

Page No.

Item No.

O.R. TAMBO DISTRICT MUNICIPALITY

COUNCIL

NON DELEGATED MATTER
FOR APPROVAL
OUT OF COMMITTEE

OFFICE OF THE EXECUTIVE MAYOR
CLLR M. NGQONDWANA
17 MARCH 2024

**DECISION MEMORANDUM ON DRAFT BUDGET FOR 2024/25 AND 2026 -2027 MEDIUM TERM
REVENUE AND EXPENDITURE FRAMEWORK**

1. ANNEXURE

1.1 Draft Budget For 2024/25 and 2026-2027 Medium Term Revenue and Expenditure
Framework

1.2 Draft Budget Related Policies:

- 1.2.1 Budget Policy
- 1.2.2 Adjustment budget management policy
- 1.2.3 Cash Management and Investment Policy
- 1.2.4 Credit Control and Debt Collection Policy
- 1.2.5 Funding and Reserves Policy
- 1.2.6 Indigent Policy
- 1.2.7 Tariff Policy
- 1.2.8 Unallocated Deposits Policy
- 1.2.9 Costing policy
- 1.2.10 Virement Policy
- 1.2.11 Supply Chain Management Policy
- 1.2.12 Asset Management Policy
- 1.2.13 Expenditure Management Policy

2. PURPOSE AND BACKGROUND

Section 16 of the Municipal Finance Management Act No. 56 of 2003, states that:

- 1) The council of the municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- 2) In order for a municipality to achieve comply with subsection (1); the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of that budget year.

This memorandum, together with all accompanying documents and annexures, contain the draft budget that is tabled in terms of the abovementioned legislative requirements.

3. SUMMARY

This report was prepared in accordance with section 21 Chapter 4 of the Municipal Finance Management Act, Act No.56 of 2003 and the MFMA Circulars, including circular 127 and 128 issued to table the Draft budget for 2024-25 financial year. Completed Service delivery standard template has been completed and attached as per the requirement of Circular 75.

Funding of the budget

In terms of section 18 of chapter 4 of MFMA, an annual budget may only be funded from-

- a) realistically anticipated revenues to be collected;
- b) cash-backed accumulated funds from previous years surpluses not committed for other purposes; and
- c) borrowed funds, but only for the capital budget referred to in section 17 (2)

Regulation 10 of the Municipal Budget Reporting Regulations states that:

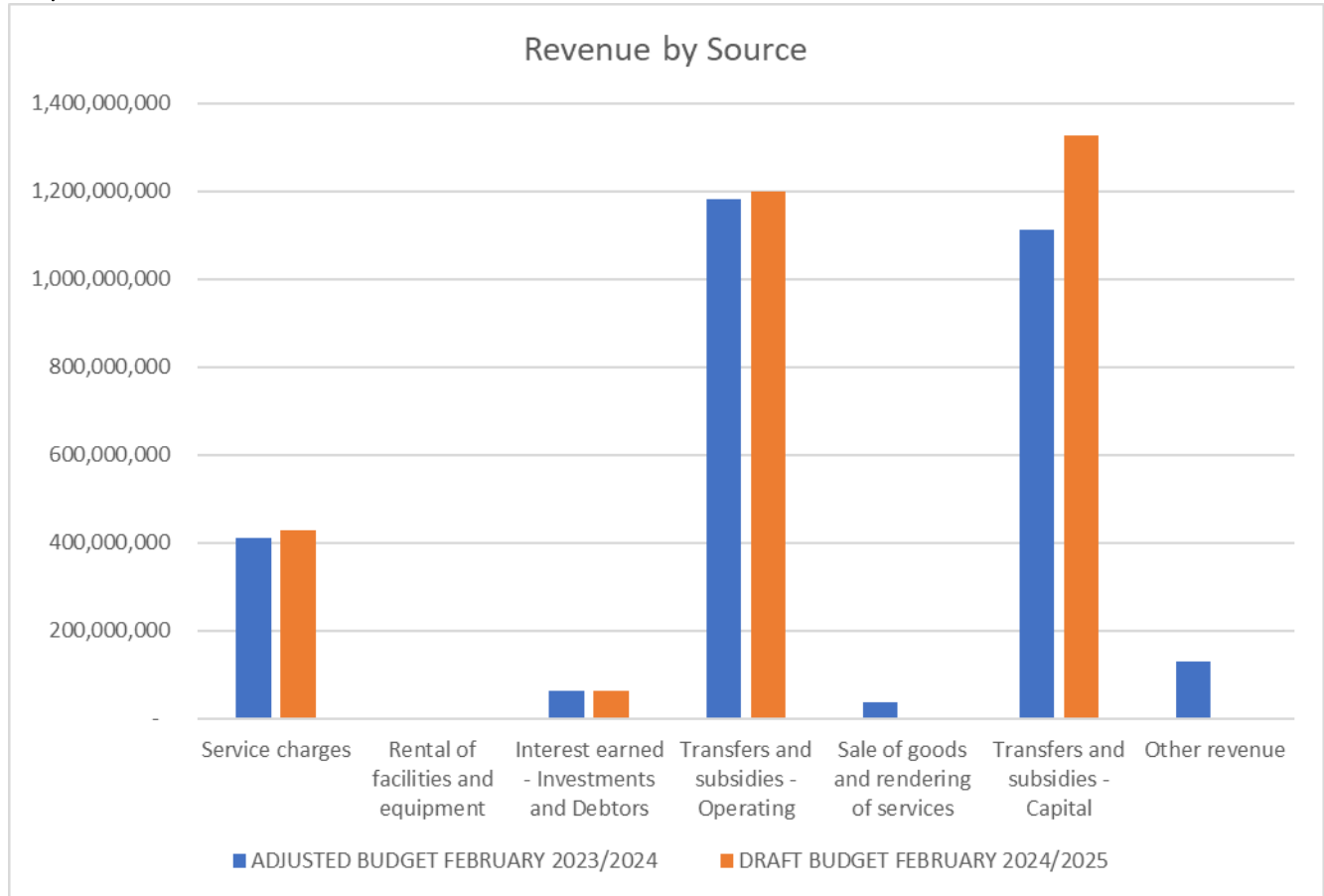
- 1) The funding of the annual budget must :-
 - (a) Be estimated in accordance with the assumptions and methodologies set out in the funding and reserves policy.
 - (b) Be consistent with the trends, current and past of actual funding collected or received.

Revenue composed of the following:-

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTED BUDGET FEBRUARY 2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
Service charges	407,350,858	407,350,858	423,336,179	438,651,051	454,479,111
Service charges Peri Urban	3,790,800	3,790,800	3,975,710	4,158,593	4,349,888
Interest earned - Investments and Debtors	52,030,000	62,530,000	63,294,770	66,206,329	69,251,821
Transfers and subsidies - Operating	1,182,672,216	1,182,792,216	1,200,364,500	1,266,451,627	1,339,032,316
Transfers and subsidies - Capital	1,190,908,557	1,111,610,557	1,326,964,000	1,542,145,000	1,309,026,000
Other revenue	128,776,490.00	128,776,490	230,555	241,161	252,013
TOTAL REVENUE	3,004,089,225	2,935,411,225	3,018,165,715	3,317,853,761	3,176,391,148

Revenue is anticipated to increase by 2.82 percent or R82.7 million for the 2024/25 financial year when compared to the 2023/24 Adjustments Budget. For the two outer years, revenue will increase by 9.93 and decrease by 4.26 percent respectively.

Graphic Illustration of revenue



Revenue comprises of 85 percent of government grants and transfers recognized being:

- Equitable share – R1.1 billion
- Finance Management Grant – R2 million
- Extended Public Works Program – R3.8 million
- Municipal Infrastructure Grant – R727.5 million.
- Water Services Infrastructure Grant – R100 million
- Regional Bulk Infrastructure Grant – R291.1 million
- Emergency Housing Grant – R205 million
- LGSETA Grant – R524 500.00
- Rural Roads Asset Management – R3.2 million

Service Charges of 13 percent being:-

- Water and Sanitation - R423.3 million
- Water Services Charges Peri Urban R3.9 million

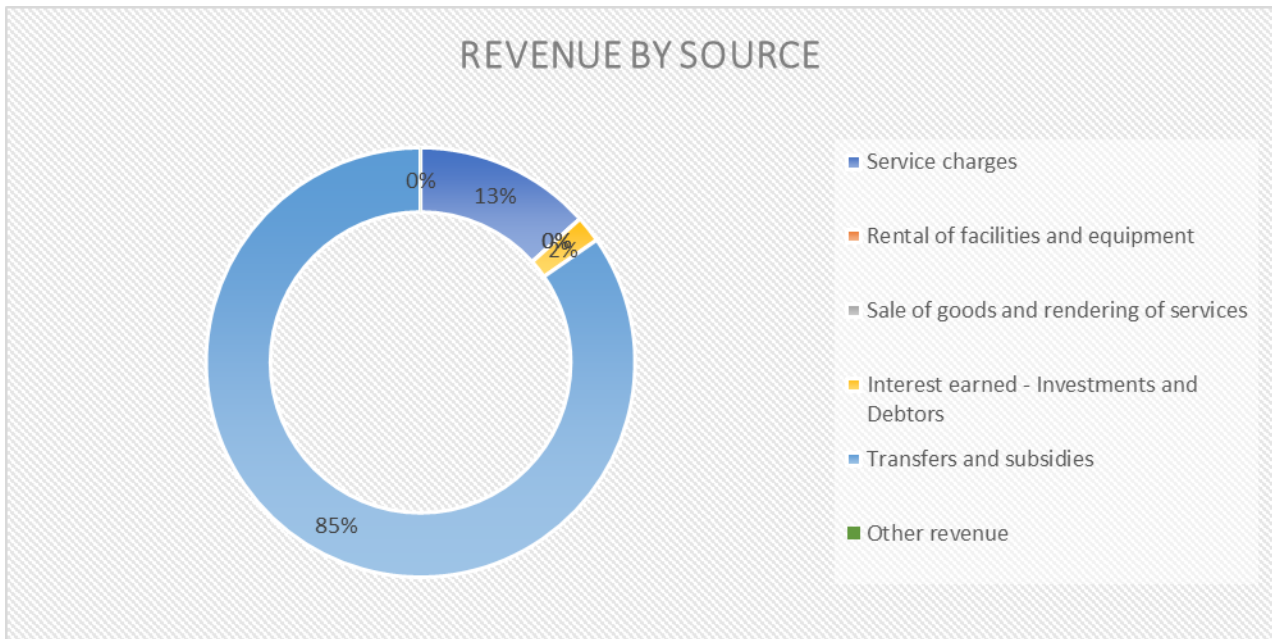
Interest received of 2 percent being:-

- Interest received from investments – R40.5 million
- Interest received from debtors – R22.7 million

Other own revenue of 0percent being:-

- Agency fees- R230 555

Illustration of Total revenue



The municipality is reliant on government grants and subsidies being 85 percent of revenue as depicted above.

