporting Bodies	Exempt
15. Places of Worship	Exempt
16. Public Benefit Organisations (P.B.O.)(Including Private Schools)	0.001072

Please note that the municipality does not levy property rates on places of worship (churches) as in line with the Property Rates Act and the Councils's Property Rates Policy. Also note that rebates as per Council Resolution, as well as rebates as per the Municipal Property Rates Act No. 6 of 2004 for all the qualifying rateable properties are available on application, which must be completed on or before 30 September each year.

JBC

#### **ELECTRICITY TARIFFS**

(NERSA APPROVED) (NERSA APPR.)

		(NEKSA APPROVED)	(NENSA APPR.)
Acclediace Citibal	4 Mark & 360b. 10.00	FXAVVIGB 501-75019	XWH 3014(2015)
Bulk MV	1A	156.34	0.80
Bulk HV (10% Disc)	1B 11KV (06H00-22H00)	168.43	0.51
	(22H00-06H00)		0.45
Bulk LV	1B 0.4KV	178.44	0.46
Bulk HV 2 Part	2	193.30	0.69
Commer	3.1 (single phase)	7.74	1.29
Commer	3.2 (3 phase)	8.25	1.24
Domestic	4 - 20A	115.21	1.17
Domestic	4 - 40A	234.54	1.20
Domestic	4 - 60A	351.81	1.20
Domestic	4 - 3PH max 25A per PH	437.59	0.96
	4 - 3PH > 25A per PH,	449.43	0.96
	per additional Amp	7.20	
K.W.H.	5 (Flat rate- min 40 units sing	gle phase,75x 3phase)	2.99
S/Light	6 - 100W	65.17	1.86
S/Heat	7 (night/day)		0.53
Sporting	8	7.50	1.12
Pre-paid	9 - 20A		1.22
Pre-paid	9 - 40A		1.33
Pre-paid	9 - 60A		1.36
Pre-paid	Business/Industrial		1.42

EXYMME: \$2018/2018	[ KW12015/2016]
175.41	0.90
188.98	0.57
	0.50
200.21	0.52
216.88	0.77
8.68	1.45
9.26	1.39
129.27	1.31
263.15	1.35
394.73	1.35
490.98	1.08
504.26	1.08
8.08	
	3.35
73.12	2.09
	0.59
8.42	1.26
	1.37
	1.49
	1.53
	1.59

### WATER TARRIFS

CATEGORY	KILOLITRES	STEPPED TARRIF (NORMAL PERIOD) 2014 / 2015	STEPPED TARRIF (NORMAL PERIOD) 2015/2016	STEPPED TARRIF (CRITICAL PERIOD) 2014 / 2015	STEPPED TARRIF (GRITIGAL PERIOD) 2015/2016
RESIDENTIAL PROPERTIES	0 - 10kl/pm	5.20	5.65	5.96	6.46
The second secon	11 - 20kl/pm	6.60	7.17	7.58	8.23
	21 - 30kl/pm	7.28	7.89	8.33	9.04
	31 - 40kl/pm	7.99	8.67	9.17	9.95
	41 - 50kl/pm	8.79	9.54	10.09	10.95
	>51kl/pm	9.68	10.50	11.10	12.04
BUSINESS AND INDÚSTRIAL PROPERTIES	0 - 10kl/pm	5.20	5.65	7.08	7.69
	11 - 20kl/pm	6.95	7.54	9.46	10.26
	21 - 30kl/pm	7.64	8.29	10.41	11.29
	31 - 40kl/pm	8.39	9.11	11.45	12.42
	41 - 50kl/pm	9.24	10.03	12.59	13.66
	>51kl/pm	10.16	11.02	13.86	15.04

NB:(i) Critical periods will be based on the Dam Levels such as when Howisonspoort is less than 30% the situation will be critical and Engineers will alert Finance in order to alter tarrifs.

(ii) All other properties not listed amongst the above categories will be categorised under Residential Properties.

(iii) The reason for having the same tarrifs for both residential and business properties consuming less than 10kl/pm is to encourage businesses to save water consumption.

