



## **DRAFT BUDGET FOR**

**2025/2026 – 2027/2028**

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## **SECTION B – BUDGET**

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## 1 Glossary

**Adjustments Budgets** – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short-term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

**CFO** – Chief Financial Officer / Director: Finance

**DORA** – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GDFI** - Gross Domestic Fixed Investment

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

**GRAP** – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

**IDP** – Integrated Development Plan. The main strategic planning document of a municipality.

**KPI's** – Key Performance Indicators. Measures of service output and/or outcome.

**MFMA** – Municipal Finance Management Act (No 53 of 2003). The principal piece of legislation relating to municipal financial management.

**MIG** – Municipal Infrastructure Grant

**MPRA** – Municipal Property Rates Act (No 6 of 2004) as amended.

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**NT** – National Treasury

**Net Assets** – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

**Operating Expenditure** – Spending on the day-to-day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**Rates** – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**RBIG** – Regional Bulk Infrastructure Grant

**R&M** – Repairs and maintenance on property, plant and equipment.

**SCM** – Supply Chain Management.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

**TMA** – Total Municipal Account

**Unauthorised expenditure** – Generally, spending without, or more than, an approved budget.

**Virement** – A transfer of budget.

**Virement Policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided, usually at department level.

**WM** – Witzenberg Municipality

## **2 Mayors Report**

Speaker

Aldermen

Deputy Executive Mayor

Members of the Mayoral Committee

Councillors

Representatives of Provincial Government

Municipal Manager

Directors and officials

It is my privilege to present to you the budget for the 2025/2026 financial year as well as the 2026/2027 to 2027/2028 medium term revenue and expenditure framework.

It remains a challenge to collect sufficient funds for improved service delivery while tariffs must still be affordable to the community. Debt collection will have to improve to make more funds available for capital expenditure for much needed maintenance and replacement of aging municipal infrastructure. The level of outstanding debt was also highlighted in the Audit Report. Strict credit control and stewardship from council will have to improve to enhance our ability to collect what is due to the municipality.

The collection rate of the municipality has declined from 90% to 88%. This is still below the National Treasury norm of 95%. We believe that the collection rate will rise again as we have started to implement credit control measures and have thus estimated that the budgeted collection rate for the new financial year will reach 90%. The collection rate is under pressure as no new business or expansions of current businesses cannot be allowed due to the inability of Eskom to increase the electricity supply to the municipal area. The ongoing load shedding has a negative effect on the financial sustainability of businesses, which are the main sources of job creation in the municipal area. We experience an alarming decrease in electricity sales that can only be attributed to load shedding

The inability to implement credit control measures in the Eskom supply areas Op-Die-Berg & Prince Alfred's Hamlet is of great concern. National revenue sources such as the Equitable Share is decreasing, and this will urge the municipality to explore other potential sources of income.

It is estimated that 18 415 households receive basic services from the municipality. Of these households an estimated 6 632 live in informal areas where services need to be delivered, these

households are not billed for services. The current indigent register has 3 127 households listed. The remainder of 8 656 households are billed for services. A recovery rate of 90% indicate that a maximum of 7 790 of the 18 415 households pay for the services delivered by the municipality.

It will be of utmost importance that we collectively strive to always ensure that we receive value for money on every rand spent from the municipal coffers. We must ensure radical constitutional economic growth to expand billable services. It must also be noted that Capital expenditure funded from our own resources and expenditure on repairs and maintenance is very limited due to a limited to no increase in cash and cash equivalents over the past 3 year.

The municipality cash and cash equivalents are only sufficient to cover expenditure for about 3 months. A balance must be found between improving the available cash and cash equivalents and spending money on service delivery.

### **Community Relief Initiatives**

The following financial relief to the community was introduced in previous and the current budgets. These reliefs have contributed tremendously to the economic upliftment of the citizens of our valley. We continuously strive to increase these packages of financial relief but are constraint by the limited financial resources to implement the necessary relief to all citizens. We have so far implemented the below:

- The Indigent policy's qualifying criteria has been amended to only include the income of the property owner or account holder and his or her spouse.
- Households earning less than R5 000 rand qualify for the indigent subsidy.
- Households earning between R5 000 and R6 000 rand may qualify for a rebate equal to 50% of the normal indigent subsidy.
- A pensioner's rebate in terms of Property Rates.
- A general exemption of on the first R150 000 of residential property as previous.
- It is recommended that the 6-kl free water be increased to 10 kl per month.

### **The capital budget.**

The capital budget for the next financial year amounts to R 79,5 million of which R 34,5 million is from own revenue. The rest of the capital budget is financed from Grants of R 30 million and a proposed external loan of R15 million.

As can be seen from the above mentioned, the municipality is reliant on Grants to fund its capital expenditure. That said we are thankful for the Grants allocated to Witzenberg Municipality. The bulk of the proposed capital expenditure is in respect of service delivery and infrastructure.

### **The operating budget**

The operating revenue budget for next year amounts to R 1 009 million of which R 767 million is from own revenue. The rest of the operating budget is financed from Grants.

### **Tariff implications of the annual budget**

#### **Electricity:**

It is estimated that the average increase in electricity tariffs will be 11.32%. This increase is dependent on NERSA guidelines and approval that will only be available after the tabling of the budget. The tariffs have been calculated based on the cost of supply study approved by Council. The effect of the study will be implemented over a three-year period.

Some tariffs will no longer be available from 1 July 2025 and consumers are advised to study the new tariff structure to ensure a smooth transition.

The study recommended that a fixed charge be levied on prepaid consumers. It is envisaged that such a tariff structure may be implemented in future periods to ensure a more equitable distribution of the cost of electricity amongst the different categories of consumers

A revised cost of supply study must be performed for implementation from 1 July 2026 as the new tariffs applicable to bulk purchases were drastically amended by Eskom. (e.g. the network capacity charge will increase from R 32,29 to R36,97, a 14,5% increase and the transmission network charges of R 16,59 per kVA per month will be replaced by a legacy charge of 22,59 cents per kWh.)

#### **Water:**

The water consumption tariff increase will be 5% for all consumers.

#### **Rates:**

The increase of Property Rates Revenue will be 8%.

#### **Sanitation:**



The increase of Sanitation Tariffs will be 5%.

**Refuse removal:**

The average tariff increase for Refuse Removal Tariffs will be 5%.

**Availability charges:**

These charges are proposed to be amended to provide for the possible financial impact of subdividing large plots (larger than 1000 m<sup>2</sup>) into smaller plots.

**Tabling:**

Honourable Speaker, I hereby table the annual budget, budget related policies, tariffs and the reviewed Integrated Development Plan.

**COUNCILLOR T ABRAHAMS**

**EXECUTIVE MAYOR**

### 3 Draft Resolutions

- (a) *That the annual budget of Witzenberg Municipality for the financial year 2025/2026; and indicative for the two projected years 2026/2027 and 2027/2028, as set out in the schedules contained in Section 4, be approved:*
  - (i) *Table A2: Budgeted Financial Performance (expenditure by standard classification).*
  - (ii) *Table A3: Budgeted Financial Performance (expenditure by municipal vote).*
  - (iii) *Table A4: Budgeted Financial Performance (revenue by source).*
  - (iv) *Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.*
- (b) *Property rates reflected in Annexure 8.1.8(c) and any other municipal tax reflected in Annexure 8.1.8(c) are imposed for the budget year 2025/2026.*
- (c) *Tariffs and charges reflected in Annexure 8.1.8(c) are approved for the budget year 2025/2026.*
- (d) *The measurable performance objectives for revenue from each source reflected in Table A4 - Budgeted Financial Performance (revenue and expenditure) are approved for the budget year 2025/2026.*
- (e) *The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2025/2026.*
- (f) *That the new amended budget related policies be approved with implementation as from 1 July 2025:*
  - (i) *Tariff Policy*

- (ii) *Property Rates Policy*
  - (iii) *Credit Control and Debt Collection Policy.*
  - (iv) *Cash Management and Investment Policy*
  - (v) *Consumer Payment Incentive Policy.*
  - (vi) *Municipal Supply Chain Management Policy.*
  - (vii) *SCM Policy for infrastructure Procurement.*
  - (viii) *Preferential Procurement Policy.*
  - (ix) *Petty Cash Policy*
  - (x) *Indigent Policy*
  - (xi) *Budget Policy*
  - (xii) *Budget Virement Policy*
  - (xiii) *Asset Management Policy*
  - (xiv) *Funding and Reserves Policy*
  - (xv) *Cellular telephone and data card policy*
  - (xvi) *Borrowing Policy*
  - (xvii) *Long Term Financial Plan Policy*
  - (xviii) *Transport, Travel and Subsistence Allowance*
  - (xix) *Post-Employment Medical Aid Contributions*
  - (xx) *Infrastructure Investment Policy*
  - (xviiv) *Cost Containment Policy*
- (g) *That the reviewed Integrated Development Plan be approved*
- (h) *That Council takes cognisance of the budget circulars issued by National Treasury and Provincial Treasury. (Only for noting)*
- (i) *That Council takes cognisance of the Top Layer SDBIP*

## **4 Executive Summary**

### **Economic outlook**

GDP growth is projected to average 1.8 per cent from 2025 to 2027 as the frequency of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually.

Headline inflation is projected to moderate from 6 per cent in 2023/2024 to 4.4 per cent in 2024/2025 and 4.3 per cent in 2025/2026 and 4.6 per cent in 2026/2027 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high.

The current economic challenges in the country place pressure on the ability of consumers to settle municipal accounts, therefore municipal own revenue generation gets affected.

The municipality's notional maximum demand (NMD) ceiling has also been reached, and this is hampering its ability to attract investments to the municipal area. Continued talks are underway with Eskom to increase Witzenberg Municipality's NMD.

Population statistics suggest that the municipality has experienced a steep increase in population during the past 10 years. The expansion of informal settlements within the municipal area supports this argument and this places pressure on the municipality to provide basic services within these areas. The municipality is in the process of lodging a dispute to STATSSA as it is of the opinion that the population figure is higher than the numbers published by STATSSA.

As a result of the above-mentioned challenges, the municipality followed a conservative approach for projecting revenue and expenditure.

### **Past performance**

Witzenberg Municipality has now attained twelve consecutive clean audit reports. Whilst the reports are very positive achievements one must be honest and say that it tells the reader little about whether we have improved service delivery or even delivered on our constitutional mandate. What they do say is that the Council is reasonably honest in its operations to tax and spending on behalf of the local population.

## Budget Summary

The Municipality's 2025/2026 budget amounts to R 1 087 million, represented by a Capital Budget of R 79 million and an Operating Budget of R 1 008 million.

The total 2025/2026 budget (operating and capital) will be financed from own income R 800 million, Government Grants R 240 million. Debt Impairment is estimated at R76 million.

### ***Revenue / tariff increases***

- The increase of Property Rates Revenue will be  $\pm 8\%$ .
- The increase of Water Consumption Tariffs will be  $\pm 5\%$
- The increase of Sanitation Tariffs will be 5%.
- The average tariff increase for Refuse Removal Tariffs will be 5%.
- The tariff increase for Electricity Tariffs will be 11.32%

### ***Expenditure category increases***

The budgeted increase in expenditure categories are as follows:

Expenditure by Type	2024/2025	2025/2026	Variance
	R'000	R'000	
Employee related costs	267 280	297 101	11%
Job Creation	8 203	11 969	46%
Post Employment Provisions	11 653	12 224	5%
Remuneration of councilors	12 311	13 228	7%
Depreciation	54 219	34 090	-37%
Bulk purchases	375 258	400 843	7%
Debt Impairment	62 758	76 891	23%
Repairs & Maintenance	22 811	25 778	13%
Operational Projects	21 833	26 100	20%
Housing Top Structures	30 212	1 867	-94%
General Expenses	136 250	122 350	-11%
<b>TOTAL</b>	<b>1 002 787</b>	<b>1 022 442</b>	<b>2%</b>

The increase in salary expenditure is based on an expected increase of 5.05% CPI as well as the notch increase of 2.4% for qualifying employees. The municipality has also limited the budget for Overtime & Standby expenditure and expenditure on these items will be closely monitored.

It is estimated that the increase in bulk purchases will be 11.32%.

The financing of capital expenditure from own funds (CRR) totals R 35 million. This amount is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is affordable over the MTREF 3-year period.

Capital investment funding from Capital Grants represents a significant portion (38%) of the Municipality's Capital Budget in 2025/2026 and consist mainly of the Municipal Infrastructure Grant (MIG) & Energy Efficiency and Demand Side Management Grant

The 2025/2026 Budget was compiled in terms of the Municipal Budget and Reporting Regulations and a phased-in process will be followed to include all information regarding the tables and supporting documentation.

## Financial position and MTREF strategy

The financial position of Witzenberg Municipality is set out in Table A6: Budgeted Financial Position.

## Integrated Development Plan & Priorities

The Strategic priorities as per the IDP I is available in Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue), Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure) and Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure).

## Effect of the annual budget

The annual budget for 2025/2026 to 2027/2028 is disclosed in detail in 'Section 4: Annual budget tables' and in 'Annexure 2: Supporting budget tables. Each of the summarised sections below is discussed in more detail later in this document.

## Financial performance

The revenue by source for medium term revenue and expenditure framework can be summarized as follows:

Revenue by source	2024/2025	2025/2026	Variance
	R'000	R'000	R'000
Property Rates	130 355	129 110	-1%
Service Charges: Electricity	436 016	448 000	3%
Service Charges: Water	53 298	58 005	9%
Service Charges: Sewerage	62 229	65 340	5%
Service Charges: Refuse	43 435	45 607	5%
Rebates	46 549	39 185	-16%
Transfers and Subsidies	219 224	210 085	-4%
Other Revenue	12 334	13 828	13%
<b>TOTAL</b>	<b>1 003 440</b>	<b>1 009 791</b>	0.6%

### **The National, Provincial and District Context**

The Municipality's budget must be seen within the context of the policies and financial priorities of National and Provincial Government as well as the district municipality. In essence, the spheres of Government are partners in meeting the service delivery challenges faced in Witzenberg Municipality. The Municipality alone cannot meet these challenges, and we require support from the other spheres of Government through the direct and indirect allocation of resources as well as the achievement of their own policies.

The following table shows the allocations to Witzenberg Municipality as set out in the National Division of Revenue Bill.

<b>NATIONAL ALLOCATIONS</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>UNCONDITIONAL GRANTS</b>			
EQUITABLE SHARE	156 647	166 360	173 883
<b>CONDITIONAL GRANTS INFRASTRUCTURE</b>			
MIG	26 770	28 783	29 951
INEP		596	624
ENERGY EFFICIENT GRANT	4 000		4 616
WSIG			
<b>CONDITIONAL GRANTS SPECIFIC PURPOSE ALLOCATIONS</b>			
LG FMG	1 700	1 800	1 900
EPWP	2 272		
<b>NATIONAL GRANTS TOTAL</b>	<b>191 389</b>	<b>197 539</b>	<b>210 974</b>

The following table shows the allocations to Witzenberg Municipality from the Provincial Government of the Western Cape:



<b>PROVINCIAL ALLOCATIONS</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>DEPARTMENT OF HUMAN SETTLEMENTS</b>			
Informal Settlement Upgrading Partnership Grant	2 147		
<b>DEPARTMENT OF ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING</b>			
Regional socio-economic project/violence prevention through urban upgrading	1 000		
<b>DEPARTMENT OF Infrastructure</b>			
Maintenance of proclaimed roads	130	11 091	3 408
Title Deeds Restoration Grant	530		
<b>DEPARTMENT OF CULTURAL AFFAIRS AND SPORT</b>			
Library Services	6 604		
Library services: Municipal Replacement Funding	4 444		
Development of Sport & Recreation Facilities	957		
<b>DEPARTMENT OF LOCAL GOVERNMENT</b>			
Thusong Centre	150	300	300
Community Development Worker Operational Support Grant	132	132	132
Fire Service Capacity Building Grant	1 000		
<b>PROVINCIAL TREASURY</b>			
<b>PROVINCIAL GRAND TOTAL</b>	<b>17 094</b>	<b>11 523</b>	<b>3 840</b>

### **Budget-related policies**

Please refer to paragraph 9 for details of proposed amendments to the budget related policies.

### **Annual budget Tables**

- AI Budget Summary
- A2 Budgeted Financial Performance – by standard classification.
- A3 Budgeted Financial Performance – by municipal vote.

- A4 Budgeted Financial Performance
- A5 Budgeted capital Expenditure by vote and Funding
- A6 Budgeted Financial Position
- A7 Budgeted Cash Flows
- A8 Cash backed reserves/accumulated surplus reconciliation.
- A9 Asset Management
- A10 Basic service delivery measurement

### **Annual budget Supporting Tables**

SA1: Supporting Detail to Budgeted Financial Performance

SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

SA3: Supporting detail to Budgeted Financial Position

SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)

SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)

SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)

SA7: Measurable Performance Objectives

SA8: Performance Indicators and Benchmarks

SA9: Social, Economic and Demographic Statistics and Assumptions

SA10: Funding Measurement

SA11: Property Rates Summary

SA12a: Property rates by category (current year)

SA12b: Property rates by category (budget year)

SA13: Service Tariffs by category

SA 14: Household Bills

SA15: Investment Particulars by Type

SA16: Investment Particulars by Type

SA17: Borrowing

SA18: Transfers and Grant Receipts

SA19: Expenditure on Transfers and Grant Programme

SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds

SA21: Transfers and Grants made by the Municipality.

SA22: Summary Councillor and Staff Benefits

SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)

SA24: Summary of Personnel Numbers

SA25: Budgeted Monthly Revenue and Expenditure

SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)

SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)

SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)

SA29: Budgeted Monthly Capital Expenditure (Standard Classification)

SA30: Budgeted Monthly Cash Flow

SA31: Entities not required

SA32: List of External Mechanisms

SA33: Contracts having Future Budgetary Implications

SA34a: Capital Expenditure on New Assets by Asset Class

SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class

SA34c: Repairs and Maintenance Expenditure by Asset Class

SA34d: Depreciation by Assets Class

SA35: Future Financial Implications of the Capital Budget

SA36: Detail Capital Budget

SA37: Projects Delayed from Previous Financial Years

Budget Circulars – only attached for information.

## **5 Overview of the Budget Process**

### **5.1 Political oversight of the budget process**

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

### **5.2 Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]**

The IDP and Budget time schedule of the 2025/2026 budget cycle was adopted by Council during August 2024, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the district and all local municipalities.

Public budget and IDP meetings will be held throughout Witzenberg, and all members of the public are urged to attend.

### **5.3 Process used to integrate the review of the IDP and preparation of the Budget**

Updating the IDP and Budget is an evolving and re-iterative process over a 10-month period. The initial parallel process commenced with the consultative process of the IDP in 2023 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

#### **5.4 Process for consultation with each group of stakeholders**

Immediately after the tabling of the budget, a legislative consultative process will be followed to obtain inputs on the IDP & Budget from the relevant stakeholders.

#### **5.5 Stakeholders involved in consultations**

The tabled budget will be provided to National Treasury and Provincial Treasury in March/April 2025 for their consideration in line with S23 of the MFMA.

#### **5.6 Process and media used to provide information on the Budget to the community.**

The Municipality's consultation process on its draft IDP and budget will be published in the relevant media during April/May 2025, requesting input from various stakeholders.

#### **5.7 Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2025/2026), advertisements will be placed in the media. The information relating to budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation will be published on the municipality's website.

### **6 IDP Overview and Amendments**

#### **• VISION**

A Municipality that cares for its community, creating growth and opportunities

#### **• MISSION**

The Witzenberg Municipality is committed to improve the quality of life of its communityby:

- Providing and maintaining affordable services.

- Promoting Social and Economic Development
- The effective and efficient use of available resources
- Effective Stakeholder and Community participation

- **VALUE SYSTEM**

- Driven by the aspirations of our community, we will respect and uphold the Constitution of the Republic of South Africa.
- We commit ourselves to the Code of Conduct for Councillors and officials in the Municipal Systems Act.
- We commit ourselves to the principles of sound financial management.

- **Alignment with Provincial and National Government**

Witzenberg Municipality's development plan needs to align with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Witzenberg Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2025/2026 to 2027/2028 integrated development plan focuses on four strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The four focus areas are:

- Essential Services
- Governance
- Communal Services
- Socio-Economic Support Services

## 7 Measurable performance objectives and indicators

### (a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA8.

### (b) MEASURABLE PERFORMANCE OBJECTIVES

*Information regarding revenue is provided as follows:*

Revenue for each vote- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Revenue for each source- Table A4 Budgeted Financial Performance (revenue and expenditure)

*Provision of free basic services:*

- (i) Cost to the Witzenberg Municipality in rand value for each of the free basic services provided to indigent households:

DESCRIPTION	2025-2026	2026-2027	2027-2028
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Property rates	8 819	9 348	9 909
Water	3 975	4 032	4 092
Sanitation	11 750	12 455	13 202
Electricity	5 311	5 985	6 745
Refuse	9 331	9 891	10 484
<b>Total</b>	<b>39 185</b>	<b>41 710</b>	<b>44 432</b>

More detail is provided in Table A10 Basic service delivery measurement,

- (ii) Level of service to be provided.

The first R 150 000 of the municipal valuation of property in Town areas are exempt from property rates.

Indigent households will receive 50 kWh of electricity and 10 kilolitre of water per month while their basic charges for water refuse and sewerage will be subsidized.

- (iii) Number of households to receive free basic services.

There is budgeted for 3 500 households that will receive 50 kWh electricity per month as well as 10 kilolitre water per month. Provision has also been made for households earning between R5 000 and R6 000 which may qualify for 50% of the indigent subsidy.

An estimated further 6 632 households in informal areas receive all services excluding electricity free of charge.

## **8 Overview of Budget Related Policies and Amendments**

The following budget related policies are tabled with the budget documentation for comments and inputs:

Budget Policy  
Tariff Policy  
Property Rates Policy  
Credit Control and Debt Collection Policy  
Cash Management and Investment Policy  
Consumer Payment Incentive Policy  
Petty Cash Policy  
Indigent Policy  
Budget Virement Policy  
Asset Management Policy  
Funding and Reserves Policy  
Borrowing Policy  
Cellular the phone and data card policy  
Municipal Supply Chain Management Policy  
Preferential Procurement Policy  
Long Term Financial Plan Policy  
Transport- travel- and subsistence allowance Policy  
Post-Employment Medical Aid Contribution Policy  
Infrastructure Investment Policy

Policies will be available at libraries in the municipal area and the website of the municipality.

The budget related policies were reviewed by management. The amendments recommended are explained below:



## BUDGET POLICY

The aim of the policy is to set out the principles which the municipality will follow in preparing each medium-term revenue and expenditure framework (budget) and the responsibilities of the mayor and officials.

## TARIFF POLICY

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy.

It is recommended that a paragraph be added to provide that new rates and tariffs approved during the budget cycle is applicable to all debits raised after 1 July of the relevant year, regardless of the time off consumption.

## PROPERTY RATES POLICY

A new Rates Policy is included in the budget documentation to give effect to the amendments of the Municipal Property Rates Act (No 6 of 2004) and to provide for rates to be levied in terms of the new general valuation.

The policy guides the annual setting of property rates.

It is recommended that the section on exceptions be amended to be better defined.

## CREDIT CONTROL AND DEBT COLLECTION POLICY

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

It recommended that the Auxiliary percentage deduction from the electricity prepaid services be progressively amended to foster a culture of payment of services to prevent the increase in outstanding debt

## CASH MANAGEMENT AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

Amendments recommended:

**Recommendation: That section 5.3.1 be amended be amended a follow:**

***Currently:***

"Council will only make investments with approved institutions which have an A rating as per"

***Proposed amendment:***

Council will apply the following criteria in assessing the suitability of an investment institution:

a) Investments will only be placed with credit-worthy institutions with a credit – rating with either a:

- A.1 (S&P) /F1 (Fitch) / P-1 (Moody's) and
- A (Fitch & S&P) / A2 (Moody's) or better, long term, from a nationally or internationally recognised credit rating agency.

(b) Ratings to be obtained of all investment institutions before a financial institution may be considered for investing funds.

(c) Ratings must be updated at least annually or when there has been structural change in the market or at the particular institution.

(d) The optimal combination of the most favourable rated institution and the institution offering the best returns for the investment sought, should be the determining factor when choosing the institution.

(e) Only deposits with banks registered in terms of the Banks Act, 1990 (Act 94 of 1990) are permitted.

(f) Should the National negative rating of South Africa affect the rating of financial institutions, and therefore below F1, the CFO may invest with the highest rated financial institutions. This may only be done under abnormal circumstances and should as such be noted on the investment workings for that month and only financial institutions that are under normal circumstances are rated F1 or higher will be considered for investment.

g) In the event that the credit rating of an institution with whom the City has an

investment, falls below the municipality's benchmark rate as specified, the Chief Financial Officer (CFO) has the discretion to determine whether it would be in the municipality's best interest to call in the investment immediately or retain it either until maturity or a prior more opportune time

h) Notwithstanding the above criteria and as further safeguard of the investments, Council reserves the right to invest only with the banking institutions which are considered as the 5 major banks of South Africa

i) Where quotations are subjected to terms and conditions which, in the opinion of the Accounting Officer or his duly delegated official, are considered to be unfavourable and unfairly prejudice the rights of the municipality, the municipality reserves the right not to accept such a quote.

**Recommendation: That 5.3.2 be amended as follow:**

***Currently:***

"Not more than 30% of available funds will be placed with a single institution. This does not apply to funds to section 5.4 of this policy"

***Proposed Amendment:***

The municipality envisage to invest a maximum of 35% of available funds will be placed with a single institution. This does not apply to funds to section 5.4 of this policy. Should the municipality not be able to obtain 3 market related quotes, the municipality reserve the right to invest any amount with any one institution who has submitted a valid quote provided that the municipality take into consideration the diversification of the investment amount amongst the remaining valid quotations.

**Recommendation: That Appendix B: Approved Institutions be repealed**

**CONSUMER PAYMENT INCENTIVE POLICY**

The purpose of the policy is to encourage residents of Witzenberg to pay for services and to promote the culture of payment amongst its citizens.

Amendments recommended:

Verified debt as at 30 June 2024 to be "parked" and written-off in instalments as the conditions are met. Verified debt accrued after 1<sup>st</sup> July 2024 to be dealt with via an

acknowledgement of debt and arrangement for payment by the participant.

#### PETTY CASH POLICY

The policy provides for the cash purchases up to a transaction value of R 2 000.00

It is recommended to amend the policy to include additional expenditure items such as fruit baskets, Data, Airtime, Batteries, Official photos, parking fees and cost involved with the registration of vehicles.

#### INDIGENT POLICY

The aim of the policy is to ensure a sound and sustainable manner to provide affordable basic services to the poor by means of assisting them financially within the legal framework of the powers and functions of the municipality to improve the livelihood, in an effort to create a prosperous municipality free of poverty.

It is recommended that the monthly free water be increased from 6KL to 10KI

#### BUDGET VIREMENT POLICY

National Treasury has advised municipalities to implement a Virement policy to ensure that funds can be shifted for of operational requirements to ensure that service delivery is not hampered.

It is recommended that the accounting officer can approve adjustment to projects linked to the SDBIP to enhance service delivery and other operational requirements.

#### ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

#### FUNDING AND RESERVE POLICY

In terms of section 8 of the Municipal Budget and Reporting Regulations each municipality must have a funding and reserves policy.

The policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

No amendments are recommended.

## BORROWING POLICY

The policy aims to set out the objectives, statutory requirements as well as guidelines for the borrowing of funds.

No amendments are recommended.

## CELLULAR TELEPHONE AND DATA CARD POLICY

The policy aims to curb the expenditure on cellular telephones by setting maximum expenditure levels and providing processes to approve and/or recover expenditure above the levels.

No significant amendments.

## MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council.

No amendments are recommended.

## PREFERENTIAL PROCUREMENT POLICY

The purpose of this policy is to provide for categories of preference in awarding of bids and to provide for the advancement of persons or categories of persons disadvantaged by unfair discrimination.

It is recommended that the definition of local businesses be redefined.

## LONG TERM FINANCIAL PLAN POLICY

The long-term financial plan policy integrates the financial relationships of various revenue and expenditure streams to give effect to the Integrated Development Plan.

No amendments are recommended.

## TRAVEL MANAGEMENT POLICY

This policy applies to all Councillors and employees of Witzenberg Municipality who are travelling on official business.

It is recommended that the benefits in terms of the policy be updated will be subject to an annual increase on 01 July based on the average CPIX of the preceding 12 months, as determined by the Bargaining Council from 1 July 2026.

It is further recommended that provision be made separately for deputy director positions.

#### POST-EMPLOYMENT MEDICAL AID CONTRIBUTION POLICY

The purpose of this policy is to determine guidelines for the management of contributions to medical aids, post-employment and to determine whether an employee is entitled to the post-employment medical aid benefit.

No amendments recommended.

#### INFRASTRUCTURE INVESTMENT POLICY

This policy sets out the process and methodology for capital investment of any nature, regardless of the funding source.

No amendments are recommended.

### **9 Overview of Budget Related By-Laws and Amendments**

No amendments to any By-Laws are recommended.

### **10 Overview of Budget Assumptions**

#### **Expenditure**

##### Salaries and Allowances

Provision has been made for a 5.05 % increase in salaries plus an additional notch increase (2.5%) for qualifying employees.

Provision has been made for a 4.5% increase in councillor allowances, the councillor allowances is subject to approval by the National Minister.

##### General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern, and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2024/2025 will be completed

during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP). Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 100 years depending on the nature of the asset.

#### Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous year and that no major breakages will take place during the financial year.

#### Capital costs.

It is assumed that interest rates will be stable during the financial year, but the provision for capital has not been decreased.

#### Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 11.32 % as from 1 July 2025, as per initial guideline by NERSA. The NERSA Tariff Guidelines for municipalities has not been received but it is envisaged that the bulk cost increase will be adjusted to 11.32 % for the final budget for consideration.

#### Income

##### Households

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year.

##### Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 92%. Adequate provision is made for non-recovery.

The collection rate of 92% is attributable to:

- Inability to apply credit control measures in Eskom areas such as Prince Alfred Hamlet and Op-Die-Berg.
- Inability to implement Smart Water Meters to prevent excessive usage of water and enabling consumers to manage their water consumption effectively.
- General socio-economic conditions such as unemployment, low economic growth, inflation, etc.

### Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2024/2025 financial year.

### Indigents

It is assumed that the total number of indigents will remain stable during the budget year, ranging within the bandwidth of 3 000-3 500 indigent households. The municipality urges the communities of Prince Alfred Hamlet & Op-Die-Berg to apply for Indigency to enable the municipality to plan more effectively.

### Efficiencies and cost containment measures

The municipality is committed through its applications and strengthening of its existing internal controls, policies and using technology to ensure that the resources at its disposal will be used to the best of its ability. Cost containment measures have been implemented and operational expenses such as travelling cost, catering services and consultant services are managed within the parameters of the Cost containment measures.

## **11 Overview of Budget Funding**

### Summary

*The operating budget for 2025/2026 will be financed as follows:*

	<b>2024/2025</b>	<b>2025/2026</b>	<b>Variance</b>
	R'000	R'000	R'000
Service Charges	565 288	584 543	3%
Property Rates	113 495	120 291	6%
Operating Grants	181 896	182 551	0%
Sundry charges / Other	105 433	93 458	-11%
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>966 112</b>	<b>980 842</b>	<b>2%</b>



*The capital budget for 2025/2026 to 2027/2028 will be financed as follows:*

	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>
	R'000	R'000	R'000
Own Funds (Capital Replacement Reserves)	34 534	21 500	16 186
Grants	30 013	40 191	32 828
Borrowing (Adjusted)	10 000	15 000	-
<b>Total Capital Budget</b>	<b>79 547</b>	<b>61 691</b>	<b>49 014</b>

### *Reserves*

All the reserves of the municipality are not cash funded. The process to accumulate sufficient funds is a long-term process as tariff increases must be kept to a minimum, and service delivery must be continued.

### *Sustainability of municipality*

The way that the budget is funded will ensure that the municipality will be sustainable on the short term. The full effect of huge increases in electricity tariffs may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality and the municipality has no control over the increases approved by NERSA. In addition, one of the greatest risks facing the municipality is the inability to promote local economic development due to Eskom's inability to increase the Notional Maximum Demand.

### *Impact on rates and tariffs*

The way that the budget is funded will ensure that, except for electricity, refuse removal and water tariffs, service tariff increases will be  $\pm 5\%$ . Property rates revenue will increase with  $\pm 8\%$ . The municipality has no control over the increases of electricity tariffs and the proposed municipal tariff of 11.32% increase in electricity tariffs is subjected to NERSA approval.

### Property valuations, rates, tariffs and other charges

The rates tariff as well as tariffs for electricity, water, refuse, sewage together with the

sundry tariffs are listed in Section B – Tariffs. The tariff increases are also indicated.

#### Collection Rate

Income levels for service charges and rates for the budget year were based on the following revised collection rates:

Rates	95.0%
Electricity	98.0%
Water	60.0%
Sanitation	72.0%
Refuse	60.0%

#### Planned savings and efficiencies.

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

- Overtime
- Standby
- Operational Cost
- Contracted Services
- Materials & Supplies

#### Contributions and donations received.

There was not budgeted for any contributions and donations to be received.

#### Planned proceeds of sale of assets

The municipality envisage no sale of fixed property during the 2024/2025 financial year.

#### Planned use of previous year's cash backed accumulated surplus

Where cash backed accumulated surplus is available, the municipality will utilize it to fund the budget.

#### Particulars of existing and any new borrowing proposed to be raised.

No new loans proposed.

## **12 Expenditure on allocations and grant programs**

### Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programs.

#### **13 Allocations or grants made by the Municipality.**

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

#### **14 Councillor allowances and employee benefits**

Costs to Municipality:

*Councillors' allowances – Budgeted amounts*

<b>Position</b>	<b>2024/2025 R</b>
Speaker (1)	881 418
Executive Mayor (1)	1 061 110
Deputy Executive Mayor (1)	779 846
Executive Committee (4)	3 306 808
Chairperson MPAC (1)	779 846
Other councillors (15)	5 230 080
<b>TOTAL</b>	<b>12 108 151</b>

*Senior Managers (Including performance bonus provision) (budgeted amount)*

<b>Position</b>	<b>2024/2025 R</b>
Municipal Manager	2 054 844
Director: Corporate Services	1 959 689
Director: Community Services	1 959 689
Director: Technical Services	1 959 689
Chief Financial Officer	1 959 689
<b>TOTAL Senior Management</b>	<b>9 893 600</b>
<b>All other staff</b>	<b>308 156 000</b>

Number of Councillors: 23

Number of Senior Managers employed: 3

(Vacancies: Director Community Services and Director Technical Services)

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

#### **15 Monthly targets for revenue, expenditure and cash flow**

The monthly targets for revenue and expenditure are provided in Supporting Table SA25 Budgeted monthly revenue and expenditure.

The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

**16 Capital spending detail.**

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

**17 List of significant amendments from Tabled to Final Budget**

To be confirmed on tabling of final budget

**18 Legislation compliance status**

Witzenberg Municipality complies in general with legislation applicable with municipalities.

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## 19 Municipal Manager's quality certification

### Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

79 546 825 61 690 904 49 013 851

Directorate	Department	Project Code	Project Description	Funding	Region	Budget 2025-26	Budget 2026-27	Budget 2027-28
Finance	Director: Finance	CAP005	Capex Furniture & Equipment	Transfer from Operational Revenue	Whole of the Municipality	50 000	50 000	50 000
Community	Cemeteries	CAP130	Capex Expanding Of Existing Cemetery	Transfer from Operational Revenue	Whole of the Municipality	100 000	-	-
Community	Libraries	CAP192	Capex Library Nduli	Transfer from Operational Revenue	N'duli	1 000 000	-	-
Community	Libraries	CAP192	Capex Library Nduli	Municipal Infrastructure Grant	N'duli	8 925 959	-	-
Community	Libraries	CAP244	Capex Library Nduli Office Equipment	Perdekraal	N'duli	200 000	-	-
Community	Libraries	CAP192	Capex Library Nduli	Perdekraal	N'duli	1 739 130	-	-
Community	Fire Services	CAP144	Capex Fire Fighting Equipment	Transfer from Operational Revenue	Whole of the Municipality	150 000	-	-
Community	Parks	CAP011	Capex Plant & Equipment	Transfer from Operational Revenue	Whole of the Municipality	300 000	200 000	-
Community	Parks	CAP043	Capex Brushcutters	Transfer from Operational Revenue	Whole of the Municipality	110 000	120 000	150 000
Community	Parks	CAP044	Capex Chainsaws	Transfer from Operational Revenue	Whole of the Municipality	130 000	140 000	150 000
Community	Parks	CAP149	Capex Irrigation Equipment For Parks	Transfer from Operational Revenue	Whole of the Municipality	200 000	-	-
Community	Parks	CAP188	Capex Landscaping Of Parks	Transfer from Operational Revenue	Whole of the Municipality	200 000	-	-
Corporate	Traffic Services	CAP228	Capex Building Upgrade Traffic Department	Transfer from Operational Revenue	Whole of the Municipality	300 000	-	-
Community	Sport & Recreation	CAP141	Capex Sportsground Development & Upgrading	Transfer from Operational Revenue	Ceres	200 000	-	-
Community	Sport & Recreation	CAP151	Capex Sports Facilities Upgrade Tulbagh	Municipal Infrastructure Grant	Tulbagh	4 301 550	-	-
Community	Sport & Recreation	CAP151	Capex Sports Facilities Upgrade Tulbagh	Transfer from Operational Revenue	Tulbagh	700 000	-	-
Community	Sport & Recreation	CAP152	Capex Sports Facilities Upgrade Wolseley	Municipal Infrastructure Grant	Wolseley	0	5 000 000	-
Community	Director: Community	CAP005	Capex Furniture & Equipment	Transfer from Operational Revenue	Whole of the Municipality	50 000	50 000	50 000
Corporate	Information Technology	CAP002	Capex It Equipment	Transfer from Operational Revenue	Whole of the Municipality	300 000	300 000	-
Corporate	Council Cost	CAP005	Capex Furniture & Equipment	Transfer from Operational Revenue	Whole of the Municipality	500 000	-	-
Corporate	Director Corporate	CAP005	Capex Furniture & Equipment	Transfer from Operational Revenue	Whole of the Municipality	50 000	50 000	50 000
Corporate	Marketing & Communications	CAP065	Capex: Access Control - Furniture And Equipment	Transfer from Operational Revenue	Whole of the Municipality	100 000	250 000	-
Corporate	Marketing & Communications	CAP189	Capex Camera Equipment	Transfer from Operational Revenue	Whole of the Municipality	30 000	35 000	-
Technical	Electricity	CAP013	Capex Electrical Network Housing Project	INEP	Whole of the Municipality	0	518 261	542 608
Technical	Electricity	CAP067	Capex: Tools & Equipment	Transfer from Operational Revenue	Whole of the Municipality	250 000	200 000	200 000
Technical	Electricity	CAP137	Capex Mv Network Equipment	Transfer from Operational Revenue	Whole of the Municipality	1 000 000	1 000 000	1 000 000
Technical	Electricity	CAP138	Capex Mv Substation Equipment	Transfer from Operational Revenue	Whole of the Municipality	1 630 000	1 400 000	1 400 000
Technical	Electricity	CAP139	Capex Upgrade Of Lv Network Cables	Transfer from Operational Revenue	Whole of the Municipality	500 000	400 000	400 000
Technical	Electricity	CAP140	Capex Upgrade Of Mv Cables	Transfer from Operational Revenue	Whole of the Municipality	1 500 000	1 400 000	1 400 000
Technical	Electricity	CAP186	Capex Electrical Network Refurbishment	Transfer from Operational Revenue	Whole of the Municipality	1 000 000	1 000 000	1 000 000