Sources of funding

DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTED BUDGET FEBRUARY 2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
OWN REVENUE	680,061,668	690,561,668.00	490,837,214.24	509,257,133.44	528,332,832.49
GRANT REVENUE	2,324,027,557	2,244,849,557	2,527,328,500	2,808,596,627	2,648,058,316
TOTAL REVENUE	3,004,089,225	2,935,411,225	3,018,165,715	3,317,853,761	3,176,391,148

Service Charges Collection

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTED BUDGET FEBRUARY 2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
Service charges	411,141,658	411,141,658	427,311,889	442,809,643	458,828,999
Interest earned-Debtors	21,730,000	21,730,000	22,794,770	23,843,329	24,940,123
Gross Service Charges	432,871,658	432,871,658	450,106,659	466,652,973	483,769,122
Less: Debt Impairment	- 127,507,624	- 127,507,624	- 107,507,624	- 112,452,975	- 117,513,358
	305,364,034	305,364,034	342,599,035	354,199,998	366,255,763

The gross revenue for service charges in original equals to R411.1 million and adjustment budget equals to R411.1 million relating to 2023/24 with interest on outstanding debtors of R21.7 million resulting in the gross service charges anticipated to be R432.8 million in original budget and R432.8 million in adjustment budget. For the 2024/25 MTREF, the gross revenue for services charges amounts to R450.1 million, R466.6 million and R483.7 million respectively. The anticipated debt impairment for 2024/25 MTREF amounts to R107.5 million, R112.4 million and R117.5 million respectively. Resulting in the anticipated collections being R342.5 million, R354.1 million and R366.2 million.

The propose tariff increase is 4.9 percent for residential, 4.9 percent for business and 4.9 percent for government during 2024/25. The Tariff policy is attached.

Peri Urban Billing

In order to expand revenue base, the peri urban areas are being billed. An amount of R3.9 million has been budgeted for in 2024/2025. The projection of a flat rate for business consumers of R600 to R2500 is anticipated hence the budget. The billing will be focusing on businesses. For 2025/2026 budgeted R4.1 million and R4.3 million for 2026/2027.

Operating expenditure comprises of the following: -

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTED BUDGET 2023/2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
Employee related costs	734,317,821.38	734,317,821.38	770,299,394.63	805,733,166.78	841,991,159.28
Remuneration of councillors	25,513,520.80	25,513,520.80	26,763,683.32	27,994,812.75	29,254,579.32
Debt impairment	127,507,623.84	127,507,623.84	107,507,623.84	112,452,974.54	117,513,358.39
Depreciation & asset impairment	176,000,000.00	169,000,000.00	171,000,000.00	178,866,000.00	186,914,970.00
Bulk purchases/Inventory consumed	55,000,000.00	50,000,000.00	50,000,000.00	52,300,000.00	54,653,500.00
Contracted services	146,826,537.70	142,521,816.56	132,101,347.56	138,178,009.55	144,396,019.98
Transfers and subsidies	78,113,214.92	82,531,984.15	77,514,592.85	81,080,264.12	84,728,876.01
Other Material	27,500,000.00	36,428,746.40	36,428,746.40	38,104,468.73	39,819,169.83
Other expenditure	276,609,741.35	286,006,947.86	260,316,275.20	244,944,868.40	233,277,387.48
TOTAL EXEPENDITURE	1,647,388,459.98	1,653,828,460.98	1,631,931,663.80	1,679,654,564.87	1,732,549,020.29

Operating expenditure is projected to decrease by R21.8 million being 1 percent for the 2023/24 financial year when compare to adjustment budget. For the two outer years, operational expenditure will increase by 3 percent, in 2025/26 and increase by 3 percent in 2026/27.

The analysis as per line items is explained as follows:

Personnel Expenditure:

Employee costs is projected to increase by R35.9 million which is 5 percent more from the adjustment budget. This is mainly due to the increment of 4.9 percent being projected. The budgeting for the filling of critical vacant posts was already included in the adjustment budget therefore the increase of 4.9 percent has also been effected in the budget for critical posts.

Then subsequently increase for the outer years is 4.6 and 4.6 percent respectively.

Remuneration to Councilors increased by R1.2 million which is 5 percent as compared to adjustment budget this is to carter for the upper limits for the remuneration of councilors. Employee related costs are 47% of the total operating expenditure. This is above the norm of 25% to 40% of total operation expenditure.

The municipality is currently reviewing the two task grades up which was implemented to all employees by treating the two task grades as a non-pensionable allowance while waiting for the results of the job evaluation. In doing so it saves the municipality from an increase of pension and 13th cheque. Travelling and cellphone allowances have been reviewed as per eligibility of employees.

Bulk Purchases/Inventory Consumed

Bulk purchases (water) has remained the same as R50 million.

Repairs and Maintenance

Repairs and maintenance has decreased by R2 million as compared to adjustment budget for 2023/24.

The main item in the Repairs and maintenance are:

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
3. REPAIRS AND MAINTENANCE					
BUILDINGS & INSTALLATIONS	2,500,000.00	3,110,000.00	3,110,000.00	3,253,060.00	3,399,447.70
SURVEILLANCE EQUIPMENT MAINTENANCE	150,000.00	150,000.00	150,000.00	156,900.00	163,960.50
IT EQUIPMENT REPAIRS	-	50,000.00	50,000.00	52,300.00	54,653.50
SEWERAGE TREATMENT WORKS	3,000,000.00	-	-	-	-
SEWERAGE PUMP STATIONS	3,000,000.00	174,057.50	174,057.50	182,064.15	190,257.03
WATER PUMP STATIONS	3,000,000.00	669,596.60	669,596.60	700,398.04	731,915.96
SUPPORT TO STRATEGIC ROADS	2,000,000.00	1,500,000.00	1,500,000.00	1,569,000.00	1,639,605.00
MATERIALS AND STORES	10,000,000.00	15,630,403.40	15,630,403.40	16,349,401.96	17,085,125.04
VIP SLUDGE SUCKING	5,000,000.00	5,000,000.00	5,000,000.00	5,230,000.00	5,465,350.00
SPRING PROTECTION	2,000,000.00	2,000,000.00	2,000,000.00	2,092,000.00	2,186,140.00
TOOLS & EQUIPMENT	-	-	-	-	-
MAINTENANCE OF PIPE LEAKS	5,000,000.00	-	-	-	-
REPAIR OF ELEMENTS ON TREATMENT WORKS	30,342,000.00	8,342,000.00	6,342,000.00	6,633,732.00	6,932,249.94
SEALING OF RESERVOIRS	1,000,000.00	1,000,000.00	1,000,000.00	1,046,000.00	1,093,070.00
MOTOR VEHICLES	2,400,000.00	4,400,000.00	4,400,000.00	4,602,400.00	4,809,508.00
GENERATORS					
TOTAL REPAIRS & MAINTENANCE	69,392,000.00	42,026,057.50	40,026,057.50	41,867,256.15	43,751,282.67

The percentage of repairs and maintenance in relation to total operating expenditure is 2 percent. The norm that National Treasury recommends is 8 percent of repairs and maintenance to total operating expenditure.

Contracted Services

This comprises mainly of security fees paid to contracted security companies guarding the properties of the municipality together with the water schemes in various local municipalities and professional fees for consultants, WSA plans, Sector plans. Contracted services decreased by R10.4 million being 7 percent of the adjustment budget.