MISCELLANNEOUS		TARIFF 2014/2015	
CAVEGORY Raw	1st 10 ki	3.91	TARIFF 2015/2016 4.24
	>10kl kl	4.81	5.22
Standpipe	Consumption	14.96	16.23

# **ENGINEERS DEPARTMENT TARIFFS**

Vacuum Tanker Fees (businesses only)	2014/2015	2015/2018
per load plus VAT	453.78	R 492.36
Sewer Connection Fees (Maximum length 5m)	2014/2015	2015/2016
100mm connection (reinstatement tarred surface)	2979.40	R 3 232.65
100mm connection ( no tarred surface)	2192.79	R 2 379.17
Other connections		
Motor Slopes/ Gutter Grossings & Inveris	2014/2015	2015/2016
Gutter Bridge Crossing - for 3meters	3489.45	R 3 786.06
Thereafter per additional meter	1089.89	R 1 182.53
Motor slope crossing - for 3 meters	3032.13	R 3 289.86
Thereafter per additional meter	811.19	R 880.14
Reinstating of road/paving surface per m2	524.18	R 568.74
ine Connection nees		
Estimate supplied on request		
Pool Plan Fees	-2014/2015	2015/2016
Minimum Fees	265.57	R 288.14
		45 12 13
Nater Connection Fees (Maximum Length 5m)	2014/2015	2015/2016
5mm	2858.03	R 3 100.96
20mm	3081.60	R 3 343.53
25mm	6170.75	R 6 695.26
A connection of over 25mm or in excess		
of 5m, as per estimate		
ariffs for Disconnection of Water	£2014/2015(# =	~2015/2016
Fitting and removal of a drip washer	512.57	R 556.14
Removal and fitting of water connection	993.38	R 1 077.81
Building Plan Fées	2014/2015	220 (5/20) 6
Minimum fee or fee as per schedule of costs applied to approved formula	256.80	R 278.63
Schedule of Building Costs per m2	-2014/2015	20;15/2016
Houses & Flat lets	3434.28	R 3 726.19

Basic Outbuildings	2147.18	R 2 329.69
Carports	1287.10	R'1 396.51
Flats, Shops, Offices & Hotels	4082.34	R 4 429.34
Churches, Halls & Cinemas	4082.34	R 4 429.34
Factories & Warehouses -	3222.27	R 3 496.16
Public & Parking Garages	3646.29	R 3 956.22
Farm Sheds	2359.19	R 2 559.72
Low Income Housing	750.31	R 814.08
All other buildings		
Deposit: Pavement clearing per m2	4901.82	R 5 318.47
Signage / Façade Application	2014/2015	2015/2016
Minimum fee per application	119.34	R 129.49
Encroachment Fees (per annum)	2014/2015	2015/2016
1. Any area measuring less than 20m	659.25	R 715.28
2. Any area exceeding 20m	659.25	R 715.28
3. Encroachments adding aesthetic/streetscape value / providing convenience to the public		
- Council may reduce the fees to a once-off payment.	406.18	R 440.70
Verandas & Buildings	2014/2015	2015/2016
/eranda and building encroachment per meter p.a.	27.80	R 30.17
Balconies	2014/2015	2015/2016
Balcony encroachment per running meter p.a.	28.23	R 30.63



# **ELECTRICITY DEPARTMENT TARIFFS**

c		este de la secono de la compa	DEREAL CONTROL
Gables - Micelland and a pro-		STREET AND DESCRIPTION OF THE PROPERTY OF THE	2013/2013
a) Domestic 1 phase		R 6 773.77	
b) Domestic 3 phase		R 8 577.62	
c) Changing of metering point		R 1 170.29	
d) Change supply on erf (where permissible)		R 1 170.29	-
e) Changing from 3 phase to single phase		R 866.25	
f) Changing from 1 phase to 3 phase		R 723.58	
g) Altering service minimum charge / pre-paid meter in	nstallation	R 1 036.11	R 1.124.18
h) Commercial consumers (scale 3,4&6	to be determined		
Connection fees	by department		
i) Bulk consumer fees	to be determined		
	by department		
j) Testing of installation		R 643.75	R 698.46
k) Semi-detached or town houses per unit		R 6 773.77	R 7 349.54
I) Flats	as determined		
	by department		
m) Reconnection after non-payment after hours		R 535.04	R 580.52
n) Reconnection after non-payment office hours		R 300.64	R 326.20
o) Special readings		R 232.70	R 252.48
p) Temporary connections		R 966.47	R 1 048.62
q) Change M.C./B.≡s		R 149.47	R 162.18
r) Testing of metewrs		R 327.82	R 355.68
s) Connections after hours		R 356.69	R 387.01
t) Change of metering	= <del>-</del>	R 399.16	R 433.09
u) Attending complaints:		R 399.16	R 433.09
7.30 a.m4.30p.m.			
For 1 hour or part thereof	per hr	R 217.41	R 235.89
therafter additional hour or part thereof	per hr	R 66.52	R 72.18
After hours Monday to Saturday			
For 1 hour or part thereof	per hr	R 283.66	R 307.77
thereafter additional hour or part thereof	per hr	R 108.09	R 117.28
Public Holidays and Sundays			* :
For 1 hour or part thereof	per hour	R 433.13	R 469.94
thereafter additional hour or part thereof	per hour	R 133.04	R 144.35
v) Inter-department charge-outs:			
Electrician	per hr	R 183.44	R 199.03
Labourer	per hr	R 40.01	R 43.41
w) Hire of 7 ton truck complete with Hi-ab	per hr	R 399.16	R 433.09
Crane plus driver	plus AA rate		<del></del>
	<u> </u>		
After hours, weekends, public holidays	per hr	R 536.74	R 582.36
	plus AA rate		·····
x) Hire of Aerial Platform, driver and labourer	per hr	R 598.92	R 649.82
	In a real		



