



# MAKHADO FINAL ANNUAL BUDGET 2023/24- 2025/26

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*MTREF-2023-2026*

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# PART 1 – FINAL ANNUAL BUDGET

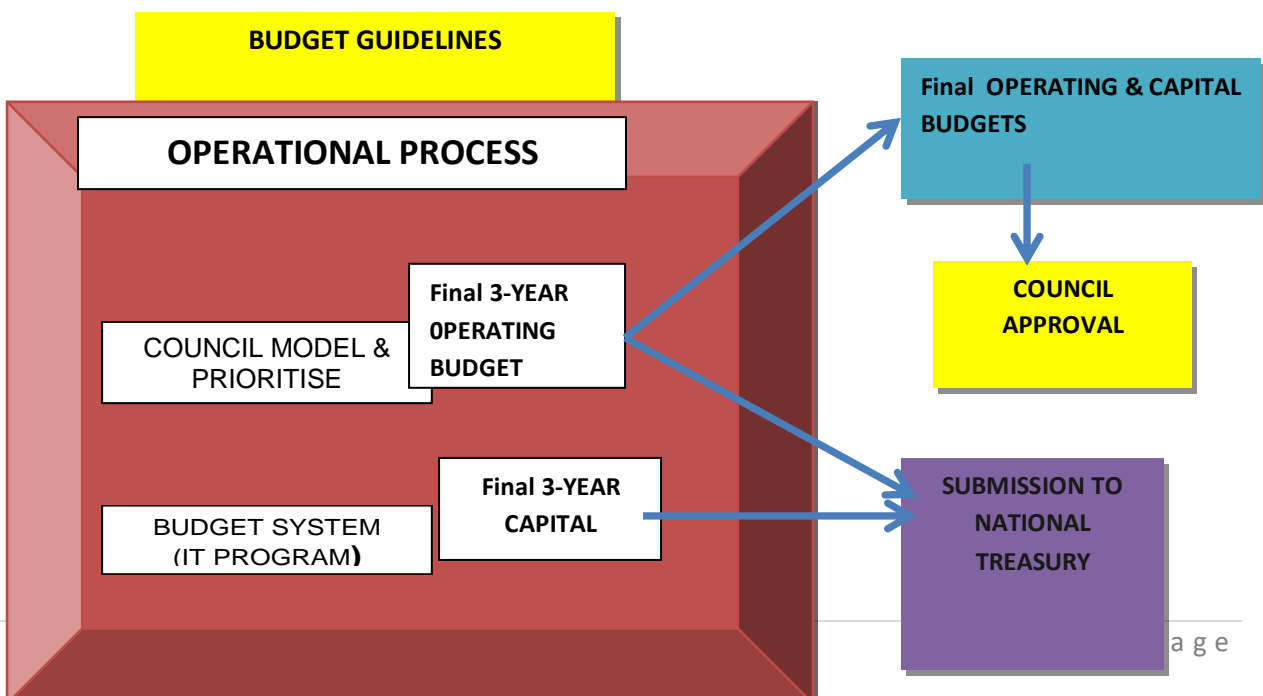
## 1.1. Mayor's Report

The mayor's report will be furnished after the Budget Speech.

## 1.2. Recommendations (administrative management)

1. THAT the Final Capital and Operational Estimates for the 2023/2024 financial year as more fully recorded in **Annexure A** attached to the report in this regard be adopted by council.
2. THAT the following 2023/2024 financial year's budget related policies be tabled by council as more fully set out in **Annexure B1 to B22** attached to the report in this regard-
3. Draft 2023/2024 tariff listing for municipal service be tabled as set out in Annexure C
4. THAT it be noted that the Final 2023/2024 Estimates after adoption by the Council in terms of section 24 of the Municipal Finance Management Act, be submitted to National Treasury and the Provincial Treasury.

## 1.3. Executive summary and consultative process



### **1.3.1. Alignment with national, provincial and district priorities**

The National, provincial and district priorities will be gathered during consultative process and be integrated in the IDP of both Makhado Local Municipality and Vhembe District Municipality.

### **1.3.2. Alignment with National and Provincial Government**

Information sharing will take place between the municipality, provincial and national governments in order to ensure integration

### **1.3.3. Proposed tariff increments**

Proposed tariff increase on other services are as follows:

<b>SERVICE</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
Electricity	15.10%	15.10%	15.10%
Property rates	5.3%	4.9%	4.7%
Other services	5.3%	4.9%	4.7%
Sundry tariffs	5.3%	4.9%	4.7%

### **1.3.4. Situational Analysis**

#### **1.3.4.1. Demography**

According to community survey 2016 conducted by Statistics South Africa the estimated total population of Makhado Local Municipality has decreased from 516 031 to 416 728 with about 225 059 registered voters.

Makhado Local Municipality comprises of 4 formal towns, which are: Makhado, Vleifontein, Waterval and Dzanani and Luvuvhu

The main administrative office is situated in Makhado town with three supporting regional administrative offices, which are situated in the following areas: Dzanani, and Waterval and Luvuvhu

Makhado Local Municipality has 38 ward councillors and 37 proportional councillors. There are 14 traditional leaders who are ex-officio members of the municipal council and 10 councillors who are members of the executive committee. The Municipality also has 38 established and fully functional ward committees.

Political Office Bearers and Municipal Manager	
Mayor	Cllr N MUNYAI
Speaker	Cllr MBOYI MD
Chief Whip	Cllr BALOYI S
Municipal Manager	Mr KM Nemaname

#### **1.4. Budget overview**

The budget has been compiled on a three-year basis, which is a requirement of National Treasury, Standards of Generally Recognised Accounting Practices (GRAP) and MFMA. The budget process of compiling a three-year budget commenced in August 2022.

The Makhado Local Municipality was faced with various challenges during the compilation of the budget and reviewing of the IDP such as the formulation of measurable objectives for the different functions, the financial implications of the organisational structure, capital costs, input costs to deliver services and increasing maintenance costs.

According to National Treasury MFMA Circular No. 123 (i.e. 90 days before the start of the budget year) and final budget to be adopted on or before the 31<sup>th</sup> May 2023

- The projected overall spending envelope for the 2023/2024 MTREF amounts to R 1 368 446 billion on operational budget whereas, the Total Revenue for the 2023/2024 MTREF amounts to R 1 661 283 billion and R 503 877 million in the capital budget.
- The 2023/2024 MTREF has been prepared within the context of reducing expenditure due to the municipality's weighty cash constraints and taking into consideration the implications of the increasing global costs thus to ensure that the financial sustainability of the council is sustained.

- A strategic should also have a positive effect on increased collection rates and the continue implementing of revenue enhancement strategy.
- MFMA Circular No. 123 of the National Treasury and NERSA provides some guidelines as to how municipalities may respond to the economic crisis in their budget preparations.
- Given the constraints on the revenue side, the municipality will expedite spending on capital projects that are funded by conditional grants but maintaining fiscal sustainability, the commitment to deliver quality services. Maintaining all assets at a level adequate to protect the capital investment and minimize future maintenance future maintenance and replacement costs.
- The municipality targeted at achieving an unqualified audit report with no finding in 2022/2023 and 2023/24, reflecting the drive towards financial management excellence in the region and increasing spending on conditional grants.
- The IDP review was prepared in alignment with budget and performance management plan objectives of the municipality, resulting in the development and approval of the Service Delivery and Budget Implementation Plan (SDBIP).

#### **1.5. Overview of the alignment of annual budget with integrated development plan 2023-2026 and public consultation process:**

- A three (3) year capital budget has been prepared and built on the IDP document to be adopted by Council on or before 31 May 2023
- This budget compiled in line with the Municipal Budgeting and Reporting Regulation (MBRR) notice no. 31804 of 2009, which provides the comparative financial information over a systematic number of years.
- The extent of the indigent support granted by Council to indigent households within the Municipal area will be determined based on budgetary allocation for a particular financial year and the tariff charges.
- The key focal point of the municipality is ensuring that its budget complies with the following three criteria:
  - ✓ **Sustainability** - to ensure that the municipality has sufficient revenue and adequate corporate and financial stability to fund and deliver on its budget.
  - ✓ **Credibility** - to ensure that the municipality, with its ability and capacity to spend, deliver in terms of its budget.
  - ✓ **Governance** - that the Municipality has appropriate capacity and stability to ensure the long-term sustainability of service delivery.

**Budgets were prepared in accordance with the IDP. The key strategic focus areas of the IDP are as follows:**

- ✓ Economic Development

- ✓ LED support and implementation
- ✓ Integrated Land Use Management System
- ✓ Implementation and monitoring of Performance Management System (PMS)
- ✓ Environmental Management
- ✓ Optimize tourism potential
- ✓ Rural Development
- ✓ Poverty alleviation, particularly in rural areas
- ✓ Service backlogs (water, sanitation, electricity, roads, storm water, solid waste, cleansing) needs to be addressed
- ✓ Upgrading, maintenance of roads and storm water, electricity, water, sewer and purification networks
- ✓ Improve access and linkages between towns, informal and rural settlements
- ✓ Public transportation should be improved. Bus and taxi ranks must be upgraded and the railway line should be better utilized. Improve solid waste management
- ✓ Broaden Revenue Base
- ✓ Implementation of the HIV/AIDS plan
- ✓ Crime prevention (Safety and Security)
- ✓ Construction of new and upgrading of existing educational facilities on all levels
- ✓ Development, however the lack of timely suitable engineering services have limited development at this point in time, however the municipality has embarked on the formulation of a development Strategic plan for accelerating infrastructure including development of a landfill site

### **Water supply**

Vhembe District Municipality is the water service authority for Makhado Local Municipality.