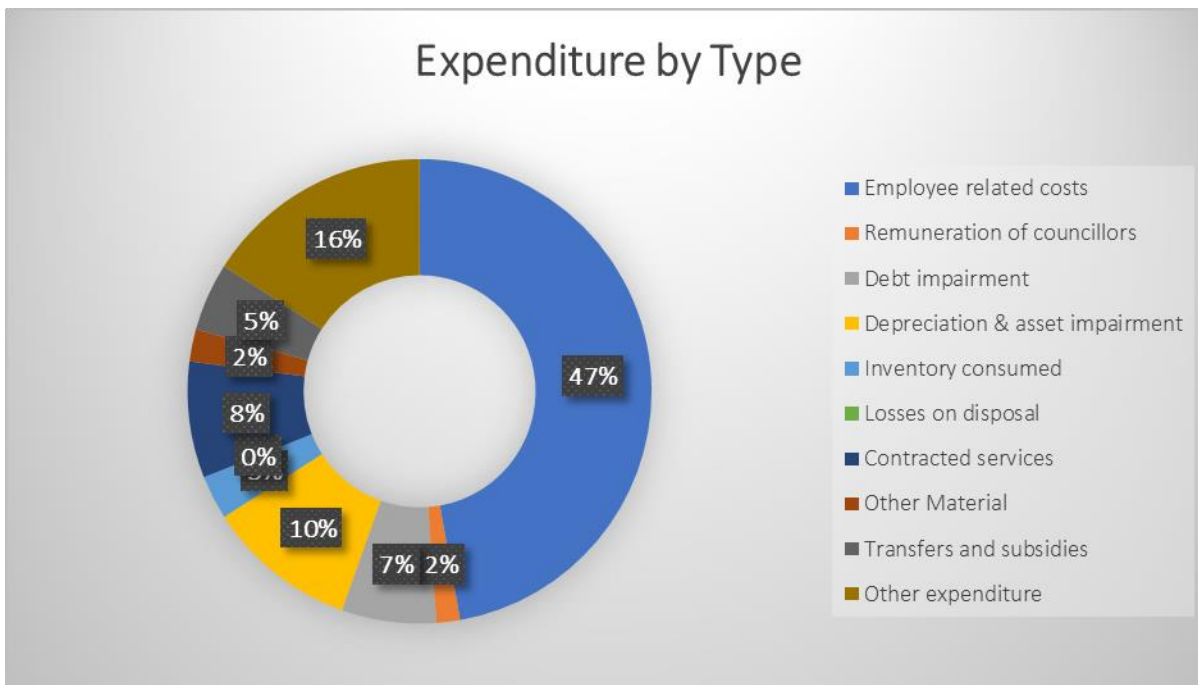
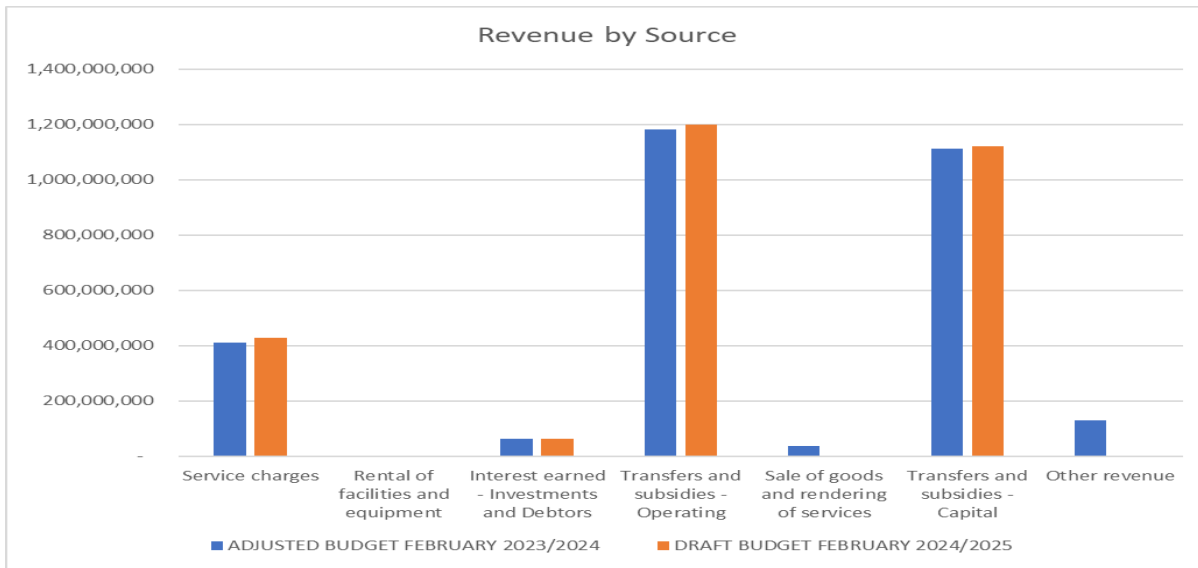
Grants and Subsidies paid

Comprises of transfers to Ntinga Development Agency and allocation, support to local municipalities and programs for the benefit of the local communities. Decrease of R5 million being 6 percent. The decrease is due to decrease in water carting budget as compared to the adjustment budget.

Other Expenditure:-

Other expenditure decreased by R25.6 million which resulted in 9 percent decrease as compared to adjustment budget. This is mainly due to the provision for creditors and commitments.

Graphic Illustrations



Capital Expenditure

DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTED BUDGET FEBRUARY 2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
CAPITAL EXPENDITURE	1,266,106,018	1,184,258,018	1,384,811,461	1,422,883,444	1,562,722,674

Capital expenditure increased by R200.5 million as compared with adjustment budget resulting in 17 percent increase. The main reasons for the increase is the increase as per the Dora and the municipality allocation per Dora was adjusted downwards by R79.2 million in 2023-2024.

Capital expenditure is mainly comprised of :-

New Assets -

- Municipal Infrastructure Grant - R727.7 million
- Regional Bulk Infrastructure Grant - R291.1 million

- Water Services Infrastructure Grant - R100 million
- Motor Vehicles - R9 million
- Network Infrastructure upgrade - R12.9 million
- Disaster facilities - R11.4 million
- Computer Equipment - R4 million
- Furniture & Office Equipment - R2 million
- Smart Meters - R2.5 million

Asset Renewal (replacement) –

- Water Pump Stations - R669 596.60
- Borehole Exploration and development - R4.6 million

Grant Allocation over 2024/2025 MTREF

DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTED BUDGET FEBRUARY 2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
EQUITABLE SHARE	1,124,310,000.00	1,124,310,000.00	1,193,994,000.00	1,263,903,000.00	1,336,259,000.00
FMG	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00
LGSETA	-	500,000.00	524,500.00	548,627.00	573,315.22
EPWP	6,809,000.00	6,429,000.00	3,846,000.00	-	-
MIG	764,752,000.00	713,603,000.00	727,555,000.00	765,347,000.00	835,683,000.00
RBIG	160,849,000.00	140,700,000.00	291,113,000.00	288,354,000.00	384,741,000.00
WSIG	80,000,000.00	72,000,000.00	100,000,000.00	95,000,000.00	85,000,000.00
EMERGENCY HOUSING GRANT	182,152,556.61	182,152,556.61	205,000,000.00	205,000,000.00	185,000,000.00
RRAMS	3,155,000.00	3,155,000.00	3,296,000.00	3,444,000.00	3,602,000.00
	2,324,027,557	2,244,849,557	2,527,328,500	2,623,596,627	2,833,058,315

Expenditure for each department –

Office of the Speaker

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	47,535,748.00	47,535,748.00	49,865,000.00	52,158,790.00	54,505,936.00
SALARIES : BONUS-ANNUAL LEAVE	1,708,723.53	1,708,723.53	1,792,450.98	1,874,903.73	1,959,274.40
OVERTIME & STANDBY ALLOWANCE	541,818.77	541,818.77	568,367.89	594,512.82	621,265.89
MEDICAL AID	1,212,418.91	1,212,418.91	1,271,827.43	1,330,331.49	1,390,196.41
TRAVELLING ALLOWANCE	6,927,870.46	6,927,870.46	7,267,336.12	7,601,633.58	7,943,707.09
CELLPHONE ALLOWANCE	2,105,037.46	2,105,037.46	2,208,184.30	2,309,760.77	2,413,700.01
HOUSING ALLOWANCE	851,432.60	851,432.60	893,152.80	934,237.83	976,278.53
INSURANCE : UIF	118,215.59	118,215.59	124,008.16	129,712.53	135,549.59
PENSION FUND CONTRIBUTIONS	3,086,678.40	3,086,678.40	3,237,925.64	3,386,870.22	3,539,279.38
SKILLS DEVELOPMENT LEVY	668,765.28	668,765.28	701,534.78	733,805.38	766,826.62
ACTING ALLOWANCE	120,000.00	120,000.00	125,880.00	131,670.48	137,595.65
BARGAINING COUNCIL	5,979.84	5,979.84	6,272.85	6,561.40	6,856.67
TOTAL PERSONNEL EXPENSES	64,882,688.85	64,882,688.85	68,061,940.95	71,192,790.24	74,396,466.25
2. GENERAL EXPENSES					
COUNCIL RECEPTIONS	-	-	-	-	-
COMMUNICATION	-	-	-	-	-
SAFETY AND SECURITY PLAN	-	-	-	-	-
WOMEN'S CAUCUS	420,000.00	560,362.60	560,362.60	586,139.28	612,515.55
MORAL REGENERATION MOVEMENT	100,000.00	100,000.00	100,000.00	104,600.00	109,307.00
WHIPPERY SUPPORT	1,200,000.00	1,512,500.00	1,512,500.00	1,582,075.00	1,653,268.38
SUBSISTENCE & TRAVELLING	4,800,000.00	5,872,074.00	5,872,074.00	6,142,189.40	6,418,587.93
COUNCIL AND COMMITTEE	1,399,521.30	1,113,040.00	1,113,040.00	1,164,239.84	1,216,630.63
OVERSIGHT COMMITTEE & ROADSHOWS	950,000.00	438,800.00	438,800.00	458,984.80	479,639.12
PUBLIC PARTICIPATION	2,150,000.00	1,655,000.00	1,655,000.00	1,731,130.00	1,809,030.85
DISTRICT SPEAKER'S FORUM	300,000.00	460,000.00	460,000.00	481,160.00	502,812.20
COUNCIL MEETINGS	-	-	-	-	-
STANDING ORDERS & RESOLUTIONS REGISTER	-	-	-	-	-
CAPACITY BUILDING & WORKSHOPS	100,000.00	-	-	-	-
SUPPORT TO - TRADITIONAL LEADERS	190,000.00	190,000.00	190,000.00	198,740.00	207,683.30
STATE OF THE DISTRICT ADDRESS	300,000.00	7,744.70	7,744.70	8,100.96	8,465.50
TOWNSHIP ESTABLISHMENT	-	-	-	-	-
SITTING ALLOWANCE - TRADITIONAL LEADERS	30,000.00	30,000.00	30,000.00	31,380.00	32,792.10
DDM	-	-	-	-	-
TOTAL GENERAL EXPENSES	11,939,521.30	11,939,521.30	11,939,521.30	12,488,739.28	13,050,732.55
TOTAL EXPENDITURE	76,822,210.46	76,822,210.46	80,001,462.22	83,681,529.49	87,447,198.76
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	76,822,210.46	76,822,210.46	80,001,462.23	83,681,529.49	87,447,198.31
TOTAL REVENUE	76,822,210.46	76,822,210.46	80,001,462.23	83,681,529.49	87,447,198.31
TOTAL EXPENDITURE	76,822,210.46	76,822,210.46	80,001,462.22	83,681,529.49	87,447,198.76