	plus AA rate		
After hours, weekends, public holidays	per hr	R 494.53	R 536.56
y) Work on consumer's installations, testing of cables,	etc	10.20	
1. Electrician			
per hour during	normal working hours on week days.	R 231.56	R-251.24
per hour after	hours, weekends and Public holidays	R 472.14	R 512.27
2. Labourers -			,
per hour during	normal working hours on week days.	R 52.63	R 57.10
	hours, weekends and Public holidays	R 100.74	R 109.31
3. L.D.VB's	AA rate per km		
z) Hire of Compressor (without fuel)	per day or part thereof	R 729.26	R 791.24
Breaker	per day or part thereof	R 138.33	R 150.09
Hoses	per day or part thereof	R 69.17	R 75.05
Moyle's, etc.	per day or part thereof	R 69.17	R 75.05
Testing of Gables		2014/2015	2013/2015
per hour or part thereof		R 356.69	R 387.01
Disponnection Fees		20 LI2015	2015/2016
a) Where a supply is reconnected	plus VAT + assessed loss	R 3 628.08	R 3 936.47
illegally, meter by-passed, tampered with or sabotaged			
b) Illegal connection	plus VAT + assessed loss	R 3 628.08	R 3 936.47
of mogal connection			



### **HALL HIRE TARIFFS**

### 

The tariffs charged, per hour, can be divided into 2 categories:

## eathair 1270% outed tuitus es sac

Welfare Organisations

**School Functions** 

Religious Meetings

**Sports Meetings** 

Public Meetings (excluding Political Meetings)

Functions where no entrance fees are charged or tickets sold

### caterony-tellul/somyermanne-telese

Functions where entrance fees are charged

Where liquor is served

Dances / Discos

Political Meetings

Bazaars/ Fetes

Weddings

21st Birthday Parties and other parties

Concerts

Gospel shows

**Auctions** 

**Beauty Contests** 

Music Shows

		OTTY HAME I BE FOR E		PER SE		ORD WILE	
		2014/15	2015/16	2014/15	2015/16	2014/15	2015/16
Mon-Thur:	08:00-16:30	71.00	77	59.00	64	53.00	58
	16:30-24:00	94.00	102	65.00	71	59.00	64
Fridays	08:00-15:30	71.00	77	59.00	64	53.00	58
	15:30-24:00	94.00	102	65.00	71	59.00	64
Saturdays	08:00-24:00	106.00	115	82.00	89	71.00	77
Sundays &	08:00-24:00	141.00	153	106.00	115	88.00	95
Public Holidays							



		NOEU (FIANDO BEXTO		3370)10,				
		2014/15	2015/16	-	2014/15	2015/16	2014/15	2015/16
Mon-Thur:	08:00-16:30	59.00	64		53.00	58	53.00	58
	16:30-24:00	65.00	71		59.00	64	59.00	64
Fridays	08:00-15:30	59.00	64		53.00	58	53.00	58
	15:30-24:00	65.00	71		59.00	64	59.00	64
Saturdays	08:00-24:00	82.00	89		77.00	84	64.00	69
Sundays &	08:00-24:00	106.00	115		94.00	102	94.00	102
Public Holidays								, .
		SILVERTO	VY Wat		ALIGEDAL	\$ (0)//) f) x/41	NE neam	yan-ta <b>s</b>
4		2014/15	2015/16		2014/15	2015/16	2014/15	2015/16
Mon-Thur:	08:00-16:30	53.00	58		59.00	64	53.00	58
	16:30-24:00	59.00	64		65.00	71	59.00	64
Fridays	08:00-15:30	53.00	58		59.00	64	53.00	58
	15:30-24:00	59.00	64		65.00	71	59.00	64
Saturdays	08:00-24:00	71.00	77		82.00	89	77.00	84
Sundays &	08:00-24:00	88.00	95		106.00	115	94.00	102
Public Holidays								

