



MAKHADO FINAL ANNUAL BUDGET 2024/25- 2026/27

MTREF-2024/2027

Contents

PART 1 – ANNUAL BUDGET	3
1.1. Mayor’s Report.....	3
1.2. Recommendations (administrative management).....	3
1.3. Executive summary and consultative process	3
1.3.1. Alignment with national, provincial and district priorities	4
1.3.2. Alignment with National and Provincial Government	4
1.3.3. Proposed tariff increments	4
1.3.4. Situational Analysis	5
1.4. Budget overview.....	6
1.5. Overview of the alignment of annual budget with integrated development plan:	7
1.6. Overview of budget related policies	9
1.7. Overview of budget funding.....	10
1.7.1. Income	13
1.7.2. Expenditure	0
1.8. Overview of budget assumptions	1
PART 2 – ANNUAL BUDGET TABLES	3
2.1. Capital budget.....	3
2.1.1. Funding source for the Capital Budget:	4
2.2. CASH FLOW PROJECTION	5
2.3. Budget process and key stakeholder relations	8
2.4. Recommendations (administrative management)	13

PART 1 – DRAFT ANNUAL BUDGET

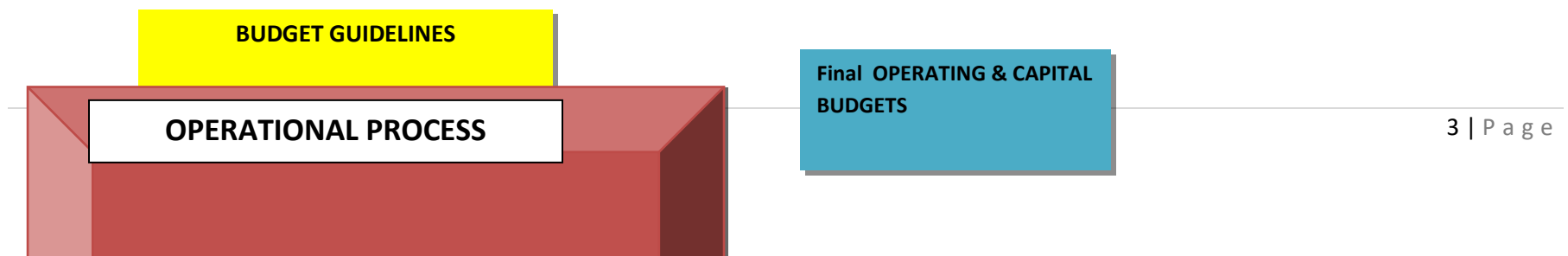
1.1. Mayor's Report

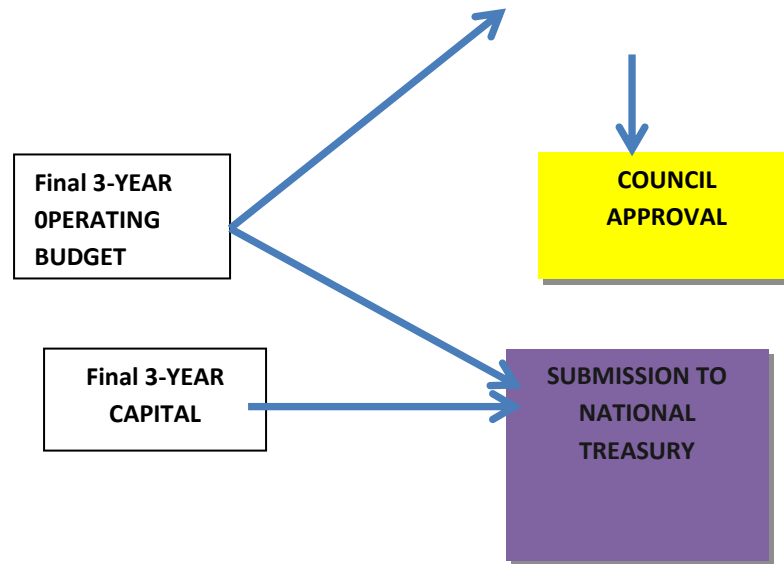
The mayor's report will be furnished after the Budget Speech.

1.2. Recommendations (administrative management)

1. THAT the Final Capital and Operational Estimates for the 2024/2025 financial year as more fully recorded in **Annexure A** attached to the report in this regard be adopted by council.
2. THAT the following 2024/2025 financial year's budget related policies be approved by council as more fully set out in **Annexure B1 to B26** attached to the report in this regard-
3. Final 2024/2025 tariff listing for municipal service be approved as set out in Annexure C
4. THAT it be noted that the Final 2024/2025 Estimates after approved 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:

SERVICE	2024/2025	2025/2026	2026/2027

Electricity	12.7%	12.7%	12.7%
Property rates	4.9%	4.6%	4.6%
Other services	4.9%	4.6%	4.6%

1.3.4. Situational Analysis

1.3.4.1. Demography

According to Statistics South Africa the estimated total population of Makhado Local Municipality is 502 338.

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

Mayor	Cllr MBOYI MD
Speaker	Cllr MUKWEVHO-MITILENI GT
Chief Whip	Cllr BALOYI S
Municipal Manager	Mr KM Nemaname

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.

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 2023.

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. 128 , (i.e. 90 days before the start of the budget year) and Draft budget to be tabled on or before the 31th of March 2024

- The projected overall spending envelope for the 2024/2025 MTREF amounts to R 1 188 957 billion on operational Expenditure budget whereas, the Total Revenue for the 2024/2025 MTREF amounts to R 1 399 801 billion and R 319 920 million in the capital budget.
- The 2024/2025 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 country's economy crisis at the moment 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. 128 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 2023/2024 and 2024/25, 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 2024-2027 and pubic consultation process:

- A three (3) year capital budget has been prepared and built on the IDP document to be tabled by Council on or before 31 March 2024

- 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
- 2.24 Investment policy
- 2.25 Retention expenditure policy
- 2.26 UIFW Expenditure Policy

By-Laws

- 2.27 Makhado Credit Control and Debt Collection By-Laws
- 2.28 Property Rates By-Law

1.7. Overview of budget funding and changes from tabled budget

A4 Financial performance report (Major highlights)

Expenditure Items

Expenditure Items

- Other expenditure has been budgeted at an amount of R 82 806 million. This include stores issues, general expenditure,
- Contracted services has been budgeted at an amount of R 155 156 million. This includes the budget for township establishment and land survey and demarcation of sites in all Makhado and roads maintenance which include re-gravelling in villages and electricity maintenance for the whole municipal area.
- The amount of R 25 million has been budgeted for to cover roads and electricity maintenance (Patching of potholes in town ,Waterval region,vleinfouten, dzanani and Luvuvhu region and Storm water in Makhado area (kutama Sinthumule area,dzanani ,waterval region and luvuvhu) and Re-gravelling in villages.
- The amount of R 20 million has been budgeted to cover the electricity maintenance this include amount of R 8 million for bush clearing and other Preventive measures in the following areas

1	Shefeera – Khunda/Matshavhawe
2	Mara line
3	Mountain - Songozwi
4	Bandelierkop- Muananzhele/ Kanana
5	Levubu – West , Central, East and Applefontein
6	Beauforts
7	Kutama Area - Madodonga/ Makhitha
8	Sinthumule Area – Tshiozwi/ Reverside/ Magau
9	Ward 37 – Posaito to Maangani, Tshipise, Afton to Doli-doli
10	Central, Industrial
11	Levubu 1
12	Levubu 2

The following projects are budget for under Development and planning

Projects	2024/25 Financial Year
Spatial Development Framework	R 780,000.00
Land Use Scheme	R 600,000.00
Valuation Roll	R 400,000.00
Environmental Management Plan	R 300,000.00
Municipal Planning Tribunal & Appeal Authority	R 450,000.00
Land Audit	R 1,000,000.00
Transportation Plan	R 500,000.00
Urban Renewal (CBD)	R 750,000.00
TOTAL	<u>R 4,780,000.00</u>
Local Economic Development	
Support of Community Agricultural Projects	R 750,000.00
Support of Arts & Culture (Projects Pottery, Fashion Design, Beads and Traditional Attire)	R 750,000.00
Erection of Landmark boards for the Municipality	R -
Coordinate Makhado Local Development (LED) Summit & Forum	R 300,000.00
Coordinate SMMEs Training	R 300,000.00
Enabling SMMEs to Participate in District, National, Provincial and International Road shows Road Show	R 300,000.00
Business Registration (LIBRA) from LIDET to Makhado Local Municipality	R 300,000.00
TOTAL	<u>R 2,700,000.00</u>
IDP	
IDP Forums and public consultation	R 400,000.00
Stationery and Printer	R 60,000.00
TOTAL	<u>R 640,000.00</u>
Total	<u>8,120,000.00</u>

The operating expenditure budget for 2024/2025 amounts to **R 1 188 957 billion** as compared to the previous revised budget of R 1 409 821 billion in the 2023/2024 financial year.