Office of the Executive Mayor

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	38,767,719.00	38,767,719.00	40,667,337.00	42,538,035.00	44,452,246.00
SALARIES : BONUS-ANNUAL LEAVE	2,753,523.14	2,753,523.14	2,888,445.78	3,021,314.28	3,157,273.43
OVERTIME & STANDBY ALLOWANCE	42,096.41	42,096.41	44,159.14	46,190.46	48,269.03
MEDICAL AID	2,991,839.55	2,991,839.55	3,138,439.69	3,282,807.92	3,430,534.27
TRAVELLING ALLOWANCE	3,097,960.18	3,097,960.18	3,249,760.23	3,399,249.20	3,552,215.41
CELLPHONE ALLOWANCE	268,480.43	268,480.43	281,635.98	294,591.23	307,847.84
HOUSING ALLOWANCE	1,827,466.16	1,827,466.16	1,917,012.00	2,005,194.55	2,095,428.31
INSURANCE : UIF	212,025.05	212,025.05	222,414.28	232,645.34	243,114.38
PENSION FUND CONTRIBUTIONS	3,887,754.22	3,887,754.22	4,078,254.17	4,265,853.86	4,457,817.29
SKILLS DEVELOPMENT LEVY	554,224.03	554,224.03	581,381.01	608,124.53	635,490.14
BARGAINING COUNCIL	12,079.64	12,079.64	12,671.55	13,254.44	13,850.89
POST RETIREMENT BENEFIT MEDICAL AID	-	-	-	-	-
TOTAL PERSONNEL EXPENSES	54,415,167.82	54,415,167.82	57,081,510.81	59,707,260.81	62,394,086.97
2. GENERAL EXPENSES					
FINANCIAL ACADEMIC ASSISTANCE	500,000.00	196,640.00	196,640.00	205,685.44	214,941.28
ASSISTANCE TO EX-COMBATANTS	200,000.00	200,000.00	200,000.00	209,200.00	218,614.00
COMMUNITY PARTICIPATION & ROAD SHOWS	1,250,000.00	450,000.00	450,000.00	470,700.00	491,881.50
SECTORAL ENGAGEMENT	220,000.00	321,500.00	321,500.00	336,289.00	351,422.01
MAYORAL COMMUNITY SUPPORT	350,000.00	250,000.00	250,000.00	261,500.00	273,267.50
HIV/AIDS COMMUNITY AWARENESS	120,000.00	140,000.00	140,000.00	146,440.00	153,029.80
INKCIYO PROGRAMME	230,000.00	310,000.00	310,000.00	324,260.00	338,851.70
SUPPORT TO TRADITIONAL AUTHORITIES	180,000.00	180,000.00	180,000.00	188,280.00	196,752.60
SPU'S - WOMEN	400,000.00	400,000.00	400,000.00	418,400.00	437,228.00
SPU'S - PHYSICALLY CHALLENGED	400,000.00	340,000.00	340,000.00	355,640.00	371,643.80
SPU'S - YOUTH	400,000.00	360,000.00	360,000.00	376,560.00	393,505.20
SPU'S - CHILDREN	400,000.00	631,795.43	631,795.43	660,858.02	690,596.63
SPU'S - OLD AGE	400,000.00	340,000.00	340,000.00	355,640.00	371,643.80
POVERTY RELIEF PROGRAM	447,088.42	687,088.42	687,088.42	718,694.49	751,035.74
OR TAMBO & MANDELA MONTH	275,000.00	246,564.57	246,564.57	257,906.54	269,512.33
VIP PROTECTION UNIT	100,000.00	100,000.00	100,000.00	104,600.00	109,307.00
SUBSISTENCE & TRAVELLING	3,916,455.58	4,075,000.00	4,075,000.00	4,262,450.00	4,454,260.25
MAYORAL COMMITTEE	380,000.00	480,000.00	480,000.00	502,080.00	524,673.60
INITIATION SUPPORT	430,000.00	897,608.70	897,608.70	938,898.70	981,149.14
AMBASSADORS	-	-	-	-	-
HEROS RECOGNITION	-	-	-	-	-
MAYORAL IMBIZO	-	29,900.00	29,900.00	31,275.40	32,682.79
DIGITAL INFRASTRUCTURE INVESTIGATION	-	-	-	-	-
LANDSCAPING	-	-	-	-	-
COMMUNITY MOBILIZATION FOR POOR PERFORMING MATRIC SC	-	-	-	-	-
TOWNSHIP ESTABLISHMENT	-	-	-	-	-
TOTAL GENERAL EXPENSES	10,798,544.00	10,736,097.12	10,736,097.12	11,229,957.59	11,735,305.68
TOTAL EXPENDITURE	65,213,711.68	65,151,264.80	67,817,608.01	70,937,218.32	74,129,392.58
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	65,213,711.68	65,151,264.80	67,817,608.02	70,937,217.99	74,129,392.79
EXTENDED PUBLIC WORKS PROGRAMME	-	-	-	-	-
TOTAL REVENUE	65,213,711.68	65,151,264.80	67,817,608.02	70,937,217.99	74,129,392.79
TOTAL EXPENDITURE	65,213,711.68	65,151,264.80	67,817,608.01	70,937,218.32	74,129,392.58

Office of Municipal Manager

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	27,354,464	27,354,464	28,694,832	30,014,794	31,365,460
SALARIES : BONUS-ANNUAL LEAVE	2,090,263	2,090,263	2,192,686	2,293,549	2,396,759
OVERTIME & STANDBY ALLOWANCE	571,250	571,250	599,241	626,806	655,012
MEDICAL AID	2,553,430	2,553,430	2,678,548	2,801,761	2,927,840
TRAVELLING ALLOWANCE	4,021,627	4,021,627	4,218,686	4,412,746	4,611,320
CELLPHONE ALLOWANCE	367,950	367,950	385,979	403,734	421,902
HOUSING ALLOWANCE	1,146,400	1,146,400	1,202,573	1,257,892	1,314,497
INSURANCE : UIF	88,215	88,215	92,537	96,794	101,150
PENSION FUND CONTRIBUTIONS	4,076,050	4,076,050	4,275,776	4,472,462	4,673,723
SKILLS DEVELOPMENT LEVY	429,887	429,887	450,951	471,695	492,922
ACTING ALLOWANCE	344,584	344,584	361,469	378,097	395,111
BARGAINING COUNCIL	4,886	4,886	5,126	5,362	5,603
POST RETIREMENT BENEFIT MEDICAL AID	-	-	-	-	-
TOTAL PERSONNEL EXPENSES	43,049,004	43,049,004	45,158,405	47,235,691	49,361,297
2. GENERAL EXPENSES					
BOOKS & PUBLICATIONS	150,000	150,000	150,000	156,900	163,961
COMMUNICATION	4,000,000	4,083,000	4,083,000	4,270,818	4,463,005
CONSULTANTS & PROF. FEES	500,000	-	-	-	-
CORPORATE EXPENSES	50,000	50,000	50,000	52,300	54,654
LEGAL FEES	3,500,000	13,420,469	5,000,000	5,230,000	5,465,350
INTER-GOVERNMENTAL RELATIONS	546,765	483,765	483,765	506,018	528,789
MEMBERSHIP FEES	30,000	30,000	30,000	31,380	32,792
SUBSISTENCE & TRAVELLING	1,135,000	1,025,000	1,025,000	1,072,150	1,120,397
INTEGRATED DEVELOPMENT PLAN	1,150,000	720,056	720,056	753,178	787,071
AUDIT COMMITTEE ALLOWANCES	600,000	1,100,000	1,100,000	1,150,600	1,202,377
AUDIT COMMITTEE MEETING & INTERNAL AUDIT FORUMS	75,000	75,000	75,000	78,450	81,980
RISK MANAGEMENT	600,000	300,000	300,000	313,800	327,921
EPWP OPERATION	11,542,000	11,162,000	11,162,000	-	-
PERFORMANCE MANAGEMENT SYSTEM	1,500,000	510,589	510,589	534,076	558,110
DDM	100,000	-	-	-	-
TOTAL GENERAL EXPENSES	25,478,765	33,109,878	24,689,409	14,149,670	14,786,405
TOTAL EXPENDITURE	68,527,769	76,158,883	69,847,814	61,385,361	64,147,703
REVENUE					
EQUITABLE SHARE	61,718,769	65,088,824	66,001,814	61,385,362	64,147,703
LGSETA	-	-	-	-	-
EXTENDED PUBLIC WORKS PROGRAMME	6,809,000	6,429,000	3,846,000	0	0
TOTAL REVENUE	68,527,769	71,517,824	69,847,815	61,385,362	64,147,704
TOTAL EXPENDITURE	68,527,769	76,158,883	69,847,814	61,385,361	64,147,703
TOTAL REVENUE	68,527,769	71,517,824	69,847,815	61,385,362	64,147,704