Directorate	Department	Project Code	Project Description	Funding	Region	Budget 2025-26	Budget 2026-27	Budget 2027-28
Technical	Electricity	CAP227	Capex Upgrade Power Station	Loan	Whole of the Municipality	15 000 000	-	-
Technical	Electricity	CAP142	Capex Upgrade Of Streetlights	Energy Efficiency and Demand Side M	Whole of the Municipality	3 478 261	-	4 013 913
Technical	Electricity	CAP142	Capex Upgrade Of Streetlights	Transfer from Operational Revenue	Whole of the Municipality	210 000	100 000	100 000
Technical	Mechanical W	CAP032	Capex Vehicle Replacement Programme	Transfer from Operational Revenue	Whole of the Municipality	1 000 000	2 000 000	-
Technical	Mechanical W	CAP032	Capex Vehicle Replacement Programme	Belguim	Whole of the Municipality	300 000	-	-
Technical	Mechanical W	CAP073	Capex Tools & Equipment	Transfer from Operational Revenue	Whole of the Municipality	-	50 000	-
Technical	Mechanical W	CAP200	Capex Workshop Building Upgrade	Transfer from Operational Revenue	Ceres	300 000	-	-
Technical	Sewerage	CAP018	Capex Sewer Network Replacement	Transfer from Operational Revenue	Whole of the Municipality	1 000 000	-	-
Technical	Sewerage	CAP072	Capex Sewer Pumps-replacement	Transfer from Operational Revenue	Whole of the Municipality	100 000	100 000	100 000
Technical	Sewerage	CAP075	Capex Aerator Replacement Programme	Transfer from Operational Revenue	Whole of the Municipality	200 000	200 000	200 000
Technical	Sewerage	CAP195	Capex Toilets For Informal Settlements	Transfer from Operational Revenue	Whole of the Municipality	500 000	-	-
Technical	Roads	CAP020	Capex Traffic Calming	Transfer from Operational Revenue	Whole of the Municipality	50 000	-	-
Technical	Roads	CAP077	Capex Network Street	Transfer from Operational Revenue	Whole of the Municipality	6 000 000	8 000 000	5 000 000
Technical	Roads	CAP231	Capex Rehabilitation Cellier Street	Transfer from Operational Revenue	Ceres	5 000 000	0	-
Technical	Roads	CAP225	Capex Rehabilitation - Streets Wolseley	Municipal Infrastructure Grant	Wolseley	0	6 741 820	8 612 244
Technical	Solid Waste	CAP232	Capex Bulk Waste Container Bins	Transfer from Operational Revenue	Whole of the Municipality	1 000 000	434 600	235 956
Technical	Water Distribu	CAP207	Capex Tulbagh Reservoir	Municipal Infrastructure Grant	Tulbagh	5 189 058	9 591 223	-
Technical	Water Distribu	CAP207	Capex Tulbagh Reservoir	Transfer from Operational Revenue	Tulbagh	-	2 200 000	-
Technical	Water Distribu	CAP030	Capex Network- Water Pipes & Valve Rep	Transfer from Operational Revenue	Whole of the Municipality	1 000 000	1 000 000	-
Technical	Water Distribu	CAP083	Capex Security Upgrades	Transfer from Operational Revenue	Whole of the Municipality	500 000	200 000	-
Technical	Water Distribu	CAP167	Capex Tierhokskloof Bulk Pipeline	Municipal Infrastructure Grant	Wolseley	723 503	-	-
Technical	Water Distribu	CAP167	Capex Tierhokskloof Bulk Pipeline	Transfer from Operational Revenue	Wolseley	700 000	-	-
Technical	Water Distribu	CAP212	Capex Nduli Upgrade And Replace Water Pipe	Municipal Infrastructure Grant	N'duli	3 268 625	-	-
Technical	Water Distribu	CAP212	Capex Nduli Upgrade And Replace Water Pipe	Transfer from Operational Revenue	N'duli	1 500 000	-	-
Technical	Director: Tech	CAP005	Capex Furniture & Equipment	Transfer from Operational Revenue	Whole of the Municipality	50 000	50 000	50 000
Technical	Municipal Mar	CAP005	Capex Furniture & Equipment	Transfer from Operational Revenue	Whole of the Municipality	50 000	50 000	50 000
Community	LED	CAP245	Informal Trader infrastructure_Op die Berg	CWDM	Op die Berg	185 000	-	-
Community	LED	CAP246	Installation of solar panels for Gate motors at S	Transfer from Operational Revenue	Bella Vista	30 000	-	-
Community	LED	CAP247	Installation of electronic roller shutter door mo	Transfer from Operational Revenue	Prince Alfred's Hamlet	60 000	-	-
Community	LED	CAP005	Office furniture (office chairs)_Ceres	Transfer from Operational Revenue	Ceres	14 000	-	-
Community	Environmental	CAP248	Air quality equipment_all	Transfer from Operational Revenue	all	220 000	-	-
Community	Community H	CAP249	Replace asbestos roof Kliprug Community hall	Transfer from Operational Revenue	PAH	0	-	2 100 000
Community	Community H	CAP250	Replace vinyl flooring Montana Comm hall_Wo	Transfer from Operational Revenue	Wolseley	-	520 000	-
Community	Cemeteries	CAP252	Develop land for regional cemetery new_Ceres	Municipal Infrastructure Grant	Ceres/Bella Vista/ Nduli		0	8 000 000
Technical	Roads	CAP241	Capex Ceres Bella Vista Taxi Rank	Municipal Infrastructure Grant	Whole of the Municipality		8 695 652	8 695 652
Technical	Roads	CAP241	Capex Ceres Bella Vista Taxi Rank	Transfer from Operational Revenue	Whole of the Municipality	4 700 000	-	2 500 000
Community	Fire Services	CAP218	Fire Fighting Equipment	Fire	Whole of the Municipality	869 565	-	-
Community	Recreational L	CAP203	Upgrade of sports facilities	Sport	Whole of the Municipality	832 174	-	-

Directorate	Department	Project Code	Project Description	Funding	Region	Budget 2025-26	Budget 2026-27	Budget 2027-28
Technical	Roads	CAP242	Capex Main Roads Ceres	Main Roads	Ceres		4 822 174	1 481 739
Technical	Roads	CAP243	Capex Main Roads Tulbagh	Main Roads	Tulbagh		4 822 174	1 481 739



## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
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### 1. Property rates and other municipal taxes

R 0.00648	1.1.1.	Residential Property	0.0%	<b>R 0.00700</b>	8.00%	R 0.00756	8.00%	R 0.00816	8.00%	R 0.00700
R 0.00648	1.1.2.	Informal Settlements	0.0%	<b>R 0.00700</b>	8.00%	R 0.00756	8.00%	R 0.00816	8.00%	R 0.00700
R 0.01782	1.1.3.	Business/Commercial Property	0.0%	<b>R 0.01925</b>	8.00%	R 0.02079	8.00%	R 0.02245	8.00%	R 0.01925
R 0.01782	1.1.4.	Industrial Property	0.0%	<b>R 0.01925</b>	8.00%	R 0.02079	8.00%	R 0.02245	8.00%	R 0.01925
	1.1.5.	Agricultural Properties:								
R 0.00150	1.1.5.1	Bona fida Agricultural	0.0%	<b>R 0.00162</b>	8.00%	R 0.00175	8.00%	R 0.00189	8.00%	R 0.00162
R 0.01782	1.1.5.2	Agricultural/Business	0.0%	<b>R 0.01925</b>	8.00%	R 0.02079	8.00%	R 0.02245	8.00%	R 0.01925
R 0.01782	1.1.5.3	Agricultural/Industrial	0.0%	<b>R 0.01925</b>	8.00%	R 0.02079	8.00%	R 0.02245	8.00%	R 0.01925
R 0.01782	1.1.6.	Public service purposes	0.0%	<b>R 0.01925</b>	8.00%	R 0.02079	8.00%	R 0.02245	8.00%	R 0.01925
R 0.01782	1.1.7.	Vacant Land - Urban	0.0%	<b>R 0.01925</b>	8.00%	R 0.02079	8.00%	R 0.02245	8.00%	R 0.01925
R 0.01782	1.1.8.	Public Service Infrastructure	0.0%	<b>R 0.01925</b>	8.00%	R 0.02079	8.00%	R 0.02245	8.00%	R 0.01925
R 0.00162	1.1.9.	Public Benefit Organisations	0.0%	<b>R 0.00175</b>	8.00%	R 0.00189	8.00%	R 0.00204	8.00%	R 0.00175
R 0.00162	1.1.10.	Building clauses	0.0%	<b>R 0.00175</b>	8.00%	R 0.00189	8.00%	R 0.00204	8.00%	R 0.00175

**Pensioners may qualify for a rebate of 50% on residential property in terms of councils policy.**

#### Exemption

The first R 150 000.00 of property values are exempt from rates for tariffs 1.1.1 & 1.1.2

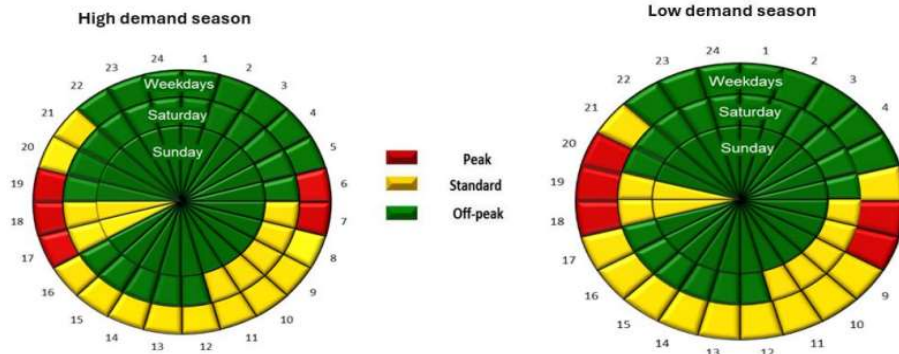
### 1.2. Conceted use and departures

Removed	1.2.1.	Residential properties		Removed						Removed
Removed	1.2.2.	Bona fida Agricultural		Removed						Removed

### 2. Electricity Service Tariffs

High-demand (June – August) and low-demand (September – May) seasons

High-demand tariffs applicable to July - September accounts



R 326.80	2.1	<b>Service Availability:</b>								
	2.1.1	<b>Service Availability charge per month or part of it: Unimproved sites</b>	15.5%	<b>R 462.00</b>	22.93%	R 514.30	11.32%	R 572.52	11.32%	R 400.00
	2.1.2	<b>Additional Service Availability charge per month or part of it: Unimproved sites &gt; 1000 m² per additional 1000 m2</b>	15.5%	<b>R 115.50</b>	New	R 139.80	21.04%	R 169.16	21.00%	R 100.00
	2.2	<b>Residential customers</b>								
	2.2.1	<b>Single part tariff</b>								
	2.2.1.1	<b>Prepaid 30 Amps limit</b>								
R 2.244		0-50 kWh	15.5%	<b>R 2.88</b>	11.45%	R 3.202	11.32%	R 3.564	11.32%	R 2.4900
R 2.244		51-350 kWh	15.5%	<b>R 2.88</b>	11.45%	R 3.202	11.32%	R 3.564	11.32%	R 2.4900
R 2.244		351-600 kWh	15.5%	<b>R 2.88</b>	11.45%	R 3.202	11.32%	R 3.564	11.32%	R 2.4900
R 3.864		601-800 kWh	15.5%	<b>R 4.94</b>	11.26%	R 5.503	11.32%	R 6.126	11.32%	R 4.2800
R 3.864		Above 800 kWh	15.5%	<b>R 4.94</b>	11.26%	R 5.503	11.32%	R 6.126	11.32%	R 4.2800
	2.2.1.2	<b>Prepaid &gt; 30 Amps</b>								
	New	Basic Charge	15.5%	<b>R 0.00</b>	New	R 0.000	#DIV/0!	R 0.000	#DIV/0!	R 0.0000
	New	Capacity charge (R/Amp)	15.5%	<b>R 0.00</b>	New	R 0.000	#DIV/0!	R 0.000	#DIV/0!	R 0.0000
		0-50 kWh	15.5%	<b>R 2.91</b>	12.79%	R 3.250	11.66%	R 3.620	11.38%	R 2.5200
		51-350 kWh	15.5%	<b>R 2.91</b>	12.79%	R 3.250	11.66%	R 3.620	11.38%	R 2.5200
		351-600 kWh	15.5%	<b>R 2.91</b>	12.79%	R 3.250	11.66%	R 3.620	11.38%	R 2.5200
		601-800 kWh	15.5%	<b>R 4.99</b>	12.30%	R 5.550	11.23%	R 6.170	11.17%	R 4.3200
		Above 800 kWh	15.5%	<b>R 4.99</b>	12.30%	R 5.550	11.23%	R 6.170	11.17%	R 4.3200

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	2.2.1.3	<b>Credit meter - Single phase</b>								
	New	Basic Charge	15.5%	<b>R 136.24</b>	New	R 202.004	48.3%	R 280.906	39.06%	R 117.9606
R 2.549	New	Capacity charge (R/Amp)	15.5%	<b>R 6.91</b>	New	R 11.014	59.3%	R 15.954	44.85%	R 5.9863
R 2.549		0-50 kWh	15.5%	<b>R 2.34</b>	-20.10%	R 2.261	-3.43%	R 2.133	-5.68%	R 2.0276
R 2.549		51-350 kWh	15.5%	<b>R 2.34</b>	-20.10%	R 2.261	-3.43%	R 2.133	-5.68%	R 2.0276
R 2.549		351-600 kWh	15.5%	<b>R 2.34</b>	-20.10%	R 2.261	-3.43%	R 2.133	-5.68%	R 2.0276
R 4.095		601-800 kWh	15.5%	<b>R 3.98</b>	-15.46%	R 3.958	-0.60%	R 3.878	-2.02%	R 3.4472
R 4.095		Above 800 kWh	15.5%	<b>R 3.98</b>	-15.46%	R 3.958	-0.60%	R 3.878	-2.02%	R 3.4472
	2.2.2	<b>Three phase</b>								
R 1,034.28	2.2.2.2	<b>Three phase (Limited to 60 Amps per house)</b>								
		Basic charge per month or part of it:	15.5%	<b>R 166.78</b>	-85.98%	-R 244.046	-246.3%	-R 750.016	207.3%	R 144.39
	NEW	Capacity charge (R/Amp/Phase)	15.5%	<b>R 8.98</b>	New	R 13.313	48.3%	R 18.513	39.06%	R 7.77
		Energy in c/kWh								
R 1.482		0-50 kWh	15.0%	<b>R 2.19</b>	28.20%	R 2.895	32.5%	R 3.738	29.11%	R 1.90
R 1.482		51-350 kWh	15.0%	<b>R 2.19</b>	28.20%	R 2.895	32.5%	R 3.738	29.11%	R 1.90
R 1.482		351-600 kWh	15.0%	<b>R 2.19</b>	28.20%	R 2.895	32.5%	R 3.738	29.11%	R 1.90
R 2.132		Above 600 kWh	15.5%	<b>R 2.19</b>	-10.51%	R 2.597	18.3%	R 3.062	17.91%	R 1.90
	2.3	<b>Commercial customers</b>								
R 0.00	2.3.1	<b>Prepaid customers &lt;= 20 Amp</b>								
	2.3.1.1	Basic charge per month or part of it:	15.5%	<b>R 0.00</b>		R 0.000		R 0.000		R 0.00
R 3.587	2.3.1.2	Energy in c/kWh								
R 3.892		0-600 kWh	15.5%	<b>R 4.61</b>	11.80%	R 5.135	11.3%	R 5.716	11.32%	R 3.99
		Above 600 kWh	15.5%	<b>R 4.87</b>	8.89%	R 5.135	5.4%	R 5.716	11.32%	R 4.22
	2.3.2	<b>Single phase Prepaid and Credit meters</b>								
		<b>No new connections allowed larger than 80 AMPS on Single phase on this tariff</b>								
	2.3.2.1	Basic charge per month or part of it:								
		Single phase>20Amp <=80 AMPS 1ph)								
	NEW	Basic charge	15.5%	<b>R 34.11</b>	New	R 37.970	11.32%	R 42.269	11.32%	R 29.53
	NEW	Capacity charge (R/Amp)	15.5%	<b>R 5.75</b>	New	R 6.400	11.32%	R 7.125	11.32%	R 4.98
	NEW	Energy Charge	15.5%	<b>R 0.90</b>	New	R 1.007	11.32%	R 1.121	11.32%	R 0.78
R 646.41	1 Ph 20 Amp	1 Ph 20 Amp Basic charge (R/month)	15.5%	<b>R 576.81</b>	-22.41%	R 548.149	-5.0%	R 505.608	-7.76%	R 499.40
R 2.933		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 1,217.92	1 Ph 40 Amp	Energy charge (R/kWh)	15.5%	<b>R 3.69</b>	9.40%	R 4.078	10.5%	R 4.506	10.50%	R 3.19
R 2.933		1 Ph 40 Amp Basic charge (R/month)	15.5%	<b>R 1,013.12</b>	-27.67%	R 923.554	-8.8%	R 800.732	-13.30%	R 877.16
R 2.933		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 1,216.09	1 Ph 60 Amp	Energy charge (R/kWh)	15.5%	<b>R 3.69</b>	9.40%	R 4.078	10.5%	R 4.506	10.50%	R 3.19
R 2.933		1 Ph 60 Amp Basic charge (R/month)	15.5%	<b>R 1,081.51</b>	-22.67%	R 1,025.834	-5.1%	R 943.693	-8.01%	R 936.37
R 2.933		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 1,217.92	1 Ph 80 Amp	Energy charge (R/kWh)	15.5%	<b>R 3.69</b>	9.40%	R 4.078	10.5%	R 4.506	10.50%	R 3.19
R 2.933		1 Ph 80 Amp Basic charge (R/month)	15.5%	<b>R 1,083.09</b>	-22.67%	R 1,027.297	-5.2%	R 944.997	-8.01%	R 937.74
R 2.933		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 1,561.60	1 Ph 100 Amp	Energy charge (R/kWh)	15.5%	<b>R 3.69</b>	9.40%	R 4.078	10.5%	R 4.506	10.50%	R 3.19
R 2.933		1 Ph 100 Amp Basic charge (R/month)	15.5%	<b>R 1,378.00</b>	-23.27%	R 1,301.287	-5.6%	R 1,189.554	-8.59%	R 1,193.07
R 2.933		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 1,491.45	1 Ph 150 Amp	Energy charge (R/kWh)	15.5%	<b>R 3.69</b>	9.40%	R 4.078	10.5%	R 4.506	10.50%	R 3.19
R 2.933		1 Ph 150 Amp Basic charge (R/month)	15.5%	<b>R 1,317.80</b>	-23.17%	R 1,245.361	-5.5%	R 1,139.639	-8.49%	R 1,140.95
R 2.933		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 1,651.65	1 Ph 200 Amp	Energy charge (R/kWh)	15.5%	<b>R 3.69</b>	9.40%	R 4.078	10.5%	R 4.506	10.50%	R 3.19
R 2.933		1 Ph 200 Amp Basic charge (R/month)	15.5%	<b>R 1,455.27</b>	-23.38%	R 1,373.077	-5.6%	R 1,253.633	-8.70%	R 1,259.97
R 2.933		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2,018.70	1 Ph 250 Amp	Energy charge (R/kWh)	15.5%	<b>R 3.69</b>	9.40%	R 4.078	10.5%	R 4.506	10.50%	R 3.19
R 2.933		1 Ph 250 Amp Basic charge (R/month)	15.5%	<b>R 1,856.45</b>	-20.03%	R 1,793.536	-3.4%	R 1,692.591	-5.63%	R 1,607.31
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
		Energy charge (R/kWh)	15.5%	<b>R 3.69</b>	9.40%	R 4.078	10.5%	R 4.506	10.50%	R 3.19
		All users with greater than 80Amp Connections must be converted to 3 phase connections								

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>2.3.3</b>	<b>Three phase</b>								
		<b>No new connections allowed larger than 150 AMPS on Three phase on this tariff</b>								
	2.3.3.1	Basic charge per month or part of it:								
		<b>Three phase &lt;=150 Amp 3 phase</b>								
	New	Basic charge	15.5%	<b>R 425.18</b>	New	R 473.310	11.32%	R 526.889	11.32%	R 368.12
	New	Capacity charge (R/Amp)	15.5%	<b>R 19.20</b>	New	R 21.375	11.32%	R 23.794	11.32%	R 16.62
	New	Energy Charge	15.5%	<b>R 3.02</b>	New	R 3.364	11.32%	R 3.745	11.32%	R 2.62
R 2,016.52	3 Ph 20 Amp	20A - Connection	15.5%	<b>R 1,785.99</b>	-22.98%	R 1,690.110	-5.4%	R 1,549.634	-8.31%	R 1,546.31
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2.604		Energy charge (R/kWh)	15.5%	<b>R 3.15</b>	5.19%	R 3.434	9.0%	R 3.741	8.95%	R 2.73
R 2,158.71	3 Ph 40 Amp	40A - Connection	15.5%	<b>R 1,908.00</b>	-23.14%	R 1,803.459	-5.5%	R 1,650.802	-8.46%	R 1,651.95
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2.604		Energy charge (R/kWh)	15.5%	<b>R 3.15</b>	5.19%	R 3.434	9.0%	R 3.741	8.95%	R 2.73
R 2,106.55	3 Ph 60 Amp	60A - Connection	15.5%	<b>R 1,863.25</b>	-23.09%	R 1,761.889	-5.4%	R 1,613.702	-8.41%	R 1,613.20
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2.604		Energy charge (R/kWh)	15.5%	<b>R 3.15</b>	5.19%	R 3.434	9.0%	R 3.741	8.95%	R 2.73
R 2,270.55	3 Ph 80 Amp	80A - Connection	15.5%	<b>R 2,090.20</b>	-19.95%	R 2,020.468	-3.3%	R 1,908.169	-5.56%	R 1,809.69
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2.604		Energy charge (R/kWh)	15.5%	<b>R 3.15</b>	5.19%	R 3.434	9.0%	R 3.741	8.95%	R 2.73
R 3,043.91	3 Ph 100 Amp	100A - Connection	15.5%	<b>R 2,753.80</b>	-21.33%	R 2,637.001	-4.2%	R 2,458.467	-6.77%	R 2,384.25
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2.604		Energy charge (R/kWh)	15.5%	<b>R 3.15</b>	5.19%	R 3.434	9.0%	R 3.741	8.95%	R 2.73
R 3,839.16	3 Ph 150 Amp	150A - Connection	15.5%	<b>R 3,436.20</b>	-22.17%	R 3,270.992	-4.8%	R 3,024.348	-7.54%	R 2,975.07
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2.604		Energy charge (R/kWh)	15.5%	<b>R 3.15</b>	5.19%	R 3.434	9.0%	R 3.741	8.95%	R 2.73
R 4,093.56	3 Ph 200 Amp	200A - Connection	15.5%	<b>R 3,653.76</b>	-22.39%	R 3,472.716	-5.0%	R 3,203.861	-7.74%	R 3,163.43
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2.604		Energy charge (R/kWh)	15.5%	<b>R 3.15</b>	5.19%	R 3.434	9.0%	R 3.741	8.95%	R 2.73
R 4,191.35	3 Ph 250 Amp	250A - Connection	15.5%	<b>R 3,738.41</b>	-22.44%	R 3,551.763	-5.0%	R 3,274.956	-7.79%	R 3,236.72
		Capacity charge (R/Amp)	15.5%	<b>R 8.99</b>	New	R 10.005	11.3%	R 11.137	11.32%	R 7.78
R 2.604		Energy charge (R/kWh)	15.5%	<b>R 3.15</b>	5.19%	R 3.434	9.0%	R 3.741	8.95%	R 2.73
	<b>2.4</b>	<b>Rural customers</b>								
	<b>2.4.1</b>	<b>&lt; 25 KVA</b>								
R 1,209.48		Basic charge per month or part of it:	15.5%	<b>R 1,555.08</b>	11.80%	R 1,731.113	11.3%	R 1,927.073	11.32%	R 1,346.39
R 3.110		Energy in c/kWh	15.5%	<b>R 4.12</b>	15.08%	R 4.625	12.4%	R 5.197	12.36%	R 3.56
	<b>2.4.2</b>	<b>25 KVA &lt;= 50 KVA</b>								
R 1,767.87		Basic charge per month or part of it:	15.5%	<b>R 2,273.03</b>	11.80%	R 2,530.339	11.3%	R 2,816.774	11.32%	R 1,967.99
R 3.112		Energy in c/kWh	15.5%	<b>R 4.12</b>	15.00%	R 4.624	12.3%	R 5.194	12.34%	R 3.56
	<b>2.4.3</b>	<b>50 KVA &lt;= 100 KVA</b>								
R 2,326.50		Basic charge per month or part of it:	15.5%	<b>R 2,991.30</b>	11.80%	R 3,329.914	11.3%	R 3,706.863	11.32%	R 2,589.87
R 3.112		Energy in c/kWh	15.5%	<b>R 4.12</b>	15.00%	R 4.624	12.3%	R 5.194	12.34%	R 3.56
	<b>2.5</b>	<b>BULK CONSUMERS (LARGE POWER USERS)</b>								
		<b>All Large Power Users (LPU) must maintain a power factor of 0.85 lagging or better</b>								
		<b>The following public holidays will always be treated as a Sunday for Large Power Users. New Year's Day, Good Friday, Family Day, Christmas Day and Day of Goodwill. All other public holidays will be treated as the day of the week on which it falls.</b>								
	<b>2.5.1</b>	<b>Agricultural customers</b>								
	<b>2.5.1.1</b>	<b>Time of use customers</b>								
	2.5.1.1.2	<b>Low tension</b>								
R 9,108.40		Basic charge per month or part of it	15.5%	<b>R 8,074.67</b>	-22.91%	R 4,958.179	-38.6%	R 1,032.648	-79.2%	R 6,991.05
	New	Capacity Charge	15.5%	<b>R 36.72</b>	New	R 81.574	122.2%	R 136.114	66.86%	R 31.79
R 227.41		Demand charge R/KVA	15.5%	<b>R 271.52</b>	3.82%	R 279.120	2.8%	R 284.963	2.09%	R 235.08
		<b>Energy charge c/kWh</b>								
		High season								
R 7.266		Peak time	15.5%	<b>R 9.77</b>	16.89%	R 11.345	16.1%	R 13.155	15.95%	R 8.46
R 2.343		Standard	15.5%	<b>R 3.14</b>	16.61%	R 3.641	15.9%	R 4.213	15.70%	R 2.72
R 1.389		Off- peak time	15.5%	<b>R 1.85</b>	15.61%	R 2.123	15.0%	R 2.438	14.85%	R 1.60
		Low season								
R 2.538		Peak time	15.5%	<b>R 3.39</b>	16.13%	R 3.913	15.4%	R 4.511	15.30%	R 2.93
R 1.801		Standard	15.5%	<b>R 2.41</b>	16.20%	R 2.780	15.5%	R 3.207	15.36%	R 2.08
R 1.214		Off- peak time	15.5%	<b>R 1.62</b>	16.03%	R 1.869	15.4%	R 2.153	15.22%	R 1.40
	New	Reactive Energy	15.5%	<b>R 0.12</b>	New	R 0.276	122.2%	R 0.460	66.86%	R 0.11
	<b>2.5.2</b>	<b>Urban customers</b>								
	<b>2.5.2.1</b>	<b>Time of use customers</b>								
	2.5.2.1.1	<b>&gt; 1 MVA High tension (Urban)</b>								
R 28,897.04		Basic charge per month or part of it	15.5%	<b>R 25,315.54</b>	-23.82%	R 15,059.444	-40.5%	R 2,156.975	-85.7%	R 21,918.21
	New	Capacity charge (R/kVA)	15.5%	<b>R 19.11</b>	New	R 42.450	122.2%	R 70.833	66.86%	R 16.54
R 166.98		Demand charge R/KVA	15.5%	<b>R 179.00</b>	-6.79%	R 159.690	-10.8%	R 133.721	-16.3%	R 154.97
		<b>Energy charge c/kWh</b>								
		High season								
R 7.47		Peak time	15.5%	<b>R 9.27</b>	7.94%	R 9.954	7.3%	R 10.671	7.20%	R 8.03
R 2.42		Standard	15.5%	<b>R 3.11</b>	11.73%	R 3.459	11.2%	R 3.848	11.24%	R 2.69
R 1.42		Off- peak time	15.5%	<b>R 1.89</b>	15.62%	R 2.171	15.0%	R 2.493	14.86%	R 1.63
		Low season								
R 2.58		Peak time	15.5%	<b>R 3.31</b>	11.48%	R 3.672	11.0%	R 4.075	11.00%	R 2.86
R 1.86		Standard	15.5%	<b>R 2.42</b>	13.23%	R 2.733	12.7%	R 3.080	12.70%	R 2.10
R 1.22		Off- peak time	15.5%	<b>R 1.66</b>	18.05%	R 1.947	17.2%	R 2.276	16.89%	R 1.44
	New	Reactive energy	15.5%	<b>R 0.12</b>	New	R 0.257	122.2%	R 0.429	66.86%	R 0.10

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
R 17,299.28	2.5.2.1.2	<b>&lt; 1 MVA High tension (Urban)</b>								
	New	Basic charge per month or part of it	15.5%	<b>R 15,374.35</b>	-22.72%	R 9,502.229	-38.2%	R 2,103.644	-77.9%	R 13,311.13
R 185.79		Capacity Charge	15.5%	<b>R 19.11</b>	New	R 42.450	122.2%	R 70.833	66.86%	R 16.54
		Demand charge R/KVA	15.5%	<b>R 195.12</b>	-8.68%	R 168.703	-13.5%	R 133.807	-20.7%	R 168.93
		<b>Energy charge c/kWh</b>								
		High season								
R 7.97		Peak time	15.5%	<b>R 9.70</b>	5.84%	R 10.194	5.1%	R 10.673	4.70%	R 8.40
R 2.58		Standard	15.5%	<b>R 3.24</b>	9.47%	R 3.534	9.0%	R 3.848	8.91%	R 2.81
R 1.49		Off- peak time	15.5%	<b>R 1.95</b>	13.64%	R 2.205	13.1%	R 2.494	13.08%	R 1.69
		Low season								
R 2.76		Peak time	15.5%	<b>R 3.46</b>	9.14%	R 3.755	8.6%	R 4.076	8.54%	R 2.99
R 1.96		Standard	15.5%	<b>R 2.51</b>	11.23%	R 2.782	10.7%	R 3.081	10.74%	R 2.18
R 1.34		Off- peak time	15.5%	<b>R 1.76</b>	14.32%	R 2.002	13.8%	R 2.277	13.70%	R 1.52
	New	Reactive energy	15.5%	<b>R 0.12</b>	New	R 0.257	122.2%	R 0.429	66.86%	R 0.10
R 15,548.96	2.5.2.1.3	<b>&lt; 1 MVA Low tension</b>								
	New	Basic charge per month or part of it	15.5%	<b>R 13,595.28</b>	-23.97%	R 8,044.256	-40.8%	R 1,062.263	-86.8%	R 11,770.81
R 205.62		Capacity Charge	15.5%	<b>R 36.72</b>	New	R 81.574	122.2%	R 136.114	66.86%	R 31.79
		Demand charge R/KVA	15.5%	<b>R 252.84</b>	6.93%	R 268.680	6.3%	R 284.863	6.02%	R 218.91
		<b>Energy charge c/kWh</b>								
		High season								
R 7.72		Peak time	15.5%	<b>R 8.76</b>	-1.33%	R 9.321	6.4%	R 9.897	6.18%	R 7.58
R 2.43		Standard	15.5%	<b>R 3.26</b>	16.74%	R 3.677	12.9%	R 4.149	12.86%	R 2.82
R 1.51		Off- peak time	15.5%	<b>R 2.16</b>	24.82%	R 2.493	15.2%	R 2.868	15.04%	R 1.87
		Low season								
R 2.73		Peak time	15.5%	<b>R 3.48</b>	11.11%	R 3.855	10.6%	R 4.264	10.62%	R 3.02
R 1.92		Standard	15.5%	<b>R 2.52</b>	14.38%	R 2.873	13.8%	R 3.268	13.76%	R 2.19
R 1.23		Off- peak time	15.5%	<b>R 1.67</b>	17.76%	R 1.952	16.9%	R 2.278	16.66%	R 1.45
	New	Reactive energy	15.5%	<b>R 0.12</b>	New	R 0.257	122.2%	R 0.429	66.86%	R 0.10
R 22,020.51	2.5.2.2	<b>Normal</b>								
	2.5.2.2.1	<b>&gt; 1 MVA High tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
	TOU	<b>All consumers must be moved to Time of use tariffs</b>								
R 19,431.03	2.5.2.2.2	<b>&lt; 1 MVA High tension</b>								
	TOU	<b>All consumers must be moved to Time of use tariffs</b>								
	2.5.2.2.3	<b>&lt; 1 MVA Low tension</b>								
	TOU	<b>All consumers must be moved to Time of use tariffs</b>								
R 3.510	2.6	<b>Sport customers</b>								
		Energy charge c/kWh	15.5%	<b>R 4.51</b>	11.77%	R 5.022	11.32%	R 5.591	11.32%	R 3.91
R 3.370	2.7	<b>Streetlights</b>								
	New	Maintenance Charge	15.5%	<b>R 50.85</b>	New	R 112.975	122.2%	R 188.509	66.86%	R 44.03
		Energy charge c/kWh	0.0%	<b>R 3.85</b>	14.27%	R 4.414	14.6%	R 5.056	14.53%	R 3.85
R 619.96	2.8	Unnecessary call outs for work on customer side	15.0%	<b>R 879.38</b>	23.34%	R 978.921	11.32%	R 1,089.735	11.32%	R 764.67
R 0.01	2.9	<b>SSEG - Small Urban TOU &lt; 80 kVA LV</b>								
R 69.47		Basic charge 1 phase	15.0%	<b>R 113.41</b>	New	R 126.251	11.32%	R 140.543	11.32%	R 98.62
R 101.71		Basic charge 3 phase	15.0%	<b>R 166.05</b>	New	R 184.847	11.32%	R 205.772	11.32%	R 144.39
R 11.95		Capacity charge (R/Amp)	15.0%	<b>R 19.51</b>	New	R 21.718	11.32%	R 24.176	11.32%	R 16.96
		High season								
R 5.45		Peak time	15.0%	<b>R 7.73</b>	New	R 8.600	11.32%	R 9.573	11.32%	R 6.72
R 2.09		Standard time	15.0%	<b>R 2.96</b>	New	R 3.300	11.32%	R 3.674	11.32%	R 2.58
R 1.42		Off- peak time	15.0%	<b>R 2.02</b>	New	R 2.248	11.32%	R 2.503	11.32%	R 1.76
		Low season								
R 2.20		Peak time	15.0%	<b>R 3.12</b>	New	R 3.477	11.32%	R 3.871	11.32%	R 2.72
R 1.71		Standard time	15.0%	<b>R 2.43</b>	New	R 2.704	11.32%	R 3.010	11.32%	R 2.11
R 1.32		Off- peak time	15.0%	<b>R 1.87</b>	New	R 2.080	11.32%	R 2.315	11.32%	R 1.62
	2.10	<b>Small Scale Embedded Generation Tariff</b>								
		<i>Small-scale embedded generation (SSEG) refers to power generation under 1MVA, such as PV systems or small wind turbines which are located on residential, commercial or industrial sites where electricity is also consumed</i>								
		<i>VERY IMPORTANT. No 'SSEG' consumers are allowed to have a Pre-Paid meter. They must at their cost, pay for Council to install an appropriately programmed 4 quadrant meter, as per Council requirements</i>								
R 0.57	2.10.2	<b>Feed In Tariff (REFIT) per kWh</b>								
R 0.57	2.10.2.1	Peak time	15.0%	<b>R 2.67</b>	306.44%	R 2.97	11.32%	R 3.31	11.32%	R 2.32
R 0.57	2.10.2.2	Standard time	15.0%	<b>R 1.50</b>	127.75%	R 1.66	11.32%	R 1.85	11.32%	R 1.30
	2.10.2.3	Off- peak time	15.0%	<b>R 1.07</b>	62.93%	R 1.19	11.32%	R 1.33	11.32%	R 0.93

With Industrial, Commercial and Farming applications, the applicable SSEG tariff will be determined by the Director Technical Services in consultation with the Director Financial Services, based on usage patterns , which tariff type can be amended annually)

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
<b>3. Refuse Service Tariffs</b>										
R 94.28	3.0.1	<b>Service Availability charge per month or part of it: Unimproved sites</b>	15.5%	<b>R 119.78</b>	10.48%	R 133.00	11.04%	R 147.63	11.00%	R 103.71
	3.0.2	<b>Additional Service Availability charge per month or part of it: Unimproved sites &gt; 1000 m² per additional 1000 m2</b>	15.5%	<b>R 34.65</b>	New	R 41.90	20.92%	R 50.70	21.00%	R 30.00
		<b>Residential Properties: (2 refuse bags or less)</b>								
R 211.58		Valuation ≤ 100 000	15.5%	<b>R 256.60</b>	5.46%	R 272.00	6.00%	R 288.32	6.00%	R 222.16
R 227.86		Valuation > 100 000 ≤ 150 000	15.5%	<b>R 276.34</b>	5.46%	R 292.92	6.00%	R 310.50	6.00%	R 239.25
R 244.14		Valuation > 150 000 ≤ 200 000	15.5%	<b>R 296.08</b>	5.46%	R 313.84	6.00%	R 332.68	6.00%	R 256.34
R 260.41		Valuation > 200 000 ≤ 500 000	15.5%	<b>R 315.81</b>	5.46%	R 334.76	6.00%	R 354.84	6.00%	R 273.43
R 283.20		Valuation > 500 000 ≤ 800 000	15.5%	<b>R 343.45</b>	5.46%	R 364.06	6.00%	R 385.90	6.00%	R 297.36
R 292.96		Valuation > 800 000 ≤ 1 000 000	15.5%	<b>R 355.29</b>	5.46%	R 376.61	6.00%	R 399.20	6.00%	R 307.61
R 325.51		Valuation > 1 000 000	15.5%	<b>R 394.77</b>	5.46%	R 418.46	6.00%	R 443.56	6.00%	R 341.79
R 211.58		All other residential consumers	15.5%	<b>R 256.60</b>	5.46%	R 272.00	6.00%	R 288.32	6.00%	R 222.16
R 211.58		Additional units per collection	15.5%	<b>R 256.60</b>	5.46%	R 272.00	6.00%	R 288.32	6.00%	R 222.16
		<b>Residential Properties : (240L Wheelie Bin)</b>								
R 238.7385		1 Collection per week per 240 Wheelie Bin per household	15.5%	<b>R 288.28</b>	5.00%	R 305.57	6.00%	R 323.91	6.00%	R 250.68
		<b>All other properties Monthly Tariff</b>								
		<b>770L Wheelie Bin</b>								
R 976.54		1 Collection per week per	15.5%	<b>R 1,184.30</b>	5.46%	R 1,255.36	6.00%	R 1,330.68	6.00%	R 1,025.37
R 1,953.08		2 Collections per week per 700L Wheelie Bin	15.5%	<b>R 2,368.60</b>	5.46%	R 2,510.72	6.00%	R 2,661.36	6.00%	R 2,050.74
R 2,929.63		3 Collections per week per 700L Wheelie Bin	15.5%	<b>R 3,552.90</b>	5.46%	R 3,766.07	6.00%	R 3,992.04	6.00%	R 3,076.11
R 976.54		1 Collection per week per additional Wheelie Bin	15.5%	<b>R 1,184.30</b>	5.46%	R 1,255.36	6.00%	R 1,330.68	6.00%	R 1,025.37
R 1,953.08		2 Collections per week per additional Wheelie Bin	15.5%	<b>R 2,368.60</b>	5.46%	R 2,510.72	6.00%	R 2,661.36	6.00%	R 2,050.74
R 2,929.63		3 Collections per week per additional Wheelie Bin	15.5%	<b>R 3,552.90</b>	5.46%	R 3,766.07	6.00%	R 3,992.04	6.00%	R 3,076.11
		<b>If a counter system is available, the above tariffs will be implemented as follows:</b>								
R 976.54		Service availability - per month. Include 4 removals/month.	15.5%	<b>R 1,184.30</b>	5.46%	R 1,255.36	6.00%	R 1,330.68	6.00%	R 1,025.37
R 242.71		Additional removals per removal.	15.5%	<b>R 294.34</b>	5.46%	R 312.00	6.00%	R 330.72	6.00%	R 254.84
		<b>240L Wheelie Bin</b>								
R 406.89		1 Collection per week per 240L Wheelie Bin	15.5%	<b>R 493.46</b>	5.46%	R 523.07	6.00%	R 554.45	6.00%	R 427.24
R 813.79		2 Collections per week per 240L Wheelie Bin	15.5%	<b>R 986.92</b>	5.46%	R 1,046.14	6.00%	R 1,108.90	6.00%	R 854.47
R 1,220.68		3 Collections per week per 240L Wheelie Bin	15.5%	<b>R 1,480.38</b>	5.46%	R 1,569.20	6.00%	R 1,663.35	6.00%	R 1,281.71
R 406.89		1 Collection per week per additional Wheelie Bin	15.5%	<b>R 493.46</b>	5.46%	R 523.07	6.00%	R 554.45	6.00%	R 427.24
R 813.79		2 Collections per week per additional Wheelie Bin	15.5%	<b>R 986.92</b>	5.46%	R 1,046.14	6.00%	R 1,108.90	6.00%	R 854.47
R 1,220.68		3 Collections per week per additional Wheelie Bin	15.5%	<b>R 1,480.38</b>	5.46%	R 1,569.20	6.00%	R 1,663.35	6.00%	R 1,281.71
		<b>If a counter system is available, the above tariffs will be implemented as follows:</b>								
R 406.89		Service availability - per month. Include 4 removals/month.	15.5%	<b>R 493.46</b>	5.46%	R 523.07	6.00%	R 554.45	6.00%	R 427.24
R 102.79		Additional removals per removal.	15.5%	<b>R 124.66</b>	5.46%	R 132.14	6.00%	R 140.07	6.00%	R 107.93
		<b>Cost of Wheelie Bins</b>								
R 6,141.77		<b>700L Wheelie Bin</b>	15.5%	<b>R 7,448.44</b>	5.46%	R 7,895.35	6.00%	R 8,369.07	6.00%	R 6,448.86
R 690.95		<b>240L Wheelie Bin</b>	15.5%	<b>R 837.95</b>	5.46%	R 888.23	6.00%	R 941.52	6.00%	R 725.50
-R 2.6087	3.3	Recyclable material per filled 15l recyclable bag/ 15l of recvcable material	15.0%	<b>-R 3.00</b>	0.00%	-R 3.18	6.00%	-R 3.37	6.00%	-R 2.61