1.7.1. Income

The operating income for 2024/2025 is budgeted at **R 1 248 345 billion** which leaves a marginal operating surplus of **R 59 388 million** which after deduction of non-cash items such as depreciation and impairment of assets amounting to R 158 889 million and R 77 287 million for debt impairment.

LIM344 Makhado - Table A4 Budgeted Financial Performance (Revenue)

Description R thousand	2020/2021	2021/22	2022/2023	Current Year 2023/24			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Revenue By Source</u>									
Property rates	87,658	96,261	97 299	122 247	125 077	125,077	123 715	129 406	135 358
Service charges - electricity revenue	435,800	388,762	385 664	608 564	615 728	615,728	466 929	518 945	584 845
Service charges - refuse revenue	12,965	13,728	14 098	15 064	16 264	16,264	17,961	18 787	19 651
Rental of facilities and equipment	257	97	321	332	332	332	348	364	381
Interest earned - external investments	5,137	6,914	9 569	9 536	8 146	8,146	7 583	7 932	8 297
Interest earned - outstanding debtors	16,209	31,237	37 314	45 402	45 402	45,402	47,627	49,818	52,109
Fines, penalties and forfeits	5,256	3,766	6 144	5 056	4 562	4,562	4,786	5,006	5,236
Licences and permits	4,466	4,053	3 790	4 115	3 603	3,603	3,779	3,953	4,135
Transfers and subsidies	532,514	558,018	574 516	497 325	515 161	515,161	520 303	519 685	504 154
Other revenue	85,557	41,538	53 559	90 818	90 818	90,818	56 972	53 494	66 061
Total Revenue (excluding capital transfers and contributions)	1,185,820	1,144,373	1 190 892	1 398 459	1 425 093	1 425 093	1 248 345	1 305 656	R 1 378 413

1.7.2. Expenditure

The projected electricity increases in tariffs will be capped currently at 12.7% 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 decrease from **R 359 488 million** for the 2023/2024 financial year's revised budget to an amount of **R 329 105 million** for the 2024/2025 financial year (excluding councilors). For councilors the budgeted expenditure increased from **R 32 000 million to R 33 568 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 2.82 % of the Total Operating expenditure

R thousands R '000	Adjusted Budget 2023/2024	Budget Year 2024/2025	Variance in cost increase /decrease
Employee costs	R 359 488	R 329 105	(R 30 383)
Remuneration of councilors	R 32 000	R 33 568	R 1 568
Depreciation & asset impairment	R 226 097	R 237 176	R 11 079
Finance charges	R 19 762	R 20 730	R 968
Materials and bulk purchases	R 368 092	R 330 000	(R 38 092)
Other expenditure (Contracted services and other materials)	R 404 382	R 238 377	(R 166 005)
Total Expenditure	R 1 409 821	R 1 188 957	(R 220 864)

Proposed tariff increase on other services are as follows: MFMA Circular 128

SERVICES	2024/25	2025/2026	2026/2027
Electricity	12.70%	12.70%	12.70%
Property rates	4.9%%	4.6%%	4,6%
Other services	4.9%	4.6%	4,6%
Sundry tariffs	4.9%	4.6%	4.6%

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 4.9% in 2024/25 respectively. Inflation rate is expected to come within the targeted range of 4.7 % in 2024 - 2027

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 12.7% also in line with the National Treasury guidance
- **Employee costs:** Was increased by 5.4%, which is also guided by National Treasury MFMA Circular 128 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 88% was assumed during 2024/25 budget period. This was based on the current collection rate of 88%

PART 2 – FINAL ANNUAL BUDGET TABLES

2.1. Capital budget

The capital required for 2024/2025 amounts to **R 319 920 million** of which **R 207 198 million** should be funded out of internally generated income.

MAKHADO MUNICIPALITY			
SUMMARISED FINAL CAPITAL BUDGET FOR 2024/2025 TO 2026/2027 FINANCIAL YEARS			
DEPARTMENT	2024/2025	2025/2026	2026/2027
Technical Services	308,315,500.00	322,482,700.00	339,491,600.00
Community Services	8,500,000.00	12,670,000.00	9,725,000.00
Budget and Treasury	8,300,000.00	4,500,000.00	1,500,000.00
Corporate Services	6,640,000.00	4,600,000.00	5,700,000.00
Regional Office	2,686,000.00	3,023,000.00	1,930,000.00
TOTAL	334,441,500.00	347,275,700.00	358,346,600.00
FUNDING	2024/2025	2025/2026	2026/2027
INCOME	221,720,000.00	233,103,000.00	234,245,000.00
MIG	100,215,500.00	105,208,700.00	114,101,600.00
INEP	12,506,000.00	8,964,000.00	10,000,000.00
TOTAL	334,441,500.00	347,275,700.00	358,346,600.00

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:

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 and INEP which amounts to R 100 215 million and R 12 056 million respectively in 2024/25. The own funded projects is proposed to be funded from own funding to the value of **R 207 198 million**.

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

Description	Grants in 2024/25 R '000	Grants in 2025/26 R '000	Grants in 2025/26 R '000
EQUITABLE SHARE	R 509 837	R 511, 679	R 502,054
MIG	R 105 400	R 120 746	R 120 528
INEP	R 12 506	R 8 964	R 10 000
FMG	R 1 900	R 2 000	R 2 100
EPWP	R 2 560		
DISASTER GRANT	R 6 006	R 6 006	
TOTAL	<u>R 638 209</u>	<u>R 649 395</u>	<u>R 634 682</u>

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 88%

LIM344 Makhado - Table A7 Budgeted Cash Flows

Description	2020/21	2021/22	2022/2023	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	60,491	76 926	73 726	79,107	90 449	90 449	100 209	104 819	109 640
Service charges	398,602	490 216	437 295	537,969	567 851	567 851	425 856	483 789	543 099
Other revenue	89,750	108 381	135 070	159,591	127 299	127 299	126 847	128 116	137 039
Transfers and Subsidies - Operational	521,027	451 127	578 016	466,925	515 161	515 161	520 303	519 685	504 154
Transfers and Subsidies - Capital	52,657	106 890		106,890	108 015	108 015	117 996	119 710	130 528
Interest	9,516	16 188	16 772	6,731	14 056	14 056	7 583	7 932	8 297
Dividends	–								
Payments									
Suppliers and employees	(841,159)	(1 010 450)	(1 046 778)	(899,317)	(1 032 273)	(1,032 273)	(933 682)	(1 003 327)	(1 082 380)
Finance charges	(1)	(8)		(100)	(100)	(100)	(100)	(100)	(100)
Transfers and Grants	–								
NET CASH FROM/(USED) OPERATING ACTIVITIES	290,884	239 280	194 102				365 013	360 624	350 272
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 890			–	–	–	–	–	–
Decrease (increase) in non-current receivables		–		–	–	–	–	–	–