**To ensure sustainable governance practices within the Municipality, the following should be adhered to:**

- Corporate governance practices (legal compliance)
- Business leadership / management (planning, structuring, culture, performance management, stakeholder relations management, communication)
- Resource management (people management, financial management, ICT management, asset management)

## **1.6. Overview of budget related policies**

The municipality has various policies, which relate to budgeting and financial management in the municipality. These Financial policies comply with the MFMA and its promulgated regulations.

The following budget related policies have been amended:

2.1 Virement Policy

2.2 Credit Control and Debt Collection Policy

2.3 Borrowing policy

2.4 Expenditure Management Policy

- 2.5 Funding and Reserves Policy
- 2.6 Budget Policy
- 2.7 Framework for cash flow management
- 2.8 Asset management policy
- 2.9 Subsidy for indigent household policy
- 2.10 Debt written off policy.
- 2.11 Property Rates Policy
- 2.12 Supply Chain Management Policy
- 2.13 Revenue Management Policy
- 2.14 Travel and Subsistence Policy
- 2.15 Acquisition and use of Cellular phones Policy
- 2.16 Petty cash policy
- 2.17 Car allowance policy
- 2.18 Fleet Management policy
- 2.19 Tariff Policy
- 2.20 Customer Care Policy
- 2.21 Contract Management Policy
- 2.22 Cost Containment Policy
- 2.23 Preferential Procurement Policy

#### By-Laws

- 2.24 Makhado Credit Control and Debt Collection By-Laws
- 2.25 Property Rates By-Law

### **1.7. Overview of budget funding and changes from tabled budget**

#### **A4 Financial performance report ( Major highlights)**

##### **Expenditure Items**

- Other expenditure has been budgeted at an amount of R109 600 million. This include stores issues, general expenditure,
- Contracted services has been budgeted at an amount of R246 million. This includes the budget for township establishment and land survey and demarcation of sites in all Makhado area, RAL related projects, INEP eskom project and Tshedza to vuvha and roads maintenance which include re-gravelling in villages and electricity maintenance for the whole municipal area.
- The amount of R 35 million has been budgeted for to cover roads and electricity maintenance (Patching of potholes in town ,Waterval region,vleinfointen, dzanani and Luvuvhu region and Storm water in Makhado area (kutama Sinthumule area,dzanani ,waterval region and luvuvhu)



- The amount of R 10 million has been budgeted to cover the electricity maintenance for bush clearing about 32 km in the following areas

1	Timbadola	32km
2	Valdezia	32km
3	Albasini	32km
4	Sinthumule	32km
5	Kutama	32km
6	Tshipise	32km
7	Mudimeli line	32km
8	Tshiendeulu line	32km
9	Tshituni line	32km
10	Muananzhele line	32km

The following projects are budget for under Development and planning

No	Projects	Budget
1	Municipal Tribunal and Appeal Authority	200,000.00
2	Valuation Roll	1,200,000.00
3	GIS System	750,000.00
4	Poverty Alleviation	1,000,000.00
5	Street Naming Project	2,000,000.00
6	Environmental Management Plan	3,000,000.00
7	LED	2,000,000.00
8	Feasibility Study for Makhado Airport	500,000.00
9	Land Audit	1,000,000.00
10	Integrated Transport Plan	1,000,000.00
	<b>Total</b>	<b><u>12,650,000.00</u></b>

<b>Township Establishment R 5 million</b>			
NO	AREA	ACTIVITY	NUMBER OF SITES
1.	Eltivillas Extension 2	Township establishment	+300
2.	Louis Trichardt Extension 16	Township establishment	+300
3.	Tshikota Extension 4	Township establishment	+300
4.	Makhado A Extension 3	Township establishment	+200
5.	Makhado A Extension 4	Township establishment	+200

### Demarcation of sites R3M

1	Murunwa A( Mibomoni)	Demarcation of sites	+500
2	Kutama Sinthumule	Demarcation of sites	+500
3.	Phadzima-Mazhazhani	Demarcation of sites	+400
4.	Mauluma Zone 1	Demarcation of sites	+700
5.	Tshedza Behind Vhalala	Demarcation of sites	+300
6.	Mulabwana CPA Kinkloof 738MS	Demarcation of sites	+700
7.	Mulabwana CPA Bushrise 738MS	Demarcation of sites	+700
8.	Mulabwana CPA Blackstone Edge 705 MS	Demarcation of sites	+700
9.	Tshathogwe	Demarcation of sites	100
10.	Vleifontein	Demarcation of sites	300
11.	Songozwi	Demarcation of sites	100
12	Tshivhazwaulu	Demarcation of sites	350

The operating expenditure budget for 2023/2024 amounts to **R 1 368 446 billion** as compared to the previous revised budget of R 1 265 752 billion in the 2022/2023 financial year.

#### 1.7.1. Income

The operating income for 2023/2024 is budgeted at **R 1 394 959 billion** which leaves a marginal operating surplus of **R 142 270 million** which after deduction of non-cash items such as depreciation and impairment of assets amounting to R 147 420 million and R 83 677 million for debt impairment.

**LIM344 Makhado - Table A4 Budgeted Financial Performance (Revenue)**

Description  R thousand	2019/20	2020/21	2021/2022	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Revenue By Source</u></b>									
Property rates	81,250	87,658	96,261	100,453	116,094	116,094	122,247	128,237	134,264
Service charges - electricity revenue	351,502	435,800	388,762	496,726	528,726	528,726	608 564	700 456	806 226
Service charges - refuse revenue	12,017	12,965	13,728	14,410	14,249	14,249	15,004	15,739	16,479
Rental of facilities and equipment	281	257	97	315	315	315	332	348	365
Interest earned - external investments	6,981	5,137	6,914	6,731	9,056	9,056	9,536	10,003	10,473
Interest earned - outstanding debtors	21,703	16,209	31,237	30,540	39,318	39,318	45,402	43,431	45,472
Fines, penalties and forfeits	4,508	5,256	3,766	4,445	4,802	4,802	5,056	5,304	5,553
Licences and permits	4,055	4,466	4,053	4,020	3,908	3,908	4,115	4,316	4,519
Transfers and subsidies	361,240	532,514	558,018	466,925	466,925	466,925	493,825	533,666	530,860
Other revenue	13,502	85,557	41,538	109,664	83,455	83,455	90,878	92,185	96,517
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>857,039</b>	<b>1,185,820</b>	<b>1,144,373</b>	<b>1,234,229</b>	<b>1,266,848</b>	<b>1,266,848</b>	<b>1,394,959</b>	<b>1,533,685</b>	<b>1,650,728</b>

### 1.7.2. Expenditure

The projected electricity increases in tariffs will be capped currently at 15.10% increase.

Funding of the budget is mainly from the Equitable share allocation, MIG operating subsidy grant and partial own income.

The municipality is currently reviewing the budget related processes to support the implementation of the Service Delivery and Budget Implementation Plan.

Salaries increased from **R 320 501 million** for the 2022/2023 financial year's revised budget to an amount of **R 349 488 million** for the 2023/2024 financial year (excluding councilors). For councilors the budgeted expenditure increased from **R 29 444 million to R 31 004 million**, which is due to the fact that some critical vacancies has been filled in the current year to sustain service delivery and sustainable financial reporting. The total salary package of the Council amounts to 2.24 % of the Total Operating expenditure

<b>R thousands R '000</b>	<b>Adjusted Budget 2022/2023</b>	<b>Budget Year 2023/2024</b>	<b>Variance in cost increase /decrease</b>
Employee costs	R 320 501	R 349 488	R 28 987
Remuneration of councilors	R 29 443	R 31 004	R 1 561
Depreciation & asset impairment	R 211 353	R 231 097	R 19 744
Finance charges	R 12 120	R 12 762	R 642
Materials and bulk purchases	R 345 562	R 397 742	R 42 180
Other expenditure (Contracted services and other materials)	R 357 410	R 346 353	11 057
<b>Total Expenditure</b>	<b>R 1 265 752</b>	<b>R 1 368 446</b>	<b>R 102 694</b>

Proposed tariff increase on other services are as follows: MFMA Circular 123 and NERSA

<b>SERVICES</b>	<b>2023/24</b>	<b>2024/2025</b>	<b>2025/2026</b>
Electricity	15.10%	15.10%	15.10%
Property rates	5.3%%	4.9%%	4,7%
Other services	5.3%	4.9%	4,7%
Sundry tariffs	5.3%	4.9%	4.7%

## 1.8. Overview of budget assumptions

### Introduction

This section of the budget report provide comprehensive summary of all the assumption used in the budget proposal. Budgets are prepared in an environment of uncertainty and assumptions need to be made about both internal and external factors that could affect the budget during the course of the financial year.