Corporate Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	81,856,689	81,856,689	85,867,667	89,817,579	93,859,371
SALARIES : BONUS-ANNUAL LEAVE	5,884,669	5,884,669	6,173,018	6,456,977	6,747,541
OVERTIME & STANDBY ALLOWANCE	426,447	426,447	447,343	467,921	488,977
MEDICAL AID	4,568,207	4,568,207	4,792,049	5,012,484	5,238,045
TRAVELLING ALLOWANCE	5,105,193	5,105,193	5,355,348	5,601,694	5,853,770
CELLPHONE ALLOWANCE	533,682	533,682	559,832	585,585	611,936
HOUSING ALLOWANCE	3,376,902	3,376,902	3,542,370	3,705,319	3,872,058
DANGER ALLOWANCE	-	-	-	-	-
INSURANCE : UIF	352,782	352,782	370,068	387,092	404,511
PENSION FUND CONTRIBUTIONS	8,385,851	8,385,851	8,796,758	9,201,408	9,615,472
SKILLS DEVELOPMENT LEVY	964,244	964,244	1,011,492	1,058,021	1,105,632
GROUP LIFE ASSURANCE SCHEME	11,780,305	11,780,305	12,357,540	12,925,987	13,507,656
LEAVE PAY	7,149,173	7,149,173	7,499,482	7,844,459	8,197,459
BARGAINING COUNCIL	23,187	23,187	24,323	25,442	26,587
POST RETIREMENT BENEFIT MEDICAL AID	806,470	806,470	845,987	884,902	924,723
TOTAL PERSONNEL EXPENSES	131,213,801	131,213,801	137,643,278	143,974,868	150,453,738
2. GENERAL EXPENSES					
ADVERTISING FEES	400,000	370,000	370,000	387,020	404,436
BOOKS & PUBLICATIONS	-	-	-	-	-
CLEANING MATERIALS AND SERVICES	1,500,000	1,500,000	1,500,000	1,569,000	1,639,605
CONFERENCE FEES	500,000	300,000	300,000	313,800	327,921
CONSULTANTS & PROF. FEES	-	880,000	880,000	920,480	961,902
PROTECTIVE CLOTHING	200,000	200,000	200,000	209,200	218,614
LICENCE FEES	3,250,000	9,750,000	9,750,000	10,198,500	10,657,433
MEMBERSHIP FEES	100,000	200,000	200,000	209,200	218,614
JOB EVALUATION PROGRAM	200,000	320,000	320,000	334,720	349,782
OCCUPATIONAL HEALTH & SAFETY	2,350,000	1,270,000	1,270,000	1,328,420	1,388,199
INTERNSHIP PROGRAMME	1,000,000	500,000	500,000	523,000	546,535
TELEPHONE	8,000,000	6,000,000	6,000,000	6,276,000	6,558,420
SECURITY COST INCLUDING CONTRACTED SERVICES	34,000,000	62,000,000	62,000,000	64,852,000	67,770,340
SUBSISTENCE & TRAVELLING	670,000	1,160,000	1,160,000	1,213,360	1,267,961
WEBSITE MAINTENANCE	500,000	500,000	500,000	523,000	546,535
FUNCTIONS & STAFF WELFARE	180,000	180,000	180,000	188,280	196,753
BATHO PELE PROGRAMS	50,000	240,000	240,000	251,040	262,337
RELOCATION COSTS	100,000	-	-	-	-
EMPLOYEE ASSISTANCE PROGRAM	50,000	120,000	120,000	125,520	131,168
SKILLS DEVELOPMENT AND CAPACITY BUILDING	3,780,000	3,760,000	3,760,000	3,932,960	4,109,943
LOCAL LABOUR FORUM PROGRAMME DEVELOPMENT	350,000	350,000	350,000	366,100	382,575
GET THE RECORDS STRAIGHT PROJECT (GTRS)	5,000,000	1,000,000	1,000,000	1,046,000	1,093,070
RESEARCH AND POLICY DEVELOPMENT	100,000	-	-	-	-
RENTAL OF IT EQUIPMENT	2,000,000	4,000,000	4,000,000	4,184,000	4,372,280
TOWNSHIP ESTABLISHMENT					
TOTAL GENERAL EXPENSES	64,280,000	94,600,000	97,600,000	102,089,600	106,683,632
3. REPAIRS AND MAINTENANCE					
SURVEILLANCE EQUIPMENT MAINTENANCE	150,000	150,000	150,000	156,900	163,961
IT EQUIPMENT REPAIRS	-	50,000	50,000	52,300	54,654
MUNICIPAL DISASTER RELIEF EXPENDITURE					
TOTAL REPAIRS & MAINTENANCE	150,000	200,000	200,000	209,200	218,614
5. CAPITAL EXPENDITURE					
COMPUTER EQUIPMENT	1,500,000	4,050,000	4,050,000	4,236,300	4,426,934
COMPUTER SOFTWARE	500,000	-	-	-	-
NETWORK INFRASTRUCTURE UPGRADE	20,000,000	12,950,000	12,950,000	13,545,700	14,155,257
SECURITY SYSTEMS AND MUNICIPAL GATES	250,000	250,000	250,000	261,500	273,268
DISASTER RECOVERY SYSTEMS	-	-	-	-	-
TOTAL CAPITAL EXPEND EX REVENUE	22,250,000	17,250,000	17,250,000	18,043,500	18,855,458
TOTAL EXPENDITURE	217,893,800	243,263,800	252,693,277	264,317,168	276,211,441
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	217,893,800	242,793,800	252,168,777	263,768,540	275,638,125
MUNICIPAL DISASTER RELIEF GRANT	-	-	-	-	-
LGSETA		500,000	524,500	548,627	573,315
TOTAL REVENUE	217,893,800	243,293,800	252,693,277	264,317,167	276,211,440
TOTAL EXPENDITURE	217,893,800	243,263,800	252,693,277	264,317,168	276,211,441
TOTAL REVENUE	217,893,800	243,293,800	252,693,277	264,317,167	276,211,440

Budget and Treasury Office

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	57,251,079	57,251,079	60,056,382	62,818,977	65,645,830
SALARIES : BONUS-ANNUAL LEAVE	3,355,380	3,355,380	3,519,794	3,681,705	3,847,381
OVERTIME & STANDBY ALLOWANCE	618,098	618,098	648,385	678,211	708,730
MEDICAL AID	2,704,969	2,704,969	2,837,513	2,968,039	3,101,600
TRAVELLING ALLOWANCE	4,619,059	4,619,059	4,845,393	5,068,281	5,296,353
CELLPHONE ALLOWANCE	767,273	767,273	804,869	841,893	879,778
HOUSING ALLOWANCE	2,103,724	2,103,724	2,206,806	2,308,319	2,412,193
INSURANCE : UIF	308,102	308,102	323,199	338,066	353,279
PENSION FUND CONTRIBUTIONS	9,940,694	9,940,694	10,427,788	10,907,466	11,398,302
SKILLS DEVELOPMENT LEVY	631,531	631,531	662,476	692,950	724,133
BARGAINING COUNCIL	11,401	11,401	11,960	12,510	13,073
POST RETIREMENT BENEFIT MEDICAL AID	-	-	-	-	-
TOTAL PERSONNEL EXPENSES	82,311,310	82,311,310	86,344,565	90,316,416	94,380,654
2. GENERAL EXPENSES					
ADVERTISING FEES	600,000	600,000	600,000	627,600	655,842
AUDIT FEES	10,455,017	10,455,017	10,455,017	10,935,948	11,428,065
ASSESSMENT RATES	1,800,000	2,000,000	2,000,000	2,092,000	2,186,140
BANK CHARGES	936,297	936,297	936,297	979,367	1,023,438
BOOKS & PUBLICATIONS	30,000	30,000	30,000	31,380	32,792
CONSULTANTS & PROF. FEES	4,953,000	4,953,000	4,953,000	5,180,838	5,413,976
FINANCIAL & BUDGETING REFORMS	2,000,000	2,000,000	2,000,000	2,000,000	2,100,000
CORPORATE EXPENSES	30,000	30,000	30,000	31,380	32,792
VEHICLE FUEL & OIL	20,000,000	20,000,000	17,000,000	17,782,000	18,582,190
HIRE - EQUIPMENT & MACHINERY	1,000,000	1,000,000	1,000,000	1,046,000	1,093,070
INSURANCE : EXTERNAL	3,500,000	3,500,000	3,500,000	3,661,000	3,825,745
LICENCE FEES	1,100,000	1,100,000	1,100,000	1,150,600	1,202,377
SALGA FEES	8,000,000	8,200,000	8,200,000	8,577,200	8,963,174
OFFICE RENTAL	325,000	325,000	325,000	339,950	355,248
POSTAGE	360,000	360,000	360,000	376,560	393,505
PRINTING & STATIONERY	3,000,000	2,800,000	2,800,000	2,928,800	3,060,596
SUBSISTENCE & TRAVELLING	340,000	340,000	340,000	355,640	371,644
DIGITAL INFARSTRUCTURE INVESTIGATION CREDITORS	87,945,456	87,945,456	72,254,783	60,000,000	40,000,000
TOWNSHIP ESTABLISHMENT					
TOTAL GENERAL EXPENSES	146,374,770	146,574,770	127,884,097	118,096,262	100,720,594
3. REPAIRS AND MAINTENANCE					
MUNICIPAL DISASTER RELIEF EXPENDITURE					
TOOLS & EQUIPMENT	-	-	-	-	-
MOTOR VEHICLES	2,400,000	4,400,000	4,400,000	4,602,400	4,809,508
TOTAL REPAIRS & MAINTENANCE	2,400,000	4,400,000	4,400,000	4,602,400	4,809,508
5. CAPITAL EXPENDITURE					
FURNITURE & OFFICE EQUIPMENT	2,000,000	2,000,000	2,000,000	2,092,000	2,186,140
COMPUTER EQUIPMENT	-	-	-	-	-
MSCOA IMPLEMENTATION	-	-	-	-	-
MOTOR VEHICLES	2,000,000	2,000,000	4,000,000	4,184,000	4,372,280
SOLAR PURCHASE	1,000,000	-	1,000,000	1,046,000	1,093,070
TOTAL CAPITAL EXPEND EX REVENUE	5,000,000	4,000,000	7,000,000	7,322,000	7,651,490
TOTAL EXPENDITURE					
	236,086,080	237,286,080	225,628,662	220,337,079	207,562,246
REVENUE					
INTEREST : INVESTMENTS	30,000,000	40,500,000	40,500,000	42,363,000	44,311,698
AGENCY FEES	230,555	230,555	230,555	241,161	252,013
FINANCIAL MANAGEMENT GRANT	2,000,000	2,000,000	2,000,000	2,000,000	2,200,000
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	203,855,526	194,555,526	182,898,108	175,732,917	160,798,535
LGSETA	-	-	-	-	-
RENT FACILITIES - HIRING OF HALLS	-	-	-	-	-
TOTAL REVENUE	236,086,081	237,286,081	225,628,663	220,337,078	207,562,246
TOTAL EXPENDITURE					
	236,086,080	237,286,080	225,628,662	220,337,079	207,562,246
TOTAL REVENUE					
	236,086,081	237,286,081	225,628,663	220,337,078	207,562,246