Decrease (increase) in non-current investments		-		-	-	-	-	-	-
Payments									
Capital assets	(226 859)	(243 021)	(248 044)	(503 877)	(484 502)	(484 502)	(319 920)	(319 576)	(310 747)
NET CASH FROM/(USED) INVESTING ACTIVITIES	62 135	(3 741))	45 093	41 048	39 530
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-	-	-
Borrowing long term/refinancing		-		-	-	-	-	-	-
Increase (decrease) in consumer deposits				-	-	-	-	-	-
Payments									
Repayment of borrowing		(720)	- (786)	-	-	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES				-	-	-	45 093	41 048	39 530
NET INCREASE/ (DECREASE) IN CASH HELD	62 135	(4 462)	(54 728)	7,908	(113 136)	(113 136)	45 093	41 048	39 530
Cash/cash equivalents at the year begin:	143 651	205 786	201 324	209 909	146 596	146 596	33 460	84 621	132 015
Cash/cash equivalents at the year end:	205 786	201 324	146 596	217 007	33 460	33 460	78 553	119 601	159 131

2.3. Budget process and key stakeholder relations

August	<ul style="list-style-type: none"> • 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. • Distribution of the Council approved IDP and Budget Process Plan to all relevant stakeholders. • 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.
September	
October	<ul style="list-style-type: none"> • The Budget Office prepares an initial Medium Term Financial Forecast (MTFF) and indicates the likely level of resources to be available. • 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.
November	<ul style="list-style-type: none"> • 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

<p>December-January</p>	<ul style="list-style-type: none"> • Second Strategic IDP/Budget Workshops for Mayoral Committee members and Senior Management Team: outcomes <ul style="list-style-type: none"> ✓ IDP proposals and Budget alignment ✓ Agreement of any changes the Mayor should propose to the IDP • Finalize the review of the Municipal Situational Analysis Chapter (Chapter 2) of the IDP. • Senior Management start reviewing the stage one IDP/Budget/SDBIP process input forms (IDP changes, capital project proposals, and operational budget growth requests).
<p>January</p> <p>February</p>	<p>The Mayor tables at Council:</p> <ul style="list-style-type: none"> • the 2024/25 mid-year performance and budget assessment reports • Review of the draft mid-year performance and budget monitoring reports. • The 2023/2024 draft Annual Report was tabled in Jan 2025 • Agreement of the 2024/25 Adjustments Budget Report to be tabled at Council • Executive Management Team meets to: <ul style="list-style-type: none"> ✓ prepare for Strategic IDP/Budget/SDBIP Workshop ✓ discuss the draft 2025/2026 IDP inputs ✓ discuss the 2025/2026 budget proposals

March	<p>Third Strategic IDP/Budget Workshop for Mayoral Committee members and Senior Management Team: outcomes</p> <ul style="list-style-type: none"> • Agreement of the proposed changes to be made to the IDP to be included in the March Council Report. • Agreement of the 2024/25 budget proposals to be included in the March Council Budget Report. <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 2024/25 Budget Report and IDP at Council.</p> <p>Statutory public participation process undertaken on the tabled Draft IDP and Budget for 2025/2026. Council obtains the views of the local community, National Treasury, Provincial Treasury, other district, provincial and national organs of state and municipalities.</p>
April and May	<p>Finalization of 2025/2026 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 2025/26 Budget Report, IDP, and draft SDBIP at Council for final approval on 31 May 2025</p>

<p>June</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 2025/2026 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 2025/2026 SDBIP and performance agreements to Council, MEC for local government, and makes it public within 14 days after approval.</p>
--------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Special Council Meeting; Executive Mayor tables budget (pre-community consultation) to Council:

- Draft 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 2024.
- 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 2024/2025 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 2024/2025 budget related policies be tabled by to council as more fully set out in **Annexures 1 to Annexure 26** 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
- 2.4.23. Preferential Procurement Policy
- 2.4.24. Investment policy
- 2.4.25. Retention Expenditure policy
- 2.4.26. UIFW Expenditure 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 2024/2025 Estimates will after be approved 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 2024/2025 tariff listing for municipal service be approved 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	2020/2021	2021/22	2022/2023	Current Year 2023/24			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Revenue By Source</u>									
Property rates	87,658	96,261	97 299	122 247	125 077	125,077	123 715	129 406	135 358
Service charges - electricity revenue	435,800	388,762	385 664	608 564	615 728	615,728	466 929	518 945	584 845
Service charges - refuse revenue	12,965	13,728	14 098	15 064	16 264	16,264	17,961	18 787	19 651
Rental of facilities and equipment	257	97	321	332	332	332	348	364	381
Interest earned - external investments	5,137	6,914	9 569	9 536	8 146	8,146	7 583	7 932	8 297
Interest earned - outstanding debtors	16,209	31,237	37 314	45 402	45 402	45,402	47,627	49,818	52,109
Fines, penalties and forfeits	5,256	3,766	6 144	5 056	4 562	4,562	4,786	5,006	5,236
Licences and permits	4,466	4,053	3 790	4 115	3 603	3,603	3,779	3,953	4,135
Transfers and subsidies	532,514	558,018	574 516	497 325	515 161	515,161	520 303	519 685	504 154
Other revenue	85,557	41,538	53 559	90 818	90 818	90,818	56 972	53 494	66 061
Total Revenue (excluding capital transfers and contributions)	1,185,820	1,144,373	1 190 892	1 398 459	1 425 093	1 425 093	1 248 345	1 305 656	R 1 378 413

LIM344 Makhado - Table A4 Budgeted Financial Performance (Expenditure)

Description R thousand	2020/2021	2021/2022	2022/2023	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Expenditure By Type</u>									
Employee related costs	287,367	282,575	327 125	349,488	359,488	359,488	329 105	346 877	365 508
Remuneration of councillors	26,158	28,071	28 208	31,000	32,000	32,000	33 568	35 112	36 728
Debt impairment	54,958	79,465	50 881	83,677	73,677	73,677	77 287	80 842	84 561
Depreciation & asset impairment	127,663	137,431	140 293	147,420	152,420	152,420	159 889	167 244	174 937
Finance charges	12,226	14,465	17 252	12,762	19,762	19,762	20 731	21 684	22 681
Bulk purchases - electricity	275,610	306,304	299 071	397,742	368,092	368,092	330 000	371 910	419 143
Inventory consumed	26,789	23,891	27 746	36,688	41,688	41,688	29 415	30 334	31 729
Contracted services	141,240	201,727	184 519	236,753	286,925	286,925	155 156	162 293	164 759
Other expenditure	64,415	47,991	108 336	72,916	75,769	75,769	53 806	56 281	58 870
Total Expenditure	1,016,426	1,121,918	1 183 431	1 368 446	1 409 821	1 409 821	1 188 957	1 273 098	1 364 560

LIM344 Makhado - Table A7 Budgeted Cash Flows

Description	2020/21	2021/22	2022/2023	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	60,491	76 926	73 726	79,107	90 449	90 449	100 209	104 819	109 640
Service charges	398,602	490 216	437 295	537,969	567 851	567 851	425 856	483 789	543 099
Other revenue	89,750	108 381	135 070	159,591	127 299	127 299	126 847	128 116	137 039
Transfers and Subsidies - Operational	521,027	451 127	578 016	466,925	515 161	515 161	520 303	519 685	504 154
Transfers and Subsidies - Capital	52,657	106 890		106,890	108 015	108 015	117 996	119 710	130 528
Interest	9,516	16 188	16 772	6,731	14 056	14 056	7 583	7 932	8 297
Dividends	–								
Payments									
Suppliers and employees	(841,159)	(1 010 450)	(1 046 778)	(899,317)	(1 032 273)	(1,032 273)	(933 682)	(1 003 327)	(1 082 380)
Finance charges	(1)	(8)		(100)	(100)	(100)	(100)	(100)	(100)
Transfers and Grants	–								
NET CASH FROM/(USED) OPERATING ACTIVITIES	290,884	239 280	194 102				365 013	360 624	350 272

CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 890			-	-	-	-	-	-
Decrease (increase) in non-current receivables		-		-	-	-	-	-	-
Decrease (increase) in non-current investments		-		-	-	-	-	-	-
Payments									
Capital assets	(226 859)	(243 021)	(248 044)	(503 877)	(484 502)	(484 502)	(319 920)	(319 576)	(310 747)
NET CASH FROM/(USED) INVESTING ACTIVITIES	62 135	(3 741))	45 093	41 048	39 530
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-	-	-
Borrowing long term/refinancing		-		-	-	-	-	-	-
Increase (decrease) in consumer deposits				-	-	-	-	-	-
Payments									
Repayment of borrowing		(720)	- (786)	-	-	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES				-	-	-	45 093	41 048	39 530
NET INCREASE/ (DECREASE) IN CASH HELD	62 135	(4 462)	(54 728)	7,908	(113 136)	(113 136)	45 093	41 048	39 530
Cash/cash equivalents at the year begin:	143 651	205 786	201 324	209 909	146 596	146 596	33 460	84 621	132 015
Cash/cash equivalents at the year end:	205 786	201 324	146 596	217 007	33 460	33 460	78 553	119 601	159 131

CAPITAL EXPENDITURE

The breakdown of the Capital Budget is as follows:

MAKHADO MUNICIPALITY			
SUMMARISED FINAL CAPITAL BUDGET FOR 2024/2025 TO 2026/2027 FINANCIAL YEARS			
DEPARTMENT	2024/2025	2025/2026	2026/2027
Technical Services	308,315,500.00	322,482,700.00	339,491,600.00
Community Services	8,500,000.00	12,670,000.00	9,725,000.00
Budget and Treasury	8,300,000.00	4,500,000.00	1,500,000.00
Corporate Services	6,640,000.00	4,600,000.00	5,700,000.00
Regional Office	2,686,000.00	3,023,000.00	1,930,000.00
TOTAL	334,441,500.00	347,275,700.00	358,346,600.00
FUNDING	2024/2025	2025/2026	2026/2027
INCOME	221,720,000.00	233,103,000.00	234,245,000.00
MIG	100,215,500.00	105,208,700.00	114,101,600.00
INEP	12,506,000.00	8,964,000.00	10,000,000.00
TOTAL	334,441,500.00	347,275,700.00	358,346,600.00

CAPITAL PROJECTS PER FUNDING SOURCE 2024 TO 2027

SUMMARY PER FUNCTION in R'000	SOURCES	Final Budget 2024/2025 R '000	Final Budget 2025/2026 R '000	Final Budget 2026/2027 R '000
ELECTRICITY	INCOME	R 72 971	R 69 210	R 73 340
ELECTRICITY	INEP	R 12 506	R 8 964	R 10 000
BUILDING	INCOME	R 30 374	R 40 625	R 15 180
ROADS	GRANT (MIG)	R 100 125	R 105 208	R 114 102
ROADS	INCOME	R 95 023	R 101 500	R 128 800
CORPORATE SERVICES	INCOME	R 6 640	R 4 600	R 5 700
FINANCE AND ADMINISTRATION	INCOME	R 8 300	R 4 500	R 1 500
WASTE MANAGEMENT	INCOME	R 4 200	R 6 500	R 6 600
COMMUNITY SERVICES	INCOME	R 4 300	R 6 170	R 3 125
TOTAL		<u>R 334 441</u>	<u>R 347 277</u>	<u>R 358 347</u>

The major highlights of this Capital Budget are as follows:

FINAL ANNUAL CAPITAL BUDGET 2024/2025 TO 2026/2027 FINANCIAL YEAR TECHNICAL SERVICES DEPARTMENT					
ELECTRICAL ENGINEERING					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
1	Electrical Preventative Maintenance (Replacement of rotten poles & HV and LV) at: Mara , Sinthumule, Kutama, Mudimeli / Tshiendeulu, Tshipise & Ward 37, Levubu 2, Levubu East, Levubu Central, Levubu west (Beaufort), Bandelierkop, Mashau, mountain , Tshifhire.		14,000,000.00	5,000,000.00	10,000,000.00
2	Upgrading Emmarentia Sub Station		5,000,000.00	5,000,000.00	-
3	Upgrading Boom Park sub station		2,000,000.00	5,000,000.00	
4	Upgrading Cricket substation		-	2,000,000.00	-
5	Upgrading Eltivillas East substation in town		1,000,000.00	3,000,000.00	-
6	Develop GIS System (Farms)		300,000.00	1,000,000.00	1,000,000.00
7	Develop GIS system (Underground network in Town)		300,000.00	1,000,000.00	1,000,000.00
8	Upgrading Roodewal substation		1,100,000.00	2,000,000.00	1,000,000.00
9	Electrification of South of Pretorius residential development		1,000,000.00	1,000,000.00	-
10	Upgrading Makhado Park substation		-	-	-
11	Upgrading South of Pretorius substation (2 x 5MVA)		7,000,000.00	-	-
12	Upgrading 66kv and 22kv breakers in Luvubu and Beaufort substation		2,000,000.00	-	-
13	Installation of Solar system		2,000,000.00	2,000,000.00	1,000,000.00

14	Main substation upgrade Phase 3 - (line breakers & line control panels)		1,000,000.00	4,000,000.00	1,000,000.00
15	Upgrading 66kv transmission line (Mpheni)		10,000,000.00	5,000,000.00	1,000,000.00
16	Installing SCADA system in five substations		2,000,000.00	3,000,000.00	3,000,000.00
17	Development GIS system (villages)		-	2,000,000.00	4,000,000.00
18	Procurement of Power transformers for main strategic substations(Central,		5,000,000.00	-	-
19	Procurement of Power transformers for main strategic substations(Beufort		-	4,800,000.00	-
20	Procurement of Power transformers for main strategic substations(Levubu		-		8,000,000.00
21	Procurement of Power transformers for main strategic substations(Roodeval		-		8,000,000.00
22	Procurement of Power transformers for main strategic substations(-		8,000,000.00
23	Construction of a new substation East of Bergview (2 x 5MVA)		1,000,000.00	6,000,000.00	2,000,000.00
24	Post connections at Municipal area		300,000.00	800,000.00	900,000.00
25	Installation of 15m hybrid High masts in All substations		2,000,000.00	3,000,000.00	2,000,000.00
26	Protection scheme coordination for networks		1,000,000.00	2,000,000.00	5,000,000.00
27	Construction of Mara feeder split		1,500,000.00	4,000,000.00	5,000,000.00
28	Construction of Local Control Centre		1,000,000.00	5,000,000.00	-
29	Procurement of Power Transformer and Current Transformer Testing instruments		2,000,000.00	1,500,000.00	-
30	Construction of Oil Holding dam		586,000.00	1,000,000.00	-
31	Construction of Transformer bay		1,000,000.00	3,000,000.00	-
32	Refurbishment of All substations earthing		1,000,000.00	5,000,000.00	2,000,000.00

14	Main substation upgrade Phase 3 - (line breakers & line control panels)		2,800,000.00	-	-
15	Upgrading 66kv transmission line (Mpheni)		3,200,000.00	2,000,000.00	1,000,000.00
16	Installing SCADA system in five substations		1,000,000.00	1,000,000.00	1,000,000.00
17	Development GIS system (villages)		-	500,000.00	700,000.00
18	Procurement of Power transformers for main strategic substations(Central,			2,000,000.00	
19	Procurement of Power transformers for main strategic substations(Beufort		-	1,000,000.00	-
20	Procurement of Power transformers for main strategic substations(Levubu		-	1,000,000.00	5,000,000.00
21	Procurement of Power transformers for main strategic substations(Roodeval		-	1,000,000.00	5,000,000.00
22	Procurement of Power transformers for main strategic substations(-		5,000,000.00
23	Construction of a new substation East of Bergview (2 x 5MVA)		500,000.00	2,000,000.00	2,000,000.00
24	Post connections at Municipal area		300,000.00	800,000.00	900,000.00
25	Installation of 15m hybrid High masts in All substations		1,000,000.00	3,000,000.00	2,000,000.00
26	Protection scheme coordination for networks		-	500,000.00	1,000,000.00
27	Construction of Mara feeder split		1,000,000.00	3,000,000.00	5,000,000.00
28	Construction of Local Control Centre		1,000,000.00	2,000,000.00	-
29	Procurement of Power Transformer and Current Transformer Testing instruments		1,000,000.00	1,500,000.00	-
30	Construction of Oil Holding dam		586,000.00	1,000,000.00	-
31	Construction of Transformer bay				2,000,000.00
32	Refurbishment of All substations earthing		500,000.00	1,000,000.00	1,000,000.00