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>4.</b>	<b><u>Sewerage Service Tariffs</u></b>								
R 44.56	4.0.1	<b>Service Availability charge per month or part of it: Unimproved sites</b>	15.5%	<b>R 54.04</b>	5.46%	R 57.28	6.00%	R 60.72	6.00%	R 46.79
		<b>Additional Service Availability charge per month or part of it: Unimproved sites &gt; 1000 m² per additional 1000 m2</b>	15.5%	<b>R 34.65</b>	New	R 41.90	20.92%	R 50.70	21.00%	R 30.00
	4.0.2									
	<b>4.1.</b>	<b>Septic Tank systems</b>								
		<b>(All Areas, excluding rural area in respect of availability charge)</b>								
	<b>4.1.2.</b>	<b>Suction charge:</b>								
R 266.44	<b>4.1.2.1.</b>	Urban areas charge per occasion	15.5%	<b>R 323.12</b>	5.46%	R 342.51	6.00%	R 363.06	6.00%	R 279.76
	<b>4.1.2.2.</b>	<b>Rural areas:</b>								
R 1,074.52	4.1.2.2.1	Charge per occasion	15.5%	<b>R 1,303.12</b>	5.46%	R 1,381.31	6.00%	R 1,464.19	6.00%	R 1,128.24
R 50.15	4.1.2.2.2	Charge per kilometre	15.5%	<b>R 60.82</b>	5.46%	R 60.82	0.00%	R 60.82	0.00%	R 52.66
	<b>4.2.</b>	<b>Waterborne Sewerage systems</b>								
		<b>(All Areas connected to the main sewerage system)</b>								
		(Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the larges water connection will be applicable on every point of service)								
	<b>4.2.1.</b>	<b>Service Availability charge per month or part of it:</b>								
R 94.26	4.2.1.1	Unimproved sites	15.5%	<b>R 114.31</b>	5.46%	R 121.17	6.00%	R 128.44	6.00%	R 98.97
R 266.44	4.2.1.2	Water connection size: 0 - 25 mm	15.5%	<b>R 323.12</b>	5.46%	R 342.51	6.00%	R 363.06	6.00%	R 279.76
R 1,036.84	4.2.1.3	Water connection size: 26 - 50 mm	15.5%	<b>R 1,257.42</b>	5.46%	R 1,332.87	6.00%	R 1,412.84	6.00%	R 1,088.68
R 2,654.84	4.2.1.4	Water connection size: 51 - 80 mm	15.5%	<b>R 3,219.65</b>	5.46%	R 3,412.83	6.00%	R 3,617.60	6.00%	R 2,787.58
R 4,147.77	4.2.1.5	Water connection size: 81 - 100 mm	15.5%	<b>R 5,030.21</b>	5.46%	R 5,332.02	6.00%	R 5,651.94	6.00%	R 4,355.16
R 9,329.64	4.2.1.6	Water connection size: 101 - 150 mm	15.5%	<b>R 11,314.52</b>	5.46%	R 11,993.39	6.00%	R 12,712.99	6.00%	R 9,796.12
	<b>4.2.2.</b>	<b>Exceptions: Charge per month or part of it</b>								
R 44,142.89	4.2.2.1	Obiqua Prison - Tulbagh	15.5%	<b>R 53,534.28</b>	5.46%	R 56,746.34	6.00%	R 60,151.12	6.00%	R 46,350.03
R 266.44	4.2.2.2	Schools - Op-die-Berg	15.5%	<b>R 323.12</b>	5.46%	R 342.51	6.00%	R 363.06	6.00%	R 279.76
R 266.44	4.2.2.3	Other sites - Op-die-Berg	15.5%	<b>R 323.12</b>	5.46%	R 342.51	6.00%	R 363.06	6.00%	R 279.76
R 109.44	4.2.2.4	Departmental tariff	0.0%	<b>R 114.91</b>	5.00%	R 121.81	6.00%	R 129.11	6.00%	R 114.91
	4.2.2.5	<b>Special Contracts, for example Del monte as per each agreement. Rand per Kg COD</b>								
R 7.36	4.2.2.5.1	Ceres Group Companies	15.5%	<b>R 8.93</b>	5.46%	R 9.47	6.00%	R 10.03	6.00%	R 7.73
R 11.84	4.2.2.5.2	Du Toit Vrugte	15.5%	<b>R 14.36</b>	5.46%	R 15.22	6.00%	R 16.13	6.00%	R 12.43
R 11.84	4.2.2.5.3	L O Rail	15.5%	<b>R 14.36</b>	5.46%	R 15.22	6.00%	R 16.13	6.00%	R 12.43
R 11.84	4.2.2.5.4	Bokkeveld Korrektiewe Dienste	15.5%	<b>R 14.36</b>	5.46%	R 15.22	6.00%	R 16.13	6.00%	R 12.43
R 11.84	4.2.2.5.5	Snocooled Marketing (Edms). Bpk.	15.5%	<b>R 14.36</b>	5.46%	R 15.22	6.00%	R 16.13	6.00%	R 12.43
R 11.84	4.2.2.5.6	Ceres Fruit Growers	15.5%	<b>R 14.36</b>	5.46%	R 15.22	6.00%	R 16.13	6.00%	R 12.43
		Informal settlements without an account (Flat rate)	0.0%	<b>R 211.15</b>	5.00%	R 223.81	6.00%	R 237.24	6.00%	R 211.15
R 201.09	4.2.2.6									
R 550.14	4.3	Unnecessary call outs for work on customer side	15.0%	<b>R 664.29</b>	5.00%	R 704.15	6.00%	R 746.40	6.00%	R 577.64



## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>5.</b>	<b><u>Water service Tariffs</u></b>								
R 158.62	5.0.1	<b>Service Availability charge per month or part of it: Unimproved sites</b>	15.5%	<b>R 190.25</b>	4.30%	R 198.43	4.30%	R 206.96	4.30%	R 164.72
	5.0.2	<b>Additional Service Availability charge per month or part of it: Unimproved sites &gt; 1000 m² per additional 1000 m2</b>	15.5%	<b>R 34.65</b>	New	R 41.90	20.92%	R 50.70	21.00%	R 30.00
	<b>5.1.</b>	<b>Conventional Meters (All Areas)</b>								
	<b>5.1.1.</b>	<b>Service Availability charge per month or part of it:</b>								
R 72.17	5.1.1.2	Water connection size: 0 - 25 mm	15.5%	<b>R 86.57</b>	4.30%	R 90.29	4.30%	R 94.17	4.30%	R 74.95
R 1,196.61	5.1.1.3	Water connection size: 26 - 50 mm	15.5%	<b>R 1,435.27</b>	4.30%	R 1,496.99	4.30%	R 1,561.36	4.30%	R 1,242.66
R 3,023.02	5.1.1.4	Water connection size: 51 - 80 mm	15.5%	<b>R 3,625.96</b>	4.30%	R 3,781.88	4.30%	R 3,944.50	4.30%	R 3,139.36
R 4,786.45	5.1.1.5	Water connection size: 81 - 100 mm	15.5%	<b>R 5,741.10</b>	4.30%	R 5,987.97	4.30%	R 6,245.45	4.30%	R 4,970.65
R 10,706.54	5.1.1.6	Water connection size: 101 - 150 mm	15.5%	<b>R 12,841.96</b>	4.30%	R 13,394.16	4.30%	R 13,970.11	4.30%	R 11,118.58
R 233,024.64	5.1.1.7	Consumption of more than 20,000 kl per month	15.5%	<b>R 279,501.40</b>	4.30%	R 291,519.96	4.30%	R 304,055.32	4.30%	R 241,992.55
R 352.69	5.1.1.8	Un-metered connections	15.5%	<b>R 423.03</b>	4.30%	R 441.22	4.30%	R 460.20	4.30%	R 366.26
	<b>5.1.2</b>	<b>Consumption per kiloliter</b>								
	5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.57		0-6 kl	15.5%	<b>R 4.31</b>	5.00%	R 4.57	6.00%	R 4.84	6.00%	R 3.73
R 10.32		7-30 kl	15.5%	<b>R 12.46</b>	5.00%	R 13.21	6.00%	R 14.00	6.00%	R 10.79
R 10.32		31-60 kl	15.5%	<b>R 12.46</b>	5.00%	R 13.21	6.00%	R 14.00	6.00%	R 10.79
R 10.32		61-300 kl	15.5%	<b>R 12.46</b>	5.00%	R 13.21	6.00%	R 14.00	6.00%	R 10.79
R 35.97		Above 300 kl	15.5%	<b>R 43.43</b>	5.00%	R 46.04	6.00%	R 48.80	6.00%	R 37.60
	5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 11.94		0-300 kl	15.5%	<b>R 14.41</b>	5.00%	R 15.28	6.00%	R 16.19	6.00%	R 12.48
R 11.94		301-1000 kl	15.5%	<b>R 14.41</b>	5.00%	R 15.28	6.00%	R 16.19	6.00%	R 12.48
R 11.94		1001-8000 kl	15.5%	<b>R 14.41</b>	5.00%	R 15.28	6.00%	R 16.19	6.00%	R 12.48
R 13.13		Above 8000 kl	15.5%	<b>R 15.85</b>	5.00%	R 16.81	6.00%	R 17.81	6.00%	R 13.73
R 4.84	5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
		Consumption above 20,000 kl per month	15.5%	<b>R 5.84</b>	5.00%	R 6.19	6.00%	R 6.57	6.00%	R 5.06
R 4.36	5.1.2.4	<b>Block D (Internal)</b>								
		Departmental consumption	15.0%	<b>R 5.26</b>	5.00%	R 5.57	6.00%	R 5.91	6.00%	R 4.57
	<b>5.1.2</b>	<b>Consumption per kiloliter: Restrictions Level 1</b>								
	5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.57		0-6 kl	15.0%	<b>R 4.31</b>	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 11.46		7-30 kl	15.0%	<b>R 13.84</b>	5.00%	R 14.67	6.00%	R 15.55	6.0%	R 12.04
R 11.46		31-60 kl	15.0%	<b>R 13.84</b>	5.00%	R 14.67	6.00%	R 15.55	6.0%	R 12.04
R 11.46		61-300 kl	15.0%	<b>R 13.84</b>	5.00%	R 14.67	6.00%	R 15.55	6.0%	R 12.04
R 41.52		Above 300 kl	15.0%	<b>R 50.14</b>	5.00%	R 53.14	6.00%	R 56.33	6.0%	R 43.60
	5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 14.33		0-300 kl	15.0%	<b>R 17.30</b>	5.00%	R 18.34	6.00%	R 19.44	6.0%	R 15.05
R 14.33		301-1000 kl	15.0%	<b>R 17.30</b>	5.00%	R 18.34	6.00%	R 19.44	6.0%	R 15.05
R 14.33		1001-8000 kl	15.0%	<b>R 17.30</b>	5.00%	R 18.34	6.00%	R 19.44	6.0%	R 15.05
R 14.33		Above 8000 kl	15.0%	<b>R 17.30</b>	5.00%	R 18.34	6.00%	R 19.44	6.0%	R 15.05
R 5.81	5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
		Consumption above 20,000 kl per month	15.0%	<b>R 7.01</b>	5.00%	R 7.43	6.00%	R 7.88	6.0%	R 6.10
	<b>5.1.2</b>	<b>Consumption per kiloliter: Restrictions Level 2</b>								
	5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.57		0-6 kl	15.0%	<b>R 4.31</b>	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 14.45		7-30 kl	15.0%	<b>R 17.45</b>	5.00%	R 18.50	6.00%	R 19.61	6.0%	R 15.18
R 14.45		31-60 kl	15.0%	<b>R 17.45</b>	5.00%	R 18.50	6.00%	R 19.61	6.0%	R 15.18
R 14.45		61-300 kl	15.0%	<b>R 17.45</b>	5.00%	R 18.50	6.00%	R 19.61	6.0%	R 15.18
R 46.71		Above 300 kl	15.0%	<b>R 56.40</b>	5.00%	R 59.79	6.00%	R 63.37	6.0%	R 49.05
	5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 16.72		0-300 kl	15.0%	<b>R 20.19</b>	5.00%	R 21.40	6.00%	R 22.69	6.0%	R 17.56
R 16.72		301-1000 kl	15.0%	<b>R 20.19</b>	5.00%	R 21.40	6.00%	R 22.69	6.0%	R 17.56
R 16.72		1001-8000 kl	15.0%	<b>R 20.19</b>	5.00%	R 21.40	6.00%	R 22.69	6.0%	R 17.56
R 16.72		Above 8000 kl	15.0%	<b>R 20.19</b>	5.00%	R 21.40	6.00%	R 22.69	6.0%	R 17.56
R 6.78	5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
		Consumption above 20,000 kl per month	15.0%	<b>R 8.19</b>	5.00%	R 8.68	6.00%	R 9.20	6.0%	R 7.12
	<b>5.1.2</b>	<b>Consumption per kiloliter: Restrictions Level 3</b>								
	5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.57		0-6 kl	15.0%	<b>R 4.31</b>	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 16.52		7-30 kl	15.0%	<b>R 19.95</b>	5.00%	R 21.15	6.00%	R 22.42	6.0%	R 17.35
R 16.52		31-60 kl	15.0%	<b>R 19.95</b>	5.00%	R 21.15	6.00%	R 22.42	6.0%	R 17.35
R 16.52		61-300 kl	15.0%	<b>R 19.95</b>	5.00%	R 21.15	6.00%	R 22.42	6.0%	R 17.35
R 51.90		Above 300 kl	15.0%	<b>R 62.67</b>	5.00%	R 66.43	6.00%	R 70.41	6.0%	R 54.49
	5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 19.11		0-300 kl	15.0%	<b>R 23.08</b>	5.00%	R 24.46	6.00%	R 25.93	6.0%	R 20.07
R 19.11		301-1000 kl	15.0%	<b>R 23.08</b>	5.00%	R 24.46	6.00%	R 25.93	6.0%	R 20.07
R 19.11		1001-8000 kl	15.0%	<b>R 23.08</b>	5.00%	R 24.46	6.00%	R 25.93	6.0%	R 20.07
R 19.11		Above 8000 kl	15.0%	<b>R 23.08</b>	5.00%	R 24.46	6.00%	R 25.93	6.0%	R 20.07
R 8.14	5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
		Consumption above 20,000 kl per month	15.0%	<b>R 9.82</b>	5.00%	<b>R 10.41</b>	6.00%	<b>R 11.04</b>	6.0%	R 8.54

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>5.1.2</b>	<b>Consumption per kiloliter: Restrictions Level 4</b>								
	5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.57		0-6 kl	15.0%	<b>R 4.31</b>	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 18.59		7-30 kl	15.0%	<b>R 22.45</b>	5.00%	R 23.79	6.00%	R 25.22	6.0%	R 19.52
R 18.59		31-60 kl	15.0%	<b>R 22.45</b>	5.00%	R 23.79	6.00%	R 25.22	6.0%	R 19.52
R 18.59		61-300 kl	15.0%	<b>R 22.45</b>	5.00%	R 23.79	6.00%	R 25.22	6.0%	R 19.52
R 57.09		Above 300 kl	15.0%	<b>R 68.94</b>	5.00%	R 73.07	6.00%	R 77.46	6.0%	R 59.94
	5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 21.51		0-300 kl	15.0%	<b>R 25.97</b>	5.00%	R 27.53	6.00%	R 29.18	6.0%	R 22.58
R 21.51		301-1000 kl	15.0%	<b>R 25.97</b>	5.00%	R 27.53	6.00%	R 29.18	6.0%	R 22.58
R 21.51		1001-8000 kl	15.0%	<b>R 25.97</b>	5.00%	R 27.53	6.00%	R 29.18	6.0%	R 22.58
R 21.51		Above 8000 kl	15.0%	<b>R 25.97</b>	5.00%	R 27.53	6.00%	R 29.18	6.0%	R 22.58
	5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
R 9.76		Consumption above 20,000 kl per month	15.0%	<b>R 11.79</b>	5.00%	<b>R 12.50</b>	6.00%	<b>R 13.24</b>	6.0%	R 10.25
	<b>5.1.2</b>	<b>Consumption per kiloliter: Restrictions Level 5</b>								
	5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.57		0-6 kl	15.0%	<b>R 4.31</b>	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 20.65		7-30 kl	15.0%	<b>R 24.93</b>	5.00%	R 26.43	6.00%	R 28.01	6.0%	R 21.68
R 20.65		31-60 kl	15.0%	<b>R 24.93</b>	5.00%	R 26.43	6.00%	R 28.01	6.0%	R 21.68
R 20.65		61-300 kl	15.0%	<b>R 24.93</b>	5.00%	R 26.43	6.00%	R 28.01	6.0%	R 21.68
R 62.28		Above 300 kl	15.0%	<b>R 75.20</b>	5.00%	R 79.71	6.00%	R 84.50	6.0%	R 65.39
	5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 23.89		0-300 kl	15.0%	<b>R 28.84</b>	5.00%	R 30.57	6.00%	R 32.41	6.0%	R 25.08
R 23.89		301-1000 kl	15.0%	<b>R 28.84</b>	5.00%	R 30.57	6.00%	R 32.41	6.0%	R 25.08
R 23.89		1001-8000 kl	15.0%	<b>R 28.84</b>	5.00%	R 30.57	6.00%	R 32.41	6.0%	R 25.08
R 23.89		Above 8000 kl	15.0%	<b>R 28.84</b>	5.00%	R 30.57	6.00%	R 32.41	6.0%	R 25.08
	5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
R 11.71		Consumption above 20,000 kl per month	15.0%	<b>R 14.15</b>	5.00%	<b>R 14.99</b>	6.00%	<b>R 15.89</b>	6.0%	R 12.30
	<b>5.2.</b>	<b>Water Management Device</b>								
	5.2.1.	<b>Water connection on site (Consumption per kiloliter)</b>								
R 6.38		0-6 kl	15.0%	<b>R 7.70</b>	5.00%	R 8.17	6.00%	R 8.66	6.00%	R 6.70
R 12.26		Bo 6 kl	15.0%	<b>R 14.80</b>	5.00%	R 15.69	6.00%	R 16.63	6.00%	R 12.87
		<b>Consumption per kiloliter: Restrictions Level 1</b>								
R 7.49		0-6 kl	15.0%	<b>R 9.04</b>	5.00%	R 9.59	6.00%	R 10.16	6.00%	R 7.86
R 14.40		Bo 6 kl	15.0%	<b>R 17.38</b>	5.00%	R 18.43	6.00%	R 19.53	6.00%	R 15.12
		<b>Consumption per kiloliter: Restrictions Level 2</b>								
R 8.60		0-6 kl	15.0%	<b>R 10.39</b>	5.00%	R 11.01	6.00%	R 11.67	6.00%	R 9.03
R 16.53		Bo 6 kl	15.0%	<b>R 19.96</b>	5.00%	R 21.16	6.00%	R 22.43	6.00%	R 17.36
		<b>Consumption per kiloliter: Restrictions Level 3</b>								
R 9.71		0-6 kl	15.0%	<b>R 11.73</b>	5.00%	R 12.43	6.00%	R 13.18	6.00%	R 10.20
R 18.67		Bo 6 kl	15.0%	<b>R 22.55</b>	5.00%	R 23.90	6.00%	R 25.33	6.00%	R 19.61
		<b>Consumption per kiloliter: Restrictions Level 4</b>								
R 10.82		0-6 kl	15.0%	<b>R 13.07</b>	5.00%	R 13.85	6.00%	R 14.68	6.00%	R 11.36
R 20.81		Bo 6 kl	15.0%	<b>R 25.13</b>	5.00%	R 26.64	6.00%	R 28.23	6.00%	R 21.85
		<b>Consumption per kiloliter: Restrictions Level 5</b>								
R 12.76		0-6 kl	15.0%	<b>R 15.41</b>	5.00%	R 16.33	6.00%	R 17.31	6.00%	R 13.40
R 24.51		Bo 6 kl	15.0%	<b>R 29.60</b>	5.00%	R 31.38	6.00%	R 33.26	6.00%	R 25.74
		<b>Pensioners may qualify for 6 Kl of water free of charge per month in terms of councils policy.</b>								
R 1,096.68	<b>5.3.</b>	<b>"Leiwater beurte" (In Urban areas per month)</b>	15.5%	<b>R 1,324.24</b>	5.00%	R 1,403.69	6.00%	R 1,487.91	6.00%	R 1,146.52
R 113.51	<b>5.4.</b>	<b>Informal settlements without an account (Flat rate)</b>	15.5%	<b>R 137.07</b>	5.00%	R 145.29	6.00%	R 154.01	6.00%	R 118.67
	<b>5.5.</b>	<b>Mobile Water provision</b>								
	5.5.1	Humanitarian purposes		<b>Free</b>		<b>Free</b>		<b>Free</b>		
R 316.91	5.5.2	All non Residential per trip	15.5%	<b>R 382.67</b>	5.00%	R 405.63	6.00%	R 429.96	6.00%	R 331.31
R 633.81	<b>5.6</b>	Unnecessary call outs for work on customer side	15.5%	<b>R 765.33</b>	5.00%	R 811.25	6.00%	R 859.93	6.00%	R 662.62
	<b>5.7</b>	<b>Greywater</b>								
R 0.3214	5.7.1	Per Cubic Meter (m3)	15.5%	<b>R 0.39</b>	5.00%	R 0.41	6.00%	R 0.44	6.00%	R 0.34
	<b>5.8</b>	<b>Raw Water for Agricultural use</b>								
R 0.7346	5.8.1	Per kiloliter water	15.5%	<b>R 0.89</b>	5.00%	R 0.94	6.00%	R 1.00	6.00%	R 0.77



## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.</b>	<b>Other tariffs and charges</b>								
	<b>6.1.</b>	<b>CORPORATE SERVICES</b>								
R 710.43	6.1.1	Erection of banners ( per application)	15.5%	<b>R 857.00</b>	4.90%	R 908.00	5.95%	R 962.00	5.95%	R 741.99
R 545.22	6.1.2	Erection of placards (deposit)	15.5%	<b>R 658.00</b>	4.94%	R 697.00	5.93%	R 738.00	5.88%	R 569.70
R 1,110.43	6.1.3	Cancellation of purchase agreement (Admin fee)	15.5%	<b>R 1,340.00</b>	4.93%	R 1,420.00	5.97%	R 1,505.00	5.99%	R 1,160.17
	6.1.4	Agenda and minutes of Council meetings								
R 180.87		001-400 q	15.5%	<b>R 218.00</b>	4.81%	R 231.00	5.96%	R 244.00	5.63%	R 188.74
R 201.74		401-500 q	15.5%	<b>R 243.00</b>	4.74%	R 257.00	5.76%	R 272.00	5.84%	R 210.39
R 237.39		501-600 q	15.5%	<b>R 286.00</b>	4.76%	R 303.00	5.94%	R 321.00	5.94%	R 247.62
R 256.52		601-700 q	15.5%	<b>R 309.00</b>	4.75%	R 327.00	5.83%	R 346.00	5.81%	R 267.53
R 316.52		701+ q	15.5%	<b>R 382.00</b>	4.95%	R 404.00	5.76%	R 428.00	5.94%	R 330.74
R 493.91	6.1.6	Translation service (Per hour or part of it)	15.5%	<b>R 596.00</b>	4.93%	R 631.00	5.87%	R 668.00	5.86%	R 516.02
	6.1.7	Access to information								
R 130.43	6.1.7.1	Fee payable when information is requested	15.5%	<b>R 157.00</b>	4.67%	R 166.00	5.73%	R 175.00	5.42%	R 135.93
	6.1.7.2	<i>Reproduction fees:</i>								
R 1.30		Photocopies (A4 or part of it) per page	15.5%	<b>R 1.50</b>	0.00%	R 1.60	6.67%	R 1.70	6.25%	R 1.30
R 0.87		Print outs per copy	15.5%	<b>R 1.00</b>	0.00%	R 1.10	10.00%	R 1.20	9.09%	R 0.87
R 25.22		Information on a memory stick	15.5%	<b>R 30.00</b>	3.45%	R 31.00	3.33%	R 32.00	3.23%	R 25.97
R 146.96		Information on a CD	15.5%	<b>R 177.00</b>	4.73%	R 187.00	5.65%	R 198.00	5.88%	R 153.25
		Transcription of visual image (A4 page) per page	15.5%	<b>R 97.00</b>	4.30%	R 102.00	5.15%	R 108.00	5.88%	R 83.98
R 80.87		Copy of a visual image (A4 page) per page	15.5%	<b>R 261.00</b>	4.82%	R 276.00	5.75%	R 292.00	5.80%	R 225.97
R 216.52		Transcription of an audio record (A4 page) per page	15.5%	<b>R 52.00</b>	4.00%	R 55.00	5.77%	R 58.00	5.45%	R 45.02
R 43.48		Copy of audio record	15.5%	<b>R 70.00</b>	4.48%	R 74.00	5.71%	R 78.00	5.41%	R 60.61
R 58.26	6.1.7.3	Investigation fee								
		To search for record and to prepare it for release	15.5%	<b>R 64.00</b>	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.41
R 53.04		-- per hour, first hour excluded								
	6.1.7.4	Postage								
us 20% plus VAT		If record should be posted to applicant	15.5%	<b>Actual cost plus 20% plus VAT</b>						
R 4,653.91	6.1.8	Application for extension of trading hours to sell Liquor	15.5%	<b>R 5,619.00</b>	4.99%	R 5,956.00	6.00%	R 6,313.00	5.99%	R 4,864.94
	<b>6.2.</b>	<b>COMMUNITY SERVICES</b>								
	<b>6.2.1</b>	<b>Libraries</b>								
	6.2.1.1	Hall rental (per session or part thereof)								
		<b>NOTE:</b> a session is from								
R 165.22		08:00 - 13:00	15.5%	<b>R 199.00</b>	4.74%	R 210.00	5.53%	R 222.00	5.71%	R 172.29
R 180.87		13:00 - 18:00	15.5%	<b>R 218.00</b>	4.81%	R 231.00	5.96%	R 244.00	5.63%	R 188.74
R 201.74		18:00 - 00:00	15.5%	<b>R 243.00</b>	4.74%	R 257.00	5.76%	R 272.00	5.84%	R 210.39
		<b>NB:</b> The amenities are available without charge to youth-, service-, charity-community-, sport-, educational-, and governmental institutions, as well as for meetings of local political parties								
R 446.96	6.2.1.2	Kitchen rental (per session or part thereof)	15.5%	<b>R 539.00</b>	4.86%	R 571.00	5.94%	R 605.00	5.95%	R 466.67
		Deposit for kitchen rental	Exempt	<b>R 235.00</b>	4.91%	R 249.00	5.96%	R 263.00	5.62%	

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.2.2</b>	<b>Traffic Services</b>								
	<b>6.2.2.1</b>	<b>Assistance: Escorting and Traffic assistance or Any Other Special Event</b> (Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice 562 of October 1987.								
	6.2.2.1.1	Profit Organisations: (per gathering/march) (a) First hour per officer (normal working hours)	15.5%	<b>R 866.00</b>	4.97%	R 917.00	5.89%	R 972.00	6.00%	R 749.78
R 717.39		(b) Subsequent hourly tariff within normal working hours	15.5%	<b>R 309.00</b>	4.75%	R 327.00	5.83%	R 346.00	5.81%	R 267.53
R 256.52		(c) First hour per officer ( after hours & weekends)	15.5%	<b>R 1,092.00</b>	5.00%	R 1,157.00	5.95%	R 1,226.00	5.96%	R 945.45
R 904.35		(d) Subsequent hourly tariff after hours & weekends	15.5%	<b>R 428.00</b>	4.90%	R 453.00	5.84%	R 480.00	5.96%	R 370.56
R 354.78		(e) Per officer ( Sundays per 4 hour bracket)	15.5%	<b>R 2,244.00</b>	4.96%	R 2,378.00	5.97%	R 2,520.00	5.97%	R 1,942.86
R 1,859.13		(f) Per vehicle (less than 15 km)	15.5%	<b>R 261.00</b>	4.82%	R 276.00	5.75%	R 292.00	5.80%	R 225.97
R 216.52		(g) Per kilometre tariff thereafter	15.5%	<b>R 14.10</b>	7.63%	R 15.00	6.38%	R 15.50	3.33%	R 12.21
R 11.39		(h) Hiring of road signs and equipment	15.5%	<b>R 261.00</b>	4.82%	R 276.00	5.75%	R 292.00	5.80%	R 225.97
R 216.52		(i) Mega phone per day	15.5%	<b>R 1,109.00</b>	4.92%	R 1,175.00	5.95%	R 1,245.00	5.96%	R 960.17
R 919.13	6.2.2.1.2	Non-Profit Organisations: (per gathering/march)								
		(a) First hour per officer (normal working hours)	15.5%	<b>R 309.00</b>	4.75%	R 327.00	5.83%	R 346.00	5.81%	R 267.53
R 256.52		(b) Subsequent hourly tariff within normal working hours	15.5%	<b>R 157.00</b>	4.67%	R 166.00	5.73%	R 175.00	5.42%	R 135.93
R 130.43		(c) First hour per officer ( after hours & weekends)	15.5%	<b>R 406.00</b>	4.91%	R 430.00	5.91%	R 455.00	5.81%	R 351.52
R 336.52		(d) Subsequent hourly tariff after hours & weekends	15.5%	<b>R 243.00</b>	4.74%	R 257.00	5.76%	R 272.00	5.84%	R 210.39
R 201.74		(e) Per officer ( Sundays per 4 hour bracket)	15.5%	<b>R 1,119.00</b>	4.97%	R 1,186.00	5.99%	R 1,257.00	5.99%	R 968.83
R 926.96		(f) Per vehicle (less than 15 km)	15.5%	<b>R 157.00</b>	4.67%	R 166.00	5.73%	R 175.00	5.42%	R 135.93
R 130.43		(g) Per kilometre tariff thereafter	15.5%	<b>R 14.10</b>	7.63%	R 15.00	6.38%	R 15.50	3.33%	R 12.21
R 11.39		(h) Hiring of road signs and equipment	15.5%	<b>R 117.00</b>	4.46%	R 124.00	5.98%	R 131.00	5.65%	R 101.30
R 97.39		(i) Mega phone per day	15.5%	<b>R 548.00</b>	4.98%	R 580.00	5.84%	R 614.00	5.86%	R 474.46
R 453.91	<b>6.2.2.2</b>	<b>Dog Tax Tariffs</b>								
R 271.30	6.2.2.2.1	Male dog: per year or part thereof	15.5%	<b>R 327.00</b>	4.81%	R 346.00	5.81%	R 366.00	5.78%	R 283.12
R 549.57	6.2.2.2.2	Bitch: per year or part thereof	15.5%	<b>R 663.00</b>	4.91%	R 702.00	5.88%	R 744.00	5.98%	R 574.03
R 133.91	6.2.2.2.3	Sterilised/castrated ( proof)	15.5%	<b>R 161.00</b>	4.55%	R 170.00	5.59%	R 180.00	5.88%	R 139.39
R 215.65	<b>6.2.2.3</b>	<b>Executing of warrants of arrest</b>	15.5%	<b>R 260.00</b>	4.84%	R 275.00	5.77%	R 291.00	5.82%	R 225.11
	<b>6.2.3</b>	<b>Fire Brigade Service</b> (In terms of Provincial Notice 396 of 11 June 1982)								
		No accounts will be render to informal areas								
R 3,256.52	6.2.3.1	Call-outs (per call) (excluding residential) This includes all fire fighting vehicles, all manpower water supply and (Per hour or part thereof)	15.5%	<b>R 3,932.00</b>	4.99%	R 4,167.00	5.98%	R 4,417.00	6.00%	R 3,404.33
	6.2.3.2	Additional services (such as pumping, cleaning roads, decontamination) and consumables								
R 541.74		a) Call-out per hour or part thereof	15.5%	<b>R 654.00</b>	4.98%	R 693.00	5.96%	R 734.00	5.92%	R 566.23
R 46.09		b) Absorbent per kilogram	15.5%	<b>R 55.00</b>	3.77%	R 58.00	5.45%	R 61.00	5.17%	R 47.62
R 49.57		c) Foam per litre	15.5%	<b>R 59.00</b>	3.51%	R 62.00	5.08%	R 65.00	4.84%	R 51.08
R 477.39		d) Handheld extinguisher	15.5%	<b>R 576.00</b>	4.92%	R 610.00	5.90%	R 646.00	5.90%	R 498.70
R 109.57		e) Decontamination concentrate	15.5%	<b>R 132.00</b>	4.76%	R 139.00	5.30%	R 147.00	5.76%	R 114.29
	6.2.3.3	Special Standby Services at Events								
R 2,170.43		a) First hour	15.5%	<b>R 2,620.00</b>	4.97%	R 2,777.00	5.99%	R 2,943.00	5.98%	R 2,268.40
R 544.35		b) Per hour or part thereof, thereafter	15.5%	<b>R 657.00</b>	4.95%	R 696.00	5.94%	R 737.00	5.89%	R 568.83
R 2,661.74	6.2.3.4	Controlled Burns	15.5%	<b>R 3,214.00</b>	5.00%	R 3,406.00	5.97%	R 3,610.00	5.99%	R 2,782.68
R 690.43	6.2.3.5	Clearing of overgrown properties (residential areas) and Flammable Liquid Certificates:	15.5%	<b>R 833.00</b>	4.91%	R 882.00	5.88%	R 934.00	5.90%	R 721.21
	6.2.3.6	(a) Domestic installations	15.5%	<b>R 152.00</b>	4.83%	R 161.00	5.92%	R 170.00	5.59%	R 131.60
R 126.09		(b) Commercial installations	15.5%	<b>R 590.00</b>	4.98%	R 625.00	5.93%	R 662.00	5.92%	R 510.82
R 488.70		(c) Industrial Installations	15.5%	<b>R 666.00</b>	4.88%	R 705.00	5.86%	R 747.00	5.96%	R 576.62
R 552.17		(d) LPG Suppliers	15.5%	<b>R 590.00</b>	4.98%	R 625.00	5.93%	R 662.00	5.92%	R 510.82
R 488.70		(e) Spray paint rooms	15.5%	<b>R 590.00</b>	4.98%	R 625.00	5.93%	R 662.00	5.92%	R 510.82
	6.2.3.7	Fire Safety Certification								
R 376.52		a) New Building plan or alterations	15.5%	<b>R 454.00</b>	4.85%	R 481.00	5.95%	R 509.00	5.82%	R 393.07
R 126.09		b) Educational and old age facilities	15.5%	<b>R 152.00</b>	4.83%	R 161.00	5.92%	R 170.00	5.59%	R 131.60
R 376.52		c) New business licence application	15.5%	<b>R 454.00</b>	4.85%	R 481.00	5.95%	R 509.00	5.82%	R 393.07
R 488.70		d) Commercial/Industrial Facility	15.5%	<b>R 590.00</b>	4.98%	R 625.00	5.93%	R 662.00	5.92%	R 510.82
	6.2.3.8	Dangerous Goods Transport Permit (Annual)								
R 323.48		a) Light Delivery vehicle up to 3500 kg	15.5%	<b>R 390.00</b>	4.84%	R 413.00	5.90%	R 437.00	5.81%	R 337.66
R 408.70		b) Light Delivery vehicle above 3500 kg	15.5%	<b>R 493.00</b>	4.89%	R 522.00	5.88%	R 553.00	5.94%	R 426.84
R 801.74		c) Rigid tankers and flat beds up to 20 0	15.5%	<b>R 968.00</b>	4.99%	R 1,026.00	5.99%	R 1,087.00	5.95%	R 838.10
R 1,201.74		d) Rigid tankers and flat beds above 20	15.5%	<b>R 1,451.00</b>	4.99%	R 1,538.00	6.00%	R 1,630.00	5.98%	R 1,256.28
		e) Articulated vehicles up to 20 000 litres								
R 323.48		1) Horse	15.5%	<b>R 390.00</b>	4.84%	R 413.00	5.90%	R 437.00	5.81%	R 337.66
R 801.74		2) Per unit or tanker thereafter	15.5%	<b>R 968.00</b>	4.99%	R 1,026.00	5.99%	R 1,087.00	5.95%	R 838.10
		f) Articulated vehicles above 20 000 litres								
R 323.48		1) Horse	15.5%	<b>R 390.00</b>	4.84%	R 413.00	5.90%	R 437.00	5.81%	R 337.66
R 1,201.74		2) Per unit or tanker thereafter	15.5%	<b>R 1,451.00</b>	4.99%	R 1,538.00	6.00%	R 1,630.00	5.98%	R 1,256.28
R 180.00		g) Transfer of certificate	15.5%	<b>R 217.00</b>	4.83%	R 230.00	5.99%	R 243.00	5.65%	R 187.88
	6.2.3.9	Event application								
R 180.00		a) Below 500 attendees	15.5%	<b>R 217.00</b>	4.83%	R 230.00	5.99%	R 243.00	5.65%	R 187.88
R 360.00		b) Between 500 and 1000 attendees	15.5%	<b>R 434.00</b>	4.83%	R 460.00	5.99%	R 487.00	5.87%	R 375.76
R 727.83		c) More than 1000 attendees	15.5%	<b>R 878.00</b>	4.90%	R 930.00	5.92%	R 985.00	5.91%	R 760.17

