

EXTRACTS FROM THE MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON **01 APRIL 2026**

TO: EM MM DCSS **CFO** DIES DPSC DLED&P ALL FILE

The following resolution adopted by the Special Council meeting is passed to you for:

ATTENTION / REPORT / INFORMATION

SC7.5

REPORT ON THE DRAFT BUDGET FOR 2026/27 MTREF

CONSIDERED:

Report dated 27 March 2026 from the Municipal Manager to the Special Council meeting.

The Council **RESOLVED:**

- a) THAT the draft budget for 2026/27 MTREF based on proposed expenditure and revenue for the three-year period as outlined in the budget recommendations contained on the budget document be APPROVED.
- b) THAT the draft proposed tariff structure for 2026/27 financial year be APPROVED.
- c) THAT the reviewed draft budget related policies be APPROVED.
 - 1) That Council approves the **2026/2027** Draft Budget based on contemplated expenditure and revenue for the MTREF.
 - 2) That Council of Makana Municipality, acting in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - a) The annual budget of the municipality for the financial year 2025/2026 and the multi-year and single-year capital appropriations as set out in the following tables:
 - i. Budgeted Financial Performance (revenue and expenditure by standard classification) – Table A2
 - ii. Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3
 - iii. Budgeted Financial Performance (revenue by source and expenditure by type) – Table A4; and
 - iv. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.
 - b) The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - i. Budgeted Financial Position – Table A6
 - ii. Budgeted Cash Flows – Table A7
 - iii. Cash backed reserves and accumulated surplus reconciliation – Table A8
 - iv. Asset management – Table A9; and
 - v. Basic service delivery measurement – Table A10.

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- 3) The Council of Makana Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2024 the tariffs for other services as contained in the tariff list included in the budget document.

- 4) The following policies were reviewed and the Council of Makana Municipality, acting in terms of section 17 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following existing policies:
 - i. Asset management policy - Reviewed
 - ii. Cash Management and Investment Policy - Reviewed
 - iii. Credit control and Debt collection Policy - Reviewed
 - iv. Property Rates – Changes - Reviewed
 - v. Tariff policy – Changes - Reviewed
 - vi. Supply Chain Management Policy - Reviewed
 - vii. Funding and Reserve’s Policy - Reviewed
 - viii. Budget Implementation and Monitoring Policy - Reviewed
 - ix. Indigent Policy - Reviewed
 - i. Expenditure Management Policy - Reviewed
 - ii. Borrowing Policy - New
 - iii. Cost Containment Policy – Reviewed
 - iv. Capital Infrastructure Policy - New

- 5) That the detailed capital program per project, department and funding source attached as Annexure “C” be approved.

Moved by Councillor Hoyi and seconded by Councillor Xonxa.

CHAIR: FAME (F)	MAN: SPEAKER	DD: ERES	MAN: PLANNING	MAN: OD	MAN: REVENUE	
CHAIR: SD	MAN: CS	DD: SRE	OM: PSCS	MAN: HR	MAN: BUDGET	X
CHAIR: ID	MAN: IDP/PMS	MAN: ROADS	MAN :ENVIRON	MAN: ADMIN	MAN: SCM	
CHAIR: FAME (C)	MAN: IA	MAN: WATER	MAN: TRAFFIC	MAN: RECORDS	SAO: HOUSING	
CHAIR: LEDP	MAN: RISK	MAN: PMU	MAN: FIRE	MAN: R/EAST	MCO	
SPEAKER	MAN: LEGAL	MAN: TOUR	MAN: LIBRARY	MAN: ALICEDALE	CHAIR: MPAC	
MAN: EM	MAN: ICT	MAN: SMME	MAN: PARKS	MAN: EXPEN		

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