33	Procurement of Statutory equipment		2,000,000.00	1,000,000.00	1,000,000.00
34	Construction of ablution and guardroom at All Substations		500,000.00	500,000.00	500,000.00
35	Procurement of 4 x Tree Pruners		100,000.00	40,000.00	-
36	Procurement of battery operated Crimpers		390,000.00	185,000.00	-
37	Procurement of battery operated cutters		395,000.00	185,000.00	140,000.00
38	Procurement of eletrical tools		500,000.00	500,000.00	400,000.00
39	Replacement of wooden poles to concrete /steels poles		6,000,000.00	2,000,000.00	6,000,000.00
40	Refurbishment of streets lights within Muncipal area		2,000,000.00	2,000,000.00	7,200,000.00
41	Refurbishment of Transformers earthing ,villages and farmers		500,000.00	500,000.00	500,000.00
TOTAL			60,971,000.00	57,210,000.00	61,340,000.00

CIVIL ENGINEERING SECTION					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
42	Construction of Clearview fence at Dzanani Traffic	INCOME	-	1,200,000.00	-
43	Construction of Clearview fence at Luvuvhu Traffic	INCOME	-	2,200,000.00	-
44	Construction of Clearview fence at Waterval Traffic	INCOME	-	-	2,200,000.00
45	Refurbishment of Cattle Pound	INCOME	-	2,200,000.00	-
46	Construction of Shalom Ring Road at Waterval	INCOME	-	2,000,000.00	-
47	Rehabilitation of Kort/Krogh street	INCOME	2,000,000.00	2,000,000.00	-
48	Rehabilitation of Protea street	INCOME	-	2,000,000.00	-
49	Rehabilitation of Hospital and Ruh streets	INCOME	-	-	-
50	Rehabilitation of Malva street	INCOME	-	-	-
51	Rehabilitation of surfaced landing strips and roads at Makhado Airport	INCOME	3,000,000.00	2,000,000.00	2,000,000.00
52	Rehabilitation of Snyman street	INCOME	-	-	-

53	Fencing of cemeteries at: Maduwa and Tshituni Tsha Fhasi, Ramantsha, Maguvhuni	INCOME	2,000,000.00	2,000,000.00	-
54	Fencing of cemeteries at: Musekwa Ngundu, Magau, Mulima Thondoni, Mpofu	INCOME	-	2,000,000.00	-
55	Fencing of cemeteries at: Tshiozwi, Elim, Ha Mutsha	INCOME	-	-	2,000,000.00
56	Procurement of Boom lifter for working at height for use at Community facilities	INCOME	1,000,000.00	-	-
57	Procurement of Plate compactor for road maintenace	INCOME	200,000.00		-
58	Procurement of stamper for road maintenance	INCOME	-	300,000.00	-
59	Procurement of Culverts for stormwater	INCOME	900,000.00	1,500,000.00	2,000,000.00
60	Construction of Civil Engineering Steel Structure	INCOME	-	3,000,000.00	-
61	Pavement at Civic Centre Phase 3	INCOME	2,000,000.00	2,000,000.00	2,000,000.00
62	Rehabilitation of Brown Matamela street	INCOME	-	2,000,000.00	-
63	Rehabilitation of Mountain view street	INCOME	-	2,000,000.00	-
64	Rehabilitation of Netshisaulu street	INCOME	2,000,000.00	1,000,000.00	-
65	Rehabilitation of Celier street	INCOME	2,000,000.00	1,500,000.00	-
66	Rehabilitation of Nngweni street	INCOME	2,000,000.00	1,000,000.00	-
67	Rehabilitation of Second street	INCOME	2,000,000.00	1,500,000.00	-
68	Reehabilitation of Bauhinia street	INCOME	2,000,000.00	1,500,000.00	-

69	Rehabilitation of Tshikota streets	INCOME	-	1,000,000.00	-
70	Rehabilitation of Louis Botha street	INCOME	-	1,000,000.00	-
71	Rehabilitation of Buffalo street	INCOME	-	1,000,000.00	-
72	Rehabilitation of Third street	INCOME	-	1,000,000.00	-
73	Rehabilitation of Douthwait street	INCOME	2,000,000.00	1,000,000.00	-
74	Construction of Extension of Library building	INCOME	1,000,000.00	1,000,000.00	-
75	Refurbishment of Caravan Park	INCOME	-	1,000,000.00	-
76	Construction of Pay Points, Guardrooms and Septic tanks	INCOME	1,000,000.00	1,000,000.00	-
77	Refurbishment of Town Swimming pool	INCOME	2,000,000.00	-	-
78	Fencing of Civil Engineering stock piling area	INCOME	1,000,000.00	-	-
79	Refurbishment of Ha-Mutsha community Hall	INCOME	1,200,000.00	-	-
80	Refurbishment of Muduluni community Hall	INCOME	1,000,000.00	-	-
81	Refurbishment of Waterval community Hall	INCOME	1,000,000.00	-	-
82	Rehabilitation of Jasmyn street	INCOME	1,000,000.00	1,000,000.00	-
83	Construction of admin block Civil Engineering Workshop	INCOME	-	1,000,000.00	-
84	Refurbishment of Vleifontein Satellite office	INCOME	1,000,000.00	-	-

85	Fencing Musekwa Multi-purpose	INCOME	1,000,000.00	-	-
86	Civic centre steel carport	INCOME	-	1,000,000.00	-
87	Electrical workshop truck paving & standby quarters	INCOME	-	750,000.00	-
88	Additional 4 rooms - standby quarters	INCOME	-	450,000.00	-
89	Fencing of Muwaweni Community Hall	INCOME	1,000,000.00	-	-
90	Palisade fence for Waterval Stores office	INCOME	1,000,000.00	-	-
91	Refurbishment of Dzanani Regional Office building	INCOME	800,000.00	-	-
92	Refubishment of LTT caravan Park (will be done in Phases)	INCOME	-	1,000,000.00	2,500,000.00
93	Refubishment of Palm Park	INCOME	-	1,000,000.00	550,000.00
94	Construction of Makhado Weighbrige	INCOME	1,000,000.00		
95	Construction of Dzanani Weighbrige			1,000,000.00	
96	Construction of Vehicle Testing Station	INCOME		-	
97	Refurbishment of Elivillas sports Facility (Change Room)		1,500,000.00	1,000,000.00	
TOTAL			39,600,000.00	51,100,000.00	13,250,000.00