		ALEREDIDIKEKO KATAII		1		WN Fire 3	AUVU70		
		2014/15	2015/16		2014/15	2015/16	2014/15	2015/16	
Mon-Thur:	08:00-16:30	53.00	58		53.00	58	53.00	58	
	16:30-24:00	59.00	64	$\neg$	59.00	64	59.00	64	
Fridays	08:00-15:30	53.00	58	$\neg$	53.00	58	53.00	58	
	15:30-24:00	59.00	64		59.00	64	59.00	64	
Saturdays	08:00-24:00	77.00	84	$\neg$	71.00	77	71.00	77	
Sundays &	08:00-24:00	94.00	102 🖑	$\neg$	88.00	95	88.00	95	
Public Holidays									

Hire of hall kilchens	20ta/15%	\$20 l5/l6%
Hire of City hall kitchen without the City Hall	65.00	71
Hire of City hall kitchen together with City hall	100.00	109
	·	
Equipment	美沙川海	\$20 B/164
Upright piano	147.00	159
Large bainmarie	147.00	159
Small bainmarie	94.00	102
Tables each	12.00	13
Chairs each 0 - 100	3.00	3
101 - 200 chairs - each	2.00	. 2
More than 200 chairs - each	1.00	1



## <u>NOTE</u>

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The tariff for the use of the City Hall Kitchen is for during normal office hours

The tariff for the use of the City Hall Kitchen outside normal office hours will be determined at the time of application

38k

## **LIBRARY TARIFFS**

	EU ANTON TOATS STOR		
Elbert/Elpese9verdne items		1	
Adult Library (per day per item)	1.00		1.10
Children"s Library (per day per item)	1.00		1.10
Ŭ\US- & \$-2; \$\$.			
Rental	R 8.00	R	9
ફિલ્મી ઇલ્લ્ડિકિક ટ્રાંટક <b>ન</b> ્ટ			
Hall - profit making organisations	R 38.00	R	41
Hall - non profit making organisations	R 27.00	R	29
Use of Video machine			
(per hour)	R 14.00	R	15
Use of um and cups			
(per hour)	R 14.00	R	15
Photocopies 2. Caralle			-
A3 black and white	R 1.00	-	1.10
A4 black and white	R 1.00		1.10
A3 colour	R 1.00		1.10
A4 colour	R 1.00		1.10

### CONDITIONS

1. Anyone or institution that has arranged with the council to use facilities for free, to bring a written document

PARKS AND RECREATION DEPT TARIFFS

Dog Licence Fee		20 4/20 5		20/5/20/16	Pop a
Males		77		83	
Sprayed Bitches		77		83	
Unsprayed Bitches each		153		166	
(Maximum of 2 dogs per household)					
Surcharge on Additional dogs (per dog)		77		83	
Hiking Trail Fees					
Adults (per hiker (minimum of 6)		77		83	
Scholars (per hiker, minimum of 6.		41		45	
To be Accompanied by adult)					
: Pound	Land englosed	プリング からい とうとう	Land enclosed	Land not enclosed	
Trespassing on cultivated land	angian is	: muents	2045/2018	20(5)2016	
Horses, cattle, pigs (per head)	109.26	CONTRACTOR CONTRACTOR	116	The same of the sa	
Goats	80.51	88.291875	- 85	96	
Sheep	80.51	88.291875	85		
Frespassing on uncultivated Land	2014/2015	2012/2015	2015/2016	2015/2016	
Horses, cattle, pigs (per Head)Goats and sheep (per head)	46.00	52.975125	49	57	
	34.50	41.202875	37	45	
Round Fees		20:14/20:15		2015/2016	
Horses, cattle, pigs (per head)		129.49475		141	
Sheep, goats (per head per day)		58.86125		64	
Donkeys		52.975125		57	
Driving Fees, per km		23.5445		26	
Sustenance rees		3014/2012		2015/2016	
Horses, cattle, pigs (per head per day)		29.430625		32	
Sheep, goats (per head per day)		17.658375		19	
onech, goals (per nead per day)					

Fees for Animals to be separately		
herded	20)14/2015	2015/2016
Stallions (per head per day)	52.975125	57
Bulls (per head per day)	52.975125	57
Boars (per head per day)	29.430625	32
Sheep,rams,goats or other separated animals (per head per day)	29.430625	32
Donkeys	35.31675	38
Dogs: Pound Fees	2014/2015	2015/2018
Sustenance		
Small Dog	17.658375	19
Medium Dog	23.5445	26
Large Dog	29.430625	32
Euthanasia If requested by owner	105.95025	115
Nurser/	2014/2015	2015/2016
Palm Fronds, each	5.886125	6
Lillies, each	2.35445	3
Trees: Small (bag)	22.00 - 48.00	24.00 - 52.00
Trees: Medium (bag)	48.00 - 89.00	52.00 - 97.00
Trees: Large (bag)	76.519625	83
Shrubs, each	17.658375	19
Hire of Palms, collected	29.430625	32
Delivery Fee	117.7225	128
Hire of Plants in plastic bags, each collected	4.7089	5
Hire of plants in buckets, each,		
collected	8.240575	9
Wood chips per bag	29.430625	32
Wood chips per bakkie load	329.623	358
Hire of groundcovers in bags (small)	4.1202875	4
Groundcovers	9.4178	10
Transport and Plant	2014/2015	205/2016
Tip Truck - per hour	335.50913	364
Tanker - per hour	335.50913	364
Tractors per hour	194.24213	211
Pick-Ups - per hour	164.8115	179
Mowers/chainsaws/weed eaters - per hour	64.747375	70
Chipper per hour	153.03925	166