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
R 380.87 R 637.39 R 126.09	6.2.3.10	Training per person Industrial and Commercial Basic Firefighting – 3 days Industrial and Commercial Advanced– 5 days Portable Fire Extinguisher course – 4 hours (excluding i	15.5% 15.5% 15.5%	<b>R 459.00</b> <b>R 769.00</b> <b>R 152.00</b>	4.79% 4.91% 4.83%	R 486.00 R 815.00 R 161.00	5.88% 5.98% 5.92%	R 515.00 R 863.00 R 170.00	5.97% 5.89% 5.59%	R 397.40 R 665.80 R 131.60
R 920.00 R 1,489.57	<b>6.2.7</b>	<b>Licensing and Regulating: Hiring and Sundry</b>								
	6.2.7.1	Vendor stalls (uncovered)	15.5%	<b>R 1,110.00</b>	4.91%	R 1,176.00	5.95%	R 1,246.00	5.95%	R 961.04
	6.2.7.2	Vendor stalls -- under cover (per annum)	15.5%	<b>R 1,798.00</b>	4.96%	R 1,905.00	5.95%	R 2,019.00	5.98%	R 1,556.71
	6.2.7.3	Clean-up of premises (cost recoverable from owner)								
	6.2.7.4	Vendor stalls: (Food trailer)	15%	<b>R 1,600.00</b>	New	R 1,696.00	#DIV/0!	R 1,797.00	#DIV/0!	R 1,391.30
	<b>6.2.7.5</b>	<b>Business licences</b>								
	6.2.7.5.1	Business licence for informal traders - This is for informal traders that trade on demarcated spaces that prepares food	15.0%	<b>R 250.00</b>	New	R 265.00	#DIV/0!	R 280.00	#DIV/0!	R 217.39
	6.2.7.5.2	Business licence for formal businesses	15.0%	<b>R 300.00</b>	New	R 318.00	#DIV/0!	R 337.00	#DIV/0!	R 260.87
	6.2.7.5.3	Business licence for home shops	15.0%	<b>R 250.00</b>	New	R 265.00	#DIV/0!	R 280.00	#DIV/0!	R 217.39
	<b>6.2.8</b>	<b>Holiday Resorts</b>								
		Deposit for hiring C & D types Chalets at Pine Forest ( <i>Dennebos</i> )	Exempt	<b>R 841.00</b>	4.99%	R 891.00	5.95%	R 944.00	5.95%	
		Deposit for hiring of other	Exempt	<b>R 652.00</b>	4.99%	R 691.00	5.98%	R 732.00	5.93%	
	<b>6.2.8.1</b>	<b>Pine Forest (<i>Dennebos</i>)</b>								
21.74%	<b>6.2.8.1.1</b>	Administrative levy for cancellation of booking (% of rental amount, no maximum)	15.5%	<b>25.00%</b>	0.00%	25.00%	0.00%	25.00%	0.00%	R 0.22
	<b>6.2.8.1.2</b>	<b>Camping ( per stand per night )</b>								
R 426.96		High season	15.5%	<b>R 515.00</b>	4.89%	R 545.00	5.83%	R 577.00	5.87%	R 445.89
R 277.39		High season	15.5%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 289.18
R 167.83		Out of season	15.5%	<b>R 202.00</b>	4.66%	R 214.00	5.94%	R 226.00	5.61%	R 174.89
		Deposit	Exempt	<b>R 635.00</b>	4.96%	R 673.00	5.98%	R 713.00	5.94%	
R 22,135.65 R 17,402.61 R 17,733.91 R 22,135.65 R 18,614.78 R 15,611.30	<b>6.2.8.1.3</b>	<b>Annual Booking Fee</b>								
		A-type - caravan premises cabin	15.5%	<b>R 26,728.00</b>	5.00%	R 28,331.00	6.00%	R 30,030.00	6.00%	R 23,141.13
		A & B-type - caravan premises Non cabin	15.5%	<b>R 21,013.00</b>	5.00%	R 22,273.00	6.00%	R 23,609.00	6.00%	R 18,193.07
		C-type - caravan premises Non cabin	15.5%	<b>R 23,453.00</b>	15.00%	R 22,273.00	-5.03%	R 23,609.00	6.00%	R 20,305.63
		Loq Cabins	15.5%	<b>R 26,728.00</b>	5.00%	R 28,331.00	6.00%	R 30,030.00	6.00%	R 23,141.13
		A-type - Lost City Cabin	15.5%	<b>R 24,618.00</b>	15.00%	R 28,310.00	15.00%	R 30,030.00	6.08%	R 21,314.29
		B-type - Lost City Cabin	15.5%	<b>R 20,645.00</b>	14.99%	R 23,741.00	15.00%	R 27,302.00	15.00%	R 17,874.46
		Deposit	Exempt							
	<b>6.2.8.1.4</b>	<b>Chalets (per unit per night)</b>								
	<b>6.2.8.1.4.1</b>	<b>A - Type</b>								
R 520.87		High season (24 December to 9 January & Easter weekend)	15.5%	<b>R 628.00</b>	4.84%	R 665.00	5.89%	R 704.00	5.86%	R 543.72
R 463.48		High season	15.5%	<b>R 559.00</b>	4.88%	R 592.00	5.90%	R 627.00	5.91%	R 483.98
R 377.39		Out of season	15.5%	<b>R 455.00</b>	4.84%	R 482.00	5.93%	R 510.00	5.81%	R 393.94
	<b>6.2.8.1.4.2</b>	<b>B - Type</b>								
R 848.70		High season (24 December to 9 January & Easter weekend)	15.5%	<b>R 1,024.00</b>	4.92%	R 1,085.00	5.96%	R 1,150.00	5.99%	R 886.58
R 689.57		High season	15.5%	<b>R 832.00</b>	4.92%	R 881.00	5.89%	R 933.00	5.90%	R 720.35
R 533.91		Out of season	15.5%	<b>R 644.00</b>	4.89%	R 682.00	5.90%	R 722.00	5.87%	R 557.58
	<b>6.2.8.1.4.3</b>	<b>C - Type</b>								
R 1,217.39		High season (24 December to 9 January & Easter weekend)	15.5%	<b>R 1,470.00</b>	5.00%	R 1,558.00	5.99%	R 1,651.00	5.97%	R 1,272.73
R 1,162.61		High season	15.5%	<b>R 1,403.00</b>	4.94%	R 1,487.00	5.99%	R 1,576.00	5.99%	R 1,214.72
R 640.00		Out of season	15.5%	<b>R 772.00</b>	4.89%	R 818.00	5.96%	R 867.00	5.99%	R 668.40
	<b>6.2.8.1.4.4</b>	<b>D - Type</b>								
R 1,101.74		High season (24 December to 9 January & Easter weekend)	15.5%	<b>R 1,330.00</b>	4.97%	R 1,409.00	5.94%	R 1,493.00	5.96%	R 1,151.52
R 923.48		High season	15.5%	<b>R 1,115.00</b>	4.99%	R 1,181.00	5.92%	R 1,251.00	5.93%	R 965.37
R 582.61		Out of season	15.5%	<b>R 703.00</b>	4.93%	R 745.00	5.97%	R 789.00	5.91%	R 608.66
	<b>6.2.8.1.4.5</b>	<b>E - Type</b>								
R 799.13		High season (24 December to 9 January & Easter weekend)	15.5%	<b>R 964.00</b>	4.90%	R 1,021.00	5.91%	R 1,082.00	5.97%	R 834.63
R 740.00		High season	15.5%	<b>R 893.00</b>	4.94%	R 946.00	5.94%	R 1,002.00	5.92%	R 773.16
R 474.78		Out of season	15.5%	<b>R 573.00</b>	4.95%	R 607.00	5.93%	R 643.00	5.93%	R 496.10
	<b>6.2.8.1.4.6</b>	<b>F - Type</b>								
R 520.87		High season (24 December to 9 January & Easter weekend)	15.5%	<b>R 628.00</b>	4.84%	R 665.00	5.89%	R 704.00	5.86%	R 543.72
R 463.48		High season	15.5%	<b>R 559.00</b>	4.88%	R 592.00	5.90%	R 627.00	5.91%	R 483.98
R 377.39		Out of season	15.5%	<b>R 455.00</b>	4.84%	R 482.00	5.93%	R 510.00	5.81%	R 393.94
	<b>6.2.8.1.4.7</b>	<b>G - Type</b>								
R 1,223.48		High season (24 December to 9 January & Easter weekend)	15.5%	<b>R 1,477.00</b>	4.98%	R 1,565.00	5.96%	R 1,658.00	5.94%	R 1,278.79
R 973.91		High season	15.5%	<b>R 1,176.00</b>	5.00%	R 1,246.00	5.95%	R 1,320.00	5.94%	R 1,018.18
R 603.48		Out of season	15.5%	<b>R 728.00</b>	4.90%	R 771.00	5.91%	R 817.00	5.97%	R 630.30
	<b>6.2.8.1.4.8</b>	Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.								
	<b>6.2.8.1.5</b>	<b>Day Visitors - Entrance</b>								
R 82.61		Per person per day	15.5%	<b>R 99.00</b>	4.21%	R 104.00	5.05%	R 110.00	5.77%	R 85.71
R 77.39		Per vehicle per day	15.5%	<b>R 93.00</b>	4.49%	R 98.00	5.38%	R 103.00	5.10%	R 80.52

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.2.8.1.6</b>	<b>Sundry Tariffs</b>								
		Conference Hall (deposit)	Exempt	<b>R 800.00</b>	0.00%	R 848.00	6.00%	R 898.00	5.90%	
		Conference Hall hire: per session								
R 613.91		08:00 – 13:00	15.5%	<b>R 741.00</b>	4.96%	R 785.00	5.94%	R 832.00	5.99%	R 641.56
R 613.91		13:00 – 18:00	15.5%	<b>R 741.00</b>	4.96%	R 785.00	5.94%	R 832.00	5.99%	R 641.56
R 820.00		18:00 – 24:00	15.5%	<b>R 990.00</b>	4.98%	R 1,049.00	5.96%	R 1,111.00	5.91%	R 857.14
R 1,573.91		Conference Hall hire: per day	15.5%	<b>R 1,900.00</b>	4.97%	R 2,014.00	6.00%	R 2,134.00	5.96%	R 1,645.02
		<i>Renting of Recreational Halls to sports clubs (local):</i>								
		Deposit	Exempt	<b>R 350.00</b>	0.00%	R 371.00	6.00%	R 393.00	5.93%	
R 2,842.94		Annual tariff	15.5%	<b>R 3,923.25</b>	20.00%	R 4,158.00	5.98%	R 4,407.00	5.99%	R 3,396.75
R 89.57		Bedding hiring: per set per week (chalets)	15.5%	<b>R 108.00</b>	4.85%	R 114.00	5.56%	R 120.00	5.26%	R 93.51
		Entrance (Local Residents)								
R 199.13		Clip cards - Local residence in Witzenberg area entrance (5 Visits)	15.5%	<b>R 240.00</b>	4.80%	R 254.00	5.83%	R 269.00	5.91%	R 207.79
		Local residence in Witzenberg annual tickets (per ticket)								
R 463.48		Adults	15.5%	<b>R 559.00</b>	4.88%	R 592.00	5.90%	R 627.00	5.91%	R 483.98
R 340.00		Children	15.5%	<b>R 410.00</b>	4.86%	R 434.00	5.85%	R 460.00	5.99%	R 354.98
R 317.39		Vehicles	15.5%	<b>R 383.00</b>	4.93%	R 405.00	5.74%	R 429.00	5.93%	R 331.60
		Clip cards - Recreational facilities 5 clips per ticket	15.5%	<b>R 84.00</b>	5.00%	R 89.00	5.95%	R 94.00	5.62%	R 72.73
R 69.57		Laundromat facilities								
R 55.65		Per 8kg, excluding washing powder	15.5%	<b>R 67.00</b>	4.69%	R 71.00	5.97%	R 75.00	5.63%	R 58.01
	<b>6.2.8.2</b>	<b>Klipriver Park (Closed)</b>								
	<b>6.2.8.3</b>	<b>Discounts - Both Resorts</b>								
		The following discounts will be allowed on booking by:								
		Pensioners - less 50% during off-season and midweek periods out of peak season								
		Registered Caravan Clubs and Club members - less 10% in periods out of peak season								
		Midweek in- and off season - less 25%								
		Students accompanied by parents - less 12% on day visitor fee								
	<b>6.2.9</b>	<b>Swimming Pools</b>								
		All swimming pools in Witzenberg								
R 9.57		Entrance: Adults	15.5%	<b>R 10.00</b>	-9.09%	R 10.00	0.00%	R 10.00	0.00%	R 8.66
R 0.87		Children (school-going)	15.5%	<b>R 1.00</b>	0.0%	R 1.00	0.00%	R 1.00	0.00%	R 0.87
R 130.43		Season tickets	15.5%	<b>R 150.00</b>	0.00%	R 150.00	0.00%	R 150.00	0.00%	R 129.87
		Annual fee per School (Only for School activities)	15.5%	<b>R 600.00</b>	0.0%	R 600.00	0.00%	R 600.00	0.00%	R 519.48
R 521.74		Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	15.5%	<b>R 1,100.00</b>	0.00%	R 1,100.00	0.00%	R 1,100.00	0.00%	R 952.38
R 956.52										
	<b>6.2.10</b>	<b>Sports grounds</b>								
	<b>6.2.10.1</b>	<b>All sports grounds in Witzenberg</b>								
		School practices (per practice) max 2/week	15.5%	<b>R 102.00</b>	4.08%	R 108.00	5.88%	R 114.00	5.56%	R 88.31
R 85.22		@3hours / occasion								
R 184.35		School matches (per match)	15.5%	<b>R 222.00</b>	4.72%	R 235.00	5.86%	R 249.00	5.96%	R 192.21
		Sports clubs (per practice) max 2/week	15.5%	<b>R 222.00</b>	4.72%	R 235.00	5.86%	R 249.00	5.96%	R 192.21
R 184.35		@3hours / occasion								
		Sports clubs (per match) with no entrance fees	15.5%	<b>R 642.00</b>	4.90%	R 680.00	5.92%	R 720.00	5.88%	R 434.78
R 434.78										
		Sports clubs (per match) with entrance/ gate fees	15.5%	<b>R 1,285.00</b>	4.98%	R 1,362.00	5.99%	R 1,443.00	5.95%	R 869.57
R 869.57		Other events	15.5%	<b>R 1,927.00</b>	4.96%	R 2,042.00	5.97%	R 2,164.00	5.97%	R 1,304.35
R 1,304.35		Tournaments / day	15.5%	<b>R 1,927.00</b>	4.96%	R 2,042.00	5.97%	R 2,164.00	5.97%	R 1,304.35
R 1,304.35		Festivals and Carnivals (per day)	15.5%	<b>R 1,927.00</b>	4.96%	R 2,042.00	5.97%	R 2,164.00	5.97%	R 1,304.35
R 3,060.00	<b>6.2.10.2</b>	<b>Deposit per event</b>	Exempt	<b>R 3,213.00</b>	5.00%	R 3,405.00	5.98%	R 3,609.00	5.99%	R 3,213.00
		No standing deposits will be accepted. Each booking stand alone								
	<b>6.2.11</b>	<b>Community Halls and Town Halls</b>								
		No discos or dances in any facility								
		ALL community Halls:								
		Sessions: morning: 8h00-13h00								
		afternoon: 13h00-18h00								
		evening: 18h00-12h00								
		PENALTY : LATE OUT : 50% of deposit								

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.2.11.1.3</b>	<b>Town Hall - Ceres</b>								
		<b>Hall, stage and main toilets</b>								
R 386.96		Morning	15.5%	<b>R 467.00</b>	4.94%	R 495.00	6.00%	R 524.00	5.86%	R 404.33
R 386.96		Afternoon	15.5%	<b>R 467.00</b>	4.94%	R 495.00	6.00%	R 524.00	5.86%	R 404.33
R 477.39		Evening	15.5%	<b>R 576.00</b>	4.92%	R 610.00	5.90%	R 646.00	5.90%	R 498.70
		<b>Kitchen</b>								
R 251.30		Morning	15.5%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 262.34
R 251.30		Afternoon	15.5%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 262.34
R 249.57		Evening	15.5%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 249.57
		<b>Banqueting Hall: (only when not used in</b>								
R 236.52		Morning	15.5%	<b>R 285.00</b>	4.78%	R 302.00	5.96%	R 320.00	5.96%	R 246.75
R 236.52		Afternoon	15.5%	<b>R 285.00</b>	4.78%	R 302.00	5.96%	R 320.00	5.96%	R 246.75
R 268.70		Evening	15.5%	<b>R 324.00</b>	4.85%	R 343.00	5.86%	R 363.00	5.83%	R 280.52
		<b>Tariff 2: Public dances per session</b>								
		<b>Tariff 3: Guarantee deposit</b>								
R 2,224.00		Per function	Exempt	<b>R 2,335.00</b>	4.99%	R 2,475.00	6.00%	R 2,623.00	5.98%	R 2,335.00
		<b>Tariff 4: equipment per occasion</b>								
R 33.04		Hiring of table cloths (each, per day)	15.5%	<b>R 39.00</b>	2.63%	R 41.00	5.13%	R 43.00	4.88%	R 33.77
R 22.61		Hiring of tables (each, per day)	15.5%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.38
R 20.87		Hiring of cutlery (per dozen, per day)	15.5%	<b>R 25.00</b>	4.17%	R 26.00	4.00%	R 27.00	3.85%	R 21.65
		<b>Tariff 5: reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the</b>								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 7: Pianos per function ( currently not available)</b>								
R 223.48		Piano organ	15.5%	<b>R 269.00</b>	4.67%	R 285.00	5.95%	R 302.00	5.96%	R 232.90
R 251.30		Grand piano	15.5%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 262.34
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 157.39		Morning: 10:00 - 12:00 (per rehearsal)	15.5%	<b>R 190.00</b>	4.97%	R 201.00	5.79%	R 213.00	5.97%	R 164.50
R 175.65		Evening: 18:00 - 20:00 (per rehearsal)	15.5%	<b>R 212.00</b>	4.95%	R 224.00	5.66%	R 237.00	5.80%	R 183.55
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 128.70		Levy	15.5%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.20
R 268.70		<b>Sound system for Town Hall (per occasion)</b>	15.5%	<b>R 324.00</b>	4.85%	R 343.00	5.86%	R 363.00	5.83%	R 280.52
	<b>6.2.11.1.4</b>	<b>Bella Vista Community Hall</b>								
		All traditional church services ( through the night)								
		X2 the 24hour tariff								
R 2,782.00		Deposit for above	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 277.39		Morning	15.5%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 289.18
R 277.39		Afternoon	15.5%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 289.18
R 417.39		Evening	15.5%	<b>R 504.00</b>	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 436.36
		<b>Kitchen</b>								
R 251.30		Morning	15.5%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 262.34
R 251.30		Afternoon	15.5%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 262.34
R 277.39		Evening	15.5%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 289.18
		<b>Change rooms (excluding main toilets)</b>								
R 70.43		Morning	15.5%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.59
R 70.43		Afternoon	15.5%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.59
R 144.35		Evening	15.5%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 150.65
		<b>Tariff 2: Public dances per session</b>								
R 959.13		Hall, stage and toilets	15.5%	<b>R 1,158.00</b>	4.99%	R 1,227.00	5.96%	R 1,300.00	5.95%	R 1,002.60
		<b>Tariff 3: Guarantee deposit</b>								
R 483.48		Per function --- excluding kitchen	15.5%	<b>R 583.00</b>	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 504.76
R 1,933.91		Per function --- including kitchen	15.5%	<b>R 2,335.00</b>	4.99%	R 2,475.00	6.00%	R 2,623.00	5.98%	R 2,021.65
		<b>Tariff 4: equipment per occasion</b>								
R 33.04		Hiring of table cloths (each, per day)	15.5%	<b>R 39.00</b>	2.63%	R 41.00	5.13%	R 43.00	4.88%	R 33.77
R 20.87		Hiring of tables (each, per day)	15.5%	<b>R 27.00</b>	3.85%	R 28.60	5.93%	R 30.30	5.94%	R 20.87
R 16.87		Hiring of cutlery (per dozen, per day)	15.5%	<b>R 20.40</b>	5.15%	R 21.60	5.88%	R 22.90	6.02%	R 17.66
		<b>Tariff 5: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
REMOVED		<b>Tariff 7: Pianos</b>		<b>REMOVED</b>		<b>REMOVED</b>		<b>REMOVED</b>		<b>REMOVED</b>
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 100.87		Morning: 10:00 - 12:00 (per rehearsal)	15.5%	<b>R 121.00</b>	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 104.76
R 144.35		Evening: 18:00 - 20:00 (per rehearsal)	15.5%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 150.65
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 113.91		Levy	15.5%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 118.61

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
<b>6.2.11.1.5 Dreyer Hall (currently on lease contract)</b>										
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 251.30		Morning	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30		Afternoon	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 346.09		Evening	15.0%	<b>R 417.00</b>	4.77%	R 442.00	6.00%	R 468.00	5.88%	R 362.61
		<b>Kitchen</b>								
R 84.35		Morning	15.0%	<b>R 101.00</b>	4.12%	R 107.00	5.94%	R 113.00	5.61%	R 87.83
R 84.35		Afternoon	15.0%	<b>R 101.00</b>	4.12%	R 107.00	5.94%	R 113.00	5.61%	R 87.83
R 100.87		Evening	15.0%	<b>R 121.00</b>	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
		<b>Change rooms (excluding main toilets)</b>								
R 72.17		Morning	15.0%	<b>R 87.00</b>	4.82%	R 92.00	5.75%	R 97.00	5.43%	R 75.65
R 72.17		Afternoon	15.0%	<b>R 87.00</b>	4.82%	R 92.00	5.75%	R 97.00	5.43%	R 75.65
R 159.13		Evening	15.0%	<b>R 192.00</b>	4.92%	R 203.00	5.73%	R 215.00	5.91%	R 166.96
		<b>Tariff 2: Public dances per session</b>								
R 966.09		Hall, stage and toilets	15.0%	<b>R 1,166.00</b>	4.95%	R 1,235.00	5.92%	R 1,309.00	5.99%	R 1,013.91
R 422.00		<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 443.00</b>	4.98%	R 469.00	5.87%	R 497.00	5.97%	R 443.00
		<b>Tariff 4: Equipment</b>								
		<b>Tariff 5: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 7: Pianos</b>								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 72.17		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 87.00</b>	4.82%	R 92.00	5.75%	R 97.00	5.43%	R 75.65
R 115.65		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 139.00</b>	4.51%	R 147.00	5.76%	R 155.00	5.44%	R 120.87
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 115.65		Levy	15.0%	<b>R 139.00</b>	4.51%	R 147.00	5.76%	R 155.00	5.44%	R 120.87
<b>6.2.11.1.6 Bella Vista Youth Centre and Polo cross Hall N'duli</b>										
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 251.30		Morning	15.5%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 262.34
R 251.30		Afternoon	15.5%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 262.34
R 344.35		Evening	15.5%	<b>R 415.00</b>	4.80%	R 439.00	5.78%	R 465.00	5.92%	R 359.31
		<b>Tariff 2: Public dances per session</b>								
R 959.13		Hall, stage and toilets	15.5%	<b>R 1,158.00</b>	4.99%	R 1,227.00	5.96%	R 1,300.00	5.95%	R 1,002.60
R 419.00		<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 439.00</b>	4.77%	R 465.00	5.92%	R 492.00	5.81%	R 439.00
		<b>Tariff 4: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 5: Levy in respect of exceeding the vacating time</b>								
		In the event of the lessee failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 6: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 70.43		Morning: 10:00 - 12:00 (per rehearsal)	15.5%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.59
R 113.91		Evening: 18:00 - 20:00 (per rehearsal)	15.5%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 118.61
		<b>Tariff 7: Changes to bookings --- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 128.70		Levy	15.5%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.20



## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat	Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
<b>6.2.11.1.7 N'duli New Hall</b>									
	All traditional church services ( through the night)								
R 2,782.00	X2 the 24 hour tariff	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
	Deposit for above								
	<b>Tariff 1: Basic charges per session</b>								
	<b>Hall, stage and main toilets</b>								
R 277.39	Morning	15.5%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 289.18
R 277.39	Afternoon	15.5%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 289.18
R 417.39	Evening	15.5%	<b>R 504.00</b>	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 436.36
	<b>Kitchen</b>								
R 128.70	Morning	15.5%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.20
R 128.70	Afternoon	15.5%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.20
R 190.43	Evening	15.5%	<b>R 229.00</b>	4.57%	R 242.00	5.68%	R 256.00	5.79%	R 198.27
	<b>Change rooms (excluding main toilets)</b>								
R 53.04	Morning	15.5%	<b>R 64.00</b>	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.41
R 53.04	Afternoon	15.5%	<b>R 64.00</b>	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.41
R 84.35	Evening	15.5%	<b>R 101.00</b>	4.12%	R 107.00	5.94%	R 113.00	5.61%	R 87.45
	<b>Tariff 2: Public dances per session</b>								
	Hall, stage and toilets	15.5%	<b>REMOVED</b>		<b>REMOVED</b>		<b>REMOVED</b>		<b>REMOVED</b>
REMOVED	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>REMOVED</b>		<b>REMOVED</b>		<b>REMOVED</b>		<b>REMOVED</b>
R 556.00	Deposit per function- excluding kitchen	Exempt	<b>R 583.00</b>	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 583.00
R 2,226.00	Deposit per function- including kitchen	Exempt	<b>R 2,337.00</b>	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,337.00
	<b>Tariff 4: Equipment</b>								
R 20.87	Hiring of tables (each, per day)	15.5%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 20.87
	<b>Tariff 5: Reduced rates</b>								
	50% discount to organisations that qualify								
	<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
	<b>Tariff 7: Rehearsals (per rehearsal)</b>								
	In respect of hall and stage only								
R 113.91	Morning: 10:00 - 12:00 (per rehearsal)	15.5%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 118.61
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.5%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 150.65
	<b>Tariff 8: Changes to bookings --- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 113.91	Levy	15.5%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 118.61
<b>6.2.11.1.8 Prince Alfred's Hamlet Town Hall</b>									
	All traditional church services ( through the night)								
R 2,782.00	X2 the 24 hour tariff	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
	Deposit for above								
	<b>Tariff 1: Basic charges per session</b>								
	<b>Hall, stage and main toilets</b>								
R 277.39	Morning	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 277.39	Afternoon	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 417.39	Evening	15.0%	<b>R 504.00</b>	5.00%	R 534.00	5.95%	R 566.00	5.99%	<b>R 438.26</b>
	<b>Kitchen</b>								
R 128.70	Morning	15.0%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	<b>R 134.78</b>
R 128.70	Afternoon	15.0%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	<b>R 134.78</b>
R 190.43	Evening	15.0%	<b>R 229.00</b>	4.57%	R 242.00	5.68%	R 256.00	5.79%	<b>R 199.13</b>
	<b>Tariff 3: Guarantee deposit</b>								
R 483.48	Per function --- excluding kitchen	15.0%	<b>R 583.00</b>	4.86%	R 617.00	5.83%	R 654.00	6.00%	<b>R 506.96</b>
R 1,935.65	Per function --- including kitchen	15.0%	<b>R 2,337.00</b>	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	<b>R 2,032.17</b>
	<b>Tariff 4: equipment per occasion</b>								
R 22.61	Hiring of tables (each, per day)	15.0%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	<b>R 23.48</b>
	<b>Tariff 5: Reduced rates</b>								
	50% discount to organisations that qualify								
	<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
	<b>Tariff 8: Rehearsals (per rehearsal)</b>								
	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 121.00</b>	4.31%	R 128.00	5.79%	R 135.00	5.47%	<b>R 105.22</b>
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
	<b>Tariff 9: Changes to Bookings -- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 113.91	Levy	15.0%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	<b>R 119.13</b>

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.2.11.1.9</b>	<b>Prince Alfred's Hamlet Community Hall</b> All traditional church services ( through the night) X2 the 24 hour tariff Deposit for above	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
		<b>Tariff 1: Basic charges per session</b> <b>Hall, stage and main toilets</b>								
R 277.39		Morning	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 277.39		Afternoon	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 417.39		Evening	15.0%	<b>R 504.00</b>	5.00%	R 534.00	5.95%	R 566.00	5.99%	<b>R 438.26</b>
		<b>Kitchen</b>								
R 128.70		Morning	15.0%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	<b>R 134.78</b>
R 128.70		Afternoon	15.0%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	<b>R 134.78</b>
R 190.43		Evening	15.0%	<b>R 229.00</b>	4.57%	R 242.00	5.68%	R 256.00	5.79%	<b>R 199.13</b>
		<b>Tariff 3: Guarantee deposit</b>								
R 483.48		Per function --- excluding kitchen	15.0%	<b>R 583.00</b>	4.86%	R 617.00	5.83%	R 654.00	6.00%	<b>R 506.96</b>
R 1,935.65		Per function --- including kitchen	15.0%	<b>R 2,337.00</b>	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	<b>R 2,032.17</b>
		<b>Tariff 4: equipment per occasion</b>								
R 22.61		Hiring of tables (each, per day)	15.0%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	<b>R 23.48</b>
		<b>Tariff 5: Reduced rates</b> 50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b> In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
R 100.87		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 121.00</b>	4.31%	R 128.00	5.79%	R 135.00	5.47%	<b>R 105.22</b>
R 144.35		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 113.91		Levy	15.0%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	<b>R 119.13</b>
	<b>6.2.11.1.10</b>	<b>Tulbagh Community Hall</b> All traditional church services ( through the night) X2 the 24 hour tariff Deposit for above	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
		<b>Indoor Sport</b> <b>Preparation of hall per hour</b>	15.5%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	<b>R 118.61</b>
		<b>Tariff 1: Basic charges per session</b> <b>Hall, stage and main toilets</b>								
R 277.39		Morning	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 277.39		Afternoon	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 417.39		Evening	15.0%	<b>R 504.00</b>	5.00%	R 534.00	5.95%	R 566.00	5.99%	<b>R 438.26</b>
		<b>Kitchen</b>								
R 128.70		Morning	15.0%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	<b>R 134.78</b>
R 128.70		Afternoon	15.0%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	<b>R 134.78</b>
R 190.43		Evening	15.0%	<b>R 229.00</b>	4.57%	R 242.00	5.68%	R 256.00	5.79%	<b>R 199.13</b>
		<b>Tariff 3: Guarantee deposit</b>								
R 483.48		Per function --- excluding kitchen	15.0%	<b>R 583.00</b>	4.86%	R 617.00	5.83%	R 654.00	6.00%	<b>R 506.96</b>
R 1,935.65		Per function --- including kitchen	15.0%	<b>R 2,337.00</b>	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	<b>R 2,032.17</b>
		<b>Tariff 4: equipment per occasion</b>								
R 22.61		Hiring of tables (each, per day)	15.0%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	<b>R 23.48</b>
		<b>Tariff 5: Reduced rates</b> 50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b> In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
R 100.87		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 121.00</b>	4.31%	R 128.00	5.79%	R 135.00	5.47%	<b>R 105.22</b>
R 144.35		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 113.91		Levy	15.0%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	<b>R 119.13</b>



## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.2.11.2</b>	<b>Local Organisations</b>								
	<b>6.2.11.2.1</b>	<b>Tulbagh Town Hall</b>								
R 2,782.00		All traditional church services ( through the night) X2 the 24 hour tariff	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	<b>R 2,921.00</b>
		Deposit for above								
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 386.96		Morning	15.0%	<b>R 467.00</b>	4.94%	R 495.00	6.00%	R 524.00	5.86%	<b>R 406.09</b>
R 386.96		Afternoon	15.0%	<b>R 467.00</b>	4.94%	R 495.00	6.00%	R 524.00	5.86%	<b>R 406.09</b>
R 477.39		Evening	15.0%	<b>R 576.00</b>	4.92%	R 610.00	5.90%	R 646.00	5.90%	<b>R 500.87</b>
		<b>Kitchen</b>								
R 251.30		Morning	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	<b>R 263.48</b>
R 251.30		Afternoon	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	<b>R 263.48</b>
R 277.39		Evening	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
		<b>Banqueting Hall: (only when not used in conjunction with kitchen) per session</b>								
R 236.52		Morning	15.0%	<b>R 285.00</b>	4.78%	R 302.00	5.96%	R 320.00	5.96%	<b>R 247.83</b>
R 236.52		Afternoon	15.0%	<b>R 285.00</b>	4.78%	R 302.00	5.96%	R 320.00	5.96%	<b>R 247.83</b>
R 268.70		Evening	15.0%	<b>R 324.00</b>	4.85%	R 343.00	5.86%	R 363.00	5.83%	<b>R 281.74</b>
		<b>Tariff 3: Guarantee deposit</b>								
R 1,935.65		Per function	15.0%	<b>R 2,337.00</b>	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	<b>R 2,032.17</b>
		<b>Tariff 4: equipment per occasion</b>								
R 22.61		Hiring of tables (each, per day)	15.0%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	<b>R 23.48</b>
		<b>Tariff 5: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 157.39		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 190.00</b>	4.97%	R 201.00	5.79%	R 213.00	5.97%	<b>R 165.22</b>
R 175.65		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 212.00</b>	4.95%	R 224.00	5.66%	R 237.00	5.80%	<b>R 184.35</b>
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 128.70		Levy	15.0%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	<b>R 134.78</b>
R 144.35		Preparation of hall per hour	15.5%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 150.65</b>
	<b>6.2.11.2.3</b>	<b>Montana Community Hall</b>								
R 2,782.00		All traditional church services ( through the night) X2 the 24 hour tariff	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	<b>R 2,921.00</b>
		Deposit for above								
		<b>Concerts and stage performances</b>								
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 277.39		Morning	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 277.39		Afternoon	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 417.39		Evening	15.0%	<b>R 504.00</b>	5.00%	R 534.00	5.95%	R 566.00	5.99%	<b>R 438.26</b>
		<b>Kitchen</b>								
R 251.30		Morning	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	<b>R 263.48</b>
R 251.30		Afternoon	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	<b>R 263.48</b>
R 277.39		Evening	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
		<b>Change rooms (excluding main toilets)</b>								
R 70.43		Morning	15.0%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	<b>R 73.91</b>
R 70.43		Afternoon	15.0%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	<b>R 73.91</b>
R 144.35		Evening	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
		<b>Tariff 3: Guarantee deposit</b>								
R 483.48		Per function --- excluding kitchen	15.0%	<b>R 583.00</b>	4.86%	R 617.00	5.83%	R 654.00	6.00%	<b>R 506.96</b>
R 1,935.65		Per function --- including kitchen	15.0%	<b>R 2,337.00</b>	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	<b>R 2,032.17</b>
		<b>Tariff 4: equipment per occasion</b>								
R 22.61		Hiring of tables (each, per day)	15.0%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	<b>R 23.48</b>
		<b>Tariff 5: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 121.00</b>	4.31%	R 128.00	5.79%	R 135.00	5.47%	<b>R 105.22</b>
R 144.35		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 113.91		Levy	15.0%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	<b>R 119.13</b>
		<b>Montana Library Hall : Per occasion ( No Church Services)</b>								
R 128.70			15.5%	<b>R 155.00</b>	4.73%	R 164.00	5.81%	R 173.00	5.49%	<b>R 134.20</b>
R 157.39		<b>Stamper Street Hall : (per occasion)</b>	15.5%	<b>R 190.00</b>	4.97%	R 201.00	5.79%	R 213.00	5.97%	<b>R 164.50</b>

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.2.11.2.4</b>	<b>Pine Valley Community Hall</b> All traditional church services ( through the night) X2 the 24 hour tariff Deposit for above	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 277.39		Morning	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 277.39		Afternoon	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 417.39		Evening	15.0%	<b>R 504.00</b>	5.00%	R 534.00	5.95%	R 566.00	5.99%	<b>R 438.26</b>
		<b>Kitchen</b>								
R 251.30		Morning	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	<b>R 263.48</b>
R 251.30		Afternoon	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	<b>R 263.48</b>
R 277.39		Evening	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
		<b>Change rooms (excluding main toilets)</b>								
R 70.43		Morning	15.0%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	<b>R 73.91</b>
R 70.43		Afternoon	15.0%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	<b>R 73.91</b>
R 144.35		Evening	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
		<b>Tariff 3: Guarantee deposit</b>								
R 483.48		Per function --- excluding kitchen	15.0%	<b>R 583.00</b>	4.86%	R 617.00	5.83%	R 654.00	6.00%	<b>R 506.96</b>
R 1,935.65		Per function --- including kitchen	15.0%	<b>R 2,337.00</b>	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	<b>R 2,032.17</b>
		<b>Tariff 4: equipment per occasion</b>								
R 22.61		Hiring of tables (each, per day)	15.0%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	<b>R 23.48</b>
		<b>Tariff 5: Reduced rates</b> 50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b> In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
R 100.87		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 121.00</b>	4.31%	R 128.00	5.79%	R 135.00	5.47%	<b>R 105.22</b>
R 144.35		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 113.91		Levy	15.0%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	<b>R 119.13</b>
		<b>NB:</b> Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received. <b>NB:</b> The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.								
	<b>6.2.11.2.5</b>	<b>Op-Die-Berg Community Hall</b> All traditional church services ( through the night) X2 the 24 hour tariff Deposit for above	Exempt	<b>R 2,921.00</b>	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 277.39		Morning	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 277.39		Afternoon	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
R 417.39		Evening	15.0%	<b>R 504.00</b>	5.00%	R 534.00	5.95%	R 566.00	5.99%	<b>R 438.26</b>
		<b>Kitchen</b>								
R 251.30		Morning	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	<b>R 263.48</b>
R 251.30		Afternoon	15.0%	<b>R 303.00</b>	4.84%	R 321.00	5.94%	R 340.00	5.92%	<b>R 263.48</b>
R 277.39		Evening	15.0%	<b>R 334.00</b>	4.70%	R 354.00	5.99%	R 375.00	5.93%	<b>R 290.43</b>
		<b>Change rooms (excluding main toilets)</b>								
R 70.43		Morning	15.0%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	<b>R 73.91</b>
R 70.43		Afternoon	15.0%	<b>R 85.00</b>	4.94%	R 90.00	5.88%	R 95.00	5.56%	<b>R 73.91</b>
R 144.35		Evening	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
		<b>Tariff 3: Guarantee deposit</b>								
R 483.48		Per function --- excluding kitchen	15.0%	<b>R 583.00</b>	4.86%	R 617.00	5.83%	R 654.00	6.00%	<b>R 506.96</b>
R 1,935.65		Per function --- including kitchen	15.0%	<b>R 2,337.00</b>	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	<b>R 2,032.17</b>
		<b>Tariff 4: equipment per occasion</b>								
R 22.61		Hiring of tables (each, per day)	15.0%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	<b>R 23.48</b>
		<b>Tariff 5: Reduced rates</b> 50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b> In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
R 100.87		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 121.00</b>	4.31%	R 128.00	5.79%	R 135.00	5.47%	<b>R 105.22</b>
R 144.35		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 174.00</b>	4.82%	R 184.00	5.75%	R 195.00	5.98%	<b>R 151.30</b>
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 113.91		Levy	15.0%	<b>R 137.00</b>	4.58%	R 145.00	5.84%	R 153.00	5.52%	<b>R 119.13</b>
		<b>NB:</b> Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received. <b>NB:</b> The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.								

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.2.12</b>	<b>Cemeteries</b>								
	<b>6.2.12.1</b>	<b>Non-local residents</b>								
		All persons that were resident outside the Witzenberg Municipal jurisdiction.								
R 4,349.57		6 ft excavation: plot included	15.5%	<b>R 5,252.00</b>	5.00%	R 5,567.00	6.00%	R 5,901.00	6.00%	R 4,547.19
R 5,165.22		8 ft excavation: plot included	15.5%	<b>R 6,237.00</b>	5.00%	R 6,611.00	6.00%	R 7,007.00	5.99%	R 5,400.00
R 1,300.00		Re-burials: opening and closing of graves	15.5%	<b>R 1,569.00</b>	4.95%	R 1,663.00	5.99%	R 1,762.00	5.95%	R 1,358.44
R 436.52		Memorial plaque	15.5%	<b>R 527.00</b>	4.98%	R 558.00	5.88%	R 591.00	5.91%	R 456.28
	<b>6.2.12.2</b>	<b>Local residents</b>								
		All persons that were resident inside the Witzenberg Municipal jurisdiction.								
	<b>6.2.12.2.1</b>	<b>Indigent cases</b>								
		<b>Town residents</b>								
		<b>Definition:</b>								
		At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system.								
		<b>Rural residents</b>								
		<b>Definition:</b>								
		At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension allowance, and that the deceased had resided in the house at that time.								
		<b>Plots for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.</b>								
	<b>6.2.12.2.2</b>	<b>Local Residents and all other cases</b>								
R 482.61		Plot	15.5%	<b>R 582.00</b>	4.86%	R 616.00	5.84%	R 652.00	5.84%	R 503.90
R 1,550.43		6 ft excavation	15.5%	<b>R 1,872.00</b>	4.99%	R 1,984.00	5.98%	R 2,103.00	6.00%	R 1,620.78
R 1,663.48		8 ft excavation	15.5%	<b>R 2,008.00</b>	4.97%	R 2,128.00	5.98%	R 2,255.00	5.97%	R 1,738.53
R 745.22		Re-burials: opening and closing of graves	15.5%	<b>R 899.00</b>	4.90%	R 952.00	5.90%	R 1,009.00	5.99%	R 778.35
R 418.26		Memorial plaque	15.5%	<b>R 505.00</b>	4.99%	R 535.00	5.94%	R 567.00	5.98%	R 437.23
	<b>6.3.</b>	<b>FINANCIAL SERVICES</b>								
	<b>6.3.1</b>	<b>Administrative fees</b>								
R 157.39	6.3.1.1	Furnishing of evaluation- and / or clearance certificates in accordance with Section 96 of Ordinance 20 of 1974: per certificate: Valuations & deed search	15.5%	<b>R 190.00</b>	4.97%	R 201.00	5.79%	R 213.00	5.97%	R 164.50
	6.3.1.2	Re-evaluation of properties (per application)								
R 283.48	6.3.1.2.1	- Residential properties	15.5%	<b>R 342.00</b>	4.91%	R 362.00	5.85%	R 383.00	5.80%	R 296.10
R 1,386.96		- Business properties	15.5%	<b>R 1,674.00</b>	4.95%	R 1,774.00	5.97%	R 1,880.00	5.98%	R 1,449.35
R 1,725.22		- Agricultural properties	15.5%	<b>R 2,083.00</b>	4.99%	R 2,207.00	5.95%	R 2,339.00	5.98%	R 1,803.46
R 1,550.43		- State owned properties	15.5%	<b>R 1,872.00</b>	4.99%	R 1,984.00	5.98%	R 2,103.00	6.00%	R 1,620.78
R 139.13		- Urban vacant land	15.5%	<b>R 168.00</b>	5.00%	R 178.00	5.95%	R 188.00	5.62%	R 145.45
R 283.48		- Other not specified above	15.5%	<b>R 342.00</b>	4.91%	R 362.00	5.85%	R 383.00	5.80%	R 296.10
R 60.00	6.3.1.2.2	Deeds office search per erf	15.5%	<b>R 72.00</b>	4.35%	R 76.00	5.56%	R 80.00	5.28%	R 62.34
R 1,112.17	6.3.1.2.3	Request for valuation detail per erf	15.5%	<b>R 1,342.00</b>	4.93%	R 1,422.00	5.96%	R 1,507.00	5.98%	R 1,161.90
R 58.26	6.3.1.3	Tracing of any information older than six months. (per hour or part thereof)	15.5%	<b>R 70.00</b>	4.48%	R 74.00	5.71%	R 78.00	5.41%	R 60.61
R 58.26	6.3.1.4	Issuing of accounts' duplicates (per account)	15.5%	<b>R 70.00</b>	4.48%	R 74.00	5.71%	R 78.00	5.41%	R 60.61
R 619.13	6.3.1.5	Furnishing of name- and address list (per list) (per town)	15.5%	<b>R 747.00</b>	4.92%	R 791.00	5.89%	R 838.00	5.94%	R 646.75
R 124.35	6.3.1.6	Surcharge on <i>Refer to Drawer</i> cheques (per cheque)	15.5%	<b>R 150.00</b>	4.90%	R 159.00	6.00%	R 168.00	5.66%	R 129.87
R 40.00	6.3.1.7	Excess	15.5%	<b>R 48.00</b>	4.35%	R 50.00	4.17%	R 53.00	6.00%	R 41.56
	6.3.1.8	Recovery costs								
	6.3.1.8.1	Tariffs for processes and the serving of documentation by the Municipality								
R 44.35	6.3.1.8.1.1	Serving of a registered reminder (per reminder)	15.5%	<b>R 53.00</b>	3.92%	R 56.00	5.66%	R 59.00	5.36%	R 45.89
R 66.96	6.3.1.8.1.2	Stamp costs (per summons)	15.5%	<b>R 80.00</b>	3.90%	R 84.00	5.00%	R 89.00	5.95%	R 69.26
	6.3.1.8.1.3	Serving of summonses and/or writs (per serving)								
R 192.17		Inside the Witzenberg jurisdiction	15.5%	<b>R 232.00</b>	4.98%	R 245.00	5.60%	R 259.00	5.71%	R 200.87
R 470.43		Outside the Witzenberg jurisdiction	15.5%	<b>R 568.00</b>	4.99%	R 602.00	5.99%	R 638.00	5.98%	R 491.77
	6.3.1.8.2	Levying of any legal costs								
	<b>6.3.2</b>	<b>Water</b>								
		Re-connection of suspended supply on request by consumer per connection								
R 140.00	6.3.2.1	(a) Urban areas	15.5%	<b>R 169.00</b>	4.97%	R 179.00	5.92%	R 189.00	5.59%	R 146.32
R 173.04		(b) Rural areas	15.5%	<b>R 208.00</b>	4.52%	R 220.00	5.77%	R 233.00	5.91%	R 180.09
	6.3.2.2	Re-connection after non-payment per suspension list - per connection								
R 53.91		(a) Urban areas	15.5%	<b>R 65.00</b>	4.84%	R 68.00	4.62%	R 72.00	5.88%	R 56.28
R 80.87		(b) Rural areas	15.5%	<b>R 97.00</b>	4.30%	R 102.00	5.15%	R 108.00	5.88%	R 83.98
	6.3.2.3	Special meter reading per reading per meter								
R 206.96		(a) Urban areas	15.5%	<b>R 249.00</b>	4.62%	R 263.00	5.62%	R 278.00	5.70%	R 215.58
R 320.87		(b) Rural areas	15.5%	<b>R 387.00</b>	4.88%	R 410.00	5.94%	R 434.00	5.85%	R 335.06