PMU INCOME					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
98	Construction of stormwater at Waterval Region	INCOME	-	-	1,500,000.00
99	construction of Dzanani Taxi Rank and Market Stalls	INCOME	13,123,000.00	-	-
100	Development of roads and stormwater at Tshikota 164 new stands	INCOME	15,000,000.00	5,000,000.00	15,000,000.00
101	Development of roads and stormwater at South of Pretorius 700 new stands	INCOME	20,000,000.00	10,000,000.00	15,000,000.00
102	construction of Mingard bridge	INCOME	-	-	1,500,000.00
103	Construction of Council Chamber & Admin Office	INCOME	-	1,000,000.00	10,000,000.00
104	Construction of N1 Tourism Park inclusive of Arts and Craft Centre (Phase 2)	INCOME	-	4,000,000.00	5,000,000.00
105	Upgrading of of Park View street at Biaba Township (Netshituni streets, Nngweni st	INCOME		4,000,000.00	5,000,000.00
106	Rehabilitation of Waterval Streets	INCOME	-	4,000,000.00	10,000,000.00
107	Development of Potgiter Park	INCOME	10,000,000.00	-	-
108	Upgrading of Roads from gravel to surface at Ha Tshikota : 1390,1310 & 1300	INCOME	-	-	800,000.00
109	Construction of Mbavala Bridge	INCOME	500,000.00	-	-
110	Upgrading of Access Road to New Rugby stadium	INCOME	-	3,000,000.00	5,000,000.00
111	Upgrading of Sivananda street	INCOME	2,000,000.00	-	-
112	Upgrading of road leading to Mavhoyi FET College	INCOME	1,000,000.00	-	-
113	Construction of Bronne street	INCOME	300,000.00	1,000,000.00	5,000,000.00
114	Construction f the `STATE OF THE ARTS` Hall	INCOME	300,000.00	2,000,000.00	2,000,000.00
115	Construction and upgrade of proposed road from Songozwi (Tourism Park) to Erasm	INCOME	300,000.00	2,000,000.00	4,000,000.00

116	Upgrading of Dambuwo to Mathuga Access Road	INCOME	300,000.00	1,000,000.00	1,000,000.00
117	construction of Admin Block for Traffic station at Waterval Region & DLTC	INCOME	300,000.00	3,000,000.00	7,000,000.00
118	Upgrading of roads from gravel to surface at Extension 13	INCOME	300,000.00	-	-
119	Upgrading of Tshino Access Road	INCOME	1,000,000.00	-	-
120	Upgrading of Madombidzha (50/50), Ramantsha to Ravele Access Road	INCOME	1,000,000.00	-	-
121	Upgrading of Rathidili Ring Road	INCOME	300,000.00	3,000,000.00	-
122	Upgrading of Road from Tshiozwi Mufhandani to T-Junction at Madombidzha Ravele	INCOME	300,000.00	3,000,000.00	-
123	Upgrading of Tshivhuyuni Access Road	INCOME	300,000.00	3,000,000.00	-
124	Upgrading of Rabali to Divhani Access Road	INCOME	300,000.00	3,000,000.00	-
125	construction of Admin Block and Traffic station & DLTC at Luvuvhu Region	INCOME	300,000.00	3,000,000.00	5,000,000.00
126	Construction of Verreyne street	INCOME	300,000.00	3,000,000.00	3,000,000.00
127	Upgrading of Ring Road from Nwaxinyamani to Tshivhade, Mavhina to bungeni	INCOME	300,000.00	2,000,000.00	3,000,000.00
128	Construction of Makhado Stadium (Sports facility)	INCOME	300,000.00	3,000,000.00	3,000,000.00
129	Upgrading of Matshume to Dombeni (Mboka school via Marimani Secondary school	INCOME	300,000.00	1,000,000.00	1,000,000.00

130	Upgrading of road Tshikumbu to Tshivhangani	INCOME	300,000.00	1,000,000.00	1,000,000.00
131	Upgrading of Masiza and Phandlula busy corner to Chabane graveyard	INCOME	300,000.00	1,000,000.00	1,000,000.00
132	Upgrading of road from Mpheni Block A (Mabidi) to Block C (Butchery)	INCOME	300,000.00	1,000,000.00	1,000,000.00
133	Upgrading of road from Jabu to Mulweli primary school at Mpheni (Makhakhi)	INCOME	300,000.00	1,000,000.00	1,000,000.00
134	Upgrading of ring road from Phadzima Tshitavha Mudzulathungo	INCOME	300,000.00	1,000,000.00	1,000,000.00
135	Upgrading of road from Tribal Muila to graveyard Muila	INCOME	300,000.00	1,000,000.00	1,000,000.00
136	Upgrading of Roads at Nthabalala village	INCOME	300,000.00	1,000,000.00	1,000,000.00
137	Upgrading of ring road from Tshirolwe Extension 2 to Extension 3	INCOME	300,000.00	1,000,000.00	1,000,000.00
138	Upgrading of Tshikwarani road from Main road to Tribal	INCOME	300,000.00	1,000,000.00	1,000,000.00
139	Upgrading of Road at Tsianda office to graveyard	INCOME	300,000.00	1,000,000.00	1,000,000.00
140	Upgrading of road fromMugwena (Valdezia) to T-Junction	INCOME	300,000.00	1,000,000.00	1,000,000.00
141	Upgrading of road from Mandiwana, Mamuhoyi, Pfumbada and Tshituni to Musekwa Road	INCOME	300,000.00	1,000,000.00	1,000,000.00
142	Upgrading of Maname access road and Bridge from Tshivhamboni to R 523	INCOME	300,000.00	1,000,000.00	1,000,000.00
143	Upgrading of access road at Ndouvhada from Dolidoli to Khomela	INCOME	300,000.00	1,000,000.00	1,000,000.00
144	Upgrading of Mavhunga Thavhani, Makungwi, Mphaila to R523 access road	INCOME	300,000.00	1,000,000.00	1,000,000.00
145	Upgrading of Muromani and Maluta School Access roads (Madombidzha)	INCOME	300,000.00	1,000,000.00	1,000,000.00
146	Upgrading of road from Thanngani to Damuni (Madombizha)	INCOME	300,000.00	1,000,000.00	1,000,000.00
147	Construction of Arts & Centre in town	INCOME	300,000.00	1,000,000.00	1,000,000.00
148	Upgrading of Access road from Matshavhawe to Khunda	INCOME	300,000.00	1,000,000.00	1,000,000.00
149	Upgrading of Road from Vleifontein Clinic to Chris Hani via Pentecostal Church	INCOME	300,000.00	1,000,000.00	1,000,000.00
150	Upgrading of Road to Vleifontein Cemetery	INCOME	300,000.00	1,000,000.00	3,000,000.00
151	Construction of Van der Lith street	INCOME	300,000.00	2,000,000.00	2,000,000.00
152	Construction of Waterval Sports Facility	INCOME	4,000,000.00	-	
153	Construction of Waterval Crech Ring road to ZCC Church	INCOME	300,000.00	1,000,000.00	1,000,000.00
154	Upgrading of Midoroni Clinic Ring Road	INCOME	1,500,000.00		
155	Upgrading of Luvhalani to Dzananza Access Roads	INCOME	1,500,000.00		
156	Kutama Sinthumule sport Facility	INCOME	1,000,000.00		
TOTAL			83,023,000.00	88,000,000.00	128,800,000.00

MIG FUNDED					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
157	Upgrading of Tsianda Marundu to Military Base Phase 1	MIG	21,434,316.01	34,322,330.00	-
158	Upgrading of Luvhalani to Dzananza Access Road	MIG	28,361,548.79	-	-
159	Upgrading of Midoroni Clinic ring road	MIG	38,790,108.97	-	-
160	Makatu to Tshikota Access Road	MIG	11,629,526.23	-	-
161	Upgrading of Tshino Access Road	MIG	-	17,160,281.68	35,000,000.00
162	Upgrading of Madombidzha (50/50), Ramantsha to Ravele Road Phase 1	MIG	-	17,160,281.68	35,000,800.00
163	Upgrading of Road leading to Mavhoyi FET College	MIG	-	17,032,903.32	20,000,000.00
164	Upgrading of Tsianda Marundu to Military Base Phase 2	MIG	-	-	19,600,800.00
165	Upgrading of Sane to Natali road	MIG	-	17,032,903.32	2,000,000.00
166	WASTE REMOVAL TRUCKS	MIG	-	2,500,000.00	2,500,000.00
TOTAL			100,215,500.00	105,208,700.00	114,101,600.00