Rural Economic & Development Planning

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	18,030,533	18,030,533	18,914,029	19,784,074	20,674,357
SALARIES : BONUS-ANNUAL LEAVE	1,493,487	1,493,487	1,566,668	1,638,735	1,712,478
OVERTIME & STANDBY ALLOWANCE	79,975	79,975	83,894	87,753	91,702
MEDICAL AID	1,122,453	1,122,453	1,177,453	1,231,616	1,287,039
TRAVELLING ALLOWANCE	2,944,799	2,944,799	3,089,094	3,231,192	3,376,596
CELLPHONE ALLOWANCE	225,794	225,794	236,858	247,754	258,903
PERSONAL FACILITIES	-	-	-	-	-
HOUSING ALLOWANCE	581,466	581,466	609,958	638,016	666,727
INSURANCE : UIF	175,922	175,922	184,543	193,031	201,718
PENSION FUND CONTRIBUTIONS	2,297,519	2,297,519	2,410,098	2,520,962	2,634,405
SKILLS DEVELOPMENT LEVY	267,681	267,681	280,797	293,714	306,931
BARGAINING COUNCIL	3,800	3,800	3,987	4,170	4,358
POST RETIREMENT BENEFIT MEDICAL AID	-	-	-	-	-
TOTAL PERSONNEL EXPENSES	27,223,431	27,223,431	28,557,379	29,871,018	31,215,213
2. GENERAL EXPENSES					
SPATIAL DEVELOPMENT FRAMEWORK	-	-	-	-	-
LED WORKSHOPS & TRAINING	-	-	-	-	-
CONFERENCE FEES	-	-	-	-	-
DISTRICT SKILLS DEVELOPMENT PROGRAMME	500,000	500,000	500,000	523,000	546,535
ENVIRONMENTAL MANAGEMENT PLANNING	-	-	-	-	-
SECTOR PLANS	-	-	-	-	-
SUBSISTENCE & TRAVELLING	-	130,000	130,000	135,980	142,099
RESEARCH AND DEVELOPMENT	300,000	254,550	254,550	266,259	278,241
SPLUMA	1,360,000	1,135,000	1,135,000	1,187,210	1,240,634
REGIONAL & LOCAL TOURISM ORGANISATIONS	-	-	-	-	-
ARTS AND CRAFT DEVELOPMENT	-	-	-	-	-
DISTRICT TOURISM MARKETING	433,500	492,950	492,950	515,626	538,829
TOURISM EDUCATION AND AWARENESS	615,000	846,000	846,000	884,916	924,737
NTINGA OPERATIONS & PAYROLL	49,553,215	52,770,606	49,553,215	51,832,663	54,165,133
LED STRATEGY	165,000	215,000	215,000	224,890	235,010
SECTOR DEVELOPMENT	1,034,928	1,000,928	1,000,928	1,046,971	1,094,084
CO-OPERATIVE SUPPORT	5,240,000	7,449,000	7,449,000	7,791,654	8,142,278
LED CAPACITY	-	-	-	-	-
AGRICULTURAL DEVELOPMENT STRATEGY	-	-	-	-	-
AGRI-PACKS	1,500,000	-	3,200,000	3,347,200	3,497,824
TRADE AND INVESTMENT PROMOTION	1,000,000	-	-	-	-
RURAL AGRO INDUSTRIAL SUPPORT	5,000,000	2,200,000	2,200,000	2,301,200	2,404,754
ENVIRONMENTAL AWARENESS	200,000	200,000	200,000	209,200	218,614
STAKEHOLDER PARTICIPATION	200,000	200,000	200,000	209,200	218,614
TOWNSHIP ESTABLISHMENT	-	-	-	-	-
TOTAL GENERAL EXPENSES	67,101,643	67,394,034	67,376,643	70,475,968	73,647,387
MUNICIPAL DISASTER RELIEF EXPENDITURE	-	-	-	-	-
5. CAPITAL EXPENDITURE					
FENCING	-	-	-	-	-
MOTOR VEHICLES	-	-	-	-	-
TOTAL CAPITAL EXPEND EX REVENUE	-	-	-	-	-
TOTAL EXPENDITURE	94,325,074	94,617,465	95,934,022	100,346,986	104,862,600
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	94,325,074	94,617,465	95,934,022	100,346,987	104,862,601
LGSETA	-	-	-	-	-
TOTAL REVENUE	94,325,074	94,617,465	95,934,022	100,346,987	104,862,601
TOTAL EXPENDITURE	94,325,074	94,617,465	95,934,022	100,346,986	104,862,600
TOTAL REVENUE	94,325,074	94,617,465	95,934,022	100,346,987	104,862,601

Community and Social Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023- 2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	65,134,496	65,134,496	68,326,085	71,469,084	74,685,193
SALARIES : BONUS-ANNUAL LEAVE	5,417,399	5,417,399	5,682,852	5,944,263	6,211,755
OVERTIME & STANDBY ALLOWANCE	4,625,514	4,625,514	4,852,164	5,075,364	5,303,755
MEDICAL AID	4,394,922	4,394,922	4,610,273	4,822,346	5,039,351
TRAVELLING ALLOWANCE	9,235,396	9,235,396	9,687,930	10,133,575	10,589,586
CELLPHONE ALLOWANCE	412,503	412,503	432,715	452,620	472,988
HOUSING ALLOWANCE	2,554,299	2,554,299	2,679,460	2,802,715	2,928,837
INSURANCE : UIF	256,908	256,908	269,497	281,893	294,579
PENSION FUND CONTRIBUTIONS	10,179,162	10,179,162	10,677,941	11,169,126	11,671,737
SKILLS DEVELOPMENT LEVY	967,180	967,180	1,014,572	1,061,242	1,108,998
BARGAINING COUNCIL	16,559	16,559	17,371	18,170	18,987
POST RETIREMENT BENEFIT MEDICAL AID	-	-	-	-	-
TOTAL PERSONNEL EXPENSES	103,194,339	103,194,339	108,250,860	113,230,399	118,325,767
2. GENERAL EXPENSES					
SAFETY AND SECURITY PROGRAMMES	1,390,000	1,774,017	1,774,017	1,855,622	1,939,125
CONFERENCE FEES	-	-	-	-	-
MUNICIPAL HEALTH SERVICES	675,000	711,535	711,535	744,266	777,757
MUNICIPAL DISASTER RELIEF EXPENDITURE- COVID 19	-	-	-	-	-
PRIMARY HEALTHCARE	-	-	-	-	-
FIRE FIGHTING SERVICE	-	250,000	250,000	261,500	273,268
ARTS, CULTURE & HERITAGE	160,000	115,385	115,385	120,692	126,124
HERITAGE SECTOR PLAN	40,000	49,403	49,403	51,676	54,001
SPORTS DEVELOPMENT	70,000	70,000	70,000	73,220	76,515
SUBSISTENCE & TRAVELLING	167,236	166,670	166,670	174,337	182,182
DISTRICT SPORTS COUNCIL	-	-	-	-	-
COASTAL SAFETY	-	-	-	-	-
SOCIAL RELIEF PROGRAMME	-	-	-	-	-
COMMUNITY DEVELOPMENT WORKERS	-	-	-	-	-
HOUSING SOCIAL RELIEF PROGRAMME	-	-	-	-	-
LIBRARY SERVICES	100,000	100,000	100,000	104,600	109,307
EVENTS MANAGEMENT	-	-	-	-	-
EARLY CHILDHOOD DEVELOPMENT	200,000	18,000	18,000	18,828	19,675
CHILD PROTECTION SERVICES	100,000	99,000	99,000	103,554	108,214
DISASTER MANAGEMENT INFORMATION SYSTEM	-	-	-	-	-
DISASTER MANAGEMENT PLAN	500,000	300,000	300,000	313,800	327,921
DISASTER MANAGEMENT AWARENESS	-	-	-	-	-
MORAL REGENERATION PROGRAMS	200,000	56,000	56,000	58,576	61,212
RISK ASSESSMENT AND REDUCTION PROGRAM	200,000	178,000	178,000	186,188	194,566
LEVELLING OF SPORTS FACILITIES	-	-	-	-	-
INGQUZA HILL MASSACRE (PONDOLAND REVOLT)	-	-	-	-	-
INTEGRATED WASTE MANAGEMENT PLAN	2,500,000	2,200,000	2,200,000	2,301,200	2,404,754
STIPEND FOR EMERGENCY VOLUNTEERS	-	-	-	-	-
DISASTER PREPAREDNESS AND RESPONSE	3,110,000	3,327,500	3,327,500	3,480,565	3,637,190
SPORTS AND RECREATION	130,000	126,725	126,725	132,555	138,520
TOWNSHIP ESTABLISHMENT	-	-	-	-	-
TOTAL GENERAL EXPENSES	9,542,236	9,542,236	9,542,236	9,981,178	10,430,331
MUNICIPAL DISASTER RELIEF EXPENDITURE					
5. CAPITAL EXPENDITURE					
COMPUTER EQUIPMENT	-	-	-	-	-
FIRE FIGHTING MACHINE	-	-	-	-	-
FIRE FIGHTER EQUIPMENT	17,000,000	14,800,000	5,000,000	5,230,000	5,465,350
EARLY WARNING SYSTEM - ASSET	-	-	-	-	-
DISASTER MOTOR VEHICLES	-	-	-	-	-
TOTAL CAPITAL EXPEND EX REVENUE	17,000,000	14,800,000	5,000,000	5,230,000	5,465,350
TOTAL EXPENDITURE	129,736,574	127,536,574	122,793,096	128,441,577	134,221,448
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	129,736,573	127,536,573	122,793,095	128,441,578	134,221,449
MUNICIPAL DISASTER RELIEF GRANT	-	-	-	-	-
LGSETA	-	-	-	-	-
TOTAL REVENUE	129,736,573	127,536,573	122,793,095	128,441,578	134,221,449
TOTAL EXPENDITURE	129,736,574	127,536,574	122,793,096	128,441,577	134,221,448
TOTAL REVENUE	129,736,573	127,536,573	122,793,095	128,441,578	134,221,449