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	6.3.2.5	<b>Tampering with meter connection</b> (a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been (b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice: (i) A criminal charge to be laid by the SAPS, or (ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid. (c) Where a consumer is guilty of a second offence in terms of an illegal water connection, the connection will be summarily removed and the matter will be handed to the SAPS.								
R 1,386.96			15.5%	<b>R 1,674.00</b>	4.95%	R 1,774.00	5.97%	R 1,880.00	5.98%	R 1,449.35
R 2,778.26			15.5%	<b>R 3,354.00</b>	4.98%	R 3,555.00	5.99%	R 3,768.00	5.99%	R 2,903.90
R 1,013.91		Gaining Access to water services without approval from the municipality	15.5%	<b>R 1,224.00</b>	4.97%	R 1,297.00	5.96%	R 1,374.00	5.94%	R 1,059.74
R 1,013.91		Gain Acces to water services without agreement with the Municipality	15.5%	<b>R 1,224.00</b>	4.97%	R 1,297.00	5.96%	R 1,374.00	5.94%	R 1,059.74
R 1,013.91		Refuse to give access required by the municipality in terms of section 19	15.5%	<b>R 1,224.00</b>	4.97%	R 1,297.00	5.96%	R 1,374.00	5.94%	R 1,059.74
R 506.96		Fail to comply with a notice served upon him/her in terms of bylaws relating to water, sanitation services and industrial effluent	15.5%	<b>R 612.00</b>	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 529.87
R 1,013.91		Disconnect a measuring device and its associated apparatus from the pipe in which they are installed	15.5%	<b>R 1,224.00</b>	4.97%	R 1,297.00	5.96%	R 1,374.00	5.94%	R 1,059.74
R 506.96		Break a seal which the municipality has placed on a water meter	15.5%	<b>R 612.00</b>	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 529.87
R 506.96		Interfere with a measuring device and its associated apparatus	15.5%	<b>R 612.00</b>	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 529.87
R 2,027.83		Owner fail to provide and maintain approved measures to prevent the entry of substance which may be a danger to health or adversely affect water potability	15.5%	<b>R 2,448.00</b>	4.97%	R 2,594.00	5.96%	R 2,749.00	5.98%	R 2,119.48
R 506.96		Disregard any water restrictions imposed by the municipality	15.5%	<b>R 612.00</b>	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 529.87
R 506.96		Permit wasteful discharge of water from the terminal fittings	15.5%	<b>R 612.00</b>	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 529.87
R 506.96		Permit an overflow of water to persist	15.5%	<b>R 612.00</b>	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 529.87
	<b>6.3.3</b>	<b>Electricity</b>								
R 51.30	6.3.3.1	Re-connections of cut supplies of Pre-Paid, per (a) Urban areas	15.5%	<b>R 61.00</b>	3.39%	R 64.00	4.92%	R 67.00	4.69%	R 52.81
R 51.30		(b) Rural areas	15.5%	<b>R 61.00</b>	3.39%	R 64.00	4.92%	R 67.00	4.69%	R 52.81
	6.3.3.2	Re-connections of cut supplies on request of consumers of Conventional Meters, per re-								
R 136.52		(a) Urban areas	15.5%	<b>R 164.00</b>	4.46%	R 173.00	5.49%	R 183.00	5.78%	R 141.99
R 173.04		(b) Rural areas	15.5%	<b>R 208.00</b>	4.52%	R 220.00	5.77%	R 233.00	5.91%	R 180.09
R 246.09		(c) All areas after hours	15.5%	<b>R 297.00</b>	4.95%	R 314.00	5.72%	R 332.00	5.73%	R 257.14
R 206.96	6.3.3.3	Special meter reading as per Article 52(3) per (a) Urban areas	15.5%	<b>R 249.00</b>	4.62%	R 263.00	5.62%	R 278.00	5.70%	R 215.58
R 320.87		(b) Rural areas	15.5%	<b>R 387.00</b>	4.88%	R 410.00	5.94%	R 434.00	5.85%	R 335.06
R 19.13	6.3.3.4	Duplicate Identification Card: Pre-Paid electricity. per card.	15.5%	<b>R 24.00</b>	9.09%	R 15.00	-37.50%	R 15.00	0.00%	R 20.78
R 303.48	6.3.3.5	Switching Fee (Any call out for private purposes)	15.5%	<b>R 366.00</b>	4.87%	R 387.00	5.74%	R 410.00	5.94%	R 316.88
R 2,799.00	<b>6.3.4</b>	<b>Deposits - new buildings</b> Businesses Industries (Estimated on consumption)	Exempt Exempt	<b>R 2,938.00</b>	4.97%	R 3,114.00	5.99%	R 3,300.00	5.97%	R 2,938.00
R 405.00		<b>Residential clients</b> With pre-paid electricity and water meter	Exempt	<b>R 425.00</b>	4.94%	R 450.00	5.88%	R 477.00	6.00%	R 425.00
R 657.00		With only a pre-paid electricity meter	Exempt	<b>R 689.00</b>	4.87%	R 730.00	5.95%	R 773.00	5.89%	R 689.00
R 1,563.00		All other residential clients <i>Deposit can be adjusted to align it to the Credit Contril Policy</i>	Exempt	<b>R 1,641.00</b>	4.99%	R 1,739.00	5.97%	R 1,843.00	5.98%	R 1,641.00

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.4.</b>	<b>TECHNICAL SERVICES</b>								
	<b>6.4.1.</b>	<b>CIVIL SERVICES</b>								
	<b>6.4.1.1</b>	<b>Building Plan</b>								
R 26.09	<b>6.4.1.1.1</b>	Calculate on the gross covered area, to the nearest square meter - tariff per building plan (Subject to the stipulation at 4.1.1.2 hereunder) Industrial/commercial tariff per building plan per m² (Subject to the stipulation at 4.1.1.2 hereunder)	15.5%	<b>R 32.00</b>	6.67%	R 34.00	6.25%	R 37.00	8.82%	R 27.71
R 292.17		With a minimum building plan tariff	15.5%	<b>R 352.00</b>	4.76%	R 373.00	5.97%	R 395.00	5.90%	R 304.76
R 2,320.00		Building deposit	Exempt	<b>R 2,436.00</b>	5.00%	R 2,582.00	5.99%	R 2,736.00	5.96%	R 2,436.00
		In the event of illegal building operations without an approved plan, a charge of <u>three</u> times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply:	15.5%	<b>R 191.00</b>	4.95%	R 202.00	5.76%	R 214.00	5.94%	R 165.37
	<b>6.4.1.1.2</b>	Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	15.5%	<b>R 592.00</b>	4.96%	R 627.00	5.91%	R 664.00	5.90%	R 512.55
R 490.43	<b>6.4.1.1.3</b>	<b>Advertising signs application</b>								
R 2,362.61		Permitted third party advertising sign (<2,0m²)	15.5%	<b>R 2,852.00</b>	4.97%	R 3,023.00	6.00%	R 3,204.00	5.99%	R 2,469.26
R 3,939.13		Permitted third party advertising sign (>2,0m²)	15.5%	<b>R 4,756.00</b>	4.99%	R 5,041.00	5.99%	R 5,343.00	5.99%	R 4,117.75
R 310.43		Advertising sign, direction indicator or name sign on building (<1,0m²) per sign	15.5%	<b>R 374.00</b>	4.76%	R 396.00	5.88%	R 419.00	5.81%	R 323.81
R 1,097.39		Advertising sign, direction indicator or name sign on building (<5,0m²) per sign	15.5%	<b>R 1,325.00</b>	4.99%	R 1,404.00	5.96%	R 1,488.00	5.98%	R 1,147.19
R 2,362.61		Advertising sign, direction indicator or name sign on building (>5,0m²) per sign	15.5%	<b>R 2,852.00</b>	4.97%	R 3,023.00	6.00%	R 3,204.00	5.99%	R 2,469.26
R 465.22		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m²) per board	15.5%	<b>R 561.00</b>	4.86%	R 594.00	5.88%	R 629.00	5.89%	R 485.71
R 1,650.43		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m²) per board	15.5%	<b>R 1,992.00</b>	4.95%	R 2,111.00	5.97%	R 2,237.00	5.97%	R 1,724.68
R 3,149.57		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m²) per board	15.5%	<b>R 3,803.00</b>	5.00%	R 4,031.00	6.00%	R 4,272.00	5.98%	R 3,292.64
R 869.57		Removal of illegal signs or advertisements	15.0%	<b>R 1,000.00</b>	new	R 1,060.00	6.00%	R 1,123.00	5.94%	R 869.57
R 715.65	<b>6.4.1.1.4</b>	Internal Changes (All Buildings)	15.5%	<b>R 864.00</b>	4.98%	R 915.00	5.90%	R 969.00	5.90%	R 748.05
R 2,026.09	<b>6.4.1.1.5</b>	Major Hazard Installations	15.5%	<b>R 2,446.00</b>	4.98%	R 2,592.00	5.97%	R 2,747.00	5.98%	R 2,117.75
R 1,628.70	<b>6.4.1.1.6</b>	LPG Installations	15.5%	<b>R 1,966.00</b>	4.97%	R 2,083.00	5.95%	R 2,207.00	5.95%	R 1,702.16
R 2,811.30	<b>6.4.1.1.7</b>	Cellphone Mast	15.5%	<b>R 3,394.00</b>	4.98%	R 3,597.00	5.98%	R 3,812.00	5.98%	R 2,938.53
	<b>6.4.1.1.8</b>	Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan)	15.5%	<b>R 1,155.00</b>	5.00%	R 1,224.00	5.97%	R 1,297.00	5.96%	R 1,000.00
R 956.52		Demolition certificate	15.5%	<b>R 1,443.00</b>	4.95%	R 1,529.00	5.96%	R 1,620.00	5.95%	R 1,249.35
R 1,195.65	<b>6.4.1.1.9</b>	Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	15.5%	<b>R 2,894.00</b>	4.97%	R 3,067.00	5.98%	R 3,251.00	6.00%	R 2,505.63
R 2,397.39		Minimum building fee	15.5%	<b>R 556.00</b>	4.91%	R 589.00	5.94%	R 624.00	5.94%	R 481.39
R 460.87	<b>6.4.1.1.11</b>	Penalty Fee for moving into house without occupation certificate	15.5%	<b>R 11,684.00</b>	5.00%	R 12,385.00	6.00%	R 13,128.00	6.00%	R 8,695.65
R 8,695.65	<b>6.4.1.1.12</b>									

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
R 6,808.70	6.4.1.2	<b>Sewerage</b>	15.5%							
R 6,823.48		Sewerage connection, per connection	15.5%	<b>R 8,221.00</b>	4.99%	R 8,714.00	6.00%	R 9,236.00	5.99%	R 7,117.75
R 350.43		150 mm - connection to the maximum of 10 m in length	15.5%	<b>R 8,239.00</b>	5.00%	R 8,733.00	6.00%	R 9,256.00	5.99%	R 7,133.33
R 640.00		> 10 m lengths (per meter)	15.5%	<b>R 423.00</b>	4.96%	R 448.00	5.91%	R 474.00	5.80%	R 366.23
R 1,130.43		Sewerage blockages: per blockage	15.5%							
		Week days	15.5%	<b>R 772.00</b>	4.89%	R 818.00	5.96%	R 867.00	5.99%	R 668.40
		Weekends and Public Holidays - per call-out	15.5%	<b>R 1,365.00</b>	5.00%	R 1,446.00	5.93%	R 1,532.00	5.95%	R 1,181.82
		Sewerage Connection (Per Connections) > 10 m lengths (per meter) - <b>Actual Cost</b>								
R 2,173.91		Illegally installing a connecting sewer without the necessary authority or approval	15.5%	<b>R 2,920.00</b>	5.00%	R 3,095.00	5.99%	R 3,280.00	5.98%	R 2,173.91
		Failure to provide for a grease trap of an approved type, size and capacity on a premises that discharge sewage to on-site sanitation systems and that discharge industrial and commercial effluent which contain oil, fat or	15.5%	<b>R 1,752.00</b>	4.97%	R 1,857.00	5.99%	R 1,968.00	5.98%	R 1,304.35
R 1,304.35		Causing or permitting an accumulation of oil, fat, inorganic solid matter, or any other substance in any trap, tank or chamber that may cause the blockage or ineffective operation of a grease trap	15.5%	<b>R 1,166.00</b>	4.95%	R 1,235.00	5.92%	R 1,309.00	5.99%	R 869.57
R 869.57		Discharging or causing the discharge of or permit industrial effluent to be discharged into the municipal sanitation system, without the approval of the Municipality . Charged per incident or calendar day	15.5%	<b>R 5,841.00</b>	5.00%	R 6,191.00	5.99%	R 6,562.00	5.99%	R 4,347.83
R 4,347.83		Delivering sewage by road haulage to sewage treatment plant and discharging the sewage concerned into a municipal sewage treatment plant, without the approval of the Municipality.	15.5%	<b>R 1,752.00</b>	4.97%	R 1,857.00	5.99%	R 1,968.00	5.98%	R 1,304.35
R 1,304.35		Charged per incident								
		Discharging or causing the discharge of sewage or industrial effluent transported by road haulage at an unauthorised discharge point other than the point authorised for discharge by the Municipality. Charged per incident	15.5%	<b>R 2,920.00</b>	5.00%	R 3,095.00	5.99%	R 3,280.00	5.98%	R 2,173.91
R 2,173.91		Unlawfully and unauthorized discharging or causing or permitting sewage or industrial effluent directly or indirectly into a storm water drain, a river or a natural watercourse or artificial watercourse or any open field. Charged per incident or calendar day	15.5%	<b>R 2,920.00</b>	5.00%	R 3,095.00	5.99%	R 3,280.00	5.98%	R 2,173.91
R 2,173.91										
	6.4.1.3	<b>Water</b>								
R 3,355.65	6.4.1.3.1	Water connection (per connection)								
R 4,284.35		Size: To 25 mm	15.5%	<b>R 4,051.00</b>	4.98%	R 4,294.00	6.00%	R 4,551.00	5.99%	R 3,507.36
R 4,886.09		32 mm	15.5%	<b>R 5,173.00</b>	4.99%	R 5,483.00	5.99%	R 5,811.00	5.98%	R 4,478.79
R 10,008.70		40 mm	15.5%	<b>R 5,899.00</b>	4.98%	R 6,252.00	5.98%	R 6,627.00	6.00%	R 5,107.36
R 11,224.35		50 mm	15.5%	<b>R 12,085.00</b>	5.00%	R 12,810.00	6.00%	R 13,578.00	6.00%	R 10,463.20
R 12,927.83		80 mm	15.5%	<b>R 13,553.00</b>	5.00%	R 14,366.00	6.00%	R 15,227.00	5.99%	R 11,734.20
R 24,920.87		100 mm	15.5%	<b>R 15,610.00</b>	5.00%	R 16,546.00	6.00%	R 17,538.00	6.00%	R 13,515.15
		150 mm	15.5%	<b>R 30,091.00</b>	5.00%	R 31,896.00	6.00%	R 33,809.00	6.00%	R 26,052.81
	6.4.1.3.2	<b>Smart Meter Connection (per connection)</b>								
R 5,734.78		15 mm	15.0%	<b>R 6,924.00</b>	4.99%	R 7,339.00	5.99%	R 7,779.00	6.00%	R 6,020.87
R 5,840.87		20 mm	15.0%	<b>R 7,052.00</b>	4.99%	R 7,475.00	6.00%	R 7,923.00	5.99%	R 6,132.17
R 28,042.61		50 mm	15.0%	<b>R 33,861.00</b>	5.00%	R 35,892.00	6.00%	R 38,045.00	6.00%	R 29,444.35



## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.4.1.4</b>	<b>Civil</b>								
R 2,264.35		Motor driveways								
R 4,093.91		Single driveways (3,5m max) each	15.5%	<b>R 2,734.00</b>	4.99%	R 2,898.00	6.00%	R 3,071.00	5.97%	R 2,367.10
R 751.30		Double driveways (7,0m max) each	15.5%	<b>R 4,943.00</b>	4.99%	R 5,239.00	5.99%	R 5,553.00	5.99%	R 4,279.65
		Placement of bridging/kerbing (each)	15.5%	<b>R 907.00</b>	4.98%	R 961.00	5.95%	R 1,018.00	5.93%	R 785.28
		Any other private work (per quotation): Actual cost + 20 %	15.5%							
		<b>Private work forms to be completed in all cases</b>								
	<b>6.4.1.5</b>	<b>Plans: copies</b>								
R 105.22		Copies of plans per square meter size of plan	15.5%	<b>R 127.00</b>	4.96%	R 134.00	5.51%	R 142.00	5.97%	R 109.96
R 263.48		Copies: Sepia, per copy	15.5%	<b>R 318.00</b>	4.95%	R 337.00	5.97%	R 357.00	5.93%	R 275.32
R 310.43		Copies: Durester, per copy	15.5%	<b>R 374.00</b>	4.76%	R 396.00	5.88%	R 419.00	5.81%	R 323.81
R 13.04		A3 or A4 , per copy	15.5%	<b>R 16.00</b>	6.67%	R 17.00	6.25%	R 19.00	11.76%	R 13.85
	<b>6.4.1.6</b>	<b>Town Planning costs</b>								
		(In terms of Ordinance on Land Use Planning)								
R 1,699.13	6.4.1.6.1	Concessionary use, per application	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.2	Re-zoning, per property	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
	6.4.1.6.3	Departure Art 15(1)(a)(i)								
R 350.43		Erven <500m² per application	15.5%	<b>R 423.00</b>	4.96%	R 448.00	5.91%	R 474.00	5.80%	R 366.23
R 705.22		Erven 500m² - 750m² per application	15.5%	<b>R 851.00</b>	4.93%	R 902.00	5.99%	R 956.00	5.99%	R 736.80
R 1,699.13		Erven > 750m² per application	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13		Section 15(1)(a)(ii)(temporary) per application	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
	6.4.1.6.4	Sub-divisions: per application								
R 1,699.13		Up to 20 erven	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 73.04		More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	15.5%	<b>R 88.00</b>	4.76%	R 93.00	5.68%	R 98.00	5.38%	R 76.19
R 6,521.74	6.4.1.6.6.4	Buyout of parking	15.5%	<b>R 7,500.00</b>		R 7,950.00	6.00%	R 8,427.00	6.00%	R 6,493.51
	6.4.1.6.7	Town Planning costs: (In terms of the Land Use Planning By-law)								
R 1,699.13	6.4.1.6.7.1	Public place closure	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.7.2	Restrictive condition	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.7.3	Deemed zoning	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.7.4	Amendment/cancellation of subdivision	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.7.5	Consolidation	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.7.6	Amendment of Condition	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.7.7	Extension of validity period	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.7.8	Lease area	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 1,699.13	6.4.1.6.7.9	Transfer certificate	15.5%	<b>R 2,051.00</b>	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,775.76
R 6,718.26		Strategic/High impact developments (incl. renewable energy & rezonings exceeding 10ha)	15.5%	<b>R 8,112.00</b>	5.00%	R 8,598.00	5.99%	R 9,113.00	5.99%	R 7,023.38
	<b>6.4.1.7</b>	<b>Industrial effluent</b>								
		<b>Industries that dispose via the normal network</b>								
		Industries that dispose directly into the sewage treatment works	15.5%	As per contractual agreements						
		Industries that exceed with disposal	15.5%	Penalty rate calculated as per contractual agreement						
	<b>6.4.1.8</b>	<b>Refuse removal</b>								
R 159.13		Receipt and processing of private dumping at dumping site, per cubic meter	15.5%	<b>R 192.00</b>	4.92%	R 203.00	5.73%	R 215.00	5.91%	R 166.23
		Receipt and processing of household refuse from Farms at :								
NEW		PA Hamlet Landfill, per cubic meter	15.5%	<b>R 183.00</b>	NEW	R 193.00	5.46%	R 204.00	5.70%	R 158.44
NEW		Wolseley Drop Off, per cubic meter	15.5%	<b>R 1,856.84</b>	NEW	R 1,968.00	5.99%	R 2,086.00	6.00%	R 1,607.65
NEW		Tulbagh Drop Off / Drop off at Landfill, per cubic meter	15.5%	<b>R 1,856.84</b>	NEW	R 1,968.00	5.99%	R 2,086.00	6.00%	R 1,607.65
R 324.35		Abattoir waste at dumping site, per cubic meter	15.5%	<b>R 391.00</b>	4.83%	R 414.00	5.88%	R 438.00	5.80%	R 338.53
R 22.61		Refuse bags (Black), per package of 25 bags	15.5%	<b>R 27.00</b>	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.38
R 28.70		Refuse bags (Green), per package of 25 bags	15.5%	<b>R 34.00</b>	3.03%	R 36.00	5.88%	R 38.00	5.56%	R 29.44
R 9.65		Provision of refuse bins for special events - per bin per occasion	15.5%	<b>R 11.70</b>	5.41%	R 12.30	5.13%	R 12.90	4.88%	R 10.13
		Advertisements on street refuse bins. Per advertisement per bin p/a	15.5%	<b>R 863.00</b>	4.99%	R 914.00	5.91%	R 968.00	5.91%	R 747.19
R 714.78		Refuse removal: special events (Festivals & Carnivals)	15.5%	<b>R 627.00</b>	4.85%	R 664.00	5.90%	R 703.00	5.87%	R 542.86
R 520.00		Hire of 6m skip for Garden refuse per day	15.5%	<b>R 1,197.00</b>	5.00%	R 1,268.00	5.93%	R 1,344.00	5.99%	R 1,036.36
R 991.30		Additional day (Skip)	15.5%	<b>R 94.00</b>	4.44%	R 99.00	5.32%	R 104.00	5.05%	R 81.39
R 78.26		Special Garden Refuse removal per load.								
R 1,240.87		Approved manageable garden Refuse will be removed if it can be loaded onto truck after payment of an account is issued by Cleansing Department (Quotation)	15.5%	<b>R 1,498.00</b>	4.98%	R 1,587.00	5.94%	R 1,682.00	5.99%	R 1,296.97

## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.4.1.9</b>	<b>Development Charges</b>								
	<b>6.4.1.9.1</b>	<b>Witzenberg</b>								
R 5,327.83	6.4.1.9.1.1	Water: Unit of measurement R/kl/day	15.5%	<b>R 6,433.00</b>	4.99%	R 6,818.00	5.98%	R 7,227.00	6.00%	R 5,569.70
R 3,555.65	6.4.1.9.1.2	Sewer: Unit of measurement R/kl/day	15.5%	<b>R 4,293.00</b>	4.99%	R 4,550.00	5.99%	R 4,823.00	6.00%	R 3,716.88
R 744.35	6.4.1.9.1.3	Roads: Unit of measurement R/trips/day	15.5%	<b>R 898.00</b>	4.91%	R 951.00	5.90%	R 1,008.00	5.99%	R 777.49
R 103,470.43	6.4.1.9.1.4	Storm water: Unit of measurement R/trips/day	15.5%	<b>R 124,940.00</b>	5.00%	R 132,436.00	6.00%	R 140,382.00	6.00%	R 108,173.16
R 1,486.96	6.4.1.9.1.5	Solid Waste: Unit of measurement R/ka/day	15.5%	<b>R 1,795.00</b>	4.97%	R 1,902.00	5.96%	R 2,016.00	5.99%	R 1,554.11
R 1,515.65	6.4.1.9.1.6	Electricity: Unit of measurement R/kVA	15.5%	<b>R 1,830.00</b>	4.99%	R 1,939.00	5.96%	R 2,055.00	5.98%	R 1,584.42
	<b>6.4.1.9.2</b>	<b>ODB (Zone 2)</b>								
R 5,327.83	6.4.1.9.2.1	Water: Unit of measurement R/kl/day	15.5%	<b>R 6,433.00</b>	4.99%	R 6,818.00	5.98%	R 7,227.00	6.00%	R 5,569.70
R 3,555.65	6.4.1.9.2.2	Sewer: Unit of measurement R/kl/day	15.5%	<b>R 4,293.00</b>	4.99%	R 4,550.00	5.99%	R 4,823.00	6.00%	R 3,716.88
R 744.35	6.4.1.9.2.3	Roads: Unit of measurement R/trips/day	15.5%	<b>R 898.00</b>	4.91%	R 951.00	5.90%	R 1,008.00	5.99%	R 777.49
R 103,470.43	6.4.1.9.2.4	Storm water: Unit of measurement R/trips/day	15.5%	<b>R 124,940.00</b>	5.00%	R 132,436.00	6.00%	R 140,382.00	6.00%	R 108,173.16
R 1,486.96	6.4.1.9.2.5	Solid Waste: Unit of measurement R/ka/day	15.5%	<b>R 1,795.00</b>	4.97%	R 1,902.00	5.96%	R 2,016.00	5.99%	R 1,554.11
R 1,515.65	6.4.1.9.2.6	Electricity: Unit of measurement R/kVA	15.5%	<b>R 1,830.00</b>	4.99%	R 1,939.00	5.96%	R 2,055.00	5.98%	R 1,584.42
	<b>6.4.1.9.3</b>	<b>PAH (Zone 3)</b>								
R 5,327.83	6.4.1.9.3.1	Water: Unit of measurement R/kl/day	15.5%	<b>R 6,433.00</b>	4.99%	R 6,818.00	5.98%	R 7,227.00	6.00%	R 5,569.70
R 3,555.65	6.4.1.9.3.2	Sewer: Unit of measurement R/kl/day	15.5%	<b>R 4,293.00</b>	4.99%	R 4,550.00	5.99%	R 4,823.00	6.00%	R 3,716.88
R 744.35	6.4.1.9.3.3	Roads: Unit of measurement R/trips/day	15.5%	<b>R 898.00</b>	4.91%	R 951.00	5.90%	R 1,008.00	5.99%	R 777.49
R 103,470.43	6.4.1.9.3.4	Storm water: Unit of measurement R/trips/day	15.5%	<b>R 124,940.00</b>	5.00%	R 132,436.00	6.00%	R 140,382.00	6.00%	R 108,173.16
R 1,486.96	6.4.1.9.3.5	Solid Waste: Unit of measurement R/ka/day	15.5%	<b>R 1,795.00</b>	4.97%	R 1,902.00	5.96%	R 2,016.00	5.99%	R 1,554.11
R 1,515.65	6.4.1.9.3.6	Electricity: Unit of measurement R/kVA	15.5%	<b>R 1,830.00</b>	4.99%	R 1,939.00	5.96%	R 2,055.00	5.98%	R 1,584.42
	<b>6.4.1.9.4</b>	<b>Wolseley (Zone 4)</b>								
R 5,327.83	6.4.1.9.4.1	Water: Unit of measurement R/kl/day	15.5%	<b>R 6,433.00</b>	4.99%	R 6,818.00	5.98%	R 7,227.00	6.00%	R 5,569.70
R 3,555.65	6.4.1.9.4.2	Sewer: Unit of measurement R/kl/day	15.5%	<b>R 4,293.00</b>	4.99%	R 4,550.00	5.99%	R 4,823.00	6.00%	R 3,716.88
R 744.35	6.4.1.9.4.3	Roads: Unit of measurement R/trips/day	15.5%	<b>R 898.00</b>	4.91%	R 951.00	5.90%	R 1,008.00	5.99%	R 777.49
R 103,470.43	6.4.1.9.4.4	Storm water: Unit of measurement R/trips/day	15.5%	<b>R 124,940.00</b>	5.00%	R 132,436.00	6.00%	R 140,382.00	6.00%	R 108,173.16
R 1,486.96	6.4.1.9.4.5	Solid Waste: Unit of measurement R/ka/day	15.5%	<b>R 1,795.00</b>	4.97%	R 1,902.00	5.96%	R 2,016.00	5.99%	R 1,554.11
R 1,515.65	6.4.1.9.4.6	Electricity: Unit of measurement R/kVA	15.5%	<b>R 1,830.00</b>	4.99%	R 1,939.00	5.96%	R 2,055.00	5.98%	R 1,584.42
	<b>6.4.1.9.5</b>	<b>Tulbagh (Zone 5)</b>								
R 5,327.83	6.4.1.9.5.1	Water: Unit of measurement R/kl/day	15.5%	<b>R 6,433.00</b>	4.99%	R 6,818.00	5.98%	R 7,227.00	6.00%	R 5,569.70
R 3,555.65	6.4.1.9.5.2	Sewer: Unit of measurement R/kl/day	15.5%	<b>R 4,293.00</b>	4.99%	R 4,550.00	5.99%	R 4,823.00	6.00%	R 3,716.88
R 744.35	6.4.1.9.5.3	Roads: Unit of measurement R/trips/day	15.5%	<b>R 898.00</b>	4.91%	R 951.00	5.90%	R 1,008.00	5.99%	R 777.49
R 103,470.43	6.4.1.9.5.4	Storm water: Unit of measurement R/trips/day	15.5%	<b>R 124,940.00</b>	5.00%	R 132,436.00	6.00%	R 140,382.00	6.00%	R 108,173.16
R 1,486.96	6.4.1.9.5.5	Solid Waste: Unit of measurement R/ka/day	15.5%	<b>R 1,795.00</b>	4.97%	R 1,902.00	5.96%	R 2,016.00	5.99%	R 1,554.11
R 1,515.65	6.4.1.9.5.6	Electricity: Unit of measurement R/kVA	15.5%	<b>R 1,830.00</b>	4.99%	R 1,939.00	5.96%	R 2,055.00	5.98%	R 1,584.42
	<b>6.4.1.10</b>	<b>Wayleaves for the installation of services in the road reserve</b>								
	<b>6.4.1.10.1</b>	<b>Administration and Supervision (Per Application)</b>								
R 546.96		Administration fee for a miscellaneous wayleave to use the road reserve for a period of one month or less other than to install an underground service (per application)								
	6.4.1.10.1.1		15.0%	<b>R 660.00</b>	4.93%	R 699.00	5.91%	R 740.00	5.87%	R 573.91
R 1,860.87	6.4.1.10.1.2	Administration fee for a wayleave or permit to use the road reserve to install an underground service (per application)	15.0%	<b>R 2,247.00</b>	5.00%	R 2,381.00	5.96%	R 2,523.00	5.96%	R 1,953.91
R 4,926.96	6.4.1.10.1.3	Supervision fee for a wayleave to install an underground service (per application)	15.0%	<b>R 5,949.00</b>	4.99%	R 6,305.00	5.98%	R 6,683.00	6.00%	R 5,173.04
	6.4.1.10.1.4	Unauthorised commencement of use of the road reserve (per incident)	15.0%							
	<b>6.4.1.10.2</b>	<b>Refundable deposit</b>								
R 1,865.22	6.4.1.10.2.1	Trenches in roadways measured per m²	15.0%	<b>R 2,252.00</b>	4.99%	R 2,387.00	5.99%	R 2,530.00	5.99%	R 1,958.26
R 832.17	6.4.1.10.2.2	Trenches in surfaced sidewalks measured m²	15.0%	<b>R 1,004.00</b>	4.91%	R 1,064.00	5.98%	R 1,127.00	5.92%	R 873.04
R 163.48	6.4.1.10.2.3	Trenches in natural or grass sidewalks measured per m²	15.0%	<b>R 197.00</b>	4.79%	R 208.00	5.58%	R 220.00	5.77%	R 171.30
R 7,664.35	6.4.1.10.2.4	Use of the road reserve for storage or in conjunction with construction or maintenance per application	15.0%	<b>R 9,254.00</b>	4.99%	R 9,809.00	6.00%	R 10,397.00	5.99%	R 8,046.96



## RATES AND TARIFFS 2025/2026 - 2027/2028

Tariffs 2024/2025 Excluding Vat		Description	VAT Status	Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Tariffs 2025/2026 Excluding Vat
	<b>6.4.1.10.3</b>	<b>Roadway Open Trench Fee</b>								
R 6,131.30	6.4.1.10.3.1	Tariff for authorised trenching across a municipal roadway (per m measured from 0.5m behind the kerb or road edge)	15.0%	<b>R 7,403.00</b>	4.99%	R 7,847.00	6.00%	R 8,317.00	5.99%	R 6,437.39
R 1,313.04	6.4.1.10.3.2	Micro trenching (per m measured from 0.5m behind the kerb or road edge)	15.0%	<b>R 1,585.00</b>	4.97%	R 1,680.00	5.99%	R 1,780.00	5.95%	R 1,378.26
% of the above	6.4.1.10.3.3	Tariff for unauthorised trenching across a municipal roadway (per m measured from 0.5m behind the kerb or road edge)	15.0%	<b>200% of the above</b>	New	<b>200% of the above</b>		<b>200% of the above</b>		<b>200% of the above</b>
R 191.30	6.4.1.10.3.4	Fee for Deployment of Electronic Communication network in the public road reserve or on, over or under Municipal Land . Charged per kilometer per annum	15.0%	<b>R 267.00</b>	4.71%	R 283.00	5.99%	R 299.00	5.65%	R 191.30
		<b>General Notes:</b> Unless the context indicates otherwise, 'road reserve' includes a roadway, sidewalk, footway and verge.If Witzenberg Municipality incurs any costs resulting from work in or use of the road reserve, including remedying substandard or non-compliant reinstatement, repairing damage, 3rd party claims, or cleaning the site, the Guarantee is offset against such actual costs plus 20% administration, including VAT thereon. The Municipality will refund the balance, if any.The roadway open trench fee is for the increased maintenance and reconstruction costs and inherent degradation of the roadway caused by roadway trenching and applies even if the trench is reinstated in compliance with the Municipality's requirements and standards.All internal Departments or State Funded Projects (National or Provincial), where the infrastructure will be taken over by Witzenberg Municipality, will be exempted from paying the Administrative & Supervision Fee, Refundable Deposits, Non-refundable Payments and/or Penalties								
	<b>6.4.2.</b>	<b>ELECTRICAL SERVICES</b>								
	<b>6.4.2.1</b>	<b>Re-connection after tampering with meters</b>								
		In terms of Section 14 of the Supply Regulations,								
R 1,878.26		Per re-connection	15.5%	<b>R 2,268.00</b>	5.00%	R 2,404.00	6.00%	R 2,548.00	5.99%	R 1,963.64
R 3,760.87		First offence	15.5%	<b>R 4,541.00</b>	4.99%	R 4,813.00	5.99%	R 5,101.00	5.98%	R 3,931.60
	<b>6.4.2.2</b>	<b>Repair to supply</b>								
		In terms of Section 22 of the Supply Regulations								
R 386.09		Per repair to supply	15.5%	<b>R 466.00</b>	4.95%	R 493.00	5.79%	R 522.00	5.88%	R 403.46
R 436.52		Urban areas	15.5%	<b>R 527.00</b>	4.98%	R 558.00	5.88%	R 591.00	5.91%	R 456.28
		In terms of Section 28 of the Supply Regulations								
R 182.61		Per re-connection (Section 28(1))	15.5%	<b>R 220.00</b>	4.76%	R 233.00	5.91%	R 246.00	5.58%	R 190.48
R 230.43		Urban areas	15.5%	<b>R 278.00</b>	4.91%	R 294.00	5.76%	R 311.00	5.78%	R 240.69
	<b>6.4.2.3</b>	<b>Verification and Testing of electricity meter</b>								
		In terms of Section 51 (3)								
		Per testing of meter								
		Urban areas								
R 684.35		(i) Test Single Phase electro-mechanical, per meter	15.5%	<b>R 826.00</b>	4.96%	R 875.00	5.93%	R 927.00	5.94%	R 715.15
R 896.52		(ii) Test Three Phase electro-mechanical, per meter	15.5%	<b>R 1,082.00</b>	4.95%	R 1,146.00	5.91%	R 1,214.00	5.93%	R 936.80
R 664.35		(iii) Test Single phase pre-paid meter, per meter	15.5%	<b>R 802.00</b>	4.97%	R 850.00	5.99%	R 901.00	6.00%	R 694.37
R 876.52		(iv) Test Three phase pre-paid meter, per meter	15.5%	<b>R 1,058.00</b>	4.96%	R 1,121.00	5.95%	R 1,188.00	5.98%	R 916.02
R 1,024.35		(v) Test KVA / kWh meter, per meter	15.5%	<b>R 1,236.00</b>	4.92%	R 1,310.00	5.99%	R 1,388.00	5.95%	R 1,070.13
R 347.83		(vi) Meter verifying	15.5%	<b>R 400.00</b>	0.00%	R 423.00	5.75%	R 448.00	5.91%	R 347.83
		Rural areas								
R 745.22		(i) Test Single phase electro-mechanical, per meter	15.5%	<b>R 899.00</b>	4.90%	R 952.00	5.90%	R 1,009.00	5.99%	R 778.35
R 958.26		(ii) Test Three phase electro-mechanical, per meter	15.5%	<b>R 1,157.00</b>	4.99%	R 1,226.00	5.96%	R 1,299.00	5.95%	R 1,001.73
R 731.30		(iii) Test Single Phase pre-paid meter, per meter	15.5%	<b>R 883.00</b>	4.99%	R 935.00	5.89%	R 991.00	5.99%	R 764.50
R 943.48		(iv) Test Three phase pre-paid meter per meter	15.5%	<b>R 1,139.00</b>	4.98%	R 1,207.00	5.97%	R 1,279.00	5.97%	R 986.15
R 1,088.70		(v) Test KVA / kWh meter per meter	15.5%	<b>R 1,314.00</b>	4.95%	R 1,392.00	5.94%	R 1,475.00	5.96%	R 1,137.66
R 478.26		(vi) Meter verifying	15.5%	<b>R 672.00</b>	5.00%	R 712.00	5.95%	R 754.00	5.90%	R 478.26
	<b>6.4.2.4</b>	<b>Single phase connection</b>								
R 15,281.74		Single phase connection with underground cable and electro-mechanical meter, per connection	15.5%	<b>R 18,452.00</b>	5.00%	R 19,559.00	6.00%	R 20,732.00	6.00%	R 15,975.76
R 15,281.74		Single phase connection with underground cable and pre-paid meter, per connection	15.5%	<b>R 18,452.00</b>	5.00%	R 19,559.00	6.00%	R 20,732.00	6.00%	R 15,975.76
R 10,629.57		Single phase connection with overhead cable and electro-mechanical meter, per connection	15.5%	<b>R 12,835.00</b>	5.00%	R 13,605.00	6.00%	R 14,421.00	6.00%	R 11,112.55
R 10,629.57		Single phase connection with overhead cable and pre-paid meter, per connection	15.5%	<b>R 12,835.00</b>	5.00%	R 13,605.00	6.00%	R 14,421.00	6.00%	R 11,112.55
R 11,957.39		Informal Single phase overhead connection with pre-paid meter and ready board	15.5%	<b>R 14,438.00</b>	5.00%	R 15,304.00	6.00%	R 16,222.00	6.00%	R 12,500.43
R 1,009.57		Change from electro-mechanical meter to automat meter, per change	15.5%	<b>R 1,219.00</b>	5.00%	R 1,292.00	5.99%	R 1,369.00	5.96%	R 1,055.41
	<b>6.4.2.5</b>	<b>Temporary connection</b>								
		Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The cost or tariff payment is deemed as a deposit. On termination of the account, the deposit is refunded after the cost of consumption, any damage to the equipment, and a 20 % administrative charge have been recovered. The connection is supplied in accordance with the Municipality's Electricity by-laws, as amended.								
R 9,573.91	<b>6.4.2.6</b>	Government-subsidised housing - (20 % admin. Charges not included)	15.5%	<b>R 11,560.00</b>	5.00%	R 12,253.00	5.99%	R 12,988.00	6.00%	R 10,008.66