INEP PROJECTS					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
167	Tshituni tsha Manyadzha / Makongoza / Mapakophele	INEP	4,500,000.00		
168	Mpofu	INEP	2,640,000.00		
169	Mulima	INEP	4,434,000.00		
170	Tsianda (Pre-engineering)	INEP	30,000.00	490,000.00	
171	Xinkuwani Xilumani (Pre-Engineering)	INEP	845,000.00	1,074,071.43	1,428,571.42
172	Woyoza (Pre-Engineering)	INEP	57,000.00	955,500.00	
173	Matanda	INEP		1,074,071.42	1,428,571.43
174	Mavhoyi	INEP		1,074,071.43	1,428,571.43
175	Phadzima/Madzuwa	INEP		1,074,071.43	1,428,571.43
176	Mopani A and B	INEP		1,074,071.43	1,428,571.43
177	Muongamunwe	INEP		1,074,071.43	1,428,571.43
178	Riverplaasts	INEP		1,074,071.43	1,428,571.43
TOTAL			12,506,000.00	8,964,000.00	10,000,000.00
HIGH MASTS INSTALLATION IN VILLAGES & PARKS (Ward 1 to ward 38)					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
179	Mbavala, Njhakanjaka, Tsianda, Thondoni, Tshiendeulu, Tshikota, Matshavhawe ,Madombidzha 3, Tshituni A, Tshivhangani, Funguvhu, Kachabani, Tshivhade, Mpheni, Mauluma Zone 1, Pfananani, Maila, Mudimeli, Muumoni, Luvhalani,Ha-Ravele, Madombidzha, Gogobole, Makhitha, Matidza, Magangeni, Bysdorp (Thalani), Tshidzivhani, Tshitavhadulu, Luvhalani, Slanger, Vuvha A, Maelula, Funyufunyu, Dzanani, Thembaluvhilo, B, Musekwa ngundu ,Mavhunga		12,000,000.00	-	-
180	Bokisi, Makhongele,Ha-Mutsha Thondoni, Ramukhuba, Tshamavhudzi, Tshiozwi, Dzhawolala, Mavhina, Madorvlei, Watervaal, Mauluma zone 5, Mamphagi, Vleifontein, Tshikodobo, Maguvhuni, Magobo, Manyima, Maunavathu block E, Maswie, Muhovhoya Stands Tshedza, Masuka, Rabali, Mamvuka Jazz, Makungwi, Makhushu, Nghonyama, Shirly, Wisagaladja, Tshwika, Tshitale, Ramavhoya, Valdezia, Phadzima, Vhutuwangadzebu and vuvha.		-	12,000,000.00	-
181	Nthabalala Thondoni, Mbokota, Mangilasi, Dzananwa, Khomele, Tshiswenda, Ramantsha, Madodonga ,Makhitha, Songozwi, Madombidzha zone 4, Divhani, Elim, Riverplaas, Tshikumbu, Muwaweni, Funyufunyu, Tshifhefe, Tshirangadzi, Mulangaphuma, Ha-Muila, Ha Mphaila, Ha Mashau Thondoni, Tshikuwi, Mandiwana, Siloam, Tshitavha, Tshikwarani, Madabani, Tshikhudo, Muduluni, Ha-Mapila, Thothololo, Nwaxinyamani, Tshitale, Tshirolwe, MUDLUNI, MAGAU, THOTHOLOLO, NWAXINYAMANI		-	-	12,000,000.00
TOTAL			12,000,000.00	12,000,000.00	12,000,000.00
TOTAL TECHNICAL SERVICES BUDGET			308,315,500.00	322,482,700.00	339,491,600.00

FINAL ANNUAL CAPITAL BUDGET 2024/2025 TO 2026/2027 FINANCIAL YEAR

BUDGET & TREASURY OFFICE

ASSETS MANAGEMENT SECTION					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
1	1x LDV Double Cab (Makhado Special Programme)	INCOME	700,000.00	-	
2	Procurement of 4x4 vehicles for electrical (Electrical department) x 2 per year	INCOME	2,000,000.00	2,000,000.00	-
3	Procurement of vehicle fitted Auger drill for electrical trucks (Electrical department)	INCOME	1,200,000.00	-	-
4	2 X Double Cab (Makhado Pool Registry)	INCOME	1,000,000.00	-	-
5	1 X LDV Double Cab (Disaster)	INCOME	700,000.00		
6	1x LDV Single Cab (Corporate services)	INCOME	500,000.00		
7	2 x Trucks for Roads Maintenance (Roads Maintenance)	INCOME		1,000,000.00	
8	1x LDV Single Cab (Luvuvhu region)	INCOME	700,000.00		
	TOTAL		6,800,000.00	3,000,000.00	-
	OFFICE FURNITURE AND EQUIPMENT				
9	Furniture for whole Municipality	INCOME	1,500,000.00	1,500,000.00	1,500,000.00
			1,500,000.00	1,500,000.00	1,500,000.00
TOTAL BUDGET AND TREASURY BUDGET			8,300,000.00	4,500,000.00	1,500,000.00

**FINAL ANNUAL CAPITAL BUDGET 2024/2025 TO 2026/2027 FINANCIAL YEAR
COMMUNITY SERVICES DEPARTMENT**

LIBRARY SERVICES					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
1	Musekwa and Main library CFX library Security system (3M Machine)	INCOME	800,000.00	50,000.00	50,000.00
2	4X Computers for circulation desk (1 for Musekwa, 1 for Luvuvhu, and 2 for Main Library)	INCOME	-		60,000.00
3	Thermal binding Machine (main,musekwa, levubu)	INCOME	40,000.00	50,000.00	60,000.00
4	Air conditions for main Library, Musekwa Library and Ha-Mutsha Library	INCOME	60,000.00	70,000.00	
5	Refurbishment of Main Library Water fountain	INCOME		150,000.00	30,000.00
6	3M Machine for Ha-Mutsha	INCOME	-	400,000.00	
7	Purchasing of Shelves for Luvuvhu Library	INCOME	100,000.00	100,000.00	100,000.00
TOTAL			1,000,000.00	820,000.00	300,000.00
PARKS AND RECREATION SECTION					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
8	Purchasing of Heavy Duty Lawn mower machines and Brushcutter machines	INCOME	500,000.00	1,100,000.00	1,200,000.00
9	Purchasing of Tractors Slashers	INCOME	300,000.00		
10	3x Trailer for Heavy Duty Lawn mower machine	INCOME	50,000.00	100,000.00	-
11	4x chainsaw	INCOME	-	100,000.00	120,000.00
12	1x drilling and Equiping storage of borehole LTT Caravan park	INCOME	-	200,000.00	-
13	1x Potable/mobile woodchipper machine	INCOME	200,000.00	-	-
14	Drilling and Equiping storage of 1x borehole at Makhado Park	INCOME	-	200,000.00	-
15	4x Extended Chainsaw machine (Tree Pruner)	INCOME	-	150,000.00	180,000.00
TOTAL			1,050,000.00	1,850,000.00	1,500,000.00

MAKHADO REGION WASTE MANAGEMENT					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
16	Purchasing of 40 Skip Bins	INCOME	1,200,000.00	1,200,000.00	1,000,000.00
17	Development of 5ha Composting site	INCOME	1,000,000.00	1,000,000.00	1,000,000.00
18	1x Woodchipper for composting	INCOME		1,000,000.00	
19	Development of Carcas Decomposing Facility	INCOME	1,000,000.00	500,000.00	600,000.00
20	Paving of refuse skip bin dropping areas	INCOME	500,000.00	1,000,000.00	1,500,000.00
21	Large Round concrete refuse bins	INCOME	500,000.00	1,000,000.00	1,700,000.00
22	1000x 240L Wheelie bins			800,000.00	800,000.00
TOTAL			4,200,000.00	6,500,000.00	6,600,000.00
MAKHADO TRAFFIC STATION					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
23	Mobile Roadblock Equipment with a Trailer (Makhado)	INCOME	70,000.00		160,000.00
24	3 phase diesel Generator 50 Kva and installation	INCOME	80,000.00		
31	Parking Car Shelter for Makhado Traffic Station	INCOME	-	200,000.00	
32	Water pump	INCOME			15,000.00
33	Water tank, stand and cattle drinking for Pound	INCOME		100,000.00	
34	2 X Speed Measuring machine	INCOME		500,000.00	
35	Procurement of Laser Camera X 2	INCOME	200,000.00	650,000.00	650,000.00
TOTAL			350,000.00	1,450,000.00	825,000.00
WATERVAL TRAFFIC STATION					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
36	Procurement of Motorcycle Test Equipment K53	INCOME		250,000.00	
TOTAL			-	250,000.00	-
MAKHADO (REGISTERING AUTHORITY) LICENSING					
COD	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
37	Construction of steel structure Filing space and installation of shelves for licensing (Makhado and	INCOME	1,000,000.00	500,000.00	-
TOTAL			1,000,000.00	500,000.00	-