National Treasury MFMA Circular 123 estimate inflation rate of 5.3% in 2023/24 respectively. Inflation rate is expected to come within the targeted range of 4.9 % in 2024 - 2026

### Price increases on various items on the budget were assumed as follows:

- **Price movements on bulk purchases:** Based on the application response awaiting from NERSA for the proposed electricity tariff increase of 15.10% also in line with the National Treasury guidance
- **Employee costs:** Was increased by 5.4%, which is also guided by National Treasury MFMA Circular 123 general employee costs increased.
- **Overtime and leave payment:** It was assumed that leave would be paid only on termination due to resignation or death. It was assumed that the municipality will not purchase any leave in cash during the year.
- **Depreciation & debt impairment Expenses:** Depreciation expense reduced provisionally however during adjustment after the assessment has being done it will be increased to avoid unauthorized expenditure.
- **Collection rate:** collection rate of 91% was assumed during 2023/24 budget period. This was based on the current collection rate of 91%

## PART 2 – FINAL ANNUAL BUDGET TABLES

### 2.1. Capital budget

The capital required for 2023/2024 amounts to **R 503 877 million** of which **R 363 252 million** should be funded out of internally generated income.

Many of the capital projects required by the departments were reduced due to a lack of funds and the increasing maintenance costs and fund availability in the light of the municipality's financial constraints.

**The composition of the Capital Budget is made up as follows:**

FUNDING SOURCE	2023/2024 R'000	2024/2025 R'000	2025/2026 R'000
INCOME	R 398 400	R 398 532	R 397 285
MIG	R 105 477	R 106 500	R 109 400
TOTAL	<b>R 503 877</b>	<b>R 505 032</b>	<b>R 506 685</b>

The growth in the expenditure budget is mainly attributed to:

- Increased spending to address maintenance backlogs in infrastructure roads and electricity in all municipal area due to ruin
- Increased spending on employee related costs
- Increased spending attributable to bulk purchasing costs for electricity
- On-going issues requiring monitoring and evaluation, consequently, they should carefully be monitored and evaluated:
- Maintenance backlogs in respect of Council's assets – adequacy of budgetary provisions
- Maintenance of current collection rates
- Effectiveness of debt collection

#### 2.1.1. Funding source for the Capital Budget:

Confirmed to date Capital Budget is funded largely from government grants, mainly from MIG which amounts to R 101 977 million in 2023/24. The own funded projects is proposed to be funded from own funding to the value of **R 401 900 million**.

**2.1.2 The following is the summary of grants allocations as per provisional DORA gazette**

<b>Description</b>	<b>Grants in 2023/24 R '000</b>	<b>Grants in 2024/25 R '000</b>	<b>Grants in 2025/26 R '000</b>
<b>EQUITABLE SHARE</b>	R 481 943	R 518,716,	R 515,228
<b>MIG</b>	R 115 757	R 112 216	R 117 384
<b>FMG</b>	R 1 950	R 1 950	R 2 050
<b>EPWP</b>	R 2 932	-	-
<b>INEP</b>	R 7 000	R 13 000	R 13 582
<b>TOTAL</b>	<b><u>R 609 582</u></b>	<b><u>R 645 882</u></b>	<b><u>R 648 244</u></b>

**2.2. CASH FLOW PROJECTION**

- Makhado Local Municipality projected to start the financial year with positive balance cash / cash equivalents and project an average collection rate for the coming financial year of 85-92%. Based on these assumptions the projected income for the year will exceed the projected expenditure.
- It is therefore important that the impact of increased expenditures for each service delivery area be carefully considered within the next budget cycle to ensure that each service remains financially sustainable over the medium term with the least impact on the communities.
- The average collection rate for main tariffs for the current financial year to date is 91%



**LIM344 Makhado - Table A7**  
**Budgeted Cash Flows**

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	55,623	60,491	76 926	79,107	85,896	85,896	90,449	94,881	99,340
Service charges	328,330	398,602	490 216	537,969	559,868	559,868	698,761	775,097	912,290
Other revenue	38,459	89,750	108 381	159,591	130 753	130 753	130,275	90,943	91,852
Transfers and Subsidies - Operational	372,781	521,027	451 127	466,925	466,925	466,925	493,825	533,666	530,860
Transfers and Subsidies - Capital	99,993	52,657	106 890	106,890	106,890	106,890	115,757	112,216	117,384
Interest	10,107	9,516	16 188	6,731	9,056	9,056	14,801	15,526	16,256
Dividends	–	–							
<b>Payments</b>									
Suppliers and employees	(680,145 )	(841,159 )	( 1 010 450)	(899,317 ) (100)	(954 179)	(954 179)	(1,032,273 )	(1,092,305)	(1,190,664)
Finance charges	(38)	(1)	(8)		(100)	(100)	(100)	(100)	(100)
Transfers and Grants	–	–							
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>225,110</b>	<b>290,884</b>	<b>239 280</b>		<b>385 109</b>	<b>385 109</b>	<b>511 495</b>	<b>559 024</b>	<b>577 218</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	2,929	1,890		–	–	–	–	–	–
Decrease (increase) in non-current receivables		–		–	–	–	–	–	–
Decrease (increase) in non-current investments		–		–	–	–	–	–	–
<b>Payments</b>									
Capital assets	(170,365 )	(226,859 )	( 243 021)	( 449 888)	( 435 866 )	(435,866)	(503 877)	(505, 033)	(506,685)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>51,816</b>	<b>62,135</b>			<b>385 109</b>	<b>385 109</b>	<b>7 618</b>	<b>53 991</b>	<b>70 533</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		–		–	–	–	–	–	–
Borrowing long term/refinancing		–		–	–	–	–	–	–
Increase (decrease) in consumer deposits				–	–	–	–	–	–
<b>Payments</b>									
Repayment of borrowing		–		–	–	–	–	–	–

<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>				–	(50 757)	(50 757)	7 618	991 53	70 533
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>									
	51,816	62,135		7,908	( 50 757)	(50 757)	4 766	53 991	70 533
Cash/cash equivalents at the year begin:	91,835	143,651		209 909	201 324	201 324	150 567	158 185	212 176
Cash/cash equivalents at the year end:	143,651	205,786		217 007	150 567	150 567	158 185	212 176	282 709

### 2.3. Budget process and key stakeholder relations

<b>August</b>	<ul style="list-style-type: none"> <li>• The Mayor tables at Council for approval the IDP and Budget Process Plan in terms of Section 21 of the Municipal Systems Act and Section 34 of the Municipal Finance Management Act.</li> <li>• Distribution of the Council approved IDP and Budget Process Plan to all relevant stakeholders.</li> </ul>
<b>September</b>	<ul style="list-style-type: none"> <li>• Strategic Planning Session to review the current strategic plan of the Municipality, review of past service delivery performance and determine future multiyear political priorities, KPAs, KPIs and Programmes.</li> <li>• The Budget Office prepares an initial Medium Term Financial Forecast (MTFF) and indicates the likely level of resources to be available.</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>• Public Consultation Process with the community, and other key stakeholders on service delivery performance for the prior year and current year-to-date. Share information on the political priorities and Programmes planned for the year/s ahead. Confirmation of ward based priority needs for the year/s ahead.</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li>• Compile report on the needs for the year/s ahead obtained from the community and other key stakeholders. Prioritization process of community needs and projects</li> </ul>
<b>December-January</b>	<ul style="list-style-type: none"> <li>• Second Strategic IDP/Budget Workshops for Mayoral Committee members and Senior Management Team: outcomes <ul style="list-style-type: none"> <li>✓ IDP proposals and Budget alignment</li> <li>✓ Agreement of any changes the Mayor should propose to the IDP</li> </ul> </li> <li>• Finalize the review of the Municipal Situational Analysis Chapter (Chapter 2) of the IDP.</li> <li>• Senior Management start reviewing the stage one IDP/Budget/SDBIP process input forms (IDP changes, capital project proposals, and operational budget growth requests).</li> </ul>

<b>January</b>	<p>The Mayor tables at Council:</p> <ul style="list-style-type: none"> <li>• the 2023/24 mid-year performance and budget assessment reports</li> <li>• Review of the draft mid-year performance and budget monitoring reports.</li> <li>• The 2022/2023 draft Annual Report was tabled in Jan 2024</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>• Agreement of the 2023/24 Adjustments Budget Report to be tabled at Council</li> <li>• Executive Management Team meets to: <ul style="list-style-type: none"> <li>✓ prepare for Strategic IDP/Budget/SDBIP Workshop</li> <li>✓ discuss the draft 2024/2025 IDP inputs</li> <li>✓ discuss the 2024/2025 budget proposals</li> </ul> </li> </ul>
<b>March</b>	<p>Third Strategic IDP/Budget Workshop for Mayoral Committee members and Senior Management Team: outcomes</p> <ul style="list-style-type: none"> <li>• Agreement of the proposed changes to be made to the IDP to be included in the March Council Report.</li> <li>• Agreement of the 2023/24 budget proposals to be included in the March Council Budget Report.</li> </ul> <p>The IDP, Budget Report, and draft SDBIP tabled at all relevant Portfolio Committees and Mayoral Committee prior to tabling at Council.</p> <p>The Executive Mayor tables the Municipality's Draft 2022/23 Budget Report and IDP at Council.</p>
<b>April and May</b>	<p>Statutory public participation process undertaken on the tabled Draft IDP and Budget for 2022/23. Council obtains the views of the local community, National Treasury, Provincial Treasury, other district, provincial and national organs of state and municipalities.</p> <p>Finalization of 2024/2025 budget and IDP</p> <p>The IDP, Budget Report, and draft SDBIP tabled at all relevant Portfolio Committees and Mayoral Committee prior to tabling at Council.</p> <p>The Executive Mayor tables the Municipality's 2024/25 Budget Report, IDP, and draft SDBIP at Council for final approval on 31 May 2024</p>