Aerodrome whereless is the second	2010/2013	2013/2013	
Landing Fees			
AUW 2000 kg	52.975125	57	-
AUW 2001 - 3500kg	82.40575	89	
AUW 3501 - 5000kg	141.267	153	
Thereafter for every additional 5000 kg	<u> </u>	32	
(K. New Gemeleov 1939) A 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	(2013/3019	(2013/2013	
1. The following charges and fees sha	Il be paid in respect of buria	ls within	
A. Administration Fee	329.623	358	
B. For the exclusive right of burial in an	ny Plot the charges wil be:		
Single grave 2500 mm x 1500 mm	765.19625	830	<u> </u>
Family grave 2500mm x 2500 mm	1412.67	1533	-
C. Interments - digging and preparation			
For burial of ashes	105.95025	115	
These charges include restoration of the	ne grave but not the replace	ment of any monument or	kerb.
D. Exhumations - privatised			
Administration	298.375		
2. Old Gemelery 1		888 8820 13/20 13	
はないのは、10mmのこのは、10mmのは	of Grave Street and Albany	Second and the first transfer of property of the second se	
A. Administrative Fee:	323.73688	351	
B. For the exclusive right of burial in			-
any Plot - not applicable		1 1	
C. Interments: Privatised			
D. Exhumations: Privatised			
Administration Fee	323.73688	351	
Si Cavender Valley/Cemetery	2010/2015	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
The following charges and fees shall be	the part of the pa		National Control of the State
In respect of burials in the Lavender			
Valley Cemetery:			
A. Administration Fee	217.78663	236	
B. Interments: Privatised			
C. Exhumations: Administration Fee	323.73688	351	. <u></u>
Leking alay canalaya.	≠201.1F <b>20</b> 15	<u>**2017/0013</u>	
The following charges and fees shall be	ESS FALSE VICES AND WAREN	D257850182905079231	гу;
A. Administration Fee:	217.78663	236	
B. Interments: Privatised	211.11000		
C. Exhumations: Administration Fee	323.73688	351	

5. Mayfield Cemetery:	2014/2015	2015/2016
A. Administration Fee:	217.78663	236
For the exclusive right of burial in any Plot, th	ne charge will be:	
B. Single grave	453.23163	492
Family grave (2 plots)	894.691	971
C. Interments: Privatised		
D. Exhumations: Administration Fee	323.73688	351
Columbarium	2014/2015	2015/2016
Undertaken locally		
Niche single	288.42013	313
Niche double	441.45938	479
Certificate	70.6335	77

REMOVAL OF BEES	20-14/20/15	2015/2016
As per qoute, minimum fee of	292.3756	317 PLUS VAT

#### HIRE OF SPORTS FACILITIES

1. That all school events on official sports facilities be permitted free of charge on condition that such events take place during normal Council working hours.

Monday - Thursday 08:00 - 16:30 Fridays 08:00 - 15:30

- 2. That on Public Holidays the standard tariffs would apply to all users of sports Facilities.
- 3. That in the event of any school function taking place outside of normal Council Working hours, normal tariffs as per Council estimates would apply.

Hire of Sports Fileds	2014/2015	2015/2016	
A. Oval			
Deposit for hire of clubhouse	283.71	308	
Hire of Oval clubhouse - meetings	113.01	123	
After hours	Feet Miles and		
Hire of Oval clubhouse - meetings	98.89	107	
During working hours			
Hire of one field	90.65	98	
Floodlights per hour - one field only	37.67	41	
Caretaker's overtime per hour	68.28	74	
B. Lavender Valley			
Hire of one field	68.28	74	