Human Settlements

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	8,995,810	8,995,810	9,436,604	9,870,688	10,314,869
SALARIES : BONUS-ANNUAL LEAVE	815,240	815,240	855,187	894,525	934,779
OVERTIME & STANDBY ALLOWANCE	11,425	11,425	11,985	12,536	13,100
MEDICAL AID	571,865	571,865	599,887	627,482	655,718
TRAVELLING ALLOWANCE	2,165,855	2,165,855	2,271,982	2,376,493	2,483,436
CELLPHONE ALLOWANCE	150,810	150,810	158,200	165,477	172,923
HOUSING ALLOWANCE	240,119	240,119	251,885	263,472	275,328
INSURANCE : UIF	28,502	28,502	29,899	31,274	32,681
PENSION FUND CONTRIBUTIONS	1,422,997	1,422,997	1,492,724	1,561,390	1,631,652
SKILLS DEVELOPMENT LEVY	155,213	155,213	162,819	170,308	177,972
BARGAINING COUNCIL	1,357	1,357	1,424	1,489	1,556
POST RETIREMENT BENEFIT MEDICAL AID	-	-	-	-	-
TOTAL PERSONNEL EXPENSES	14,559,194	14,559,194	15,272,594	15,975,134	16,694,015
2. GENERAL EXPENSES					
CONSULTANTS & PROF. FEES	-	-	-	-	-
COMMUNITY TRAINING	400,000	400,000	400,000	418,400	437,228
SUBSISTENCE & TRAVELLING	492,500	532,500	532,500	556,995	582,060
LAUNCHES - HOUSING PROJECTS	244,515	244,515	244,515	255,763	267,272
HOUSING FORUMS	130,000	90,000	90,000	94,140	98,376
HOUSING SOCIAL RELIEF PROGRAMME	2,160,000	3,510,000	3,510,000	3,671,460	3,836,676
HOUSING DEVELOPMENT STRATEGY	-	-	-	-	-
HOUSING SECTOR PLAN	1,200,000	900,000	900,000	941,400	983,763
TOWNSHIP ESTABLISHMENT	700,000	-	-	-	-
TOTAL GENERAL EXPENSES	5,327,015	5,677,015	5,677,015	5,938,158	6,205,375
MUNICIPAL DISASTER RELIEF EXPENDITURE					
5. CAPITAL EXPENDITURE					
TEMPORAL STRUCTURES	350,000	-	-	-	-
ADAM KOK FARM HOUSES	-	-	-	-	-
EMERGENCY HOUSING	182,152,557	182,152,557	205,000,000	205,000,000	185,000,000
TOTAL CAPITAL EXPEND EX REVENUE	182,502,557	182,152,557	205,000,000	205,000,000	185,000,000
TOTAL EXPENDITURE	202,388,766	202,388,766	225,949,609	226,913,292	207,899,390
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	20,236,209	20,236,209	20,949,610	21,913,292	22,899,390
GRANT - RURAL HOUSING PROJECT	182,152,557	182,152,557	205,000,000	205,000,000	185,000,000
GRANT INFORMAL SETTLEMENT UPGRADE	-	-	-	-	-
LGSETA	-	-	-	-	-
TOTAL REVENUE	202,388,766	202,388,766	225,949,610	226,913,292	207,899,390
TOTAL EXPENDITURE	202,388,766	202,388,766	225,949,609	226,913,292	207,899,390
TOTAL REVENUE	202,388,766	202,388,766	225,949,610	226,913,292	207,899,390

Water and Sanitation Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	136,903,702	136,903,702	143,611,985	150,218,136	156,977,952
SALARIES - BONUS-ANNUAL LEAVE	15,865,713	15,865,713	16,643,132	17,408,717	18,192,109
OVERTIME & STANDBY ALLOWANCE	14,910,327	14,910,327	15,640,933	16,360,416	17,096,634
MEDICAL AID	10,762,644	10,762,644	11,290,014	11,809,355	12,340,775
TRAVELLING ALLOWANCE	11,437,384	11,437,384	11,997,816	12,549,715	13,114,452
CELLPHONE ALLOWANCE	861,757	861,757	903,983	945,566	988,116
HOUSING ALLOWANCE	12,095,837	12,095,837	12,688,533	13,272,205	13,869,455
LONG SERVICE	242,781	242,781	254,677	266,392	278,380
INSURANCE : UIF	1,321,899	1,321,899	1,386,672	1,450,459	1,515,730
PENSION FUND CONTRIBUTIONS	25,144,866	25,144,866	26,376,965	27,590,305	28,831,869
SKILLS DEVELOPMENT LEVY	2,697,723	2,697,723	2,829,911	2,960,087	3,093,291
LEAVE PAY	242,781	242,781	254,677	266,392	278,380
BARGAINING COUNCIL	75,330	75,330	79,021	82,656	86,375
POST RETIREMENT BENEFIT MEDICAL AID	-	-	-	-	-
TOTAL PERSONNEL EXPENSES	232,562,742	232,562,742	243,958,318	255,180,401	266,663,519
2. GENERAL EXPENSES					
DEPRECIATION	176,000,000	169,000,000	171,000,000	178,866,000	186,914,970
RAIN HARVESTING	1,000,000	2,000,000	2,000,000	2,092,000	2,186,140
FREE BASIC SERVICES	-	-	-	-	-
COMMITTEE CLERKS	-	-	-	-	-
INTEREST EXPENSES - EXTERNAL	-	-	-	-	-
WATER CARTING EXPENDITURE	10,000,000	11,825,943	6,823,943	7,139,936	7,461,233
ELECTRICITY PURCHASES	55,000,000	65,000,000	55,000,000	57,530,000	60,118,850
MEDICAL EXAMINATION	300,000	300,000	300,000	313,800	327,921
PROTECTIVE CLOTHING	4,000,000	4,000,000	4,000,000	4,184,000	4,372,280
WATER QUALITY MONITORING	7,000,000	7,000,000	7,000,000	7,322,000	7,651,490
FIRE FIGHTING SERVICE	-	-	-	-	-
MEMBERSHIP FEES	-	-	-	-	-
WATER PURIFICATION CHEMICALS	16,000,000	19,298,343	19,298,343	20,186,067	21,094,440
WASTE WATER MANAGEMENT	-	-	-	-	-
SUBSISTENCE & TRAVELLING	-	-	-	-	-
WATER OPERATORS (NTINGA)	8,000,000	60,600	60,600	63,388	66,240
COMMISSION PAID - DEBT COLLECTION	-	-	-	-	-
GRANT - DISTRICT AIDS COUNCIL OPERATION	-	-	-	-	-
WATER PLANT HIRE	5,000,000	9,676,200	9,676,200	10,121,305	10,576,764
WSA PLANS	2,000,000	1,700,000	1,700,000	1,778,200	1,858,219
VERIFICATION OF INDIGENT HOUSEHOLDS	-	-	-	-	-
GREEN DROP PROGRAM	1,000,000	1,000,000	1,000,000	1,046,000	1,093,070
MOBILE LAB	-	-	-	-	-
DIGITAL INFARSTRUCTURE INVESTIGATION	2,000,000	23,800	23,800	24,895	26,015
CUSTOMER RELATIONS SERVICES	1,000,000	1,000,000	1,000,000	1,046,000	1,093,070
WSDIP	1,000,000	600,000	600,000	627,600	655,842
BULK WATER PURCHASES	55,000,000	50,000,000	50,000,000	52,300,000	54,653,500
TOWNSHIP ESTABLISHMENT	-	-	-	-	-
TOTAL GENERAL EXPENSES	344,300,000	342,484,886	329,484,886	344,641,190	360,150,044
3. REPAIRS AND MAINTENANCE					
SEWERAGE RETICULATION	-	-	-	-	-
WATER PUMP STATIONS	3,000,000	669,597	669,597	700,398	731,916
MATERIALS AND STORES	10,000,000	15,630,403	15,630,403	16,349,402	17,085,125
NTINGA REPAIRS AND MAINTENANCE OF STANDALONE SCHEMES	-	-	-	-	-
VIP SLUDGE SUCKING	5,000,000	5,000,000	5,000,000	5,230,000	5,465,350
MUNICIPAL DISASTER RELIEF EXPENDITURE	-	-	-	-	-
SPRING PROTECTION	2,000,000	2,000,000	2,000,000	2,092,000	2,186,140
MAINTENANCE OF PIPE LEAKS	5,000,000	-	-	-	-
SEALING OF RESERVOIRS	1,000,000	1,000,000	1,000,000	1,046,000	1,093,070
ENERGY REDUCTION USAGE	-	-	-	-	-
UNIVERSAL ACCESS TO DIGITAL INFRASTRUCTURE/FEASIBILITY STUDIES	-	-	-	-	-
CENTRAL STORE - PLUMBING MATERIAL (DESIN+CONSTRUCTION)	-	-	-	-	-
M&E WORKSHOP (DESIGNS+CONSTRUCTION)	-	-	-	-	-
DATA HUB CENTRE/DEVELOP SERVER/CLOUD/APPLICATION NETWORK LICENSE	-	-	-	-	-
EXPLORING/PILOTING NEW TECHNOLOGY ON SLUDGE ENERGY CREATION/METHANE GAS	-	-	-	-	-
TOTAL REPAIRS & MAINTENANCE	62,342,000	32,816,058	30,816,058	32,233,596	33,684,108