<p><b>June</b></p>	<p>The IDP and Budget Reports are placed on the municipality’s website and sent to National and Provincial Treasury.</p> <p>The Executive Mayor must review and approve the 2023/2024 SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with section 57(2) of the Municipal Systems Act. The Executive Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The Executive Mayor submits the approved 2023/2024 SDBIP and performance agreements to Council, MEC for local government, and makes it public within 14 days after approval.</p>
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Special Council Meeting; Executive Mayor tables budget (pre-community consultation) to Council:

- Final Budget Made available on the municipality’s website, municipal offices and notice placed in all major newspapers informing members of the public about the draft budget and inviting written submissions/representations.
- Budget discussions Ward committees/Stakeholders.
- Community consultation to present and discuss the draft budget proposals
- and receive inputs/ submissions/comment
- Closing of Public and internal Submissions to close on end of Mid - April 2023.
- Special Council Meeting Mayor delivers budget speech and submits final budget to Council for consideration and approval.

#### **Process to record and integrate inputs from the community**

- After consideration of all budget submissions, the Executive Mayor will be given the opportunity to respond, if necessary revise the budget and table amendments for consideration.
- To ensure that all community inputs are recorded and integrated, throughout the consultation period, a system were initiated to ensure that:
- All written submissions were required to be directed to the main municipal offices for further reprocessing department, who would maintain a record of lodgments and direct submissions to the appropriate department for comment and recommendation.
- All verbal questions at community consultation meetings would be recorded, together with the answer provided at the meeting or referred an appropriate representative to the appropriate department for comment and recommendation.
- Where possible, the submissions and presentations received during the community consultation process and additional information regarding revenue and expenditure will be addressed before tabling of the final budget.

## **2.4. Recommendations (administrative management)**

2.4.1. THAT the Final Capital and Operational Estimates for the 2023/2024 financial year as more fully recorded in **Annexure A** attached to the report in this regard be adopted by council and that the Accounting Officer proceeds with the publication of the final Annual Budget as purposed in section 22 of the Local Government: Municipal Finance Management Act, No 56 of 2003, and the Regulations promulgated in terms thereof.

2.4.2. THAT the following 2023/2024 budget related policies be tabled by to council as more fully set out in **Annexures 1 to Annexure 22** attached to the report in this regard:

Policies

- 2.4.1. Virement Policy
- 2.4.2. Credit Control and Debt Collection Policy
- 2.4.3. Tariff policy free basic services/indigent policy
- 2.4.4. Borrowing policy
- 2.4.5. Expenditure Management Policy
- 2.4.6. Funding and Reserves Policy
- 2.4.7. Budget Policy
- 2.4.8. Framework for cash flow management
- 2.4.9. Asset management policy
- 2.4.10. Subsidy for indigent household policy
- 2.4.11. Uniform Credit Control Policy
- 2.4.12. Debt written off policy
- 2.4.13. Supply Chain Management Policy
- 2.4.14. Revenue Management Policy
- 2.4.15. Travel and Subsistence Policy
- 2.4.16. Acquisition and use of Cellular phones Policy
- 2.4.17. Petty cash policy
- 2.4.18. Car allowance policy
- 2.4.19. Tariff Policy
- 2.4.20. Customer Care Policy
- 2.4.21. Contract Management policy
- 2.4.22. Cost Containment Policy

2.4.3. THAT note be taken of any amendments to the contents of the budget related policies.

2.4.4. THAT it be noted that the 2023/2024 Estimates will after be tabled by the Council in terms of section 22 of the Municipal Finance Management Act, be submitted to National Treasury and the Provincial Treasury.

2.4.5. Final 2023/2024 tariff listing for municipal service be adopted by council as attached in **Annexure C**

### **PART 3 –DRAFT ANNUAL BUDGET TABLES**

C1	CAPEX detailed breakdown of projects listing Annexure
A4	Budget Summary
A7	Budgeted Cash Flows

**LIM344 Makhado - Table A4 Budgeted Financial Performance (Revenue)**

Description  R thousand	2019/20	2020/21	2021/2022	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Revenue By Source</u></b>									
Property rates	81,250	87,658	96,261	100,453	116,094	116,094	122,247	128,237	134,264
Service charges - electricity revenue	351,502	435,800	388,762	496,726	528,726	528,726	608 564	700 456	806 226
Service charges - refuse revenue	12,017	12,965	13,728	14,410	14,249	14,249	15,004	15,739	16,479
Rental of facilities and equipment	281	257	97	315	315	315	332	348	365
Interest earned - external investments	6,981	5,137	6,914	6,731	9,056	9,056	9,536	10,003	10,473
Interest earned - outstanding debtors	21,703	16,209	31,237	30,540	39,318	39,318	45,402	43,431	45,472
Fines, penalties and forfeits	4,508	5,256	3,766	4,445	4,802	4,802	5,056	5,304	5,553
Licences and permits	4,055	4,466	4,053	4,020	3,908	3,908	4,115	4,316	4,519
Transfers and subsidies	361,240	532,514	558,018	466,925	466,925	466,925	493,825	533,666	530,860
Other revenue	13,502	85,557	41,538	109,664	83,455	83,455	90,878	92,185	96,517
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>857,039</b>	<b>1,185,820</b>	<b>1,144,373</b>	<b>1,234,229</b>	<b>1,266,848</b>	<b>1,266,848</b>	<b>1,394,959</b>	<b>1,533,685</b>	<b>1,650,728</b>



**LIM344 Makhado - Table A4 Budgeted Financial Performance (Expenditure)**

Description  R thousand	2019/20	2020/2021	2021/2022	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Expenditure By Type</u></b>									
Employee related costs	259,368	287,367	282,575	355,501	320,501	320,501	349,488	368,360	388,252
Remuneration of councillors	26,436	26,158	28,071	29,444	29,444	29,444	31,004	32,523	34,052
Debt impairment	31,165	54,958	79,465	60,715	60,715	60,715	83 677	87 777	91 903
Depreciation & asset impairment	122,493	127,663	137,431	120,000	140,000	140,000	147,420	154,644	161,912
Finance charges	409	12,226	14,465	9,707	12,120	12,120	12,762	13,388	14,017
Bulk purchases - electricity	268,244	275,610	306,304	328,830	345,562	345,562	397 742	457,801	526,929
Inventory consumed	31,160	26,789	23,891	31,841	34,841	34,841	36,688	38,485	40,294
Contracted services	87,301	141,240	201,727	183,327	253,327	253,327	236,753	248,354	260,027
Other expenditure	102,685	64,415	47,991	85,974	69,242	69,242	72,912	76,485	80,080
<b>Total Expenditure</b>	<b>1 929,260</b>	<b>1,016,426</b>	<b>1,121,918</b>	<b>1,205,339</b>	<b>1,265,752</b>	<b>1,265,752</b>	<b>1,368,446</b>	<b>1,477 ,817</b>	<b>1,597,466</b>

**LIM344 Makhado - Table A7 Budgeted Cash Flows**

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	55,623	60,491	76 926	79,107	85,896	85,896	90,449	94,881	99,340
Service charges	328,330	398,602	490 216	537,969	559,868	559,868	698,761	775,097	912,290
Other revenue	38,459	89,750	108 381	159,591	130 753	130 753	130,275	90,943	91,852
Transfers and Subsidies - Operational	372,781	521,027	451 127	466,925	466,925	466,925	493,825	533,666	530,860
Transfers and Subsidies - Capital	99,993	52,657	106 890	106,890	106,890	106,890	115,757	112,216	117,384
Interest	10,107	9,516	16 188	6,731	9,056	9,056	14,801	15,526	16,256
Dividends	–	–							
<b>Payments</b>									
Suppliers and employees	(680,145)	(841,159)	( 1 010 450)	(899,317)	(954 179)	(954 179)	(1,032,273 )	(1,092,305)	(1,190,664)
Finance charges	(38)	(1)	(8)	(100)	(100)	(100)	(100)	(100)	(100)
Transfers and Grants	–	–							
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>225,110</b>	<b>290,884</b>	<b>239 280</b>		<b>385 109</b>	<b>385 109</b>	<b>511 495</b>	<b>559 024</b>	<b>577 218</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	2,929	1,890		–	–	–	–	–	–
Decrease (increase) in non-current receivables		–		–	–	–	–	–	–
Decrease (increase) in non-current investments		–		–	–	–	–	–	–
<b>Payments</b>									
Capital assets	(170,365)	(226,859)	( 243 021)	( 449 888)	( 435 866 )	(435,866)	(503 877)	(505, 033)	(506,685)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>51,816</b>	<b>62,135</b>			<b>385 109</b>	<b>385 109</b>	<b>7 618</b>	<b>53 991</b>	<b>70 533</b>

CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-		-	-	-	-	-		
Borrowing long term/refinancing		-		-	-	-	-	-		
Increase (decrease) in consumer deposits				-	-	-	-	-		
Payments										
Repayment of borrowing		-		-	-	-	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES				-	(50 757)	(50 757)	7 618	53 991	70 533	
NET INCREASE/ (DECREASE) IN CASH HELD										
	51,816	62,135		7,908	( 50 757)	(50 757)	4 766	53 991	70 533	
	Cash/cash equivalents at the year begin:	91,835	143,651		209 909	201 324	201 324	150 567	158 185	212 176
	Cash/cash equivalents at the year end:	143,651	205,786		217 007	150 567	150 567	158 185	212 176	282 709

<b>MAKHADO MUNICIPALITY</b>			
<b>SUMMARISED FINAL CAPITAL BUDGET FOR 2023/2024 TO 2025/2026 FINANCIAL YEARS</b>			
<b>DEPARTMENT</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
Technical Services	471,134,271.56	446,610,000.00	460,120,000.00
Community Services	6,830,000.00	21,170,000.00	22,330,000.00
Budget and Treasury	9,200,000.00	33,858,000.00	16,500,000.00
Corporate Services	11,862,305.00	2,599,000.00	3,579,000.00
Regional Office	4,850,000.00	795,500.00	4,156,000.00
<b>TOTAL</b>	<b>503,876,576.56</b>	<b>505,032,500.00</b>	<b>506,685,000.00</b>
<b>FUNDING</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
INCOME	398,399,573.82	398,532,500.00	397,285,000.00
MIG	105,477,002.74	106,500,000.00	109,400,000.00
<b>TOTAL</b>	<b>503,876,576.56</b>	<b>505,032,500.00</b>	<b>506,685,000.00</b>

**FINAL ANNUAL CAPITAL BUDGET 2023/2024 TO 2025/2026 FINANCIAL YEAR**  
**TECHNICAL SERVICES DEPARTMENT**

<b>ELECTRICAL ENGINEERING</b>					
<b>NO</b>	<b>DESCRIPTION</b>	<b>SOURCES</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
1	Air conditioners supply and install in all Municipal buildings	INCOME	200,000.00	200,000.00	200,000.00
2	CT VT Units:3x11kv & 4x 22kV	INCOME	250,000.00	250,000.00	200,000.00
3	Mini Subs (3x315KVA, 3x630KVA)	INCOME	2,500,000.00	3,500,000.00	2,500,000.00
4	MV Cable 70mm² 22kV - urban network	INCOME	600,000.00	600,000.00	500,000.00
5	Ring Main Units 11kV (RMU)	INCOME	3,500,000.00	5,000,000.00	3,000,000.00
6	Upgrade Levubu 1 - wooden poles to cement poles	INCOME	15,000,000.00	-	
7	Main Substation upgrade Phase3 - (line breakers & line controll pannel	INCOME	11,000,000.00	2,000,000.00	2,000,000.00
8	Post connections Munic area	INCOME	600,000.00	700,000.00	800,000.00
9	HV Electrical Network GIS inventory, mapping and electrical layout (Fa	INCOME	-	1,400,000.00	12,000,000.00
10	HV Electrical Network GIS inventory, mapping and electrical layout (vi	INCOME	-	2,000,000.00	1,800,000.00
11	HV Underground Electrical Network GIS inventory, mapping and electr	INCOME	-	4,000,000.00	2,000,000.00
12	Installation for Solar System	INCOME	3,500,000.00	3,000,000.00	2,000,000.00
13	Upgrade Roodewal substation Phase1( 2x22kv breakers)	INCOME	1,400,000.00	2,100,000.00	
14	Upgrade Emmarentia substation Phase1(Fencing, Control room, earth v	INCOME	-	10,000,000.00	
15	Upgrade Cricket Club substation (Fencing)	INCOME	400,000.00	2,100,000.00	
16	Upgrade Makhado Park substation	INCOME		2,500,000.00	

17	Upgrade Eltivillas East Substation	INCOME	-	1,600,000.00	-
18	Upgrade 66kv in Levubu and Beaufort substation	INCOME	800,000.00	3,000,000.00	1,700,000.00
19	Auto Reclosers - village & farm lines	INCOME	1,600,000.00	1,400,000.00	1,200,000.00
20	Fibre glass 6m step ladders	INCOME	100,000.00	100,000.00	100,000.00
21	MV/HV Earthing sets replacements	INCOME	160,000.00	120,000.00	100,000.00
22	Link sticks replacements	INCOME	60,000.00	40,000.00	20,000.00
23	New substation -East of Bergview estate (2 x 5MVA) - new development	INCOME	250,000.00	800,000.00	3,000,000.00
24	Upgrade Pretorius sub : 2 x 5MVA	INCOME	10,000,000.00	3,000,000.00	
25	Credit meter replacements by pre-paid meter	INCOME	600,000.00		
26	High Voltage line tester	INCOME	100,000.00	50,000.00	
27	Electricians, Gen workman standard tool boxe -	INCOME	250,000.00	-	
28	Upgrade 66KV transmission line from Makhado main substaion to Mphahlele	INCOME	-	10,000,000.00	10,000,000.00
29	SCADA control for ARC -whole network	INCOME		1,600,000.00	
30	Voltage regulators - Whole network	INCOME	1,000,000.00	-	
31	4 x New electrician vehicles 4x4 + winches	INCOME	-	4,500,000.00	4,500,000.00
32	55x Hand held radios -Electronic digital	INCOME	100,000.00	100,000.00	
33	Electricity Preventive Measures ( Replacement of Rottern Poles) Mara, Sinthumule, Kutama, Mudimeli /tshiendeulu, Tshipise and ward 37, Levubu 2, Levubu east, Levubu central, Lebubu west (Beaufort),	INCOME	18,000,000.00	5,000,000.00	3,000,000.00
34	Apolo light x 4( Waterval Traffic, Makhado Traffic ,Dzanani Traffic ,L...	INCOME	2,050,000.00		
35	Electrification : Muananzhele	INCOME	800,000.00		

36	Main Substation upgrade Phase2 - breakers, links, controll pannels	INCOME	3,800,000.00		
37	Hand and Car Radio supply,fit and program	INCOME	350,000.00		
38	Mara- Makhitha ringfeed line	INCOME	500,000.00		
39	Upgrade secondary substations in town (Emmarentia and Boom Park)	INCOME	4,000,000.00		
40	Upgrade 66kv and 22kv breakers in Levubu and Beaufort substation	INCOME	730,250.00		
41	55x Hand held radios -Electronic digital	INCOME	330,000.00		
42	Electrification Tshikota 164 new stands	INCOME	5,600,000.00		
43	Standby (backup)Electricity Power Generator Dzanani Regional office	INCOME	500,000.00		
44	Transformers 1x10MVA Central substation)	INCOME	9,200,000.00		
<b>TOTAL</b>			<b>99,830,250.00</b>	<b>70,660,000.00</b>	<b>50,620,000.00</b>

High masts installation in villages (Ward 1 to ward 38) in 2023/2024 Financial Year					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
45	Mbavala,Njhakanjaka,Tsianda,Thondoni,Tshiendeulu,Tshikota,Matshay	INCOME	16,000,000.00		
46	Bokisi,Makhongele,Ha-Mutsha Thondoni,Ramukhuba,Tshamavhudzi,T	INCOME		20,000,000.00	
47	Nthabalala Thondoni,Mbokota, Mangilasi,Dzananwa Ndouvhada,Tshis	INCOME			20,000,000.00
48	Muduluni,Magau,Thothololo,Nwaxinyamani	INCOME	1,306,400.00		
<b>TOTAL</b>			<b>17,306,400.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>



CIVIL ENGINEERING SECTION					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
49	Lutanandwa Bridge and Access road (Phase2)	MIG	6,551,277.60	-	-
50	Kutama Sinthumule Sports Facility	MIG	24,887,428.53	-	-
51	Makatu to Tshikota Road	MIG	20,707,883.19	-	-
52	Upgrading of Tsianda Marundu to Military Base	MIG	16,830,413.42	30,500,000.00	25,000,000.00
53	Upgrading of Midoroni Clinic ring road	MIG	13,000,000.00	28,500,000.00	18,000,000.00
54	Upgrading of Luvhalani to Dzananza Access Road	MIG	15,000,000.00	22,500,000.00	8,000,000.00
55	Upgrading of road leading to Mavhoyi FET College	MIG	-	5,000,000.00	13,200,000.00
56	Upgrading of Tshino access road	MIG	-	5,000,000.00	13,200,000.00
57	Tshivhuyuni Sports Facility	MIG	8,500,000.00	-	-
58	Upgrading of Dambuwo to Mathugana access Road	MIG	-	5,000,000.00	10,000,000.00
59	Waterval Region stormwater	MIG	-	5,000,000.00	-
60	Upgrading of Madombidzha (50/50) ,Ramantsha to Ravele access road	MIG	-	5,000,000.00	10,000,000.00
61	Upgrading of Rathidili ring road	MIG	-	-	3,000,000.00
62	Road from Tshiozwi Mufhandani to T -junction at Madombidzha Ravele internal road	MIG	-	-	3,000,000.00
63	Upgrading of Tshivhuyuni Access Road	MIG	-	-	3,000,000.00
64	Upgrading of Rabali to Divhani Access Road	MIG	-	-	3,000,000.00
<b>TOTAL</b>			<b>105,477,002.74</b>	<b>106,500,000.00</b>	<b>109,400,000.00</b>