DZANANI TRAFFIC STATION					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
38	Carpot with Zink	INCOME		300,000.00	
39	Pavement around Dzanani Traffic Station Building	INCOME			500,000.00
TOTAL			-	300,000.00	500,000.00
MAKHADO SPORTS, ARTS AND CULTURE					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
40	Planting Kikuyi (Grass) at Showground	INCOME	100,000.00	-	-
41	Installation of boxing ring, voley ball, netball and gymnastic equipments at LTT squashclub hall	INCOME	800,000.00	1,000,000.00	-
TOTAL			900,000.00	1,000,000.00	-
TOTAL COMMUNITY SERVICES BUDGET			8,500,000.00	12,670,000.00	9,725,000.00

**FINAL ANNUAL CAPITAL BUDGET 2024/2025 TO 2026/2027 FINANCIAL YEAR
REGIONAL OFFICES**

LUVUVHU REGIONAL OFFICE					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
1	6x Carports	INCOME	60,000.00	65,000.00	70,000.00
2	1x Projector	INCOME	25,000.00		
3	1x Bomag Roller	INCOME	500,000.00	-	510,000.00
4	1x 500 litres diesel tank with its trailer	INCOME	60,000.00		
5	1x Generator (3 Phases)	INCOME	40,000.00		
6	1x Industrial vacuum cleaner	INCOME	20,000.00	25,000.00	30,000.00
7	1x Drilling machine	INCOME	16,000.00		
8	1x Trailer	INCOME	50,000.00		
9	1x Tar cutter	INCOME	100,000.00	105,000.00	110,000.00
10	2x Industrial Pressure car washer gun	INCOME	50,000.00	55,000.00	60,000.00
11	18x Brush cutters	INCOME	85,000.00	90,000.00	100,000.00
12	Luvuvhu Library	INCOME	-	1,000,000.00	1,000,000.00
13	Extention of ClearView Fence	INCOME	-	1,000,000.00	
14	Purchasing of 30 X Heavy Duty Brush Cutter	INCOME	85,000.00	90,000.00	
	TOTAL		1,091,000.00	2,430,000.00	1,880,000.00
DZANANI REGIONAL OFFICE					
	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
15	Construction of Steel Structure Filling Space and installation of steel shelves	INCOME	1,000,000.00		
16	Brush Cutter	INCOME	60,000.00	100,000.00	
17	Purchasing of 1 X Walk behind Grass Cutting machine	INCOME	100,000.00	50,000.00	-
18	Purchasing of 2 X Chainsaw	INCOME	35,000.00	100,000.00	-
	TOTAL		1,195,000.00	250,000.00	-

	WATERVAL REGIONAL OFFICE				
	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
19	Brush Cutter & lawnmowers Machines	INCOME	300,000.00	300,000.00	-
20	Chainsaw	INCOME	40,000.00	43,000.00	-
21	Tar Cutter	INCOME	60,000.00	-	-
22	Jump Compactor	INCOME			50,000.00
	TOTAL		400,000.00	343,000.00	50,000.00
	GRAND TOTAL		2,686,000.00	3,023,000.00	1,930,000.00

FINAL ANNUAL CAPITAL BUDGET 2024/2025 TO 2026/2027 FINANCIAL YEAR

RAL, PMU FEES AND INEP (ESKOM) PROJECTS ON OPERATIONAL BUDGET 2024/2025 TO 2026/2027					
NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
1	PMU Management Fees	MIG	5,274,500.00	5,537,300.00	6,426,400.00
TOTAL			5,274,500.00	5,537,300.00	6,426,400.00

**FINAL ANNUAL CAPITAL BUDGET 2024/2025 TO 2026/2027 FINANCIAL YEAR
CORPORATE SERVICES DEPARTMENT**

UPGRADE AND ACQUISITION OF NETWORK AND COMMUNICATION SYSTEMS - ICT						
CODE	NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
SC	1	Procure, install, maintain and support Network infrastructure refresher	INCOME	1,000,000.00	1,200,000.00	-
SC	2	Procure, install, maintain, support and licencing of backup firewall ICT	INCOME	-	600,000.00	
SC	3	Procure, maintain, support and licencing the Manage Engine Patch Manager Plus Enterprise Software.	INCOME		300,000.00	-
SC	4	Procure, maintain, support and licensing AD Manager Audit Plus software	INCOME		-	300,000.00
SC	5	Procure, maintain, support and licensing Wireless connectivity extended to all offices Civic Centre	INCOME	350,000.00	-	-
SC	6	Procure, Support and Licensing of Microsoft Office 365 business standard licence 350	INCOME			1,000,000.00
SC	7	Procure, Support and Licensing of Mimecast Email Gateway 350 Licence	INCOME			1,000,000.00
SC	8	Procure, maintainance and support renew X 4 sever warantee for 2 years	INCOME			2,000,000.00
SC	9	Procure, Install, Maintain,Support and Licensing for Implementation Of Disaster Recovery Architecture	INCOME	500,000.00		
SC	10	Procure, Install, Maintain and Support Uninterrupted Power Supply and Batteries	INCOME	500,000.00		
SC	11	Migration of Active Directory , Exchange and Office to Cloud	INCOME		1,000,000.00	
SC	12	Procure and Implement Municipal Laptop Tracking Solution for a period of 3 years	INCOME	550,000.00	500,000.00	400,000.00
TOTAL				2,900,000.00	3,600,000.00	4,700,000.00
ICT EQUIPMENT FOR ALL DEPARTMENT						
CODE	NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
SC	13	ICT equipment for all departments - laptops, desktops, printer/scanners	INCOME	1,000,000.00	1,000,000.00	1,000,000.00
TOTAL				1,000,000.00	1,000,000.00	1,000,000.00

COMMUNICATIONS DIVISION						
CODE	DEPT	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
SC	14	Procure and Install Digital Welcome sign at the entrance of Civic Centre	INCOME	300,000.00	-	-
SC	15	Camera	INCOME	50,000.00		
TOTAL				350,000.00	-	-
COUNCILLORS SUPPORT AND COMMITTEES						
CODE	NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
SC	16	Procure, install, maintain and support Sound & Recording system for Executive Committee Chamber	INCOME	500,000.00	-	-
SC	17	Video Conferencing Facility (IdeaHub) for Virtual Meetings	INCOME	500,000.00	-	-
TOTAL				1,000,000.00	-	-
HUMAN RESOURCE DIVISION						
CODE	NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
SC	18	Procure, Maintain, Support and Licensing for PMDS Software – Performance Management for all staff	INCOME	500,000.00	-	-
TOTAL				500,000.00	-	-
RECORDS AND AUXILIARY SERVICES						
CODE	NO	DESCRIPTION	SOURCES	2024/2025	2025/2026	2026/2027
SC	19	Update, maintain, support and licensing of Document Management System in line with Electronic Records Management File Plan.	INCOME	500,000.00	-	-
SC	20	Procure, install, maintain, support and licensing for Electronic Business Process and Electronic Signature system	INCOME	350,000.00	-	-
SC	21	Procure and install Television set for Call Centre	INCOME	20,000.00	-	
SC	22	Procure and install Television set for MPAC Office	INCOME	20,000.00	-	-
TOTAL				890,000.00	-	-
				6,640,000.00	4,600,000.00	5,700,000.00