**WC022 Witzenberg - Table A1 Budget Summary**

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	88 709	98 157	101 317	113 495	113 495	113 495	90 162	120 291	130 091	140 685
Service charges	431 573	437 257	528 792	565 288	565 288	565 288	420 561	585 957	643 049	706 129
Investment revenue	5 580	14 390	22 019	22 444	22 444	22 444	13 923	23 567	24 745	25 982
Transfer and subsidies - Operational	124 619	142 884	179 020	196 213	181 896	181 896	156 301	182 551	181 408	194 717
Other own revenue	64 739	70 700	93 594	67 446	89 109	89 109	76 275	69 891	73 762	76 990
<b>Total Revenue (excluding capital transfers and</b>	<b>715 220</b>	<b>763 389</b>	<b>924 741</b>	<b>964 887</b>	<b>972 233</b>	<b>972 233</b>	<b>757 222</b>	<b>982 256</b>	<b>1 053 055</b>	<b>1 144 503</b>
Employee costs	202 247	217 108	242 378	277 558	279 205	279 205	202 240	313 081	332 458	357 320
Remuneration of councillors	10 070	10 766	11 447	12 311	12 311	12 311	8 893	13 228	14 160	15 145
Depreciation and amortisation	38 331	34 730	34 241	54 219	54 219	54 219	-	34 090	35 794	37 584
Interest	7 676	9 910	5 299	10 233	10 233	10 233	-	10 742	11 279	11 843
Inventory consumed and bulk purchases	300 157	298 471	347 330	401 186	400 796	400 796	216 392	428 988	474 765	526 295
Transfers and subsidies	2 624	2 208	36 338	37 116	34 621	34 621	16 086	4 610	2 886	3 031
Other expenditure	127 629	126 975	189 554	204 107	195 234	195 234	87 904	217 703	222 934	234 244
<b>Total Expenditure</b>	<b>688 735</b>	<b>700 168</b>	<b>866 587</b>	<b>996 730</b>	<b>986 619</b>	<b>986 619</b>	<b>531 515</b>	<b>1 022 442</b>	<b>1 094 277</b>	<b>1 185 462</b>
<b>Surplus/(Deficit)</b>	<b>26 486</b>	<b>63 221</b>	<b>58 154</b>	<b>(31 844)</b>	<b>(14 386)</b>	<b>(14 386)</b>	<b>225 707</b>	<b>(40 186)</b>	<b>(41 222)</b>	<b>(40 959)</b>
Transfers and subsidies - capital (monetary allocations)	64 244	65 693	36 536	35 557	37 328	37 328	-	27 535	35 191	29 550
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>90 730</b>	<b>128 914</b>	<b>94 691</b>	<b>3 713</b>	<b>22 941</b>	<b>22 941</b>	<b>225 707</b>	<b>(12 651)</b>	<b>(6 031)</b>	<b>(11 408)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>90 730</b>	<b>128 914</b>	<b>94 691</b>	<b>3 713</b>	<b>22 941</b>	<b>22 941</b>	<b>225 707</b>	<b>(12 651)</b>	<b>(6 031)</b>	<b>(11 408)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>72 390</b>	<b>(3 080)</b>	<b>86 610</b>	<b>85 365</b>	<b>86 393</b>	<b>86 393</b>	<b>31 975</b>	<b>79 547</b>	<b>56 691</b>	<b>49 750</b>
Transfers recognised - capital	64 143	65 693	37 926	39 880	41 519	41 519	17 409	30 013	35 191	33 564
Borrowing	1 478	-	1 460	25 000	10 000	10 000	555	15 000	-	-
Internally generated funds	9 398	21 496	43 815	20 485	34 874	34 874	14 011	34 534	21 500	16 186
<b>Total sources of capital funds</b>	<b>75 019</b>	<b>87 190</b>	<b>83 202</b>	<b>85 365</b>	<b>86 393</b>	<b>86 393</b>	<b>31 975</b>	<b>79 547</b>	<b>56 691</b>	<b>49 750</b>
<b>Financial position</b>										
Total current assets	276 846	342 652	386 101	362 903	410 381	410 381	579 467	387 730	390 115	400 050
Total non current assets	1 063 497	1 006 307	1 010 907	1 138 148	1 178 747	1 178 747	1 031 183	1 219 887	1 240 783	1 252 949
Total current liabilities	120 825	167 944	138 002	186 734	128 178	128 178	240 455	137 111	142 243	150 361
Total non current liabilities	178 225	60 229	129 006	181 358	175 392	175 392	132 976	198 422	222 603	247 994
Community wealth/Equity	1 040 061	1 155 050	1 221 231	1 132 959	1 284 082	1 284 082	1 242 709	1 272 084	1 266 053	1 254 644
<b>Cash flows</b>										
Net cash from (used) operating	(76 445)	416	(184 957)	74 112	87 341	87 341	(1 657 898)	92 542	69 934	45 984
Net cash from (used) investing	(8 169)	(16 814)	1 539	-	-	-	13 258	(79 547)	(56 691)	(49 750)
Net cash from (used) financing	2 246	(25 033)	(3 788)	20 988	20 988	20 988	(1 792)	(3 184)	(3 184)	(3 184)
<b>Cash/cash equivalents at the year end</b>	<b>32 937</b>	<b>103 449</b>	<b>39 595</b>	<b>312 694</b>	<b>295 574</b>	<b>295 574</b>	<b>(1 457 440)</b>	<b>219 647</b>	<b>229 706</b>	<b>222 756</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	144 880	226 802	187 245	227 306	208 815	208 815	263 656	219 203	217 837	219 672
Application of cash and investments	53 724	56 641	11 016	52 383	23 363	23 363	79 608	45 042	81 289	114 805
<b>Balance - surplus (shortfall)</b>	<b>91 156</b>	<b>170 161</b>	<b>176 229</b>	<b>174 923</b>	<b>185 452</b>	<b>185 452</b>	<b>184 048</b>	<b>174 161</b>	<b>136 548</b>	<b>104 867</b>
<b>Asset management</b>										
Asset register summary (WDV)	1 063 497	1 006 307	1 010 907	1 138 148	1 178 747	1 178 747		1 219 887	1 240 783	1 252 949
Depreciation	38 331	34 730	34 241	54 219	54 219	54 219		34 090	35 794	37 584
Renewal and Upgrading of Existing Assets	14 112	51 308	44 027	58 571	53 431	53 431		49 511	31 706	28 290
Repairs and Maintenance	14 233	27 047	23 334	31 384	21 949	21 949		25 778	25 322	26 137
<b>Free services</b>										
Cost of Free Basic Services provided	6 568	5 462	34 022	3 939	3 939	3 939		6 254	6 986	7 806
Revenue cost of free services provided	22 683	21 351	57 093	42 611	42 611	42 611		33 560	35 392	37 334
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>121 109</b>	<b>132 992</b>	<b>150 655</b>	<b>153 789</b>	<b>160 225</b>	<b>160 225</b>	<b>166 321</b>	<b>174 259</b>	<b>190 681</b>
Executive and council		8 088	33	28	31	31	31	308	323	339
Finance and administration		113 021	132 960	150 628	153 758	160 194	160 194	166 013	173 936	190 342
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>146 358</b>	<b>162 177</b>	<b>221 762</b>	<b>218 327</b>	<b>218 787</b>	<b>218 787</b>	<b>199 196</b>	<b>200 497</b>	<b>210 740</b>
Community and social services		121 745	135 409	149 009	158 917	158 917	158 917	169 254	173 089	181 950
Sport and recreation		9 438	13 311	9 728	7 820	7 820	7 820	9 044	8 622	9 053
Public safety		14 298	13 168	24 388	16 654	16 690	16 690	18 356	18 361	19 279
Housing		878	289	38 637	34 936	35 360	35 360	2 542	425	458
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>15 086</b>	<b>38 840</b>	<b>21 432</b>	<b>4 338</b>	<b>3 143</b>	<b>3 143</b>	<b>5 541</b>	<b>14 611</b>	<b>8 197</b>
Planning and development		2 643	3 780	4 663	3 016	3 016	3 016	2 407	2 333	2 450
Road transport		12 443	34 568	15 837	1 311	116	116	122	9 772	3 097
Environmental protection		0	491	932	11	11	11	3 013	2 506	2 650
<i><b>Trading services</b></i>		<b>519 512</b>	<b>494 961</b>	<b>567 329</b>	<b>623 849</b>	<b>627 266</b>	<b>627 266</b>	<b>638 587</b>	<b>698 725</b>	<b>764 274</b>
Energy sources		355 727	314 721	373 511	430 868	430 868	430 868	442 041	491 940	547 434
Water management		74 345	75 627	66 833	95 225	95 490	95 490	88 786	93 810	98 400
Waste water management		37 587	63 893	83 087	56 602	59 497	59 497	59 544	62 404	65 399
Waste management		51 853	40 720	43 898	41 154	41 411	41 411	48 216	50 571	53 040
<i><b>Other</b></i>	<b>4</b>	<b>116</b>	<b>111</b>	<b>100</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>146</b>	<b>154</b>	<b>161</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>802 181</b>	<b>829 082</b>	<b>961 278</b>	<b>1 000 443</b>	<b>1 009 560</b>	<b>1 009 560</b>	<b>1 009 791</b>	<b>1 088 246</b>	<b>1 174 053</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>109 775</b>	<b>119 880</b>	<b>120 122</b>	<b>161 917</b>	<b>166 245</b>	<b>166 245</b>	<b>160 602</b>	<b>170 037</b>	<b>181 106</b>
Executive and council		23 583	28 044	29 071	32 064	33 784	33 784	36 045	38 532	41 180
Finance and administration		84 278	89 318	87 049	124 776	127 383	127 383	118 296	124 774	132 692
Internal audit		1 914	2 518	4 002	5 078	5 078	5 078	6 261	6 730	7 234
<i><b>Community and public safety</b></i>		<b>107 325</b>	<b>110 786</b>	<b>156 017</b>	<b>176 506</b>	<b>172 125</b>	<b>172 125</b>	<b>162 979</b>	<b>166 932</b>	<b>178 062</b>
Community and social services		28 105	28 049	32 317	36 104	36 322	36 322	35 691	34 395	36 487
Sport and recreation		36 468	39 411	42 015	42 561	43 213	43 213	51 222	53 676	57 233
Public safety		37 799	38 563	42 916	56 942	55 769	55 769	66 745	71 365	76 308
Housing		4 952	4 763	38 769	40 899	36 821	36 821	9 321	7 495	8 033
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>32 142</b>	<b>41 212</b>	<b>39 489</b>	<b>51 243</b>	<b>44 025</b>	<b>44 025</b>	<b>48 020</b>	<b>48 733</b>	<b>51 621</b>
Planning and development		11 332	12 313	13 572	16 351	16 401	16 401	19 750	19 173	20 560
Road transport		20 001	27 484	23 305	29 657	22 622	22 622	21 118	22 365	23 814
Environmental protection		808	1 416	2 613	5 235	5 001	5 001	7 152	7 195	7 247
<i><b>Trading services</b></i>		<b>461 277</b>	<b>427 383</b>	<b>549 856</b>	<b>606 005</b>	<b>603 186</b>	<b>603 186</b>	<b>649 766</b>	<b>707 446</b>	<b>773 487</b>
Energy sources		321 379	301 630	356 845	428 398	428 371	428 371	446 893	492 609	545 935
Water management		40 802	53 960	69 289	55 909	55 505	55 505	61 326	64 774	68 422
Waste water management		44 169	52 730	63 304	45 046	42 842	42 842	50 900	54 123	57 561
Waste management		54 928	19 064	60 419	76 652	76 467	76 467	90 647	95 939	101 569
<i><b>Other</b></i>	<b>4</b>	<b>933</b>	<b>907</b>	<b>1 102</b>	<b>1 059</b>	<b>1 039</b>	<b>1 039</b>	<b>1 076</b>	<b>1 130</b>	<b>1 186</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>711 451</b>	<b>700 168</b>	<b>866 587</b>	<b>996 730</b>	<b>986 619</b>	<b>986 619</b>	<b>1 022 442</b>	<b>1 094 277</b>	<b>1 185 462</b>
<b>Surplus/(Deficit) for the year</b>		<b>90 730</b>	<b>128 914</b>	<b>94 691</b>	<b>3 713</b>	<b>22 941</b>	<b>22 941</b>	<b>(12 651)</b>	<b>(6 031)</b>	<b>(11 408)</b>

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		<b>121 109</b>	<b>132 992</b>	<b>150 655</b>	<b>153 789</b>	<b>160 225</b>	<b>160 225</b>	<b>166 321</b>	<b>174 259</b>	<b>190 681</b>
Executive and council		8 088	33	28	31	31	31	308	323	339
Mayor and Council		8 088	33	28	31	31	31	227	239	251
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	80	84	88
Finance and administration		113 021	132 960	150 628	153 758	160 194	160 194	166 013	173 936	190 342
Administrative and Corporate Support		1	0	0	11	11	11	11	12	13
Finance		112 606	132 534	150 152	152 985	159 421	159 421	164 901	173 083	189 447
Fleet Management		-	-	-	-	-	-	300	-	-
Human Resources		354	374	418	671	671	671	705	740	777
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	5	5	5	6	6	6
Supply Chain Management		60	52	57	86	86	86	90	95	99
<b>Community and public safety</b>		<b>146 358</b>	<b>162 177</b>	<b>221 762</b>	<b>218 327</b>	<b>218 787</b>	<b>218 787</b>	<b>199 196</b>	<b>200 497</b>	<b>210 740</b>
Community and social services		121 745	135 409	149 009	158 917	158 917	158 917	169 254	173 089	181 950
Aged Care		110 799	124 226	139 162	147 397	147 397	147 397	155 395	160 773	168 805
Cemeteries, Funeral Parlours and Crematoriums		262	178	142	266	266	266	280	294	308
Community Halls and Facilities		186	310	314	543	543	543	564	716	739
Libraries and Archives		10 498	10 695	9 390	10 710	10 710	10 710	13 016	11 307	12 098
Sport and recreation		9 438	13 311	9 728	7 820	7 820	7 820	9 044	8 622	9 053
Recreational Facilities		6 547	6 908	6 539	7 682	7 682	7 682	8 066	8 469	8 893
Sports Grounds and Stadiums		2 891	6 403	3 189	139	139	139	978	153	160
Public safety		14 298	13 168	24 388	16 654	16 690	16 690	18 356	18 361	19 279
Civil Defence		-	65	151	-	-	-	-	-	-
Fire Fighting and Protection		25	29	2 215	8	8	8	877	8	9
Police Forces, Traffic and Street Parking Control		14 273	13 074	22 023	16 646	16 682	16 682	17 479	18 352	19 270
Housing		878	289	38 637	34 936	35 360	35 360	2 542	425	458
Housing		878	289	38 637	34 936	35 360	35 360	2 542	425	458
<b>Economic and environmental services</b>		<b>15 086</b>	<b>38 840</b>	<b>21 432</b>	<b>4 338</b>	<b>3 143</b>	<b>3 143</b>	<b>5 541</b>	<b>14 611</b>	<b>8 197</b>
Planning and development		2 643	3 780	4 663	3 016	3 016	3 016	2 407	2 333	2 450
Economic Development/Planning		902	513	1 883	105	105	105	400	226	237
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		1 741	2 313	1 783	1 911	1 911	1 911	2 007	2 107	2 212
Road transport		-	954	997	1 000	1 000	1 000	-	-	-
Roads		12 443	34 568	15 837	1 311	116	116	122	9 772	3 097
Environmental protection		0	491	932	11	11	11	3 013	2 506	2 650
Biodiversity and Landscape		0	491	932	11	11	11	3 013	2 506	2 650
<b>Trading services</b>		<b>519 512</b>	<b>494 961</b>	<b>567 329</b>	<b>623 849</b>	<b>627 266</b>	<b>627 266</b>	<b>638 587</b>	<b>698 725</b>	<b>764 274</b>
Energy sources		355 727	314 721	373 511	430 868	430 868	430 868	442 041	491 940	547 434
Electricity		354 161	314 721	373 511	430 868	430 868	430 868	442 041	491 940	547 434
Street Lighting and Signal Systems		1 565	-	-	-	-	-	-	-	-
Water management		74 345	75 627	66 833	95 225	95 490	95 490	88 786	93 810	98 400
Water Distribution		74 345	75 004	62 297	82 182	82 447	82 447	88 786	93 810	98 400
Water Storage		-	623	4 536	13 043	13 043	13 043	-	-	-
Waste water management		37 587	63 893	83 087	56 602	59 497	59 497	59 544	62 404	65 399

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Public Toilets		164	812	–	–	–	–	–	–	–
Sewerage		36 534	55 127	83 087	56 602	56 719	56 719	59 544	62 404	65 399
Storm Water Management		889	–	–	–	2 778	2 778	–	–	–
Waste Water Treatment		–	7 955	–	–	–	–	–	–	–
Waste management		51 853	40 720	43 898	41 154	41 411	41 411	48 216	50 571	53 040
Solid Waste Disposal (Landfill Sites)		16 237	–	–	–	257	257	–	–	–
Solid Waste Removal		35 616	40 720	43 898	41 154	41 154	41 154	48 216	50 571	53 040
<b>Other</b>		116	111	100	139	139	139	146	154	161
Licensing and Regulation		116	111	100	139	139	139	146	154	161
<b>Total Revenue - Functional</b>	2	802 181	829 082	961 278	1 000 443	1 009 560	1 009 560	1 009 791	1 088 246	1 174 053
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>		109 775	119 880	120 122	161 917	166 245	166 245	160 602	170 037	181 106
Executive and council		23 583	28 044	29 071	32 064	33 784	33 784	36 045	38 532	41 180
Mayor and Council		14 331	17 235	18 064	19 101	19 057	19 057	19 316	20 599	21 955
Municipal Manager, Town Secretary and Chief Executive		9 252	10 809	11 007	12 962	14 727	14 727	16 729	17 934	19 225
Finance and administration		84 278	89 318	87 049	124 776	127 383	127 383	118 296	124 774	132 692
Administrative and Corporate Support		13 002	15 064	16 471	15 255	15 097	15 097	16 982	17 879	18 988
Asset Management		31	57	223	271	273	273	336	361	388
Finance		34 833	33 780	21 892	46 823	49 156	49 156	36 646	38 011	40 322
Fleet Management		4 925	4 300	4 351	4 221	4 221	4 221	5 144	5 519	5 921
Human Resources		11 708	13 932	22 114	30 941	31 741	31 741	29 547	31 332	33 227
Information Technology		3 868	4 553	4 553	5 493	5 280	5 280	5 902	6 238	6 595
Legal Services		1 368	1 533	2 311	3 254	3 254	3 254	3 722	3 961	4 215
Marketing, Customer Relations, Publicity and Media Co-ordination		4 022	4 173	4 125	4 980	4 965	4 965	5 998	6 442	6 919
Property Services		3 057	2 709	1 766	1 506	1 506	1 506	1 105	1 187	1 274
Risk Management		7	–	–	–	–	–	–	–	–
Supply Chain Management		7 006	7 723	8 445	10 268	10 407	10 407	11 239	12 066	12 954
Valuation Service		451	1 493	798	1 763	1 483	1 483	1 676	1 779	1 889
Internal audit		1 914	2 518	4 002	5 078	5 078	5 078	6 261	6 730	7 234
Governance Function		1 914	2 518	4 002	5 078	5 078	5 078	6 261	6 730	7 234
<b>Community and public safety</b>		107 325	110 786	156 017	176 506	172 125	172 125	162 979	166 932	178 062
Community and social services		28 105	28 049	32 317	36 104	36 322	36 322	35 691	34 395	36 487
Aged Care		6 893	5 638	8 109	7 179	7 240	7 240	4 336	2 231	2 355
Cemeteries, Funeral Parlours and Crematoriums		3 537	3 955	3 806	4 783	4 431	4 431	6 474	6 078	6 312
Child Care Facilities		36	5	89	99	99	99	103	108	114
Community Halls and Facilities		6 187	6 590	8 023	9 675	10 186	10 186	11 753	12 605	13 441
Disaster Management		118	49	13	76	76	76	79	83	87
Education		1	–	–	2	2	2	1	1	1
Libraries and Archives		11 333	11 811	12 278	14 289	14 289	14 289	12 945	13 288	14 178
Sport and recreation		36 468	39 411	42 015	42 561	43 213	43 213	51 222	53 676	57 233
Community Parks (including Nurseries)		8 969	11 231	12 259	14 625	15 404	15 404	17 370	18 626	19 835
Recreational Facilities		17 637	18 751	19 693	18 350	18 285	18 285	22 317	22 731	24 239
Sports Grounds and Stadiums		9 863	9 428	10 063	9 585	9 524	9 524	11 534	12 319	13 159
Public safety		37 799	38 563	42 916	56 942	55 769	55 769	66 745	71 365	76 308

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Civil Defence		96	–	–	–	–	–	–	–	–
Fire Fighting and Protection		9 111	9 874	10 650	12 931	12 889	12 889	16 575	17 713	18 930
Police Forces, Traffic and Street Parking Control		28 592	28 689	32 266	44 011	42 879	42 879	50 170	53 652	57 378
Housing		4 952	4 763	38 769	40 899	36 821	36 821	9 321	7 495	8 033
Housing		4 922	4 710	38 752	40 844	36 766	36 766	9 294	7 467	8 004
Informal Settlements		30	54	18	55	55	55	26	28	29
<b>Economic and environmental services</b>		<b>32 142</b>	<b>41 212</b>	<b>39 489</b>	<b>51 243</b>	<b>44 025</b>	<b>44 025</b>	<b>48 020</b>	<b>48 733</b>	<b>51 621</b>
Planning and development		11 332	12 313	13 572	16 351	16 401	16 401	19 750	19 173	20 560
Corporate Wide Strategic Planning (IDPs, LEDs)		2 310	2 465	2 985	3 639	3 549	3 549	3 883	4 156	4 449
Economic Development/Planning		1 669	1 975	1 922	2 624	2 771	2 771	2 809	3 040	3 239
Town Planning, Building Regulations and Enforcement, and City		4 880	5 246	5 768	6 699	6 693	6 693	9 112	8 805	9 457
Project Management Unit		2 473	2 628	2 896	3 389	3 389	3 389	3 946	3 172	3 415
Road transport		20 001	27 484	23 305	29 657	22 622	22 622	21 118	22 365	23 814
Roads		20 001	27 484	23 305	29 657	22 622	22 622	21 118	22 365	23 814
Environmental protection		808	1 416	2 613	5 235	5 001	5 001	7 152	7 195	7 247
Biodiversity and Landscape		808	1 416	2 598	5 036	4 802	4 802	7 152	7 195	7 247
Pollution Control		–	–	15	199	199	199	–	–	–
<b>Trading services</b>		<b>461 277</b>	<b>427 383</b>	<b>549 856</b>	<b>606 005</b>	<b>603 186</b>	<b>603 186</b>	<b>649 766</b>	<b>707 446</b>	<b>773 487</b>
Energy sources		321 379	301 630	356 845	428 398	428 371	428 371	446 893	492 609	545 935
Electricity		318 642	298 191	352 180	423 090	423 320	423 320	441 218	487 111	540 130
Street Lighting and Signal Systems		2 737	3 438	4 665	5 308	5 051	5 051	5 674	5 498	5 805
Water management		40 802	53 960	69 289	55 909	55 505	55 505	61 326	64 774	68 422
Water Treatment		201	199	224	251	251	251	315	339	365
Water Distribution		37 735	51 020	66 164	51 504	50 769	50 769	57 996	61 267	64 727
Water Storage		2 866	2 741	2 901	4 155	4 485	4 485	3 015	3 168	3 330
Waste water management		44 169	52 730	63 304	45 046	42 842	42 842	50 900	54 123	57 561
Public Toilets		1 717	1 684	1 625	1 842	1 844	1 844	2 299	2 467	2 646
Sewerage		34 614	43 359	55 218	34 367	33 705	33 705	40 973	43 476	46 137
Storm Water Management		7 838	7 685	6 457	8 822	7 288	7 288	7 627	8 179	8 776
Waste Water Treatment		0	0	3	15	5	5	1	2	2
Waste management		54 928	19 064	60 419	76 652	76 467	76 467	90 647	95 939	101 569
Solid Waste Disposal (Landfill Sites)		19 973	(22 903)	7 058	32 050	31 776	31 776	33 026	34 742	36 549
Solid Waste Removal		34 781	41 923	53 332	44 521	44 610	44 610	57 518	61 086	64 901
Street Cleaning		174	45	28	82	82	82	103	110	119
<b>Other</b>		<b>933</b>	<b>907</b>	<b>1 102</b>	<b>1 059</b>	<b>1 039</b>	<b>1 039</b>	<b>1 076</b>	<b>1 130</b>	<b>1 186</b>
Licensing and Regulation		33	7	4	58	38	38	26	27	29
Tourism		900	900	1 098	1 000	1 000	1 000	1 050	1 103	1 158
<b>Total Expenditure - Functional</b>	3	<b>711 451</b>	<b>700 168</b>	<b>866 587</b>	<b>996 730</b>	<b>986 619</b>	<b>986 619</b>	<b>1 022 442</b>	<b>1 094 277</b>	<b>1 185 462</b>
<b>Surplus/(Deficit) for the year</b>		<b>90 730</b>	<b>128 914</b>	<b>94 691</b>	<b>3 713</b>	<b>22 941</b>	<b>22 941</b>	<b>(12 651)</b>	<b>(6 031)</b>	<b>(11 408)</b>



WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
<b>Revenue by Vote</b>	1									
Vote 1 - Financial Services		111 015	131 131	147 595	149 934	156 370	156 370	161 635	169 585	185 698
Vote 2 - Community Services		133 362	150 347	202 772	201 946	202 370	202 370	185 284	184 904	194 387
Vote 3 - Corporate Services		22 716	13 547	22 619	17 495	17 531	17 531	18 428	19 349	20 317
Vote 4 - Technical Services		534 478	532 474	586 545	629 366	631 587	631 587	643 576	713 372	772 578
Vote 5 - Municipal Manager		611	1 584	1 746	1 702	1 702	1 702	737	774	813
<b>Total Revenue by Vote</b>	2	<b>802 181</b>	<b>829 082</b>	<b>961 278</b>	<b>1 000 443</b>	<b>1 009 560</b>	<b>1 009 560</b>	<b>1 009 660</b>	<b>1 087 985</b>	<b>1 173 792</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Financial Services		44 240	44 269	31 157	61 135	61 024	61 024	49 466	52 705	56 100
Vote 2 - Community Services		81 674	86 108	129 153	141 841	138 247	138 247	125 271	125 154	132 957
Vote 3 - Corporate Services		81 013	89 298	103 002	124 911	124 149	124 149	133 269	141 995	151 311
Vote 4 - Technical Services		493 008	467 080	587 694	649 300	641 780	641 780	690 075	749 426	818 348
Vote 5 - Municipal Manager		11 515	13 413	15 580	19 542	21 419	21 419	24 361	24 996	26 746
<b>Total Expenditure by Vote</b>	2	<b>711 451</b>	<b>700 168</b>	<b>866 587</b>	<b>996 730</b>	<b>986 619</b>	<b>986 619</b>	<b>1 022 442</b>	<b>1 094 277</b>	<b>1 185 462</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>90 730</b>	<b>128 914</b>	<b>94 691</b>	<b>3 713</b>	<b>22 941</b>	<b>22 941</b>	<b>(12 782)</b>	<b>(6 292)</b>	<b>(11 669)</b>

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue by Vote</b>		1									
<b>Vote 1 - Financial Services</b>			111 015	131 131	147 595	149 934	156 370	156 370	161 635	169 585	185 698
1.2 - Income			79 478	98 484	101 042	114 101	114 101	114 101	120 942	130 774	141 403
1.3 - Financial Administrastion			31 477	32 597	46 497	35 464	41 899	41 899	40 305	38 403	43 867
1.4 - Credit Control			–	(2)	(1)	284	284	284	298	313	329
1.5 - Supply Chain & Expenditure			60	52	57	86	86	86	90	95	99
<b>Vote 2 - Community Services</b>			133 362	150 347	202 772	201 946	202 370	202 370	185 284	184 904	194 387
2.2 - Cemetries			262	178	142	266	266	266	280	294	308
2.3 - Housing			1 072	482	38 863	35 029	35 453	35 453	2 630	507	532
2.4 - Libraries			10 575	10 788	9 487	10 947	10 947	10 947	13 265	11 568	12 372
2.5 - Resorts & Swimmng Pools			6 547	6 542	6 539	7 682	7 682	7 682	8 066	8 469	8 893
2.6 - Social Services			110 799	124 226	139 162	147 397	147 397	147 397	155 395	160 773	168 805
2.7 - Fire Services & Disaster Management			25	29	2 215	8	8	8	877	8	9
2.8 - Environment & Licencing			116	603	1 032	150	150	150	3 159	2 660	2 812
2.9 - Community Halls and Amenities			3 064	6 985	3 449	362	362	362	1 212	399	419
2.10 - Local Economic Development			902	513	1 883	105	105	105	400	226	237
<b>Vote 3 - Corporate Services</b>			22 716	13 547	22 619	17 495	17 531	17 531	18 428	19 349	20 317
3.2 - Human Resources			354	374	418	671	671	671	705	740	777
3.3 - Administration			1	0	0	11	11	11	11	12	13
3.5 - Marketing & Communication			–	–	–	5	5	5	6	6	6
3.6 - Thusong Centre			–	–	–	130	130	130	–	–	–
3.7 - Traffic and Protection Services			14 273	13 139	22 174	16 646	16 682	16 682	17 479	18 352	19 270
3.9 - Council Cost			8 088	33	28	31	31	31	227	239	251
<b>Vote 4 - Technical Services</b>			534 478	532 474	586 545	629 366	631 587	631 587	643 576	713 372	772 578
4.1 - Director: Technical Services			–	–	–	–	–	–	80	84	88
4.2 - Electro Technical Services			356 784	315 576	375 252	433 104	433 104	433 104	444 461	494 560	550 273
4.3 - Water Storage & Distribution			74 345	75 627	66 833	95 225	95 490	95 490	88 786	93 810	98 400
4.4 - Waste Water Management			36 534	63 082	83 087	56 985	57 102	57 102	59 946	62 826	65 842
4.5 - Waste Management			51 789	40 720	43 854	41 081	41 338	41 338	48 139	50 490	52 955
4.6 - Roads			12 443	34 568	15 837	1 311	116	116	122	9 772	3 097
4.7 - Storm Water Management			889	–	–	–	2 778	2 778	–	–	–
4.8 - Town Planning & Building Control			1 530	2 090	1 682	1 660	1 660	1 660	1 742	1 830	1 921
4.9 - Public Toilets			164	812	–	–	–	–	–	–	–
4.10 - Mechanical Workshop			–	–	–	–	–	–	300	–	–
<b>Vote 5 - Municipal Manager</b>			611	1 584	1 746	1 702	1 702	1 702	737	774	813
5.2 - Performance & Project Management			–	954	997	1 000	1 000	1 000	–	–	–
5.3 - Property & Legal Services			611	630	749	702	702	702	737	774	813
<b>Total Revenue by Vote</b>		2	802 181	829 082	961 278	1 000 443	1 009 560	1 009 560	1 009 660	1 087 985	1 173 792
<b>Expenditure by Vote</b>		1									
<b>Vote 1 - Financial Services</b>			44 240	44 269	31 157	61 135	61 024	61 024	49 466	52 705	56 100
1.1 - Direcrtor: Finance			1 926	2 157	2 296	2 033	2 038	2 038	1 980	2 131	2 293
1.2 - Income			12 476	11 507	(3 796)	18 980	18 747	18 747	10 521	11 274	12 083
1.3 - Financial Administrastion			12 945	13 798	13 227	17 127	17 128	17 128	18 190	19 265	20 341
1.4 - Credit Control			9 868	9 045	10 841	12 593	12 571	12 571	7 368	7 789	8 234



WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
1.5 - Supply Chain & Expenditure		7 025	7 761	8 589	10 401	10 540	10 540	11 406	12 247	13 149
<b>Vote 2 - Community Services</b>		<b>81 674</b>	<b>86 108</b>	<b>129 153</b>	<b>141 841</b>	<b>138 247</b>	<b>138 247</b>	<b>125 271</b>	<b>125 154</b>	<b>132 957</b>
2.1 - Director: Community Services		322	341	551	1 564	1 326	1 326	1 728	1 862	2 005
2.2 - Cemeteries		3 527	3 955	3 803	4 775	4 493	4 493	6 466	6 069	6 302
2.3 - Housing		4 952	4 763	39 189	40 899	36 821	36 821	10 190	7 495	8 033
2.4 - Libraries		15 075	15 020	15 681	17 487	17 527	17 527	16 703	17 297	18 455
2.5 - Resorts & Swimming Pools		13 895	15 543	16 289	15 153	15 047	15 047	18 559	18 722	19 962
2.6 - Social Services		6 930	5 643	8 054	6 999	7 122	7 122	4 417	2 317	2 445
2.7 - Fire Services & Disaster Management		9 182	9 924	10 663	13 007	12 965	12 965	16 654	17 796	19 017
2.8 - Environment & Licensing		841	1 422	2 566	5 210	4 956	4 956	7 090	7 130	7 178
2.9 - Community Halls and Amenities		25 375	27 523	30 289	33 843	35 001	35 001	40 631	43 403	46 296
2.10 - Local Economic Development		1 574	1 975	2 066	2 906	2 989	2 989	2 832	3 064	3 264
<b>Vote 3 - Corporate Services</b>		<b>81 013</b>	<b>89 298</b>	<b>103 002</b>	<b>124 911</b>	<b>124 149</b>	<b>124 149</b>	<b>133 269</b>	<b>141 995</b>	<b>151 311</b>
3.1 - Director: Corporate Services		1 904	2 277	2 314	2 568	2 568	2 568	3 196	3 440	3 702
3.2 - Human Resources		11 708	13 949	22 194	30 941	31 741	31 741	29 547	31 332	33 227
3.3 - Administration		15 112	16 899	17 657	15 891	15 733	15 733	16 982	17 879	18 988
3.4 - Information Technology		3 868	4 553	4 553	5 473	5 260	5 260	5 902	6 238	6 595
3.5 - Marketing & Communication		4 022	4 173	4 125	5 000	4 985	4 985	5 998	6 442	6 919
3.6 - Thusong Centre		577	625	734	926	926	926	1 108	1 311	1 389
3.7 - Traffic and Protection Services		28 592	28 689	32 266	44 011	42 879	42 879	50 170	53 652	57 378
3.8 - Tourism		900	900	1 098	1 000	1 000	1 000	1 050	1 103	1 158
3.9 - Council Cost		14 331	17 235	18 064	19 101	19 057	19 057	19 316	20 599	21 955
<b>Vote 4 - Technical Services</b>		<b>493 008</b>	<b>467 080</b>	<b>587 694</b>	<b>649 300</b>	<b>641 780</b>	<b>641 780</b>	<b>690 075</b>	<b>749 426</b>	<b>818 348</b>
4.1 - Director: Technical Services		1 885	2 317	2 502	2 772	2 803	2 803	3 447	3 705	3 982
4.2 - Electro Technical Services		317 019	297 616	352 209	423 621	423 595	423 595	441 804	486 927	539 590
4.3 - Water Storage & Distribution		40 802	53 960	69 289	56 326	55 922	55 922	61 806	65 326	69 057
4.4 - Waste Water Management		38 967	47 365	59 838	38 686	38 014	38 014	45 572	48 596	51 836
4.5 - Waste Management		54 928	18 973	60 419	76 652	76 467	76 467	90 647	95 939	101 569
4.6 - Roads		20 001	27 329	23 305	29 657	22 622	22 622	21 118	22 365	23 814
4.7 - Storm Water Management		7 838	8 292	8 388	8 822	9 598	9 598	9 127	9 779	10 476
4.8 - Town Planning & Building Control		4 880	5 246	5 768	6 699	6 693	6 693	9 112	8 805	9 457
4.9 - Public Toilets		1 717	1 684	1 625	1 842	1 844	1 844	2 299	2 467	2 646
4.10 - Mechanical Workshop		4 972	4 300	4 351	4 221	4 221	4 221	5 144	5 519	5 921
<b>Vote 5 - Municipal Manager</b>		<b>11 515</b>	<b>13 413</b>	<b>15 580</b>	<b>19 542</b>	<b>21 419</b>	<b>21 419</b>	<b>24 361</b>	<b>24 996</b>	<b>26 746</b>
5.1 - Municipal Manager		3 413	4 243	3 385	4 058	6 025	6 025	6 419	6 840	7 289
5.2 - Performance & Project Management		2 473	2 628	2 896	3 389	3 389	3 389	3 946	3 172	3 415
5.3 - Property & Legal Services		1 399	1 558	2 311	3 379	3 379	3 379	3 852	4 098	4 359
5.4 - Internal Audit		1 921	2 518	4 002	5 078	5 078	5 078	6 261	6 730	7 234
5.5 - IDP		2 310	2 465	2 985	3 639	3 549	3 549	3 883	4 156	4 449
<b>Total Expenditure by Vote</b>	2	<b>711 451</b>	<b>700 168</b>	<b>866 587</b>	<b>996 730</b>	<b>986 619</b>	<b>986 619</b>	<b>1 022 442</b>	<b>1 094 277</b>	<b>1 185 462</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>90 730</b>	<b>128 914</b>	<b>94 691</b>	<b>3 713</b>	<b>22 941</b>	<b>22 941</b>	<b>(12 782)</b>	<b>(6 292)</b>	<b>(11 669)</b>

WC022 Witzenberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Wool22 Wilzenberg Table A4 Budgeted Financial Performance (Revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	326 063	311 865	371 022	431 223	431 223	431 223	276 848	442 689	492 693	548 344
Service charges - Water	2	45 340	45 356	48 337	49 359	49 359	49 359	38 938	53 401	56 207	59 152
Service charges - Waste Water Management	2	31 194	48 851	75 250	50 932	50 932	50 932	78 370	53 590	56 152	58 836
Service charges - Waste Management	2	28 976	31 185	34 183	33 774	33 774	33 774	26 404	36 276	37 996	39 797
Sale of Goods and Rendering of Services		5 069	5 460	14 484	5 536	16 219	16 219	11 689	5 813	6 103	6 409
Agency services		4 415	4 611	4 739	4 684	4 684	4 684	3 640	4 918	5 164	5 423
Interest		—	—	—	11	11	11	—	11	12	13
Interest earned from Receivables		14 935	22 715	28 557	23 549	23 549	23 549	22 007	24 727	25 963	27 261
Interest earned from Current and Non Current Assets		5 580	14 390	22 019	22 444	22 444	22 444	13 923	23 567	24 745	25 982
Rent on Land		—	—	—	27	27	27	—	29	30	31
Rental from Fixed Assets		4 604	4 786	5 038	6 015	6 015	6 015	3 996	6 316	6 632	6 963
Operational Revenue		2 652	8 063	3 046	1 764	1 764	1 764	13 233	1 852	1 944	2 042
Non-Exchange Revenue											
Property rates	2	88 709	98 157	101 317	113 495	113 495	113 495	90 162	120 291	130 091	140 685
Surcharges and Taxes		9 083	9 986	9 122	5 501	10 360	10 360	3 091	4 849	5 468	5 281
Fines, penalties and forfeits		9 670	8 487	20 634	11 254	11 254	11 254	12 143	11 816	12 407	13 028
Licences or permits		1 198	1 145	1 183	2 444	2 444	2 444	772	2 566	2 694	2 829
Transfer and subsidies - Operational		124 619	142 884	179 020	196 213	181 896	181 896	156 301	182 551	181 408	194 717
Interest		2 315	2 822	4 091	3 566	3 566	3 566	3 673	3 744	3 932	4 128
Operational Revenue		2 736	2 625	2 991	3 095	3 095	3 095	2 031	3 250	3 412	3 583
Gains on disposal of Assets		8 062	—	(291)	—	6 121	6 121	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		715 220	763 389	924 741	964 887	972 233	972 233	757 222	982 256	1 053 055	1 144 503
Expenditure											
Employee related costs	2	202 247	217 108	242 378	277 558	279 205	279 205	202 240	313 081	332 458	357 320
Remuneration of councillors		10 070	10 766	11 447	12 311	12 311	12 311	8 893	13 228	14 160	15 145
Bulk purchases - electricity	2	285 708	279 960	324 086	375 258	375 258	375 258	200 320	400 843	446 236	496 770
Inventory consumed	8	14 449	18 511	23 245	25 929	25 538	25 538	16 072	28 145	28 529	29 525
Debt impairment	3	37 106	57 793	(75 887)	62 758	62 758	62 758	14 553	76 891	81 490	86 399
Depreciation and amortisation		38 331	34 730	34 241	54 219	54 219	54 219	—	34 090	35 794	37 584
Interest		7 676	9 910	5 299	10 233	10 233	10 233	—	10 742	11 279	11 843
Contracted services		33 782	50 714	55 684	75 234	66 841	66 841	30 160	77 000	74 788	77 668
Transfers and subsidies		2 624	2 208	36 338	37 116	34 621	34 621	16 086	4 610	2 886	3 031
Irrecoverable debts written off		14 711	9 576	159 168	2 131	2 131	2 131	7 432	0	0	0
Operational costs		39 835	8 054	49 897	60 487	60 007	60 007	35 758	63 812	66 655	70 177
Losses on disposal of Assets		2 196	838	688	—	—	—	—	—	—	—
Other Losses		—	—	4	3 497	3 497	3 497	—	—	—	—
Total Expenditure		688 735	700 168	866 587	996 730	986 619	986 619	531 515	1 022 442	1 094 277	1 185 462
Surplus/(Deficit)		26 486	63 221	58 154	(31 844)	(14 386)	(14 386)	225 707	(40 186)	(41 222)	(40 959)
Transfers and subsidies - capital (monetary allocations)	6	64 244	65 693	36 536	35 557	37 328	37 328	—	27 535	35 191	29 550
Transfers and subsidies - capital (in-kind)	6	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		90 730	128 914	94 691	3 713	22 941	22 941	225 707	(12 651)	(6 031)	(11 408)
Income Tax		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		90 730	128 914	94 691	3 713	22 941	22 941	225 707	(12 651)	(6 031)	(11 408)
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		90 730	128 914	94 691	3 713	22 941	22 941	225 707	(12 651)	(6 031)	(11 408)
Share of Surplus/Deficit attributable to Associate	7	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	1	90 730	128 914	94 691	3 713	22 941	22 941	225 707	(12 651)	(6 031)	(11 408)