# INCOME FUNDED PROJECTS

NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
65	N1 Tourism Park Inclusive of Arts and Craft Centre (Phase 2)	INCOME	1,000,000.00	10,000,000.00	30,000,000.00
66	Upgrading of Park View street at Biaba Township ( Netshituni streets, N	INCOME	10,000,000.00	10,000,000.00	-
67	Development of Potgieter Park	INCOME	4,000,000.00	6,000,000.00	-
68	Upgrading of roads at Ha-Tshikota :1390,1310 & 1300	INCOME	-	-	5,000,000.00
69	Upgrading of roads at Extension 13	INCOME	-	2,500,000.00	-
70	Upgrading of Madombidzha (50/50) ,Ramantsha to Ravele access road	INCOME	1,300,000.00	-	-
71	Upgrading of Rathidili ring road	INCOME	-	-	1,500,000.00
72	Road from Tshiozwi Mufhandani to T -junction at Madombidzha Ravele internal road	INCOME	-	2,500,000.00	1,500,000.00
73	Upgrading of road leading to Mavhoyi FET College	INCOME	1,300,000.00	-	-
74	Upgrading of Tshino access road	INCOME	1,300,000.00	-	-
75	Tshivhuyuni Sports Facility	INCOME	4,500,000.00	-	-
76	Dzanani Taxi Rank and Market stalls	INCOME	32,164,463.00	-	-
77	Upgrading of Road to Vleifontein Clinic	INCOME	8,000,000.00	-	-
78	Upgrading of Road fromVleifontein Clinic to Chris Hani via Pentecostal Church	INCOME	1,200,000.00	15,000,000.00	-

80	Proposed road from Songozwi (Tourism Park) to Erasmus street	INCOME	-	8,000,000.00	12,000,000.00
81	Development of roads and stormwater at South of Pretorius for 700 new stands and Tshikota 164 new stands	INCOME	20,500,000.00	15,700,000.00	15,000,000.00
82	Rehabilitation of Breda street	INCOME	5,000,000.00	-	-
83	New Council Chamber	INCOME	-	10,000,000.00	54,000,000.00
84	Waterval creche ring road to ZCC Church	INCOME	-	12,600,000.00	-
85	Mbavala Bridge	INCOME	7,000,000.00	-	-
86	Construction of Bronne street	INCOME	1,200,000.00	7,000,000.00	-
87	Mingard bridge	INCOME	-	7,000,000.00	-
88	Upgrading of road to Vleifontein Cemetery	INCOME	1,200,000.00	-	15,000,000.00
89	Upgrading of Tshivhuyuni Access road	INCOME	1,200,000.00	-	-
90	Waterval Sports Facility Phase 2	INCOME	2,000,000.00	-	-
91	Upgrading of Rabali to Divhani Access Road	INCOME	1,200,000.00	-	-
92	Ring road from Nwaxinyamai to Tshivhade , Mavhina to Bungeni	INCOME	1,200,000.00	-	-
93	Lutanandwa Bridge & Access Road Phase 2	INCOME	5,500,000.00	-	-
94	Upgrading of Dambuwo to Mathugana access Road	INCOME	1,200,000.00	-	-
95	Makatu to Tshikota Road	INCOME	4,996,155.82	-	-
96	Construction of Verreyne street	INCOME	1,200,000.00	10,000,000.00	10,000,000.00
97	Admin Block for Traffic station at Waterval Region	INCOME	1,300,000.00	15,000,000.00	19,000,000.00
98	Upgrading of Ring road from Nwaxinyamai to Tshivhade , Mavhina to Bungeni	INCOME	1,200,000.00	-	-
99	Upgrade of Access Roads to New Rugby stadium	INCOME	5,000,000.00	7,000,000.00	-
100	Upgrading of Sivananda street	INCOME	5,000,000.00	3,000,000.00	-
101	Admin block and traffic station - Luvuvhu	INCOME	1,300,000.00	10,000,000.00	50,000,000.00

102	Refurbishment of Rabali Stadium change rooms,grand stand ablution facilities	INCOME	2,200,000.00		
103	Construction of Admin Block at Testing Ground	INCOME	1,000,000.00		
104	Upgrading of Waterval Clinic ring road	INCOME	10,000,000.00		
105	State of the Art Hall in Town	INCOME	500,000.00	2,000,000.00	15,000,000.00
106	Rehabilitation of old landfill site (Vondeling) Phase 2 (Construction of evaporation pond, ablution facilities, planting vegetation, drainage	INCOME	5,000,000.00		
107	Establishment of DLTC	INCOME	2,000,000.00		
108	Construction of Makhado Stadium (Sports Facility)	INCOME	1,000,000.00	18,000,000.00	18,000,000.00
109	Fencing of cemeteries at Maduwa and Tshituni tsha fhasi, Ramantsha,Maguvhuni	INCOME	4,000,000.00		
110	Fencing of cemeteries Musekwa Ngundu,Magau,Mulima Thondoni,Mpfofu	INCOME		4,000,000.00	
111	Fencing of cemeteries Tshiozwi, Elim, Ha Mutsha	INCOME			4,000,000.00
<b>TOTAL</b>			<b>157,660,618.82</b>	<b>175,300,000.00</b>	<b>250,000,000.00</b>

ROADS AND STORM WATER					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
112	Four ways stop paving at Subbs and Krogh street	INCOME	6,000,000.00	7,000,000.00	
113	3x Pedestrian Roller Double Drum	INCOME	1,500,000.00		
114	Plate Compactor for pavement	INCOME		200,000.00	
115	3 X Jump stamper	INCOME		500,000.00	
116	Culvert Pipes	INCOME	1,500,000.00	1,500,000.00	2,000,000.00
117	Workshop steel structure	INCOME	200,000.00	1,000,000.00	1,000,000.00
118	Shalom ring road at waterval	INCOME	-	-	2,000,000.00
119	Construction of Van der lith street	INCOME	-	7,000,000.00	-

120	Rehabilitation of Kort/Krogh Street	INCOME	-	1,500,000.00	15,000,000.00
121	Rehabilitation of Rissik Street	INCOME	5,000,000.00	-	-
122	Rehabilitation of Songozwi street	INCOME	6,000,000.00	7,000,000.00	
123	Rehabilitation Protea street	INCOME		5,000,000.00	
124	Rehabilitation of Unica street	INCOME	8,000,000.00		
125	Rehabilitation of Hospital and 100 metres Ruh Street	INCOME	6,000,000.00		
126	Rehabilitation of Malva Street	INCOME	6,000,000.00		
127	Rehabilitation of Barnard street	INCOME	7,000,000.00		
128	Rehabilitation of surfaced road at Makhado Airport	INCOME		10,000,000.00	
129	Rehabilitation of grobler street	INCOME	2,500,000.00	5,000,000.00	
130	Pavement Civic Centre	INCOME	3,000,000.00		
131	Rehabilitation of Waterval streets (Phase 2)	INCOME	-	10,000,000.00	-
132	Construction of paving block at Waterval stadium	INCOME	2,000,000.00	-	-
133	Pavement Civic Centre	INCOME	360,000.00		
134	Rehabilitation of Synman Street	INCOME	5,500,000.00		
<b>TOTAL</b>			<b>60,560,000.00</b>	<b>55,700,000.00</b>	<b>20,000,000.00</b>

BUILDING MAINTANANCE					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
135	Construction of admin block Civil Enginnering Workshop	INCOME	3,000,000.00		
136	Refurbishment of Vleifontein Satelite office	INCOME	1,500,000.00		
137	Fencing Musekwa Multi purpose	INCOME	1,500,000.00		
138	Construction of Admin block Waterval Stores	INCOME		5,000,000.00	
139	Refurbishment of Dzanani Community hall	INCOME	1,500,000.00		
140	Civic Centre steel carpot	INCOME	1,200,000.00		
141	Paint mixer	INCOME	1,200,000.00		
142	Refurbishment of Ha-Mutsha community hall	INCOME	1,500,000.00		
143	Refurbishment of Wateval community hall	INCOME	1,500,000.00		
144	5 Guard room (,Matshavhawe,Tshiozwi and Khomele	INCOME	1,000,000.00	1,000,000.00	
145	Refurbishment of Muduluni community hall and concrete palesade	INCOME	1,000,000.00		
146	Extension of Library Building	INCOME	700,000.00		
147	Electrical Workshop- trucks parking paving & standby quarters	INCOME	750,000.00	-	
148	Additional 4 rooms - Standby Quarters	INCOME	450,000.00		