Caretaker's overtime per hour	68.28	74
Hire of two (2) temps. Toilets per day	429.69	466
Deposit on (2) temp. Toilets	982.98	1067
c, aldellar's Grant Section 20		
(i) Sports Events:		
Deposit for hire of Utility Hall	409.67	444
Hire of field (per event)	122.43	133
Hire of Utility Hall	122.43	133
(ii) In cases of revenue	40	
Generating organisations/ Events:		
Security deposit	3278.57	3557
Hire of facility (per day)	740.47	803
Electricity Scale6		
Water Consumption		
D. Smillion Flat 1. 1882 - \$1882 \$		
Hire of Field	105.95	_ 115
E Deorsadina se e		13 20 LS 200 G
Hire of entire complex	196.60	213
Hire of one field only	98.89	107
Hire of clubhouse	98.89	107
Deposit (for clubhouse)	409.67	444
Floodlights per hour - one field Vat incl	37.67	41
Floodlights per hour - two fields Vat incl	72.99	79
	72.99	- 10
Filipsoy (iii) Hire of entire complex	201 (20)3 (32 33)	\$ L2013/2016 (7.30 A.20
Hire of entire complex	196.60	201.72015 [2.5.25] 213
	201 (20)3 (32 33)	\$ [301]P015

of hideol Spored nice at the	7-4-		20172013		: 13. m. 2001
	Tournaments main Hall* max. 8 hrs	Social / Practice per hour	Schols Practice After Hrs per hour		Social / Practice per hour
Netball	R 36.89	R 34.14	R 16.66	R 40	R 37
Basketball	R 37.06	R 34.14	R 16.66	R 40	R 37
Badminton	R 22.38	R 20.01	R 14.13	R 24	R 22
Volley Ball	R 22.38	R 21.19	R 14.13	R 24	R 23
Table Tennis	R 22.38	R 21.19	R 14.13	R 24	R 23

Karate	R 22.38	R 21.19	R 14.13	R 24	R 23
Boxing	R 37.06	R 34.14	R 20.54	R 40	R 37
Weight Lifting	R 22.38	R 21.19	R 14.13	R 24	R 23
Darts	R 22.38	R 21.19	R 14.13	R 24	R 23
Ballroom	R 37.06	R 34.14	R 20.54	R 40	R 37
Hand Ball	R 22.38	R 21.19	R 14.13	R 24	R 23
Aerobics	R 22.38	R 21.19	R 14.13	R 24	R 23
		-			

<sup>\*</sup> A refundable deposit of R326.00 is payable in respect of all tournaments

Outdoor Facilities		20 14/20 15.		20/15/20/16	
(Per hour)					
Netball		18.84		R 20	
Basketball		18.84		R 20	
Volleyball		12.95		R 14	
Handball		12.95	1	R 14	
Annual Charges for Seasonal Soc	ial Users (Optio	2014/2015		20/15/20/16	
(Per annum)					
Netball		1389.13		R 1 507	
Basketball		1389.13		R 1 507	
Badminton		1389.13		R 1 507	
Voileyball		1389.13		R 1 507	
Table Tennis		1389.13		R 1 507	
Karate		1389.13		R 1 507	
Boxing		1389.13		R 1 507	
Weight Lifting		1389.13		R 1 507	
Darts		1389.13		R 1 507	
Ballroom Dance		1389.13		R 1 507	
Handball		1389.13		R 1 507	

Aerobics

#### Conditions for the Hire of Indoor Sports Centre

- 1. All bookings must be done seven (7) days prior to the event
- 2. All payments must be made at least 48 hours before the commencement of an event
- 3. If the period for which a facility is hired exceeds the duration, an hourly charge of R33.00 / R34.98 per hour will be levied.
- 4. Official receipts of payment must be shown to a duly appointed Council official before access is granted.



<sup>\*\*</sup> An Annual deposit of R326.00 is payable when hiring the boxing ring for Sparring (refundable at end of season).

- 5. All outstanding moneys must be paid in full before further bookings can be considered.
- 6. No alcohol will be allowed on the premises.
- 7. Right of admission is reserved.

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### **RIEBEECK EAST**

New tariffs to be phased in to be uniform throughout Makana Area.

New terms to be priesed in to be uniform throughout marketia Area.	Tablean's	Lantaanta
4 Crating perhaps as most	144713414	FAMERE
Grazing - per head per month-	-	
Large stock usage per household p/month	R 23.54	R 25.55
- Small stock usage per household p/month	23.54	R 25.55
2. Dip - per head per dip excl. VAT (in the case of Council purchasing dip)	8.83	R 9.58
3. Refuse removal - per month excl. VAT	R 19.77	R 21.45
4. Water - consumption per kilolitre excl. VAT	R 4.03	R 4.37
Water meter reading fee - per month		
Water availability - per annum excl. VAT	R 57.35	R 62.23
	2011/2013	[20(4/20]3
Males - each	R 48	R 52.37
Sprayed bitches - each	R 48	R 52.37
Unsprayed bitches - each	R 89	R 97.07
Maximum of 2 dogs per household.		
Any household wanting additional dogs will		-
require written permission from the		
Municipality.		
Surcharge on additional dogs, each	R 62.39	R 67.70
ok Gamatar): Papa Kanaka Akaban Sanaka Kanaka Kanaka Kanaka Kanaka Kanaka Kanaka Kanaka Kanaka Kanaka Kanaka K	[20][1/20][3]	00 13/20/13
Cost per site - Makana residents	R 113	R 122.62
Cost per site - Non-Makana rsidents	R 513	R 556.90

### 7. Hire of Sports Facilities

(a) All school events on officail sports facilities to be permitted free of charge on condition that such events take place during normal Council working hours.