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
5. CAPITAL EXPENDITURE					
MOTOR VEHICLES	5,000,000	5,000,000	-	5,230,000	5,465,350
MUNICIPAL INFRASTRUCTURE GRANT PROJECTS	764,752,000	713,602,999	727,555,000	765,347,000	835,683,000
MUNICIPAL WATER INFRASTRUCTURE GRANT	80,000,000	72,000,000	100,000,000	95,000,000	85,000,000
GRANT - REGIONAL BULK WATER INFRASTRUCTURE	160,849,000	140,700,000	291,113,000	288,354,000	384,741,000
BULK WATER METERS	2,000,000	2,300,000	2,300,000	2,405,800	2,514,061
EQUIPMENT AND LABORATORY FEES	1,500,000	1,000,000	1,000,000	1,046,000	1,093,070
FENCING	-	-	-	-	-
GENERATORS	-	3,000,000	1,500,000	1,569,000	1,639,605
PROVISION OF PUBLIC TOILETS IN TOWNS	-	200,000	200,000	209,200	218,614
BOREHOLE EXPLORATION AND DEVELOPMENT	3,102,645	7,602,645	4,602,645	4,814,367	5,031,013
REFURBISHMENT OF WATER SCHEMES AND BOREHOLES	-	2,000,000	2,000,000	2,092,000	2,186,140
SEWERAGE RETICULATION	-	-	-	-	-
WATER PUMP STATIONS	-	-	-	-	-
BOREHOLES REFURBISHMENT	-	-	-	-	-
MAINTENANCE OF PIPE LEAKS	-	-	-	-	-
REPAIR OF ELEMENTS ON TREATMENT WORKS	2,000,000	-	-	-	-
SEALING OF RESERVOIRS	-	-	-	-	-
RURAL ROAD ASSET MANAGEMENT GRANT	-	-	-	-	-
SPRING PROTECTION	-	-	-	-	-
REFURBISHMENT OF SEWERAGE PUMP STATION	-	-	-	-	-
HEAVY DUTY PLANT(TLBs)	3,000,000	3,000,000	3,000,000	3,138,000	3,279,210
WCDM IMPLEMENTATION	-	-	-	-	-
SMART PILOT BUSINESS AND DOMESTIC	2,500,000	2,500,000	2,500,000	2,615,000	2,732,675
REGULATION AND COMPLIANCE	-	-	-	-	-
NEW ELECTRICITY CONNECTIONS	-	-	-	-	-
REFURBISHMENT - GRANT FUNDED	-	-	-	-	-
TOTAL CAPITAL EXPEND EX REVENUE	1,024,703,645	952,905,644	1,135,770,645	1,171,820,367	1,329,583,738
6. CONTRIBUTION TO APPROVED FUNDS					
ACCUMULATED LEAVE RESERVE					
WORKING CAPITAL RESERVE					
PROVISION FOR DOUBTFUL DEBTS	127,507,624	127,507,624	107,507,624	112,452,975	117,513,358
TOTAL CONTR TO APPROVED FUNDS	127,507,624	127,507,624	107,507,624	112,452,975	117,513,358
TOTAL EXPENDITURE	1,791,416,011	1,688,276,953	1,847,537,530	1,916,328,528	2,107,594,767
REVENUE					
OLD DEBTORS	-	-	-	-	-
INTEREST - OUTSTANDING DEBTS	21,730,000	21,730,000	22,794,770	23,843,329	24,940,123
OTHER REVENUE (ACCUMULATIVE RESERVES)	-	-	-	-	-
SANITATION/SEWERAGE CHARGES	-	-	-	-	-
INCOME - WATER & SANITATION	407,351,658	407,351,658	423,336,179	438,651,051	454,479,111
WATER & SANITATION OUTSTANDING DEBT	-	-	-	-	-
INCOME - WATER PERI URBAN	3,790,000	3,790,000	3,975,710	4,158,593	4,349,888
CONNECTION FEES	-	-	-	-	-
REVENUE FORGONE	-	-	-	-	-
OTHER INCOME-VAT REFUND	128,545,935	128,545,935	-	-	-
EQUITABLE SHARE	231,878,646	214,878,646	282,485,460	333,696,107	387,035,159
MUNICIPAL INFRASTRUCTURE GRANT	764,752,000	713,603,000	727,555,000	765,347,000	835,683,000
MUNICIPAL WATER INFRASTRUCTURE GRANT	80,000,000	72,000,000	100,000,000	95,000,000	85,000,000
MUNICIPAL DISASTER RELIEF GRANT	-	-	-	-	-
GRANT- REGIONAL BULK WATER INFRASTRUCTURE	160,849,000	140,700,000	291,113,000	288,354,000	384,741,000
LGSETA	-	-	-	-	-
TOTAL REVENUE	1,798,897,239	1,702,599,239	1,851,260,119	1,949,050,079	2,176,228,281
TOTAL EXPENDITURE	1,791,416,011	1,688,276,953	1,847,537,530	1,916,328,528	2,107,594,767
TOTAL REVENUE	1,798,897,239	1,702,599,239	1,851,260,119	1,949,050,079	2,176,228,281

Technical Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	DRAFT BUDGET 2024/2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE					
SALARIES	4,487,411	4,487,411	4,707,294	4,923,829	5,145,402
SALARIES : BONUS-ANNUAL LEAVE	375,124	375,124	393,505	411,606	430,128
MEDICAL AID	220,164	220,164	230,952	241,576	252,447
TRAVELLING ALLOWANCE	201,617	201,617	211,497	221,226	231,181
CELLPHONE ALLOWANCE	109,005	109,005	114,346	119,606	124,988
HOUSING ALLOWANCE	511,101	511,101	536,145	560,808	586,044
INSURANCE : UIF	14,915	14,915	15,646	16,366	17,102
PENSION FUND CONTRIBUTIONS	430,568	430,568	451,666	472,442	493,702
SKILLS DEVELOPMENT LEVY	69,081	69,081	72,466	75,800	79,211
BARGAINING COUNCIL	679	679	712	745	778
TOTAL PERSONNEL EXPENSES	6,419,665	6,419,665	6,734,229	7,044,003	7,360,983
2. GENERAL EXPENSES					
BOOKS & PUBLICATIONS	5,000	5,000	5,000	5,230	5,465
CONFERENCE FEES	-	-	-	-	-
SUBSISTENCE & TRAVELLING	90,000	90,000	90,000	94,140	98,376
DIGITAL INFARSTRUCTURE INVESTIGATION					
PUBLIC TRANSPORT ASSISTANCE PROGRAM	120,000	10,000	10,000	10,460	10,931
DISTRICTWIDE ELECTRIFICATION PLAN	-	-	-	-	-
TOWNSHIP ESTABLISHMENT					
TOTAL GENERAL EXPENSES	215,000	105,000	105,000	109,830	114,772
3. REPAIRS AND MAINTENANCE					
BUILDINGS & INSTALLATIONS	2,500,000	3,110,000	3,110,000	3,253,060	3,399,448
SUPPORT TO STRATEGIC ROADS	2,000,000	1,500,000	1,500,000	1,569,000	1,639,605
MUNICIPAL DISASTER RELIEF EXPENDITURE					
TOTAL REPAIRS & MAINTENANCE	4,500,000	4,610,000	4,610,000	4,822,060	5,039,053
5. CAPITAL EXPENDITURE					
BUILDINGS	2,000,000	-	-	-	-
MOTOR VEHICLES	-	-	-	-	-
ESTABLISHMENT OF DISASTER MANAGEMENT FACILITES NYANDENI	9,494,816	11,494,816	11,494,816	12,023,578	12,564,639
ESTABLISHMENT OF DISASTER MANAGEMENT FACILITES MHLONTLO	-	-	-	-	-
GENERATORS	-	-	-	-	-
RURAL ROAD ASSET MANAGEMENT GRANT	3,155,000	3,155,000	3,296,000	3,444,000	3,602,000
TOTAL CAPITAL EXPEND EX REVENUE	14,649,816	14,649,816	14,790,816	15,467,578	16,166,639
TOTAL EXPENDITURE	25,784,481	25,784,481	26,240,045	27,443,470	28,681,447
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	22,629,481	22,629,481	22,944,044	23,999,470	25,079,447
LGSETA	-	-	-	-	-
RURAL ROAD ASSET MANAGEMENT GRANT	3,155,000	3,155,000	3,296,000	3,444,000	3,602,000
EXTENDED PUBLIC WORKS PROGRAMME					
TOTAL REVENUE	25,784,481	25,784,481	26,240,044	27,443,470	28,681,447
TOTAL EXPENDITURE	25,784,481	25,784,481	26,240,045	27,443,470	28,681,447
TOTAL REVENUE	25,784,481	25,784,481	26,240,044	27,443,470	28,681,447

MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA) COMPLIANCE

mSCOA is a multi-dimensional recording and reporting system across seven segments. Function or sub-function (GFS votes structure) Item (asset, liability, revenue, expenditure, etcetera) Funding source (rates, services charges, grants, loans, etcetera), Region (wards, whole municipality, head office), costing. National Treasury introduced the mSCOA in order to standardize and integrate the municipal activities in order to enhance the comparability, transparency of information for better planning, implementation and reporting.

National Treasury requires that the municipalities be able to transact live to mSCOA by 01 July 2017 with the accounting system recognized and accredited by NT.

The municipality is transacting on mSCOA and generating data strings.

5. DRAFT BUDGET RELATED POLICIES

The municipality is currently reviewing its budget related policies for 2024-2025. The following policy have changes namely:

Tariff Policy

Though tariffs should move towards being cost reflective, increases should be affordable and should generally not exceed inflation as measured by the CPI. The proposed tariff increase in 2024/2025 is 4.9 % for Consumers, Businesses and Government as per MFMA circular 128. The proposed tariff increase is 4.6% in 2025/2026 and 4.6% in 2026/2027.

6. OTHER PORTFOLIO FUNCTIONAL AREAS CONSULTED

Basic Services and Infrastructure, Local Economic Development and Good Governance and Public Participation.

7. ORGANISATION AND PERSONNEL IMPLICATIONS

Continues increase of employee costs to be above the recommended norm of 40% of operating expenditure. The municipality is reviewing the structure to focus on the core mandate of the municipality.

8. REPRESENTATIVITY

This issue does not apply in this regard.

9. CONSTITUTIONAL AND LEGAL IMPLICATIONS

Noncompliance with mSCOA deadlines may result in:

1. National Treasury invoking chapter 13, s216 (1 and 2) which are as follows :
National legislation must establish a National Treasury and prescribe measures to ensure both transparency and expenditure control in each sphere of government by introducing
 - (a) Generally Recognised Accounting Practice,
 - (b) Uniform expenditure classification, and
 - (c) Uniform treasury norms and standards.
2. The National Treasury must enforce compliance with the measures established in terms of subsection (1), and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures.

10. FINANCIAL IMPLICATION

National Treasury invoking s216 of constitution for noncompliance with Municipal Budget Reporting Regulations

11. RECOMMENDATION

The Executive Mayor recommends:

11.1 THAT The Municipal Council Notes the Draft Budget for 2024/2025 and the two outer financial years 2025/2026 and 2026/2027.

11.2 That The Municipal Council Notes the 2024/2025 draft budget related policies as follows:

11.2.1 Budget Policy

11.2.2 Adjustment budget management policy

11.2.3 Cash Management and Investment Policy

11.2.4 Credit Control and Debt Collection Policy

11.2.5 Funding and Reserves Policy

11.2.6 Indigent Policy

11.2.7 Tariff Policy

11.2.8 Unallocated Deposits Policy

11.2.9 Costing policy

11.2.10 Virement Policy

11.2.11 Supply Chain Management Policy

11.2.12 Asset Management Policy

11.2.13 Expenditure Management Policy

11.3 THAT The Municipal Council Notes the draft municipal tariffs for 2024/25 and two outer years.

11.4 THAT The Municipal Council Notes tabling of the 2024/2025 draft budget and two outer years in terms of National Treasury tables A1 to A10 in accordance with section 24(1) to (2) of MFMA.

- A1 Budgeted Financial Performance (revenue and expenditure by standard classification)
- A2 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- A4 Budgeted Financial Performance (revenue by source and expenditure by type)
- A5 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source
- A6 Budgeted Financial Position
- A7 Budgeted Cash Flows
- A8 Cash backed reserves and accumulated surplus reconciliation
- A9 Asset management
- A10 Basic service delivery measurement

i. RESPONSIBILITY

Executive Mayor is responsible for presenting the budget to Council.