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Financial Services		(2 779)	(90 270)	3 366	100	200	200	88	–	–	–
Vote 2 - Community Services		–	–	881	350	850	850	24	6 221	–	8 736
Vote 4 - Technical Services		53 353	53 369	32 776	18 937	23 386	23 386	7 395	19 707	35 431	23 473
Vote 5 - Municipal Manager		–	–	–	66	56	56	56	–	–	–
<b>Capital multi-year expenditure sub-total</b>		<b>50 574</b>	<b>(36 901)</b>	<b>37 023</b>	<b>19 453</b>	<b>24 493</b>	<b>24 493</b>	<b>7 564</b>	<b>25 928</b>	<b>35 431</b>	<b>32 209</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Financial Services		2 415	179	530	30	30	30	1	50	50	50
Vote 2 - Community Services		4 434	7 397	5 550	1 780	1 791	1 791	797	14 296	1 030	2 450
Vote 3 - Corporate Services		685	691	1 712	760	3 912	3 912	407	1 280	635	50
Vote 4 - Technical Services		14 282	25 554	41 795	63 311	56 050	56 050	23 206	32 942	12 753	6 329
Vote 5 - Municipal Manager		–	–	–	30	30	30	–	50	50	50
<b>Capital single-year expenditure sub-total</b>		<b>21 817</b>	<b>33 821</b>	<b>49 587</b>	<b>65 911</b>	<b>61 813</b>	<b>61 813</b>	<b>24 411</b>	<b>48 618</b>	<b>14 518</b>	<b>8 929</b>
<b>Total Capital Expenditure - Vote</b>	<b>3,7</b>	<b>72 390</b>	<b>(3 080)</b>	<b>86 610</b>	<b>85 365</b>	<b>86 306</b>	<b>86 306</b>	<b>31 975</b>	<b>74 547</b>	<b>49 949</b>	<b>41 138</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>1 381</b>	<b>(87 661)</b>	<b>9 033</b>	<b>2 196</b>	<b>7 708</b>	<b>7 708</b>	<b>941</b>	<b>2 794</b>	<b>2 885</b>	<b>250</b>
Executive and council		–	409	124	216	273	273	156	764	250	250
Finance and administration		1 381	(88 069)	8 908	1 980	7 436	7 436	784	2 030	2 635	–
<b>Community and public safety</b>		<b>3 939</b>	<b>7 086</b>	<b>6 252</b>	<b>2 300</b>	<b>2 811</b>	<b>2 811</b>	<b>802</b>	<b>20 258</b>	<b>980</b>	<b>11 136</b>
Community and social services		667	160	58	1 100	1 000	1 000	496	11 965	520	10 836
Sport and recreation		3 031	6 870	3 224	650	1 261	1 261	281	6 974	460	300
Public safety		240	57	2 838	550	550	550	24	1 320	–	–
Housing		–	–	132	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>13 136</b>	<b>45 050</b>	<b>32 934</b>	<b>7 367</b>	<b>11 568</b>	<b>11 568</b>	<b>8 987</b>	<b>16 245</b>	<b>33 082</b>	<b>27 771</b>
Planning and development		736	–	828	200	200	200	133	275	–	–
Road transport		12 401	45 050	32 107	7 167	11 368	11 368	8 855	15 750	33 082	27 771
Environmental protection		–	–	–	–	–	–	–	220	–	–
<b>Trading services</b>		<b>53 934</b>	<b>32 444</b>	<b>38 390</b>	<b>73 501</b>	<b>64 306</b>	<b>64 306</b>	<b>21 246</b>	<b>40 249</b>	<b>19 744</b>	<b>10 592</b>
Energy sources		9 573	4 827	9 959	31 352	16 509	16 509	2 068	24 568	6 018	10 057
Water management		20 159	14 903	10 426	25 606	26 803	26 803	12 129	12 881	12 991	–
Waste water management		2 448	12 517	4 669	16 343	19 984	19 984	6 439	1 800	300	300
Waste management		21 754	197	13 337	200	1 011	1 011	610	1 000	435	236
<b>Total Capital Expenditure - Functional</b>	<b>3,7</b>	<b>72 390</b>	<b>(3 080)</b>	<b>86 610</b>	<b>85 365</b>	<b>86 393</b>	<b>86 393</b>	<b>31 975</b>	<b>79 547</b>	<b>56 691</b>	<b>49 750</b>
<b>Funded by:</b>											
National Government		47 307	41 976	21 847	37 504	40 252	40 252	17 409	25 887	25 547	30 601
Provincial Government		16 432	22 759	14 214	1 941	832	832	–	1 702	9 644	2 963
District Municipality		404	762	1 644	435	435	435	–	185	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		–	197	222	–	–	–	–	2 239	–	–
<b>Transfers recognised - capital</b>	<b>4</b>	<b>64 143</b>	<b>65 693</b>	<b>37 926</b>	<b>39 880</b>	<b>41 519</b>	<b>41 519</b>	<b>17 409</b>	<b>30 013</b>	<b>35 191</b>	<b>33 564</b>
<b>Borrowing</b>	<b>6</b>	<b>1 478</b>	<b>–</b>	<b>1 460</b>	<b>25 000</b>	<b>10 000</b>	<b>10 000</b>	<b>555</b>	<b>15 000</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>		<b>9 398</b>	<b>21 496</b>	<b>43 815</b>	<b>20 485</b>	<b>34 874</b>	<b>34 874</b>	<b>14 011</b>	<b>34 534</b>	<b>21 500</b>	<b>16 186</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>75 019</b>	<b>87 190</b>	<b>83 202</b>	<b>85 365</b>	<b>86 393</b>	<b>86 393</b>	<b>31 975</b>	<b>79 547</b>	<b>56 691</b>	<b>49 750</b>

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote 1 - Financial Services		(2 779)	(90 270)	3 366	100	200	200	88	-	-	-
1.1 - Director: Finance		-	-	-	100	200	200	88	-	-	-
1.3 - Financial Administration		(2 779)	(90 270)	3 366	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	881	350	850	850	24	6 221	-	8 736
2.2 - Cemeteries		-	-	-	-	-	-	-	-	-	-
2.7 - Fire Services & Disaster Management		-	-	881	350	350	350	24	1 020	-	8 736
2.9 - Community Halls and Amenities		-	-	-	-	500	500	-	5 202	-	-
Vote 4 - Technical Services		53 353	53 369	32 776	18 937	23 386	23 386	7 395	19 707	35 431	23 473
4.2 - Electro Technical Services		2 098	4 236	6 693	5 593	5 750	5 750	1 430	9 318	5 300	9 314
4.3 - Water Storage & Distribution		19 270	13 838	2 857	200	500	500	-	5 189	11 791	-
4.4 - Waste Water Management		-	7 955	3 407	13 043	13 905	13 905	5 688	500	-	-
4.5 - Waste Management		21 754	-	1 685	100	-	453	277	-	-	-
4.6 - Roads		10 231	27 340	16 133	-	-	-	-	4 700	18 340	14 159
4.7 - Storm Water Management		-	-	-	-	2 778	2 778	-	-	-	-
Vote 5 - Municipal Manager		-	-	-	66	56	-	56	-	-	-
5.2 - Performance & Project Management		-	-	-	66	56	56	56	-	-	-
Capital multi-year expenditure sub-total		50 574	(36 901)	37 023	19 453	24 493	24 493	7 564	25 928	35 431	32 209

Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	6 221	-	8 736
-	-	-	-	-	-	-	-	-	1 020	8 736
-	-	-	-	-	-	-	-	5 202	-	-
-	-	-	-	-	-	-	-	19 707	35 431	23 473
-	-	-	-	-	-	-	-	9 318	5 300	9 314
-	-	-	-	-	-	-	-	5 189	11 791	-
-	-	-	-	-	-	-	-	500	-	-
-	-	-	-	-	-	-	-	-	4 700	18 340
-	-	-	-	-	-	-	-	-	-	14 159
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	25 928	35 431	-

Capital expenditure - Municipal Vote	2										
Single-year expenditure appropriation											
Vote 1 - Financial Services		2 415	179	530	30	30	30	1	50	50	50
1.1 - Director: Finance		-	-	-	30	30	30	1	50	50	50
1.3 - Financial Administration		2 415	179	530	-	-	-	-	-	-	-
Vote 2 - Community Services		4 434	7 397	5 550	1 780	1 791	1 791	797	14 296	1 030	2 450
2.1 - Director: Community Services		-	137	94	30	30	30	19	64	50	50
2.2 - Cemeteries		-	-	-	100	-	-	-	100	-	-
2.3 - Housing		-	-	132	-	-	-	-	-	-	-
2.4 - Libraries		667	124	58	1 000	1 000	1 000	496	11 865	-	-
2.5 - Resorts & Swimming Pools		-	-	-	450	450	450	78	-	-	-
2.7 - Fire Services & Disaster Management		-	-	1 190	-	-	-	-	-	-	-
2.8 - Environment & Licencing		-	-	24	-	-	-	-	220	-	-
2.9 - Community Halls and Amenities		3 031	7 136	3 224	200	311	311	203	1 772	980	2 400
2.10 - Local Economic Development		736	-	828	-	-	-	-	275	-	-
Vote 3 - Corporate Services		685	691	1 712	760	3 912	3 912	407	1 280	635	50
3.1 - Director: Corporate Services		-	194	233	30	96	96	79	50	50	50
3.2 - Human Resources		-	-	331	80	363	363	-	-	-	-
3.3 - Administration		-	-	-	-	2 720	2 720	-	-	-	-
3.4 - Information Technology		445	441	270	350	433	433	258	300	300	-
3.5 - Marketing & Communication		-	-	110	100	100	100	70	130	285	-
3.7 - Traffic and Protection Services		240	57	767	200	200	200	-	300	-	-
3.9 - Council Cost		-	-	-	-	-	-	-	500	-	-
Vote 4 - Technical Services		14 282	25 554	41 795	63 311	56 050	56 050	23 206	32 942	12 753	6 329
4.1 - Director: Technical Services		-	79	21	30	30	30	-	50	50	50
4.2 - Electro Technical Services		7 475	591	3 266	25 759	10 759	10 759	638	15 250	718	743
4.3 - Water Storage & Distribution		889	1 065	7 544	25 406	26 303	26 303	12 129	7 692	1 200	-
4.4 - Waste Water Management		1 395	3 278	1 262	2 850	2 850	2 850	750	1 300	300	300
4.5 - Waste Management		-	197	11 652	100	558	558	333	1 000	435	236
4.6 - Roads		2 169	17 710	13 973	7 167	11 281	11 281	8 855	6 050	8 000	5 000
4.7 - Storm Water Management		889	-	-	450	450	450	-	-	-	-
4.8 - Town Planning & Building Control		-	-	-	200	200	200	133	-	-	-
4.9 - Public Toilets		164	1 294	-	-	-	-	-	-	-	-
4.10 - Mechanical Workshop		1 301	1 350	4 076	1 350	3 620	3 620	368	1 600	2 050	-
Vote 5 - Municipal Manager		-	-	-	30	30	30	-	50	50	50
5.1 - Municipal Manager		-	-	-	30	30	30	-	50	50	50
Capital single-year expenditure sub-total		21 817	33 821	49 587	65 911	61 813	61 813	24 411	48 618	14 518	8 929
Total Capital Expenditure		72 390	(3 080)	86 610	85 365	86 306	86 306	31 975	74 547	49 949	41 138

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		144 880	226 802	187 245	227 306	208 815	208 815	263 656	219 203	217 837	219 672
Trade and other receivables from exchange transac	1	92 229	77 124	111 342	68 636	126 324	126 324	104 911	82 937	77 183	71 190
Receivables from non-exchange transactions	1	12 734	10 131	36 119	49 234	40 088	40 088	48 526	55 304	66 940	79 159
Inventory	2	9 035	16 830	22 066	9 181	28 613	28 613	19 005	26 712	25 783	22 718
VAT		17 290	10 056	28 090	6 836	5 302	5 302	140 324	3 333	–	–
Other current assets		677	1 709	1 239	1 709	1 239	1 239	3 045	240	2 372	7 312
Total current assets		276 846	342 652	386 101	362 903	410 381	410 381	579 467	387 730	390 115	400 050
Non current assets											
Investment property		42 842	42 328	41 680	40 610	38 799	38 799	41 678	38 604	38 399	38 185
Property, plant and equipment	3	1 017 992	962 145	966 936	1 094 459	1 137 905	1 137 905	986 595	1 179 202	1 200 397	1 212 877
Heritage assets		550	550	550	550	550	550	550	550	550	550
Intangible assets		2 113	1 283	1 741	2 529	1 493	1 493	2 360	1 531	1 437	1 338
Total non current assets		1 063 497	1 006 307	1 010 907	1 138 148	1 178 747	1 178 747	1 031 183	1 219 887	1 240 783	1 252 949
TOTAL ASSETS		1 340 343	1 348 959	1 397 008	1 501 051	1 589 128	1 589 128	1 610 651	1 607 617	1 630 899	1 653 000
LIABILITIES											
Current liabilities											
Financial liabilities		1 405	36	59	(3 330)	(3 447)	(3 447)	36	(6 617)	(9 787)	(12 956)
Consumer deposits		11 549	12 158	9 742	12 158	9 739	9 739	14 066	9 739	9 739	9 739
Trade and other payables from exchange transactions	4	61 817	103 355	85 555	110 941	80 108	80 108	(15 709)	92 984	100 567	104 564
Trade and other payables from non-exchange transac	5	6 781	6 817	(5 360)	3 129	9 773	9 773	81 545	2 821	–	–
Provision		27 705	28 030	32 720	45 567	36 837	36 837	23 962	38 184	39 598	41 083
VAT		11 570	14 961	15 287	18 269	(4 831)	(4 831)	136 555	–	2 125	7 930
Other current liabilities		–	2 588	–	–	–	–	–	–	–	–
Total current liabilities		120 825	167 944	138 002	186 734	128 178	128 178	240 455	137 111	142 243	150 361
Non current liabilities											
Financial liabilities	6	1 019	492	1 220	25 645	27 546	27 546	490	29 449	31 447	33 544
Provision	7	115 881	59 737	67 264	77 712	77 693	77 693	58 838	87 943	98 705	110 006
Other non-current liabilities		61 324	–	60 522	78 001	70 154	70 154	73 649	81 031	92 451	104 443
Total non current liabilities		178 225	60 229	129 006	181 358	175 392	175 392	132 976	198 422	222 603	247 994
TOTAL LIABILITIES		299 050	228 173	267 008	368 091	303 571	303 571	373 432	335 533	364 846	398 355
NET ASSETS		1 041 293	1 120 786	1 130 000	1 132 959	1 285 557	1 285 557	1 237 219	1 272 084	1 266 053	1 254 644
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	1 027 522	1 142 511	1 210 065	1 120 420	1 272 915	1 272 915	1 266 070	1 260 917	1 254 886	1 243 478
Reserves and funds	9	12 540	12 540	11 166	12 540	11 166	11 166	(23 362)	11 166	11 166	11 166
TOTAL COMMUNITY WEALTH/EQUITY	10	1 040 061	1 155 050	1 221 231	1 132 959	1 284 082	1 284 082	1 242 709	1 272 084	1 266 053	1 254 644

WC022 Witzenberg - Table A6-Inventory

Store Type	Classification	2022/23	2021/22	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands											
Agricultural	Opening balance - Agricultural	1 291	2 007	1 423	1 740	1 740	1 740	1 740	1 740	1 740	1 740
	Issues - Agricultural	716	(583)	316	-	-	-	-	-	-	-
Agricultural Total		2 007	1 423	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740
Consumables Standard Rated	Opening balance - Consumables Standard Rated	898	961	2 511	2 596	2 596	2 596	2 596	2 263	1 045	3
	Acquisitions - Consumables Standard Rated	3 949	6 686	6 280	2 400	2 400	2 400	3 700	2 400	2 400	-
	Adjustments - Consumables Standard Rated	(3 886)	(5 136)	(6 191)	(2 360)	(2 542)	(2 542)	(4 937)	(3 618)	(3 441)	(3 614)
	Write Off - Consumables Standard Rated	-	-	(3)	-	-	-	-	-	-	-
Consumables Standard Rated Total		961	2 511	2 596	2 636	2 454	2 454	1 359	1 045	3	(3 611)
Consumables Zero Rated	Opening balance - Consumables Zero Rated	187	185	185	186	186	186	186	186	159	131
	Acquisitions - Consumables Zero Rated	4	6	9	-	-	-	6	-	-	-
	Adjustments - Consumables Zero Rated	(5)	(6)	(8)	(34)	(25)	(25)	(7)	(27)	(28)	(29)
Consumables Zero Rated Total		185	185	186	152	162	162	186	159	131	102
Finished Goods	Opening balance - Finished Goods	7 588	5 902	12 553	23 015	23 015	23 015	23 015	24 393	23 753	23 893
	Acquisitions - Finished Goods	5 334	17 599	23 761	24 000	24 000	24 000	3 326	24 000	25 200	26 460
	Adjustments - Finished Goods	(7 020)	(10 947)	(13 298)	(23 534)	(22 582)	(22 582)	(8 563)	(24 640)	(25 060)	(25 882)
	Write Off - Finished Goods	-	-	(1)	-	-	-	-	-	-	-
Finished Goods Total		5 902	12 553	23 015	23 481	24 433	24 433	17 777	23 753	23 893	24 471
Materials and Supplies	Opening balance - Materials and Supplies	7 588	5 902	12 553	23 015	23 015	23 015	23 015	24 393	23 753	23 893
	Acquisitions - Materials and Supplies	5 334	17 599	23 761	24 000	24 000	24 000	3 326	24 000	25 200	26 460
	Adjustments - Materials and Supplies	(7 020)	(10 947)	(13 298)	(23 534)	(22 582)	(22 582)	(8 563)	(24 640)	(25 060)	(25 882)
	Write Off - Materials and Supplies	-	-	(1)	-	-	-	-	-	-	-
Materials and Supplies Total		5 902	12 553	23 015	23 481	24 433	24 433	17 777	23 753	23 893	24 471
Water	Opening balance - Water	-	(20)	157	(176)	(176)	(176)	(176)	349	16	16
	Acquisitions - Water bulk purchases	(20)	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	177	(333)	-	-	-	-	(333)	-	-
	Non-revenue Water	-	-	-	(0)	(0)	(0)	-	(0)	(0)	(0)
	Unavoidable Annual Real Losses	-	-	-	(0)	(0)	(0)	-	(0)	(0)	(0)
Water Total		(20)	157	(176)	(176)	(176)	(176)	(176)	16	16	16
Grand Total		14 937	29 383	50 377	51 314	53 046	53 046	38 664	50 465	49 676	47 186

**WC022 Witzenberg - Table A7 Budgeted Cash Flows**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		2 383	2 754	4 845	103 281	103 281	103 281	(2 735)	114 277	123 586	133 651
Service charges		615 625	766 796	938 669	602 900	602 900	602 900	(450 480)	622 520	658 620	728 332
Other revenue		16 186	16 318	13 818	17 029	17 029	17 029	(11 434)	38 334	31 852	33 444
Transfers and Subsidies - Operational	1	114 187	99 341	187 598	194 392	196 865	196 865	(173 009)	172 100	174 150	183 372
Transfers and Subsidies - Capital	1	65 900	100 181	37 757	46 362	57 118	57 118	(30 392)	35 189	40 470	38 599
Interest		3 265	7 939	9 769	49 570	49 570	49 570	(6 962)	52 049	54 651	32 053
Payments											
Suppliers and employees		(893 992)	(992 855)	(1 377 413)	(939 422)	(939 422)	(939 422)	(982 886)	(941 929)	(1 013 395)	(1 103 466)
Interest		—	(58)	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		(76 445)	416	(184 957)	74 112	87 341	87 341	(1 657 898)	92 542	69 934	45 984
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Payments											
Capital assets		(8 169)	(16 814)	1 539	—	—	—	13 258	(79 547)	(56 691)	(49 750)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(8 169)	(16 814)	1 539	—	—	—	13 258	(79 547)	(56 691)	(49 750)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Borrowing long term/refinancing		—	—	—	25 000	25 000	25 000	—	—	—	—
Increase (decrease) in consumer deposits		2 246	(25 033)	(3 788)	—	—	—	(1 792)	—	—	—
Payments											
Repayment of borrowing		—	—	—	(4 012)	(4 012)	(4 012)	—	(3 184)	(3 184)	(3 184)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2 246	(25 033)	(3 788)	20 988	20 988	20 988	(1 792)	(3 184)	(3 184)	(3 184)
NET INCREASE/ (DECREASE) IN CASH HELD		(82 368)	(41 431)	(187 207)	95 100	108 329	108 329	(1 646 433)	9 810	10 059	(6 951)
Cash/cash equivalents at the year begin:	2	115 305	144 880	226 802	217 594	187 245	187 245	188 992	209 837	219 647	229 706
Cash/cash equivalents at the year	2	32 937	103 449	39 595	312 694	295 574	295 574	(1 457 440)	219 647	229 706	222 756

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

**WC022 Witzenberg - Table A8 Cash backed reserves/accumulated surplus reconciliation**

FOZZE Wilsonberg Table A-6 Cash Budget 1999 Reaccumulated Surplus Reconciliation											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	32 937	103 449	39 595	312 694	295 574	295 574	(1 457 440)	219 647	229 706	222 756
Other current investments > 90 days		111 942	123 353	147 650	(85 388)	(86 759)	(86 759)	1 721 097	(444)	(11 869)	(3 084)
Cash and investments available:		144 880	226 802	187 245	227 306	208 815	208 815	263 656	219 203	217 837	219 672
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent capital		7 827	7 863	(4 313)	6 316	10 819	10 819	82 591	(325)	(7 772)	(15 349)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	12 877	11 433	(10 133)	(10 133)	(3 769)	(3 333)	2 125	7 930
Other working capital requirements	3	46 221	88 480	35 172	61 006	40 317	40 317	24 748	51 950	72 163	88 012
Other provisions		(324)	(39 703)	(32 720)	(26 371)	(17 641)	(17 641)	(23 962)	(3 250)	14 774	34 212
Total Application of cash and investments:		53 724	56 641	11 016	52 383	23 363	23 363	79 608	45 042	81 289	114 805
Surplus(shortfall)		91 156	170 161	176 229	174 923	185 452	185 452	184 048	174 161	136 548	104 867

**References**

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

<b>Other working capital requirements</b>											
Debtors		14 549	13 828	50 383	49 935	39 791	39 791	(40 457)	57 827	67 248	80 054
Creditors due		60 770	102 308	85 555	110 941	80 108	80 108	(15 709)	109 777	139 411	168 066
<b>Total</b>		<b>(46 221)</b>	<b>(88 480)</b>	<b>(35 172)</b>	<b>(61 006)</b>	<b>(40 317)</b>	<b>(40 317)</b>	<b>(24 748)</b>	<b>(51 950)</b>	<b>(72 163)</b>	<b>(88 012)</b>

<b>Debtors collection assumptions</b>											
Balance outstanding - debtors		12 734	10 131	36 119	49 234	40 088	40 088	48 526	55 304	66 940	79 159
Estimate of debtors collection rate		114,2%	136,5%	139,5%	101,4%	99,3%	99,3%	-83,4%	104,6%	100,5%	101,1%

<b>Long term investments committed</b>											
Balance (Insert description; eg sinking fund)		—	—	—	—	—	—	—	—	—	—

<b>Reserves to be backed by cash/investments</b>											
Capital replacement		12 540	12 540	11 166	12 540	11 166	11 166	(23 362)	11 166	11 166	11 166
	6	12 540	12 540	11 166	12 540	11 166	11 166	(23 362)	11 166	11 166	11 166



WC022 Witzenberg - Table A9 Asset Management

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE											
Total New Assets		1	58 278	(54 388)	42 583	26 794	32 962	32 962	30 036	24 985	21 461
Roads Infrastructure			2 169	15 725	–	1 532	200	200	4 750	8 696	11 196
Storm water Infrastructure			889	–	–	–	–	–	–	–	–
Electrical Infrastructure			9 041	591	1 037	–	–	–	–	518	543
Water Supply Infrastructure			20 159	14 875	10 095	21 265	21 789	21 789	6 613	11 791	–
Sanitation Infrastructure			1 053	1 284	837	–	862	862	500	–	–
Solid Waste Infrastructure			18 975	(90 270)	9 352	100	554	554	–	–	–
Infrastructure			52 286	(57 795)	21 321	22 898	23 405	23 405	11 863	21 005	11 738
Community Facilities			736	–	58	1 000	1 000	1 000	12 050	–	8 736
Sport and Recreation Facilities			–	584	–	–	–	–	200	–	–
Community Assets			736	584	58	1 000	1 000	1 000	12 250	–	8 736
Operational Buildings			–	–	616	–	2 720	2 720	–	–	–
Housing			–	–	132	–	–	–	–	–	–
Other Assets			–	–	748	–	2 720	2 720	–	–	–
Licences and Rights			–	–	331	80	363	363	–	–	–
Intangible Assets			–	–	331	80	363	363	–	–	–
Computer Equipment			2 091	653	932	350	433	433	330	335	–
Furniture and Office Equipment			1 436	320	701	516	573	573	1 064	500	250
Machinery and Equipment			189	306	6 097	950	1 199	1 199	3 230	1 145	736
Transport Assets			1 541	1 543	12 395	1 000	3 270	3 270	1 300	2 000	–
Total Renewal of Existing Assets		2	–	5 216	15 836	8 950	17 955	17 955	9 300	10 820	6 300
Roads Infrastructure			–	1 985	13 473	5 000	10 476	10 476	6 000	8 000	5 000
Storm water Infrastructure			–	–	–	–	2 778	2 778	–	–	–
Electrical Infrastructure			–	–	1 000	500	500	500	1 000	1 000	1 000
Water Supply Infrastructure			–	28	100	750	1 500	1 500	1 000	1 000	–
Sanitation Infrastructure			–	3 203	1 262	2 250	2 250	2 250	1 300	300	300
Infrastructure			–	5 216	15 836	8 500	17 505	17 505	9 300	10 300	6 300
Community Facilities			–	–	–	–	–	–	–	520	–
Sport and Recreation Facilities			–	–	–	450	450	450	–	–	–
Community Assets			–	–	–	450	450	450	–	520	–
Total Upgrading of Existing Assets		6	14 112	46 092	28 191	49 621	35 477	35 477	40 211	20 886	21 990
Roads Infrastructure			10 231	27 340	18 633	585	572	572	5 000	16 386	11 576
Storm water Infrastructure			–	–	–	450	450	450	–	–	–
Electrical Infrastructure			533	4 236	5 693	30 702	15 859	15 859	23 318	4 300	8 314
Water Supply Infrastructure			–	–	–	3 340	3 233	3 233	5 269	200	–
Sanitation Infrastructure			317	8 030	–	13 643	13 643	13 643	–	–	–
Infrastructure			11 081	39 607	24 326	48 721	33 757	33 757	33 587	20 886	19 890
Community Facilities			–	–	828	100	–	–	100	–	2 100
Sport and Recreation Facilities			3 031	6 485	3 037	–	500	500	5 834	–	–
Community Assets			3 031	6 485	3 865	100	500	500	5 934	–	2 100
Operational Buildings			–	–	–	600	1 020	1 020	600	–	–
Other Assets			–	–	–	600	1 020	1 020	600	–	–
Licences and Rights			–	–	–	200	200	200	–	–	–
Intangible Assets			–	–	–	200	200	200	–	–	–
Machinery and Equipment			–	–	–	–	–	–	90	–	–
Total Capital Expenditure		4	72 390	(3 080)	86 610	85 365	86 393	86 393	79 547	56 691	49 750
Roads Infrastructure			12 401	45 050	32 107	7 117	11 248	11 248	15 750	33 082	27 771
Storm water Infrastructure			889	–	–	450	3 228	3 228	–	–	–
Electrical Infrastructure			9 573	4 827	7 730	31 202	16 359	16 359	24 318	5 818	9 857
Water Supply Infrastructure			20 159	14 903	10 195	25 356	26 522	26 522	12 881	12 991	–
Sanitation Infrastructure			1 370	12 517	2 099	15 893	16 756	16 756	1 800	300	300
Solid Waste Infrastructure			18 975	(90 270)	9 352	100	554	554	–	–	–
Infrastructure			63 367	(12 972)	61 484	80 118	74 666	74 666	54 749	52 191	37 928
Community Facilities			736	–	885	1 100	1 000	1 000	12 150	520	10 836
Sport and Recreation Facilities			3 031	7 069	3 037	450	950	950	6 034	–	–
Community Assets			3 767	7 069	3 922	1 550	1 950	1 950	18 184	520	10 836
Operational Buildings			–	–	616	600	3 740	3 740	600	–	–
Housing			–	–	132	–	–	–	–	–	–
Other Assets			–	–	748	600	3 740	3 740	600	–	–
Licences and Rights			–	–	331	280	563	563	–	–	–
Intangible Assets			–	–	331	280	563	563	–	–	–
Computer Equipment			2 091	653	932	350	433	433	330	335	–
Furniture and Office Equipment			1 436	320	701	516	573	573	1 064	500	250
Machinery and Equipment			189	306	6 097	950	1 199	1 199	3 320	1 145	736
Transport Assets			1 541	1 543	12 395	1 000	3 270	3 270	1 300	2 000	–
TOTAL CAPITAL EXPENDITURE - Asset class			72 390	(3 080)	86 610	85 365	86 393	86 393	79 547	56 691	49 750
ASSET REGISTER SUMMARY - PPE (WDV)		5	1 063 497	1 006 307	1 010 907	1 138 148	1 178 747	1 178 747	1 219 887	1 240 783	1 252 949
Roads Infrastructure			280 555	319 114	338 952	358 653	364 026	364 026	378 169	410 635	437 761
Storm water Infrastructure			98 502	71 933	94 965	92 376	72 487	72 487	71 955	71 396	70 809
Electrical Infrastructure			(30 075)	(22 609)	(18 023)	(6 614)	(22 160)	(22 160)	(466)	2 906	10 265
Water Supply Infrastructure			181 320	190 765	196 695	211 850	211 150	211 150	222 424	233 754	232 010
Sanitation Infrastructure			113 805	120 327	118 177	127 068	129 330	129 330	128 405	125 849	123 155
Solid Waste Infrastructure			61 114	28 565	291	(9 987)	20 516	20 516	5 421	(11 043)	(28 551)
Information and Communication Infrastructure			10 153	9 991	9 848	9 991	9 848	9 848	9 848	9 848	9 848
Infrastructure			715 373	718 087	740 905	783 337	785 197	785 197	815 756	843 345	855 296

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Community Assets		64 683	76 521	69 174	72 479	80 423	80 423	96 869	95 355	104 055
Heritage Assets		550	550	550	550	550	550	550	550	550
Investment properties		42 842	42 328	41 680	40 610	38 799	38 799	38 604	38 399	38 185
Operational Buildings		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Other Assets		144 116	73 378	51 373	133 346	160 827	160 827	161 427	161 427	161 427
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		2 113	1 283	1 741	2 529	1 493	1 493	1 531	1 437	1 338
Computer Equipment		1 846	2 252	2 142	(2 250)	129	129	(1 969)	(4 183)	(6 859)
Furniture and Office Equipment		1 278	835	1 529	2 392	2 157	2 157	2 420	2 288	1 874
Machinery and Equipment		16 642	15 256	19 241	17 741	18 915	18 915	20 568	21 311	21 770
Transport Assets		2 282	1 804	11 004	15 846	16 244	16 244	10 119	6 842	1 302
Land		71 774	74 012	71 568	71 568	74 012	74 012	74 012	74 012	74 012
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 063 497	1 006 307	1 010 907	1 138 148	1 178 747	1 178 747	1 219 887	1 240 783	1 252 949
EXPENDITURE OTHER ITEMS										
Depreciation	7	38 331	34 730	34 241	54 219	54 219	54 219	34 090	35 794	37 584
Repairs and Maintenance by Asset Class	3	14 233	27 047	23 334	31 384	21 949	21 949	25 778	25 322	26 137
Roads Infrastructure		3 986	11 903	7 971	13 159	5 975	5 975	7 181	7 421	7 792
Storm water Infrastructure		1 976	1 554	322	1 535	169	169	204	214	225
Electrical Infrastructure		1 291	1 503	1 564	2 358	2 276	2 276	2 390	2 509	2 635
Water Supply Infrastructure		696	3 021	2 648	2 860	2 720	2 720	2 856	2 999	3 149
Sanitation Infrastructure		2 652	5 083	6 322	5 551	4 607	4 607	4 730	4 967	5 215
Infrastructure		10 602	23 064	18 827	25 463	15 747	15 747	17 361	18 110	19 015
Community Facilities		430	353	449	680	687	687	1 715	688	723
Sport and Recreation Facilities		431	162	151	423	297	297	312	328	344
Community Assets		861	515	600	1 103	984	984	2 027	1 016	1 067
Operational Buildings		293	313	335	559	531	531	557	585	614
Housing		97	215	373	262	322	322	275	289	303
Other Assets		390	528	708	821	853	853	832	874	917
Computer Equipment		104	160	122	182	172	172	176	184	194
Furniture and Office Equipment		19	10	1	61	35	35	24	25	27
Machinery and Equipment		89	107	163	314	314	314	330	347	364
Transport Assets		2 169	2 664	2 912	3 439	3 844	3 844	5 028	4 766	4 553
TOTAL EXPENDITURE OTHER ITEMS		52 564	61 778	57 575	85 603	76 168	76 168	59 868	61 117	63 721
Renewal and upgrading of Existing Assets as % of total capex										
Renewal and upgrading of Existing Assets as % of deprecn		19,5%	-1665,9%	50,8%	68,6%	61,8%	61,8%	62,2%	55,9%	56,9%
R&M as a % of PPE & Investment Property		36,8%	147,7%	128,6%	108,0%	98,5%	98,5%	145,2%	88,6%	75,3%
Renewal and upgrading and R&M as a % of PPE and Investment Prop		1,3%	2,7%	2,3%	2,8%	1,9%	1,9%	2,1%	2,0%	2,1%
		2,7%	7,8%	6,7%	7,9%	6,4%	6,4%	6,2%	4,6%	4,4%

#### References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Household service targets</b>	1									
<b>Water:</b>										
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		2 670 961	2 268 460	28 338 456	3 938 664	3 938 664	3 938 664	943 740	1 000 365	1 060 386
Electricity/other energy (50kwh per household per month)		3 889 461	3 181 799	5 687 524	-	-	-	5 310 689	5 985 147	6 745 260
Refuse (removed at least once a week)		7 174	12 071	(4 146)	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		2 671	2 268	28 338	3 939	3 939	3 939	944	1 000	1 060
Electricity/other energy (50kwh per indigent household per month)		3 889	3 182	5 688	-	-	-	5 311	5 985	6 745
Refuse (removed once a week for indigent households)		7	12	(4)	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		<b>6 568</b>	<b>5 462</b>	<b>34 022</b>	<b>3 939</b>	<b>3 939</b>	<b>3 939</b>	<b>6 254</b>	<b>6 986</b>	<b>7 806</b>
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		216	228	242	257	257	257	275	295	317
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		20	20	20	20	20	20	20	20	20
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates exemptions, reductions and rebates and impermissible values in excess of		9 471	7 777	(1 418)	16 860	16 860	16 860	8 819	9 348	9 909
Water (in excess of 6 kilolitres per indigent household per month)		(1 740)	7	53	-	-	-	3 660	3 698	3 738
Sanitation (in excess of free sanitation service to indigent households)		8 128	7 350	20 554	11 297	11 297	11 297	11 750	12 455	13 202
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	18 879	4 793	4 793	4 793	-	-	-
Refuse (in excess of one removal a week for indigent households)		6 824	6 217	19 025	9 661	9 661	9 661	9 331	9 891	10 484
<b>Total revenue cost of subsidised services provided</b>		<b>22 683</b>	<b>21 351</b>	<b>57 093</b>	<b>42 611</b>	<b>42 611</b>	<b>42 611</b>	<b>33 560</b>	<b>35 392</b>	<b>37 334</b>

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

**WC022 Witzenberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'**

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Property rates</b>	6										
Total Property Rates		98 180	105 934	99 898	130 355	130 355	130 355	77 865	129 110	139 439	150 594
less Revenue Foregone (exemptions, reductions and rebates and		9 471	7 777	(1 418)	16 860	16 860	16 860	(12 297)	8 819	9 348	9 909
<b>Net Property Rates</b>		<b>88 709</b>	<b>98 157</b>	<b>101 317</b>	<b>113 495</b>	<b>113 495</b>	<b>113 495</b>	<b>90 162</b>	<b>120 291</b>	<b>130 091</b>	<b>140 685</b>
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>	6										
Total Service charges - Electricity		329 953	315 047	395 588	436 016	436 016	436 016	296 004	448 000	498 678	555 089
less Revenue Foregone (in excess of 50 kwh per indigent household per		—	—	18 879	4 793	4 793	4 793	16 921	—	—	—
less Cost of Free Basic Services (50 kwh per indigent household per		3 889	3 182	5 688	—	—	—	2 234	5 311	5 985	6 745
<b>Net Service charges - Electricity</b>		<b>326 063</b>	<b>311 865</b>	<b>371 022</b>	<b>431 223</b>	<b>431 223</b>	<b>431 223</b>	<b>276 848</b>	<b>442 689</b>	<b>492 693</b>	<b>548 344</b>
<b>Service charges - Water</b>	6										
Total Service charges - Water		46 271	47 632	76 729	53 298	53 298	53 298	64 175	58 005	60 906	63 951
less Revenue Foregone (in excess of 6 kilolitres per indigent household per		(1 740)	7	53	—	—	—	(2 709)	3 660	3 698	3 738
less Cost of Free Basic Services (6 kilolitres per indigent household per		2 671	2 268	28 338	3 939	3 939	3 939	27 946	944	1 000	1 060
<b>Net Service charges - Water</b>		<b>45 340</b>	<b>45 356</b>	<b>48 337</b>	<b>49 359</b>	<b>49 359</b>	<b>49 359</b>	<b>38 938</b>	<b>53 401</b>	<b>56 207</b>	<b>59 152</b>
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management		39 322	56 201	95 804	62 229	62 229	62 229	89 632	65 340	68 607	72 038
less Revenue Foregone (in excess of free sanitation service to indigent		8 128	7 350	20 554	11 297	11 297	11 297	11 261	11 750	12 455	13 202
<b>Net Service charges - Waste Water Management</b>		<b>31 194</b>	<b>48 851</b>	<b>75 250</b>	<b>50 932</b>	<b>50 932</b>	<b>50 932</b>	<b>78 370</b>	<b>53 590</b>	<b>56 152</b>	<b>58 836</b>
<b>Service charges - Waste Management</b>	6										
Total refuse removal revenue		34 899	36 115	52 187	42 504	42 504	42 504	36 105	44 629	46 860	49 203
Total landfill revenue		908	1 298	1 016	931	931	931	844	978	1 027	1 078
less Revenue Foregone (in excess of one removal a week to indigent		6 824	6 217	19 025	9 661	9 661	9 661	10 549	9 331	9 891	10 484
less Cost of Free Basic Services (removed once a week to indigent		7	12	(4)	—	—	—	(4)	—	—	—
<b>Net Service charges - Waste Management</b>		<b>28 976</b>	<b>31 185</b>	<b>34 183</b>	<b>33 774</b>	<b>33 774</b>	<b>33 774</b>	<b>26 404</b>	<b>36 276</b>	<b>37 996</b>	<b>39 797</b>
Basic Salaries and Wages	2	127 716	132 207	145 945	162 295	163 875	163 875	123 074	180 468	190 008	204 291
Pension and UIF Contributions		20 540	21 836	28 294	32 373	32 424	32 424	22 981	36 718	39 509	42 528
Medical Aid Contributions		8 519	8 939	9 834	11 102	11 102	11 102	7 835	11 085	11 936	12 851
Overtime		13 010	16 956	17 339	21 007	21 011	21 011	13 466	26 503	28 542	30 734
Performance Bonus		10 163	10 539	11 443	13 401	13 401	13 401	8 458	16 793	18 082	19 467
Motor Vehicle Allowance		6 912	7 357	8 074	8 866	8 866	8 866	6 668	10 304	11 097	11 950
Cellphone Allowance		501	973	1 054	1 350	1 350	1 350	827	1 520	1 637	1 763
Housing Allowances		1 412	1 454	1 200	1 484	1 484	1 484	895	1 401	1 508	1 624
Other benefits and allowances		9 827	12 123	6 235	7 159	7 171	7 171	5 093	8 708	9 379	10 101
Payments in lieu of leave		1 859	1 893	2 522	3 754	3 754	3 754	3 686	4 719	5 083	5 474
Long service awards		966	2 225	2 156	2 298	2 298	2 298	1 661	1 347	1 415	1 485
Post-retirement benefit obligations	4	(263)	(649)	6 463	10 370	10 370	10 370	6 310	10 877	11 421	11 992
Acting and post related allowance		1 086	1 255	1 819	2 098	2 098	2 098	1 288	2 638	2 841	3 060
<b>sub-total</b>	5	<b>202 247</b>	<b>217 108</b>	<b>242 378</b>	<b>277 558</b>	<b>279 205</b>	<b>279 205</b>	<b>202 240</b>	<b>313 081</b>	<b>332 458</b>	<b>357 320</b>
<b>Total Employee related costs</b>	1	<b>202 247</b>	<b>217 108</b>	<b>242 378</b>	<b>277 558</b>	<b>279 205</b>	<b>279 205</b>	<b>202 240</b>	<b>313 081</b>	<b>332 458</b>	<b>357 320</b>
Depreciation of Property, Plant & Equipment		38 246	33 487	34 120	54 091	54 091	54 091	—	34 000	35 700	37 485