149	Clearview Fence- Makhado Traffic Station	INCOME		2,200,000.00	
150	Clearview Fence- Waterval Traffic Station	INCOME		2,200,000.00	
151	Erection of Filing Shelves for Licensing	INCOME	800,000.00		
152	Clearview Fence - Dzanani Traffic	INCOME		2,200,000.00	
153	Clearview Fence - Luvuvhu Traffic	INCOME		2,200,000.00	
154	Parking Bays for customer - Traffic	INCOME		150,000.00	100,000.00
155	Refurbishment of Cattle Pound ( feasibility study,survey,plan, construction)	INCOME	-	3,500,000.00	10,000,000.00
156	Ablution Block / changing room at Waterval Stores Office	INCOME	1,000,000.00		
157	Refurbishment of Muwaweni community hall	INCOME	1,400,000.00		
158	Fencing of Muwaweni community hall	INCOME	1,300,000.00		
159	Palisade Fence for Waterval Stores Office	INCOME	1,000,000.00		
160	10 boreholes at pay point and community halls	INCOME	500,000.00		
161	6x Construction of pay point office and guard rooms	INCOME	2,500,000.00		
162	Refurbishment of Muduluni community hall and concrete palisade	INCOME	1,500,000.00		
163	Fencing of extended Tshikota and LTT Cemeteries	INCOME	1,500,000.00		
164	Refurbishment of Town swimming pool	INCOME	2,000,000.00		
<b>TOTAL</b>			<b>30,300,000.00</b>	<b>18,450,000.00</b>	<b>10,100,000.00</b>

**TOTAL TECHNICAL SERVICES BUDGET**

**471,134,271.56      446,610,000.00      460,120,000.00**



**FINAL ANNUAL CAPITAL BUDGET 2023/2024 TO 2025/2026 FINANCIAL YEAR  
COMMUNITY SERVICES DEPARTMENT**

<b>LIBRARY SERVICES</b>					
<b>NO</b>	<b>DESCRIPTION</b>	<b>SOURCES</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
1	Musekwa 3M Machine	INCOME	800,000.00	50,000.00	10,000.00
2	Papyrus Membership Cards Camera- Musekwa	INCOME	20,000.00		
3	Establishment of Luvuvhu Region Satelite Library	INCOME	250,000.00	200,000.00	100,000.00
<b>TOTAL</b>			<b>1,070,000.00</b>	<b>250,000.00</b>	<b>110,000.00</b>

<b>PARKS AND RECREATION SECTION</b>					
<b>NO</b>	<b>DESCRIPTION</b>	<b>SOURCES</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
4	Purchasing of 10 x Heavy Duty Lawn mower machine	INCOME	700,000.00	800,000.00	
5	4x chainsaw	INCOME	60,000.00	65,000.00	
6	10 x Leaf blower	INCOME	-	250,000.00	
7	1 x borehole makhado park	INCOME	-	150,000.00	170,000.00
8	1x potable/mobile woodchipper machine	INCOME	-	500,000.00	500,000.00
9	3 x Extended Chainsaw machine	INCOME	30,000.00	35,000.00	
<b>TOTAL</b>			<b>790,000.00</b>	<b>1,800,000.00</b>	<b>670,000.00</b>

MAKHADO REGION WASTE MANAGEMENT					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
10	Purchasing of 20 Skip Bins	INCOME	1,500,000.00	-	-
11	Purchasing of 1000 x 240L Wheelie bins	INCOME	-		2,000,000.00
12	2X Refuse compactor truck	INCOME	-	3,000,000.00	5,000,000.00
13	2X Skip loader truck	INCOME	-	3,000,000.00	4,000,000.00
14	Weigh bridge for Dzanani refuse transfer station	INCOME	-	1,500,000.00	200,000.00
15	Weigh bridge for Makhado Landfill site	INCOME	-	3,000,000.00	400,000.00
16	Development of Animal Carcasses Decomposing Fac	INCOME	1,000,000.00		1,200,000.00
<b>TOTAL</b>			<b>2,500,000.00</b>	<b>10,500,000.00</b>	<b>12,800,000.00</b>

MAKHADO TRAFFIC STATION					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
17	Purchasing of 2x Speed Measuring machines (Dzanani)	INCOME	460,000.00		500,000.00
18	4 X MVR Prolaser 4 (Moving violation recorder.)	INCOME		2,500,000.00	2,500,000.00
19	4 X Laser Cam for Prolaser 4 (to be erected on strategic roads)	INCOME		3,000,000.00	2,500,000.00
20	1x Mobile Roadblock Equipment with Trailer	INCOME		700,000.00	
<b>TOTAL</b>			<b>460,000.00</b>	<b>6,200,000.00</b>	<b>5,500,000.00</b>

<b>WATERVAL TRAFFIC STATION</b>					
<b>NO</b>	<b>DESCRIPTION</b>	<b>SOURCES</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
21	VTS Grade A (vehicle testing center)	INCOME		2,400,000.00	
22	Motorcycle K53 Test Equipments	INCOME			250,000.00
23	Establishment of VTS	INCOME			3,000,000.00
<b>TOTAL</b>			<b>-</b>	<b>2,400,000.00</b>	<b>3,250,000.00</b>

<b>MAKHADO LICENSING</b>					
<b>NO</b>	<b>DESCRIPTION</b>	<b>SOURCES</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
24	CCTV Cameras	INCOME	2,000,000.00		
25	Help Desk Screen Protector	INCOME		20,000.00	
<b>TOTAL</b>			<b>2,000,000.00</b>	<b>20,000.00</b>	<b>-</b>

<b>MAKHADO POUND SECTION</b>					
<b>NO</b>	<b>DESCRIPTION</b>	<b>SOURCES</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
26	1x step ladder for pound	INCOME	10,000.00		
<b>TOTAL</b>			<b>10,000.00</b>	<b>-</b>	<b>-</b>

<b>TOTAL COMMUNITY SERVICES BUDGET</b>			<b>6,830,000.00</b>	<b>21,170,000.00</b>	<b>22,330,000.00</b>
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FINAL ANNUAL CAPITAL BUDGET 2023/2024 TO 2025/2026 FINANCIAL YEAR CORPORATE SERVICES DEPARTMENT					
UPGRADE AND ACQUISITION OF NETWORK AND COMMUNICATION SYSTEMS - ICT					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
1	Phase 3 VOIP - Regional Offices & Dzanani Traffic Station	INCOME	403,305.00	-	-
2	LAN cabling new Traffic & Licensing Admin Block, Kort street, LTT	INCOME	1,250,000.00	-	-
3	New LAN cabling Waterval Regional Office	INCOME	300,000.00	-	-
4	Microsoft Office 365 Business Standard License 350	INCOME	1,350,000.00	-	-
5	Mimecast Email Gateway 350 License	INCOME	900,000.00	-	-
6	Renew 4 Servers' Warrantee	INCOME	500,000.00	-	-
7	iFMS server & Technology upgrade & Software	INCOME	750,000.00	-	-
8	Dedicated DR Internet Line	INCOME	160,000.00	-	-
9	Implement Disaster Recovery Architecture	INCOME	-	500,000.00	500,000.00

10	Uninterrupted Power Supply & batteries	INCOME	-	-	700,000.00
11	Server Room Environmental management system	INCOME	200,000.00	-	-
12	Flood diversion system to protect server room	INCOME	-	-	300,000.00
13	VOIP Devices & Programming - New Block TEL	INCOME	600,000.00		
14	Connectivity proposed Levubu Regional Office	INCOME	150,000.00		
15	Network Refresher	INCOME	500,000.00		
16	Exend existing wireless connectivity from chambers to Offices	INCOME	300,000.00		
	<b>TOTAL</b>		<b>7,363,305.00</b>	<b>500,000.00</b>	<b>1,500,000.00</b>

ICT EQUIPMENT FOR ALL DEPARTMENT					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
17	ICT equipment for all departments - laptops, desktops, printer/scanners	INCOME	1,629,000.00	2,079,000.00	2,079,000.00
<b>TOTAL</b>			<b>1,629,000.00</b>	<b>2,079,000.00</b>	<b>2,079,000.00</b>
HUMAN RESOURCE DIVISION					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
18	Fire Extinguisher cabinets	INCOME	400,000.00	-	-
19	Office equipment - shredding machine	INCOME	20,000.00		
20	PMDS Software	INCOME	1,050,000.00		
21	Add Organogram and Budgeting on current HR & Payroll System	INCOME	150,000.00		
<b>TOTAL</b>			<b>1,620,000.00</b>	<b>-</b>	<b>-</b>
RECORDS AND AUXILIARY SERVICES					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
22	Electronic Records Management File Plan update	INCOME	500,000.00	-	-
23	Electronic Signature Business Process and System	INCOME	250,000.00		
24	1 Televisionset for Call Centre	INCOME		10,000.00	
25	1 Television set for MPAC office	INCOME		10,000.00	
<b>TOTAL</b>			<b>750,000.00</b>	<b>20,000.00</b>	<b>-</b>
COUNCIL SUPPORT					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
26	Sound and Recording System for Exco Chamber	INCOME	500,000.00		
<b>TOTAL</b>			<b>500,000.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL CORPORATE SERVICES BUDGET</b>			<b>11,862,305.00</b>	<b>2,599,000.00</b>	<b>3,579,000.00</b>

