

**RESOLUTION OF THE COUNCIL OF POLOKWANE LOCAL MUNICIPALITY**

**DATE OF RESOLUTION: 28 MAY 2026**

**RESOLUTION NO: CR304/05/28**

**ITEM – 6.1.2**

**MULTI-YEAR BUDGET 2026/2027 – 2028/2029**

**RESOLVED THAT:**

1. The Annual Budget of the Municipality and municipal entity (Polokwane Housing Association) for the financial year 2026/27 and the multi-year and single-year capital appropriations as set out in the following tables be approved and adopted:
  - 1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;
  - 1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;
  - 1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4 and D2; and
  - 1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table D3.
2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:



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• P.O. BOX 111, POLOKWANE, 0700  
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- 2.1. Budgeted Financial Position as contained in Table A6 and D4;
  - 2.2. Budgeted Cash Flows as contained in Table A7 and D5;
  - 2.3. Cash-backed reserves and accumulated surplus reconciliation as contained in Table A8;
  - 2.4. Asset management as contained in Table A9; and
  - 2.5. Basic service delivery measurement as contained in Table A10. 3.
3. The Council of Polokwane Municipality, acting in terms of section 75A of the Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2026: as set out in the Proposed Tariffs booklet:
- 3.1. The tariffs for property rates;
  - 3.2. The tariffs for electricity;
  - 3.3. The tariffs for the supply of water;
  - 3.4. The tariffs for sanitation services; and
  - 3.5. The tariffs for solid waste services.
4. That the following budget related policies be approved for implementation in 2026/27.
- 4.1. Asset Management Policy.
  - 4.2. Billing Policy.
  - 4.3. Borrowing Policy.
  - 4.4. Budget and Virement Policy.
  - 4.5. Cash Management and Investment Policy.
  - 4.6. Claims committee and loss Policy.
  - 4.7. Consumer Deposit Policy.
  - 4.8. Cost Containment Policy.
  - 4.9. Credit control and debt collection Policy.
  - 4.10. Customer Care Policy.
  - 4.11. Expenditure Management Policy.

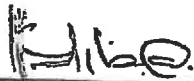


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- 4.12. Fare Policy and Fare Structure.
  - 4.13. Funding and Reserves Policy.
  - 4.14. Indigent and Social Assistance Policy.
  - 4.15. Inventory Policy.
  - 4.16. Leave Policy.
  - 4.17. Organisational and Senior Managers Performance Management Policy.
  - 4.18. Petty Cash Procedure Manual.
  - 4.19. Property Rates Policy.
  - 4.20. Subsistence and Travelling Policy.
  - 4.21. Supply Chain Management Policy.
  - 4.22. Tariff Policy.
  - 4.23. Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy.
  - 4.24. Danger Allowance.
  - 4.25. Travel Allowance Policy.
  - 4.26. Performance Management Development System (PMDS) Policy.
  - 4.27. Contract Management Policy and Procedure Manual.
  - 4.28. Delegation of Financial Powers.
5. The MSCOA Roadmap be approved.



**CLLR MODIBA KOBELA WELHEMINA  
COUNCIL SPEAKER**

2026/05/28

**DATE**



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