Monday -0 Thursday	08:00 - 16:30
Fridays	08:00 - 15:30

(b) On public holidays the standard tariff would apply to all users of Sports facilities.

© In the event of any school functions taking place outside of normal Council working hours, normal tariffs as per Council estimates would apply.

ling of Soons alaby the first the second and the second	2011/2013	2013/2013
Deposit for hire of clubhouse	200.13	R 217.14
Hire of clubhouse - meetings after	70.63	R 76.64
Hours		
Hire of clubhouse - during working	52.98	R 57.48
Hours		

Hire of one field	70.63	R 76.64
Floodlights per hour per field (excl VAT)	35.32	- R 38.32
Caretaker's overtime per hour	58.86	R 63.86

# MISCELLANEOUS TARIFFS

MONTAE WATER GONNEGIOM	GHAROSS (***F##################################	[3739](ja) is	[25-2013/2018:2]
15mm		R 1 335.46	R 1 448.97
20mm	1	R 1 975.64	R 2 143.57
25mm		R 3 074.68	R 3 336.02
32mm		R 5 030.88	R 5 458.50
40mm		R 5 471.76	R 5 936.86
50mm		R 9 831.46	R 10 667.14
75mm		R 13 109.59	R 14 223.90
100mm		R 21 810.82	R 23 664.73
150mm		R 39 279.12	R 42 617.85
200mm		R 70 705.20	R 76 715.14
Standpipes		R 1 335.46	R 1 448.97
WINDY RESEARCE GOVERNMENT OF C	HARGES AND FAMILY STREET, STREET	如此的景景或	20月月20日本海洋
Domestic	First 2 units	R 1 146.96	R 1 244.45
	Each unit over 2	R 572.67	R 621.35
Sporting/Churches /Monument	per each unit	R 572.67	R 621.35
Flats	First 2 units	R 1 146.96	R 1 244.45
-	Each unit over 2	R 1 146.96	R 1 244.45
Business Sub-Economic	per each unit	R 1 146.96	R 1 244.45
Housing	per each unit	R 572.67	R 621.35
Industrial Area	per point In respect of the first 25 units	R 1 294.63	R 1 404.68
	after which the costs are the same as the business tariff of	R 1 146.96	R 1 244.45
		20月20日約35	20日20日李季季
Annual Repise Removal	is charged separately for de-rated properties be fixed at (per annum per bag removed	R 903.41	R 980.20
SHUB - S	inxed at their affiliatin per bag removed		
		2014/2015	(A) F)(A) (A) (A) (A)
Annual Free Brigade Charges	Annual fire brigade charges, per R300 building valuation for non-rateable properties	R 2.89	R 3,13
		沙田的自由	2013/2013/2512
Annel Partemariterings &		R 572.67	R 621.35
,			

MONTHEARESUSEREMOVALES	IARGES	2016/2015 *** \$4	20015/2015
Domestic		R 51.69	R 56.09



Refuse Bins / Bags & Otto Bins		Cost determined by supplier's prices
Special Refuse Removals (Festival)	· · · · · · · · · · · · · · · · · · ·	No charge
Illegal dumping of Refuse (domestic or Other)	R 404.84	R 439.25
Removal of Condemned Goods	R 245.86	R 266.75
Removal of Garden Refuse (domestic Notice	R 491.70	R 533.49
Removal of Garden Refuse	R 404.84	R 439.25
Business	R 103.43	R 112.22