**FINAL ANNUAL CAPITAL BUDGET 2023/2024 TO 2025/2026 FINANCIAL YEAR  
REGIONAL OFFICES**

LUVUVHU REGIONAL OFFICE					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
1	Guard room	INCOME	200,000.00		
2	1x Jump stumper	INCOME	25,000.00		
3	Borehole	INCOME	-		
4	Extention of fence(clear view fence)	INCOME	300,000.00	-	
5	30x heavy duty brush cutter	INCOME	80,000.00	85,000.00	90,000.00
6	Luvuvhu library	INCOME			3,500,000.00
7	1x air compresor	INCOME	30,000.00		
8	3x heavy duty chain saw	INCOME	15,000.00	15,500.00	16,000.00
	<b>TOTAL</b>		<b>650,000.00</b>	<b>100,500.00</b>	<b>3,606,000.00</b>

DZANANI REGIONAL OFFICE				
DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
Construction of filling room at Dzanani Regional offices	INCOME		500,000.00	
Installaton of clear view fence at Dzanani Park	INCOME	600,000.00		
Tar cutter machine	INCOME	250,000.00		
5X brush cutter machines	INCOME	40,000.00	60,000.00	100,000.00
1x Walk behind grass cutting machine (Heavy duty lawnmower)	INCOME	50,000.00	100,000.00	50,000.00
Refurbishment of Dzanani Regional offices building	INCOME	1,200,000.00		300,000.00
2 x chainsaws	INCOME	30,000.00	35,000.00	100,000.00
<b>TOTAL</b>		<b>2,170,000.00</b>	<b>695,000.00</b>	<b>550,000.00</b>



	WATERVAL REGIONAL OFFICE				
	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
16	Brush Cutter & Lawnmowers Machines	INCOME	250,000.00		
17	Chainsaw	INCOME	35,000.00		
18	Padestrian Roller	INCOME	600,000.00		
19	Jump Compactor	INCOME	45,000.00		
20	Tar Cutter	INCOME	50,000.00		
21	Carport for Waterval Regional Office	INCOME	650,000.00		
22	Carport for Vleifontein Satellite Office	INCOME	400,000.00		
	<b>TOTAL</b>		<b>2,030,000.00</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>			<b>4,850,000.00</b>	<b>795,500.00</b>	<b>4,156,000.00</b>

FINAL ANNUAL CAPITAL BUDGET 2023/2024 TO 2025/2026 FINANCIAL YEAR BUDGET & TREASURY OFFICE					
ASSETS MANAGEMENT SECTION					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
	<b>Vehicles</b>				
1	2x seden (blue light, radio and siren )	INCOME			1,500,000.00
2	1x Light Motor Vehicle (blue light, radio and siren )	INCOME			1,000,000.00
3	1x Light Motor Vehicle (blue light, radio and siren ) fitted with canopy for warrant of arrests	INCOME		1,200,000.00	
4	1x Towing Truck (blue light, radio and siren )	INCOME			
5	2x Motor Cycles ( blue light, radio and siren )	INCOME			1,200,000.00
6	1x Extra Heavy Truck ( with special features for the impoundment of stray animals)	INCOME		1,800,000.00	
7	3x Light Motor Vehicles	INCOME		3,000,000.00	
8	3x Sedan Motor Vehicles (blue light, radio and siren )	INCOME		2,500,000.00	

9	1x LDV (blue light, radio and siren ) fitted with canopy for warrant of arrests	INCOME		1,200,000.00	
10	1x Light Motor Vehicle (blue light, radio and siren ) fitted with canopy for warrant of arrests	INCOME			1,200,000.00
11	1x Chain dozer	INCOME		3,500,000.00	
12	1x Caterpillar @ Luvuvhu Regional office	INCOME	3,000,000.00		
13	1x TLB @ Luvuvhu Regional office	INCOME	1,200,000.00		
14	10 Cubic Truck at Luvubu @ Luvuvhu Regional office	INCOME	1,500,000.00		
15	1x Trailer	INCOME		33,000.00	
16	1x Sedan or private	INCOME		200,000.00	
17	1 x Sedan Car	INCOME		400,000.00	
18	5 Ton half truck with half canopy	INCOME		1,000,000.00	
19	TLB	INCOME		2,000,000.00	
20	2 x LDV bakkie	INCOME		1,000,000.00	1,500,000.00
21	Fridge and microwave	INCOME		32,000.00	

22	1X LDV with a canopy	INCOME		450,000.00	500,000.00
23	1 x TLB( for composting activities)	INCOME			1,600,000.00
24	5x Sedan Motor Vehicles (blue light, radio and siren )	INCOME		2,500,000.00	
25	1x Light Motor Vehicle (blue light, radio and siren )	INCOME		900,000.00	
26	1x Light Motor Vehicle (blue light, radio and siren ) fitted with canopy for warrant of arrests	INCOME			1,200,000.00
27	5x Motor Cycles ( blue light, radio and siren )	INCOME		2,800,000.00	
28	1x special Mini Bus to fit in the ANPR (fitted with blue light,radio and siren)	INCOME		1,200,000.00	
29	1x Towing Truck (blue light, radio and siren )	INCOME			1,500,000.00
30	1x Sedan Motor Vehicle	INCOME		600,000.00	
31	4x Sedan Motor Vehicles ( blue light, radio and siren )	INCOME			3,800,000.00
32	1x Light Motor Vehicle (blue light, radio and siren ) fitted with canopy for warrant of arrests	INCOME		900,000.00	
33	1x Sedan Motor Vehicle	INCOME		500,000.00	
34	2x Bakkies	INCOME		500,000.00	500,000.00
35	2x Tipper Tracks (10 cubes)	INCOME			1,000,000.00
36	Refuse Truck 10 ton	INCOME		3,000,000.00	
37	1 X Twin Cab LDV for Registry Section	INCOME		1,000,000.00	-
38	1 X LDV for Auxilliary Services Section	INCOME		800,000.00	-
39	<b>Office Furniture</b>				
40	Office Furniture- including New Building Makhado Traffic Station	INCOME	3,500,000.00		
41	2x Television ( 71cm, installation of satelitedish, decoder plus DVD player for waiting clients at the foyer	INCOME	-	80,000.00	
42	5x high back office chairs for traffic admin	INCOME	-	18,000.00	

43	Fridge	INCOME	-	20,000.00	
44	Fridge	INCOME	-	15,000.00	
45	Microwave	INCOME	-	5,000.00	
46	Furniture ( x 3 Desks; x 8 High Back Chairs; x 3 visitors chairs; x 2 wooden filing cabinet)	INCOME	-	35,000.00	
47	6 x Visitors Chair for records section	INCOME	-	30,000.00	
48	3 x desk chairs for Switchboard Office and Call Centre Office	INCOME	-	15,000.00	
49	4 x Bass Tool chairs for Records Office	INCOME	-	20,000.00	
50	Steel Cabinet for staff	INCOME	-	55,000.00	
51	200 Enforced Steel framed chairs with upholstered seating & backrest, conference type, for Council Chamber	INCOME	-	300,000.00	
52	1000 Plastic Conference type chairs for halls	INCOME	-	50,000.00	
53	50 Plastic folding tables for halls & civic centre	INCOME	-	50,000.00	
54	Electrical washing machine	INCOME	-	15,000.00	
55	10 chairs for MPAC Board Room	INCOME	-	50,000.00	
56	Round board room table for MPAC	INCOME	-	25,000.00	
57	Fridge	INCOME	-	20,000.00	
58	Wooden Cabinet X 2	INCOME	-	10,000.00	
59	3 High Back Chairs	INCOME	-	30,000.00	
<b>TOTAL BUDGET AND TREASURY BUDGET</b>			<b>9,200,000.00</b>	<b>33,858,000.00</b>	<b>16,500,000.00</b>

FINAL ANNUAL CAPITAL BUDGET 2023/2024 TO 2025/2026 FINANCIAL YEAR					
RAL, PMU FEES AND INEP (ESKOM) PROJECTS ON OPERATIONAL BUDGET 2023/24 TO 2025/2026					
NO	DESCRIPTION	SOURCES	2023/2024	2024/2025	2025/2026
1	Tshedza to Vuvha Access Road Phase 4	MIG	4,779,997.26	-	-
2	PMU Management fees	MIG	5,500,000.00	5,716,000.00	7,584,000.00
3	Dzivhalanombe	INEP	2,980,000.00		
4	Magangeni Shisalela	INEP	1,040,000.00		
5	Mawoni	INEP	2,260,000.00		
6	Mpheni	INEP	720,000.00		
7	Mpofu	INEP		5,360,000.00	
8	Mulima	INEP		5,000,000.00	
9	Tshituni tsha Manyadzha/ Makongoza/ Mapakophele	INEP		2,640,000.00	
10	Tsianda	INEP			400,000.00

11	Vari	INEP			340,000.00
12	Woyoza	INEP			780,000.00
13	Makhitha	INEP			1,480,000.00
14	Tshikodobo	INEP			370,000.00
15	Mashau Tshilaphala	INEP			1,110,000.00
16	Magau	INEP			2,775,000.00
17	Mudimeli	INEP			4,070,000.00
18	Makushu	INEP			1,332,000.00
19	Musekwa Pfumembe	INEP			925,000.00
<b>TOTAL</b>			<b>17,279,997.26</b>	<b>18,716,000.00</b>	<b>21,166,000.00</b>