Electricity/Water Deposits (new consumers)	20 (4/20 (5)	2015/2016
1. Domestic Consumers (Owners)	R 1 652	R 1 774
2. Domestic Consumers (Occupiers)	R 2 070	R 2 223
Small Business (e.g. Chemist, Clothing Store)	R 2 070	R 2 223
4. Chain Store (e.g. Edgars, Topics, Foschini)	R 3 087	R 3 315
5. Small Food Outlets (e.g. small café)	R 6 210	R 6 668
6. Large Food Outlets (e.g. Spur)	R 12 419	R 13 337
7. Hotel/Supermarkets	R 20 680	R 22 209
8. Manufacturing Plant / Large Factories	R 31 030	R 33 323
(To be riviewed in full production and to increase to 2,5 x monthly Consumption	if necessary)	
Existing consumers to be charged an average of 2 months consumption		
	m And William to the Control of the Control	
water only (no electricity) (new consumers)	2014/2015 20	1512016
1. Domestic Consumers (Owners)  1. Domestic Consumers (Owners)	2014/2015 20 R 280	R 304
	100 7	
Domestic Consumers (Owners)  *  *  *  *  *  *  *  *  *  *  *  *  *	R 280	R 304
1. Domestic Consumers (Owners) 2. Domestic Consumers (Occupiers) 3. Small Business (e.g. chemist, clothing store)	R 280 R 377	R 304 R 409
1. Domestic Consumers (Owners)  2. Domestic Consumers (Occupiers)  3. Small Business (e.g. chemist, clothing store)  4. Chain Stores (e.g. Edgars, Topics, Foschini)	R 280 R 377 R 377	R 304 R 409 R 409
Domestic Consumers (Owners)     Domestic Consumers (Occupiers)	R 280 R 377 R 377 R 934	R 304 R 409 R 409 R 1 014
1. Domestic Consumers (Owners) 2. Domestic Consumers (Occupiers) 3. Small Business (e.g. chemist, clothing store) 4. Chain Stores (e.g. Edgars, Topics, Foschini) 5. Small Food Outlets (e.g small café)	R 280 R 377 R 377 R 934 R 934	R 304 R 409 R 409 R 1 014 R 1 014
1. Domestic Consumers (Owners)  2. Domestic Consumers (Occupiers)  3. Small Business (e.g. chemist, clothing store)  4. Chain Stores (e.g. Edgars, Topics, Foschini)  5. Small Food Outlets (e.g small café)  6. Large Food Outlets (e.g. Spur)	R 280 R 377 R 377 R 934 R 934 R 1 868	R 304 R 409 R 409 R 1 014 R 1 014 R 2 027

Credit Control Tariffs	2014/2015	2015/2016
Letters (normal post)	R 5.75	R 6.24
Letters (registered mail)	R 57.40	R 62.28
Telephone Call	R 9.06	R 9.83
Fascimile	R 12.08	R 13.11
Indigent Subsidies	2014/2015	2015/2016
Income categories: R0 - 1 State Pension	100%	100%



1 State Pension - 2 State Pensions	75%	75%
First 10 kl of water is to be provided free of charge	Yes	Yes
First 50 units of electricity is to be provided free of charge	Yes	Yes
Search Fees	2014/2015	2015/2013
per Deeds Office enquiry (per item)	R 61.65	R 66.89
Valuation certificate / Zoning certificate	R 88.31	R 95.81
Valuation roll	R 2 643.16	R 2 867.83
Estate agent listing	R 893.53	R 969.48
Prop[erty transfer listing p.a.	R 607.66	R 659.31
Rates Glearance Certificates	2014/2015	2015/2016
Electronic Applications	. R 81.00	88.00
Manual Applications	R 163.00	177.00

Printing Fees	15. The state of t	2014/2015	20/5/2016
Printing an account history	1 - 12 months	R 16.71	18.13
Printing an account history	13 - 36 months	R 20.88	22.66
Printing an account history	37 > months	R 34.81	37.76

Rate of pays Temporary Staff	2014/2015	2015/2016
Casual students odd jobs - per hour	11.50	R 12.48
Students working full time for one month - per hour	12.77	R 13.86
Relief staff with appropriate experience - Bottom notch		
Reief staff with less than 4 years experience - 60% of bottom not	tch	
Relief Cashier Allowance - per day	20.44	R 22.17
Reserve Firemen for active duty - per hour	30.65	R 33.26
Stati (Councillors on outrofato) inday trips	2014/2015	2015/2016
Breakfast - refundable maximum fee	55	R 60
Lunch - refundable maximum fee	55	R 60
Control of the Secretary Section 1. Secretary Section 1.		with the same of

Other	2014/2015	2015/2016
Long service awards - as per Policy		
Farewell gift to staff after long service - as per Policy		
Emergecy staff meals - refundablemaximum fee - as per S & T Policy		
Receipt of A4 fax	2.59	R 2.81
Despatch of A4 fax	10.01	R 10.86

Traffic Department			2014/2015	2015/2016
Towing Fees		R	816.99	R 886.44
Impounding Fees	per day	R	97.71	R 106.01
Administration Charge per transaction - per day		R	97.71	R 106.01
Weighbridge levies	per day	R	97,71	R 106.01
Parking fees	per hour	R	5.89	R 6.39