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Lease amortisation		78	76	12	128	128	128	–	90	94	99
Capital asset impairment		6	1 167	108	–	–	–	–	–	–	–
<b>Total Depreciation and amortisation</b>	1	<b>38 331</b>	<b>34 730</b>	<b>34 241</b>	<b>54 219</b>	<b>54 219</b>	<b>54 219</b>	<b>–</b>	<b>34 090</b>	<b>35 794</b>	<b>37 584</b>
Electricity Bulk Purchases		285 708	279 960	324 086	375 258	375 258	375 258	200 320	400 843	446 236	496 770
<b>Total bulk purchases</b>	1	<b>285 708</b>	<b>279 960</b>	<b>324 086</b>	<b>375 258</b>	<b>375 258</b>	<b>375 258</b>	<b>200 320</b>	<b>400 843</b>	<b>446 236</b>	<b>496 770</b>
<b>Transfers and grants</b>											
Cash transfers and grants		2 624	2 208	36 338	37 116	34 621	34 621	16 086	4 610	2 886	3 031
<b>Total transfers and grants</b>	1	<b>2 624</b>	<b>2 208</b>	<b>36 338</b>	<b>37 116</b>	<b>34 621</b>	<b>34 621</b>	<b>16 086</b>	<b>4 610</b>	<b>2 886</b>	<b>3 031</b>
<b>Contracted services</b>											
Outsourced Services		17 971	21 078	32 327	39 552	38 938	38 938	19 550	43 829	44 946	47 054
Consultants and Professional Services		10 931	25 261	18 478	27 688	19 144	19 144	7 842	22 426	20 445	20 773
Contractors		4 879	4 375	4 879	7 994	8 758	8 758	2 768	10 745	9 397	9 841
<b>sub-total</b>	1	<b>33 782</b>	<b>50 714</b>	<b>55 684</b>	<b>75 234</b>	<b>66 841</b>	<b>66 841</b>	<b>30 160</b>	<b>77 000</b>	<b>74 788</b>	<b>77 668</b>
<b>Operational Costs</b>											
Collection costs		2 785	2 614	2 136	2 600	2 600	2 600	1 424	2 730	2 867	3 010
Contributions to 'other' provisions		(324)	(39 703)	1 546	1	1	1	–	1	1	1
Audit fees		3 232	3 776	3 754	4 267	4 395	4 395	4 378	4 615	4 846	5 088
<b>Other Operational Costs</b>	3										
Operating Leases		951	1 025	1 107	1 300	1 306	1 306	925	1 371	1 440	1 512
Operational Cost		33 191	40 343	41 354	52 319	51 705	51 705	29 031	55 094	57 502	60 566
<b>Total Operational Costs</b>	1	<b>39 835</b>	<b>8 054</b>	<b>49 897</b>	<b>60 487</b>	<b>60 007</b>	<b>60 007</b>	<b>35 758</b>	<b>63 812</b>	<b>66 655</b>	<b>70 177</b>
<b>Repairs and Maintenance by Expenditure Item</b>	8										
Employee related costs		1 452	575	–	–	31	31	–	–	–	–
Inventory Consumed (Project Maintenance)		3 323	3 063	5 870	–	5 715	5 715	3 753	–	–	–
Contracted Services		8 252	21 103	13 960	–	12 290	12 290	5 968	–	–	–
Other Expenditure		1 206	2 307	3 503	–	3 913	3 913	2 514	–	–	–
<b>Total Repairs and Maintenance Expenditure</b>	9	<b>14 233</b>	<b>27 047</b>	<b>23 334</b>	<b>–</b>	<b>21 949</b>	<b>21 949</b>	<b>12 235</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Inventory Consumed</b>											
Inventory Consumed - Other		10 911	16 089	19 497	25 928	25 149	25 149	13 507	28 285	28 529	29 525
<b>Total Inventory Consumed &amp; Other Material</b>		<b>10 911</b>	<b>16 089</b>	<b>19 497</b>	<b>25 928</b>	<b>25 149</b>	<b>25 149</b>	<b>13 507</b>	<b>28 285</b>	<b>28 529</b>	<b>29 525</b>

#### References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

WC0222 Witzenberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - Financial Services	Vote 2 - Community Services	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Municipal Manager	Vote 6 - Planning and Development	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		546	-	-	442 144	-	-	-	-	-	-	-	-	-	-	-	442 689
Service charges - Water		-	-	-	53 401	-	-	-	-	-	-	-	-	-	-	-	53 401
Service charges - Waste Water Management		-	-	-	53 590	-	-	-	-	-	-	-	-	-	-	-	53 590
Service charges - Waste Management		-	-	-	36 276	-	-	-	-	-	-	-	-	-	-	-	36 276
Sale of Goods and Rendering of Services		283	4 113	6	1 411	-	-	-	-	-	-	-	-	-	-	-	5 813
Agency services		-	-	4 918	-	-	-	-	-	-	-	-	-	-	-	-	4 918
Interest		11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
Interest earned from Receivables		129	177	-	24 420	-	-	-	-	-	-	-	-	-	-	-	24 727
Interest earned from Current and Non Current Assets		23 567	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23 567
Rent on Land		23	6	-	-	-	-	-	-	-	-	-	-	-	-	-	29
Rental from Fixed Assets		405	5 174	-	-	737	-	-	-	-	-	-	-	-	-	-	6 316
Operational Revenue		469	6	743	634	-	-	-	-	-	-	-	-	-	-	-	1 852
<b>Non-Exchange Revenue</b>																	
Property rates		120 291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120 291
Surcharges and Taxes		4 507	341	-	-	-	-	-	-	-	-	-	-	-	-	-	4 849
Fines, penalties and forfeits		1 626	29	10 152	9	-	-	-	-	-	-	-	-	-	-	-	11 816
Licences or permits		6	146	2 414	-	-	-	-	-	-	-	-	-	-	-	-	2 566
Transfer and subsidies - Operational		6 028	171 465	195	4 732	-	-	-	-	-	-	-	-	-	-	-	182 420
Interest		3 744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 744
Service charges		-	-	-	3 250	-	-	-	-	-	-	-	-	-	-	-	3 250
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>161 635</b>	<b>181 458</b>	<b>18 428</b>	<b>619 868</b>	<b>737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>982 126</b>
<b>Expenditure</b>																	
Employee related costs		20 491	85 945	79 445	107 472	19 729	-	-	-	-	-	-	-	-	-	-	313 081
Remuneration of councillors		-	-	13 228	-	-	-	-	-	-	-	-	-	-	-	-	13 228
Bulk purchases - electricity		0	11	-	400 832	-	-	-	-	-	-	-	-	-	-	-	400 843
Inventory consumed		861	5 817	1 004	20 332	132	-	-	-	-	-	-	-	-	-	-	28 145
Debt impairment		6 015	-	9 453	61 423	-	-	-	-	-	-	-	-	-	-	-	76 891
Depreciation and amortisation		331	4 834	2 737	26 178	10	-	-	-	-	-	-	-	-	-	-	34 090
Interest		18	85	54	10 638	-	-	-	-	-	-	-	-	-	-	-	10 794
Contracted services		4 340	20 658	8 832	40 861	2 309	-	-	-	-	-	-	-	-	-	-	77 000
Transfers and subsidies		8	1 941	1 279	-	1 382	-	-	-	-	-	-	-	-	-	-	4 610
Recoverable debts written off		-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	0
Operational costs		17 403	5 981	17 236	22 340	799	-	-	-	-	-	-	-	-	-	-	63 759
<b>Total Expenditure</b>		<b>49 466</b>	<b>125 271</b>	<b>133 269</b>	<b>690 075</b>	<b>24 361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 022 442</b>
<b>Surplus/(Deficit)</b>		<b>112 170</b>	<b>56 187</b>	<b>(114 841)</b>	<b>(70 208)</b>	<b>(23 624)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40 316)</b>
Transfers and subsidies - capital (monetary allocations)		-	3 826	-	23 709	-	-	-	-	-	-	-	-	-	-	-	27 535
<b>Income Tax</b>		<b>112 170</b>	<b>60 013</b>	<b>(114 841)</b>	<b>(46 499)</b>	<b>(23 624)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12 782)</b>

WC022 Witzenberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Trade and other receivables from exchange transactions</b>											
Electricity		55 515	57 560	71 215	66 142	80 090	80 090	79 624	90 271	101 603	114 215
Water		124 962	148 411	97 127	186 751	116 270	116 270	132 183	141 452	166 538	192 942
Waste		72 822	90 773	61 407	113 181	73 145	73 145	72 656	90 271	107 898	126 361
Waste Water		64 587	83 080	94 891	123 180	107 120	107 120	145 809	91 458	106 468	122 179
Other trade receivables from exchange transactions		17 067	13 536	12 883	25 453	27 002	27 002	15 516	17 683	16 297	14 843
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>334 953</b>	<b>393 360</b>	<b>337 523</b>	<b>514 707</b>	<b>403 626</b>	<b>403 626</b>	<b>445 788</b>	<b>431 135</b>	<b>498 804</b>	<b>570 541</b>
<b>Less: Impairment for debt</b>		<b>(242 725)</b>	<b>(316 236)</b>	<b>(226 181)</b>	<b>(446 070)</b>	<b>(277 302)</b>	<b>(277 302)</b>	<b>(340 877)</b>	<b>(348 476)</b>	<b>(423 461)</b>	<b>(502 826)</b>
Impairment for Electricity		(2 577)	(14 213)	(13 424)	(19 850)	(22 744)	(22 744)	(16 802)	(31 704)	(41 678)	(52 780)
Impairment for Water		(117 305)	(140 622)	(92 496)	(164 290)	(109 401)	(109 401)	(150 306)	(131 786)	(155 290)	(179 969)
Impairment for Waste		(68 339)	(85 319)	(57 740)	(100 486)	(69 273)	(69 273)	(91 334)	(87 813)	(106 968)	(127 080)
Impairment for Waste Water		(50 701)	(71 720)	(59 292)	(84 298)	(64 347)	(64 347)	(78 072)	(76 182)	(88 610)	(101 658)
Impairment for other trade receivables from exchange transactions		(3 802)	(4 363)	(3 229)	(77 146)	(11 537)	(11 537)	(4 363)	(20 990)	(30 916)	(41 338)
<b>Total net Trade and other receivables from Exchange Trx</b>		<b>92 229</b>	<b>77 124</b>	<b>111 342</b>	<b>68 636</b>	<b>126 324</b>	<b>126 324</b>	<b>104 911</b>	<b>82 659</b>	<b>75 342</b>	<b>67 715</b>
<b>Receivables from non-exchange transactions</b>											
Property rates		38 257	7 297	53 482	71 350	65 096	65 096	65 006	86 785	93 290	100 324
Less: Impairment of Property rates		(31 033)	(4 334)	(43 283)	(46 981)	(53 524)	(53 524)	(58 166)	(75 213)	(81 718)	(88 752)
<b>Net Property rates</b>		<b>7 223</b>	<b>2 963</b>	<b>10 200</b>	<b>24 369</b>	<b>11 572</b>	<b>11 572</b>	<b>6 840</b>	<b>11 572</b>	<b>11 572</b>	<b>11 572</b>
Other receivables from non-exchange transactions		16 171	14 020	29 059	31 717	31 655	31 655	48 538	42 879	54 665	67 040
Impairment for other receivables from non-exchange transactions		(10 660)	(6 852)	(3 139)	(6 852)	(3 139)	(3 139)	(6 852)	(3 139)	(3 139)	(3 139)
<b>Net other receivables from non-exchange transactions</b>		<b>5 511</b>	<b>7 168</b>	<b>25 920</b>	<b>24 865</b>	<b>28 516</b>	<b>28 516</b>	<b>41 686</b>	<b>39 741</b>	<b>51 526</b>	<b>63 901</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>12 734</b>	<b>10 131</b>	<b>36 119</b>	<b>49 234</b>	<b>40 088</b>	<b>40 088</b>	<b>48 526</b>	<b>51 313</b>	<b>63 098</b>	<b>75 473</b>
<b>Inventory</b>											
<b>Water</b>											
Opening Balance		–	(20)	157	(176)	(176)	(176)	(176)	349	16	16
System Input Volume		(20)	177	(333)	–	–	–	–	(333)	–	–
Water Treatment Works		–	177	(333)	–	–	–	–	(333)	–	–
Bulk Purchases		(20)	–	–	–	–	–	–	–	–	–
<b>Water Losses</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>–</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Real losses		–	–	–	(0)	(0)	(0)	–	(0)	(0)	(0)
Unavoidable Annual Real Losses		–	–	–	(0)	(0)	(0)	–	(0)	(0)	(0)
<b>Non-revenue Water</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>–</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Closing Balance Water		(20)	157	(176)	(176)	(176)	(176)	(176)	16	16	16
<b>Agricultural</b>											
Opening Balance		1 291	2 007	1 423	1 740	1 740	1 740	1 740	1 740	1 740	1 740
Adjustments	8	716	(583)	316	–	–	–	–	–	–	–
Closing balance - Agricultural		2 007	1 423	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740
<b>Consumables</b>											
<b>Standard Rated</b>											
Opening Balance		898	961	2 511	2 596	2 596	2 596	2 596	2 263	1 045	3
Acquisitions		3 949	6 686	6 280	2 400	2 400	2 400	3 700	2 400	2 400	–
Issues	7	(3 886)	(5 136)	(6 191)	(2 360)	(2 542)	(2 542)	(4 937)	(3 618)	(3 441)	(3 614)
Write-offs	9	–	–	(3)	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		961	2 511	2 596	2 636	2 454	2 454	1 359	1 045	3	(3 611)
<b>Zero Rated</b>											
Opening Balance		187	185	185	186	186	186	186	186	159	131
Acquisitions		4	6	9	–	–	–	6	–	–	–
Issues	7	(5)	(6)	(8)	(34)	(25)	(25)	(7)	(27)	(28)	(29)
Closing balance - Consumables Zero Rated		185	185	186	152	162	162	186	159	131	102
<b>Materials and Supplies</b>											
Opening Balance		7 588	5 902	12 553	23 015	23 015	23 015	23 015	24 393	23 753	23 893
Acquisitions		5 334	17 599	23 761	24 000	24 000	24 000	3 326	24 000	25 200	26 460
Issues	7	(7 020)	(10 947)	(13 298)	(23 534)	(22 582)	(22 582)	(8 563)	(24 640)	(25 060)	(25 882)
Write-offs	9	–	–	(1)	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		5 902	12 553	23 015	23 481	24 433	24 433	17 777	23 753	23 893	24 471
Closing Balance - Inventory & Consumables		9 035	16 830	27 362	27 833	28 613	28 613	20 886	26 712	25 783	22 718
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		1 363 534	1 294 472	1 334 068	1 581 674	1 600 166	1 600 166	1 353 837	1 675 421	1 732 581	1 782 331
Leases recognised as PPE		3 345	4 563	2 678	4 563	1 460	1 460	4 563	1 460	1 460	1 460
Less: Accumulated depreciation		(348 887)	(336 890)	(369 810)	(491 778)	(463 721)	(463 721)	(371 805)	(497 679)	(533 643)	(570 914)
<b>Total Property, plant and equipment (PPE)</b>	2	<b>1 017 992</b>	<b>962 145</b>	<b>966 936</b>	<b>1 094 459</b>	<b>1 137 905</b>	<b>1 137 905</b>	<b>986 595</b>	<b>1 179 202</b>	<b>1 200 397</b>	<b>1 212 877</b>
<b>LIABILITIES</b>											
<b>Current liabilities - Financial liabilities</b>											
Current portion of long-term liabilities		1 405	36	59	(3 330)	(3 447)	(3 447)	36	(6 617)	(9 787)	(12 956)
<b>Total Current liabilities - Financial liabilities</b>		<b>1 405</b>	<b>36</b>	<b>59</b>	<b>(3 330)</b>	<b>(3 447)</b>	<b>(3 447)</b>	<b>36</b>	<b>(6 617)</b>	<b>(9 787)</b>	<b>(12 956)</b>
<b>Trade and other payables</b>											
Trade and other payables from exchange transactions		61 817	103 355	85 555	110 941	80 108	80 108	(15 709)	109 777	139 411	168 066
Other trade payables from exchange transactions		(1 046)	(1 046)	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional		7 827	7 863	(4 313)	6 316	10 819	10 819	82 591	(325)	(7 772)	(15 349)
Trade payables from Non-exchange transactions: Other		–	–	(1 046)	(3 187)	(1 046)	(1 046)	(1 046)	2 454	2 454	2 454
VAT		11 570	14 961	15 287	18 269	(4 831)	(4 831)	136 555	(94 204)	(186 546)	(178 103)
<b>Total Trade and other payables</b>	2	<b>80 167</b>	<b>125 133</b>	<b>95 482</b>	<b>132 339</b>	<b>85 050</b>	<b>85 050</b>	<b>202 391</b>	<b>17 702</b>	<b>(52 454)</b>	<b>(22 933)</b>
<b>Non current liabilities - Financial liabilities</b>											
Borrowing	4	1 019	492	1 220	23 028	26 189	26 189	490	26 668	27 170	27 697
Other financial liabilities		–	–	–	2 618	1 357	1 357	–	2 781	4 277	5 847



Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>											
<b>Total Non current liabilities - Financial liabilities</b>		1 019	492	1 220	25 645	27 546	27 546	490	29 449	31 447	33 544
<b>Non current liabilities - Long Term portion of trade payables</b>											
<b>Total Non current liabilities - Long Term portion of trade payables</b>		-	-	-	-	-	-	-	-	-	-
<b>Provisions</b>											
<i>List other major provision items</i>											
Refuse landfill site rehabilitation		106 001	49 646	55 294	67 596	65 723	65 723	48 748	75 973	86 736	98 037
Other		9 880	10 091	11 969	10 116	11 969	11 969	10 090	11 969	11 969	11 969
<b>Total Provisions</b>		115 881	59 737	67 264	77 712	77 693	77 693	58 838	87 943	98 705	110 006
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated surplus/(deficit)</b>											
Accumulated surplus/(deficit) - opening balance		935 990	1 023 320	1 113 324	1 116 707	1 251 448	1 251 448	1 126 689	1 273 568	1 261 556	1 250 455
GRAP adjustments		9 365	1 809	-	-	-	-	-	-	-	-
Restated balance		945 354	1 025 129	1 113 324	1 116 707	1 251 448	1 251 448	1 126 689	1 273 568	1 261 556	1 250 455
Surplus/(Deficit)		78 036	120 313	51 535	3 713	21 467	21 467	139 381	(12 651)	(6 670)	(6 977)
Transfers to/from Reserves		-	-	45 205	-	-	-	-	-	-	-
Other adjustments		4 131	(2 930)	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	1 027 522	1 142 511	1 210 065	1 120 420	1 272 915	1 272 915	1 266 070	1 260 917	1 254 886	1 243 478
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		12 540	12 540	11 166	12 540	11 166	11 166	(23 362)	11 166	11 166	11 166
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	12 540	12 540	11 166	12 540	11 166	11 166	(23 362)	11 166	11 166	11 166
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	1 040 061	1 155 050	1 221 231	1 132 959	1 284 082	1 284 082	1 242 709	1 272 084	1 266 053	1 254 644



**WC022 Witzenberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

2022 Walsenburg Supporting Table on Accommodation of SD Strategic Objectives and Budget (Revenue)												
R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Essential Services	1.1 Sustainable provision &			533 629	530 422	593 368	627 706	629 928	629 928	641 754	711 459	770 568
Governance	2.1 Support Institutional			2 522	4 361	3 874	4 080	4 080	4 080	3 510	3 685	3 869
Governance	2.2 Ensure financial viability.			111 015	130 895	139 251	149 934	156 370	156 370	161 635	169 585	185 698
Governance	2.3 To maintain and strengthen			–	–	–	–	–	–	–	–	–
Communal Services	3.1 Provide & maintain facilities			145 661	162 125	184 115	183 588	183 624	183 624	199 863	202 784	213 148
Socio-Economic Support Services	4.1 Support the poor & vulnerable			1 072	482	38 863	35 029	35 453	35 453	2 630	507	532
Socio-Economic Support Services	4.2 Create an enabling			221	513	1 883	105	105	105	400	226	237
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	794 120	828 798	961 354	1 000 443	1 009 560	1 009 560	1 009 791	1 088 246	1 174 053

**WC022 Witzenberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

[illegible]

WC022 Witzenberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Essential Services	1.1 Sustainable provision &	A		67 635	78 845	74 659	82 018	78 185	78 185	57 599	48 134	29 752
Governance	2.1 Support Institutional	B		445	849	790	1 046	4 266	4 266	1 194	835	250
Governance	2.2 Ensure financial viability.	C		937	179	5 247	–	–	–	–	–	–
Governance	2.3 To maintain and strengthen	D		–	–	–	–	–	–	–	–	–
Communal Services	3.1 Provide & maintain facilities	E		3 939	7 316	4 954	2 300	2 941	2 941	20 478	7 722	19 749
Socio-Economic Support Services	4.1 Support the poor & vulnerable	F		–	–	132	–	–	–	–	–	–
Socio-Economic Support Services	4.2 Create an enabling	G		736	–	828	–	–	–	275	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	73 691	87 190	86 610	85 365	85 392	85 392	79 547	56 691	49 750

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Essential Services</b>										
<b>Sustainable provision &amp; maintenance of basic</b>										
<b>Percentage expenditure on the preventative- &amp; % Expenditure on Capital Budget by Technical</b>		99,0%	99,0%	99,0%	98,0%	98,0%	98,0%	98,0%	99,0%	99,0%
Number of new formal sewer connections meeting		88,0%	88,0%	88,0%	95,0%	95,0%	95,0%	95,0%	96,0%	96,0%
<b>Number of new formal water connections</b>		New	New	New	1000,0%	1000,0%	1000,0%	1000,0%	1200,0%	1200,0%
<b>Percentage of drinking water samples complying</b>		New	New	New	1000,0%	1000,0%	1000,0%	1000,0%	1200,0%	1200,0%
Number of formal residential dwellings provided with a		100,0%	100,0%	100,0%	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%
<b>Number of formal residential properties for</b>		New	New	New	800,0%	800,0%	800,0%	1000,0%	1000,0%	1000,0%
<b>Percentage of non-revenue water (sum of un-</b>		1348500,0%	1348500,0%	1348500,0%	1187300,0%	1187300,0%	1187300,0%	1190000,0%	1191000,0%	1192000,0%
Percentage total electricity losses		New	New	New	40,0%	40,0%	40,0%	39,0%	38,0%	38,0%
<b>Percentage of surfaced municipal road lanes</b>		10,7%	10,7%	10,7%	10,0%	10,0%	10,0%	10,0%	10,0%	10,0%
<b>Provide for the needs of informal</b>		New	New	New	1,0%	1,0%	1,0%	1,0%	1,0%	1,5%
<b>Number of subsidised serviced sites developed.</b>		0,0%	0,0%	0,0%	No target set as	No target set as	No target set as	13000,0%		5000,0%
Number of new informal sewer connections		New	New	New	200,0%	200,0%	200,0%	200,0%	200,0%	200,0%
<b>Number of new informal water connections</b>		New	New	New	200,0%	200,0%	200,0%	200,0%	200,0%	200,0%
Number of informal residential dwellings provided		New	New	New	The target was	The target was	The target was	700,0%	1000,0%	1200,0%
Percentage of households in demarcated informal		100,0%	100,0%	100,0%	95,0%	95,0%	95,0%	97,0%	97,0%	97,0%
<b>Governance</b>										
<b>Support Institutional Transformation &amp; Development</b>										
Percentage budget spent on implementation of		82,0%	82,0%	82,0%	96,0%	96,0%	96,0%	96,0%	96,0%	96,0%
<b>Report on percentage of people from</b>		400,0%	400,0%	400,0%	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
<b>Staff vacancy rate</b>		New	New	New	5,0%	5,0%	5,0%	5,0%	4,0%	4,0%
<b>Ensure financial viability.</b>										
<b>Financial viability expressed as Debt-Coverage ratio</b>		116300,0%	116300,0%	116300,0%	20000,0%	20000,0%	20000,0%	20000,0%	20000,0%	20000,0%
Financial viability expressed outstanding service		84,0%	84,0%	84,0%	60,0%	60,0%	60,0%	60,0%	60,0%	60,0%
<b>Percentage of total operating revenue to</b>		New	New	New	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
<b>Collection rate ratio</b>		93,0%	93,0%	93,0%	93,0%	93,0%	93,0%	94,0%	95,0%	95,0%
Percentage of Revenue Growth excluding capital		New	New	New	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
<b>Service Charges and Property Rates</b>		New	New	New	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%
<b>Cash/Cost coverage ratio</b>		New	New	New	300,0%	300,0%	300,0%	300,0%	300,0%	300,0%
Irregular, Fruitless and Wasteful, Unauthorised		New	New	New	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Percentage of total operating expenditure on</b>		New	New	New	30,0%	30,0%	30,0%	30,0%	30,0%	30,0%
<b>Creditors payment period</b>		New	New	New	4000,0%	4000,0%	4000,0%	4000,0%	4000,0%	4000,0%
<b>Percentage of total capital expenditure on</b>		New	New	New	68,0%	68,0%	68,0%	68,0%	70,0%	72,0%
<b>Percentage change of renewal/upgrading of</b>		New	New	New	35,0%	35,0%	35,0%	-16,0%	-17,0%	0,0%
<b>Average number of days from the point of</b>		New	New	New	15000,0%	15000,0%	15000,0%	14500,0%	14500,0%	14000,0%
<b>Percentage expenditure on the preventative- &amp; Total Capital Expenditure as a percentage of</b>		99,0%	99,0%	99,0%	98,0%	98,0%	98,0%	99,0%	99,0%	99,0%
<b>To maintain and strengthen relations with</b>		87,0%	87,0%	87,0%	95,0%	95,0%	95,0%	95,0%	96,0%	97,0%
<b>Number of IDP community engagements held.</b>		1400,0%	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%
<b>Percentage of ward committees that are</b>		New	New	New	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
<b>Percentage of ward committees with 6 or more</b>		New	New	New	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
<b>Number of meetings with inter-governmental</b>		1200,0%	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%
<b>Communal Services</b>										
<b>Provide &amp; maintain facilities that make citizens</b>										
<b>Analysis report on customer satisfaction</b>		100,0%	100,0%	100,0%	1 Report	1 Report	1 Report	1 Report	1 Report	1 Report
<b>Percentage compliance with the required</b>		New	New	New	90,0%	90,0%	90,0%	90,0%	92,0%	92,0%
<b>Percentage utilisation rate of community halls</b>		New	New	New	The target was	The target was	The target was	4,0%	4,0%	4,0%
<b>Average number of library visits per library</b>		New	New	New	1200000,0%	1200000,0%	1200000,0%	1250000,0%	1250000,0%	1300000,0%
<b>Percentage of municipal cemetery plots</b>		New	New	New	27,0%	27,0%	27,0%	25,0%	24,0%	22,0%
<b>Percentage expenditure on Capital Budget by</b>		83,0%	83,0%	83,0%	95,0%	95,0%	95,0%	95,0%	96,0%	96,0%
<b>Socio-Economic Support Services</b>										
<b>Support the poor &amp; vulnerable through</b>										
<b>Number of account holders subsidised through</b>		320500,0%	320500,0%	320500,0%	450000,0%	450000,0%	450000,0%	440000,0%	430000,0%	430000,0%
<b>Percentage of the municipality's operating</b>		New	New	New	3,0%	3,0%	3,0%	5,0%	5,0%	4,5%
<b>Number of work opportunities created through</b>		New	New	New	40000,0%	40000,0%	40000,0%	40500,0%	41000,0%	41000,0%
<b>Number of engagements with target groups</b>		2900,0%	2900,0%	2900,0%	2000,0%	2000,0%	2000,0%	2200,0%	2300,0%	2300,0%
<b>Number of housing opportunities provided per</b>		No target	No target	No target	No Target	No Target	No Target	8000,0%	8000,0%	8000,0%
<b>Number of Rental Stock transferred</b>		2200,0%	2200,0%	2200,0%	2000,0%	2000,0%	2000,0%	4000,0%	5000,0%	5000,0%
<b>Create an enabling environment to attract</b>										
<b>Bi-annual report on investment incentives</b>		New	New	New	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports
<b>Quarterly report on the Small Business</b>		400,0%	400,0%	400,0%	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
<b>Review of the Witzenberg Local Economic</b>		400,0%	400,0%	400,0%	1 Reviewed	1 Reviewed	1 Reviewed	Measure	Measure	Measure
<b>Average time taken to finalise business license</b>		New	New	New	5 days	5 days	5 days	500,0%	500,0%	500,0%
<b>Average time taken to finalise informal trading</b>		New	New	New	700,0%	700,0%	700,0%	700,0%	700,0%	700,0%
<b>Percentage of total municipal operating</b>		New	New	New	5,0%	5,0%	5,0%	6,0%	6,0%	7,0%

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

**WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,1%	1,4%	0,6%	1,4%	1,4%	1,4%	0,0%	1,4%	1,3%	1,3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1,1%	1,3%	0,6%	1,5%	1,5%	1,5%	0,0%	1,4%	1,4%	1,3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	122,0%	71,9%	71,9%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	2,3	2,0	2,8	1,9	3,2	3,2	2,4	2,8	2,7	2,7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2,3	2,0	2,8	1,9	3,2	3,2	2,4	2,8	2,7	2,7
Liquidity Ratio	Monetary Assets/Current Liabilities	2,0	1,8	2,2	1,6	2,6	2,6	1,5	2,2	2,1	1,9
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		141,5%	173,8%	173,7%	123,7%	121,4%	121,4%	-104,8%	124,5%	120,5%	121,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11,5%	10,4%	13,8%	11,0%	11,6%	11,6%	33,0%	12,6%	12,5%	12,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%
Creditors to Cash and Investments		187,7%	99,9%	216,1%	35,5%	27,1%	27,1%	1,1%	50,0%	60,7%	75,4%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	#####	21782563	21782563	21782563	21782563	21782563	21782563	21782563	21782563	21782563
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	23 698	25 880	25 880	25 880	25 880	25 880	25 880	25 880	25 880	25 880
	% Volume (units purchased and generated less units sold)/units purchased and generated	10.68%	0	0	0	0	0	0	0	0	0
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 009	871	871	871	871	871	871	871	871	871
	Total Cost of Losses (Rand '000)	379461	355945,69	355945,6928	355945,6928	355945,6928	355945,6928	355945,6928	355945,6928	355945,6928	355945,693
	% Volume (units purchased and generated less units sold)/units purchased and generated	15.04%	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	28,3%	28,4%	26,2%	28,8%	28,7%	28,7%	26,7%	31,9%	31,6%	31,2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29,7%	29,9%	27,4%	30,0%	30,0%	30,0%		33,2%	32,9%	32,5%

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2,0%	3,5%	2,5%	3,3%	2,3%	2,3%		2,6%	2,4%	2,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6,4%	5,8%	4,3%	6,7%	6,6%	6,6%	0,0%	4,6%	4,5%	4,3%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	–	–	–	–	–
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8,9%	8,3%	15,7%	11,3%	12,6%	12,6%	47,7%	14,3%	14,2%	14,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,7	1,9	0,8	4,3	4,1	4,1	(35,5)	2,8	2,8	2,5

#### References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

#### Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure	50 077	53 257	52 383	73 419	72 620	72 620	41 082	77 499	83 182	90 406	
Fixed operational expenditure % assumption	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	40,0%	
Own capex	6 769	(68 773)	47 224	20 485	34 787	34 787	14 011	29 534	14 758	7 574	
Borrowing	–	–	–	25 000	25 000	25 000	–	–	–	–	

WC022 Witzenberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Demographics</b>												
Population		Stats SA community survey / SEP -LG	-	-	-	116	116	116	116	162	162	162
Females aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Males aged 15 - 34		Stats SA community survey	-	-	-	24	24	24	24	24	24	24
Unemployment		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
<b>Monthly household income (no. of households)</b>	1, 12											
No income		Stats SA community survey	-	-	-	2	2	2	2	2	2	2
R1 - R1 600		Stats SA community survey	-	-	-	7	7	7	7	7	7	7
R1 601 - R3 200		Stats SA community survey	-	-	-	7	7	7	7	7	7	7
R3 201 - R6 400		Stats SA community survey	-	-	-	6	6	6	6	6	6	6
R6 401 - R12 800		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
R12 801 - R25 600		Stats SA community survey	-	-	-	2	2	2	2	2	2	2
R25 601 - R51 200		Stats SA community survey	-	-	-	1	1	1	1	1	1	1
R52 201 - R102 400		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R102 401 - R204 800		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R204 801 - R409 600		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R409 601 - R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
> R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13	0	-	-	-	8 460	8 460	8 460	8 460	8 460	8 460	8 460
	2	0	-	-	-	15 539	15 539	15 539	15 539	15 539	15 539	15 539
<b>Household/demographics (000)</b>												
Number of people in municipal area		Stats SA community survey / SEP -LG	-	-	-	116	116	116	116	162	162	162
Number of poor people in municipal area		Stats SA community survey	-	-	-	90	90	90	90	90	90	90
Number of households in municipal area		Stats SA community survey	-	-	-	27	27	27	27	27	27	27
Number of poor households in municipal area		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Definition of poor household (R per month)		Stats SA community survey	-	-	-	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
<b>Housing statistics</b>	3											
Formal		0	-	-	-	23 642	23 642	23 642	23 642	49 292	49 292	49 292
Informal		0	-	-	-	3 778	3 778	3 778	3 778	6 913	6 913	6 913
<b>Total number of households</b>			-	-	-	27 420	27 420	27 420	27 420	56 205	56 205	56 205

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		<u>Household service targets (000)</u>									

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
Municipal entity services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
Services provided by 'external mechanisms'	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
Detail of Free Basic Services (FBS) provided			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	3 889 461	3 181 799	5 687 524	-	-	-	5 310 689	5 985 147	6 745 260
Water	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	2 670 961	2 268 460	28 338 456	3 938 664	3 938 664	3 938 664	943 740	1 000 365	1 060 386
Refuse Removal	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	7 174	12 071	(4 146)	-	-	-	-	-	-

#### References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons



**WC022 Witzenberg Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	32 937	103 449	39 595	312 694	295 574	295 574	(1 457 440)	219 647	229 706	222 756
Cash + investments at the yr end less applications - R'000	18(1)b	2	91 156	170 161	176 229	174 923	185 452	185 452	184 048	174 161	136 548	104 867
Cash year end/monthly employee/supplier payments	18(1)b	3	0,7	1,9	0,8	4,3	4,1	4,1	(35,5)	2,8	2,8	2,5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	90 730	128 914	94 691	3 713	22 941	22 941	225 707	(12 651)	(6 031)	(11 408)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3,1%)	11,7%	1,7%	(6,0%)	(6,0%)	(30,8%)	(2,0%)	3,5%	3,5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	114,2%	136,5%	139,5%	101,4%	99,3%	99,3%	(83,4%)	104,6%	100,5%	101,1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7,1%	10,8%	(12,0%)	9,2%	9,2%	9,2%	2,8%	10,9%	10,5%	10,2%
Capital payments % of capital expenditure	18(1)c,19	8	11,3%	(545,9%)	(1,8%)	0,0%	0,0%	0,0%	(41,5%)	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	55,0%	55,7%	55,7%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								105,0%	103,6%	103,6%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(16,9%)	69,0%	(20,1%)	41,2%	0,0%	(7,8%)	(16,9%)	4,3%	4,3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1,3%	2,7%	2,3%	2,8%	1,9%	1,9%	2,1%	2,0%	2,1%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	(169,4%)	18,3%	10,5%	20,8%	20,8%	0,0%	11,7%	19,1%	12,7%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a		0,0%	2,9%	17,7%	7,7%	0,0%	0,0%	(24,8%)	4,0%	9,5%	9,5%
% incr Property Tax	18(1)a		0,0%	10,7%	3,2%	12,0%	0,0%	0,0%	(20,6%)	6,0%	8,1%	8,1%
% incr Service charges - Electricity	18(1)a		0,0%	(4,4%)	19,0%	16,2%	0,0%	0,0%	(35,8%)	2,7%	11,3%	11,3%
% incr Service charges - Water	18(1)a		0,0%	0,0%	6,6%	2,1%	0,0%	0,0%	(21,1%)	8,2%	5,3%	5,2%
% incr Service charges - Waste Water Management	18(1)a		0,0%	56,6%	54,0%	(32,3%)	0,0%	0,0%	53,9%	5,2%	4,8%	4,8%
% incr Service charges - Waste Management	18(1)a		0,0%	7,6%	9,6%	(1,2%)	0,0%	0,0%	(21,8%)	7,4%	4,7%	4,7%
% incr in Sale of Goods and Rendering of Services	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a		520 282	535 414	630 108	678 783	678 783	678 783	510 723	706 248	773 140	846 814
Service charges			520 282	535 414	630 108	678 783	678 783	678 783	510 723	706 248	773 140	846 814
Property rates			88 709	98 157	101 317	113 495	113 495	113 495	90 162	120 291	130 091	140 685
Service charges - electricity revenue			326 063	311 865	371 022	431 223	431 223	431 223	276 848	442 689	492 693	548 344
Service charges - water revenue			45 340	45 356	48 337	49 359	49 359	49 359	38 938	53 401	56 207	59 152
Service charges - sanitation revenue			31 194	48 851	75 250	50 932	50 932	50 932	78 370	53 590	56 152	58 836
Service charges - refuse removal			28 976	31 185	34 183	33 774	33 774	33 774	26 404	36 276	37 996	39 797
Service charges - other												
Interest			4 415	4 611	4 739	4 684	4 684	4 684	3 640	4 918	5 164	5 423
Capital expenditure excluding capital grant funding			8 247	(68 773)	48 684	45 485	44 874	44 874	14 566	49 534	21 500	16 186
Cash receipts from ratepayers	18(1)a		634 194	785 868	957 332	723 210	723 210	723 210	(464 649)	775 132	814 058	895 427
Ratepayer & Other revenue	18(1)a		555 105	575 791	686 306	713 061	728 603	728 603	557 323	741 312	810 334	885 407
Change in consumer debtors (current and non-current)		N/A		(17 708)	60 205	(29 591)	48 542	-	(12 975)	(15 197)	5 883	6 226
Operating and Capital Grant Revenue	18(1)a		188 863	208 578	215 557	231 769	219 224	219 224	156 301	210 085	216 599	224 267
Capital expenditure - total	20(1)(vi)		72 390	(3 080)	86 610	85 365	86 393	86 393	31 975	79 547	56 691	49 750
Capital expenditure - renewal	20(1)(vi)		-	5 216	15 836	8 950	17 955	17 955		9 300	10 820	6 300
<b>Supporting benchmarks</b>												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline			4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY										156 804	162 308	170 383
DoRA capital grants total MFY										26 887	25 547	30 601
Provincial operating grants										14 585	11 653	12 442
Provincial capital grants										1 702	9 644	2 963
District Municipality grants										185	-	-
Total gazetted/advised national, provincial and district grants										200 163	209 152	216 390
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>DoRA operating</b>												
Operational Revenue: General Revenue: Equitable Share										152 991	160 641	168 673
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										2 246	–	–
Local Government Financial Management Grant [Schedule 5B]										1 567	1 667	1 710
										<b>156 804</b>	<b>162 308</b>	<b>170 383</b>
<b>DoRA Capital</b>												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										–	518	543
Municipal Infrastructure Grant [Schedule 5B]										23 409	25 029	26 044
Energy Efficiency and Demand Side Management Grant										3 478	–	4 014
										<b>26 887</b>	<b>25 547</b>	<b>30 601</b>
<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	(17 708)	60 205	(29 591)	48 542	–	(12 975)	(15 197)	5 883	6 226
<b>Total Operating Revenue</b>			715 220	763 389	924 741	964 887	972 233	972 233	757 222	982 256	1 053 055	1 144 503
<b>Total Operating Expenditure</b>			688 735	700 168	866 587	996 730	986 619	986 619	531 515	1 022 442	1 094 277	1 185 462
<b>Operating Performance Surplus/(Deficit)</b>			26 486	63 221	58 154	(31 844)	(14 386)	(14 386)	225 707	(40 186)	(41 222)	(40 959)
<b>Cash and Cash Equivalents (30 June 2012)</b>										–		
<b>Revenue</b>												
% Increase in Total Operating Revenue				6,7%	21,1%	4,3%	0,8%	0,0%	(22,1%)	1,0%	7,2%	8,7%
% Increase in Property Rates Revenue				10,7%	3,2%	12,0%	0,0%	0,0%	(20,6%)	33,4%	8,1%	8,1%
% Increase in Electricity Revenue				(4,4%)	19,0%	16,2%	0,0%	0,0%	(35,8%)	2,7%	11,3%	11,3%
% Increase in Property Rates & Services Charges				2,9%	17,7%	7,7%	0,0%	0,0%	(24,8%)	4,0%	9,5%	9,5%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				1,7%	23,8%	15,0%	(1,0%)	0,0%	(46,1%)	3,6%	7,0%	8,3%
% Increase in Employee Costs				7,3%	11,6%	14,5%	0,6%	0,0%	(27,6%)	12,1%	6,2%	7,5%
% Increase in Electricity Bulk Purchases				(2,0%)	15,8%	15,8%	0,0%	0,0%	(46,6%)	6,8%	11,3%	11,3%
Average Cost Per Budgeted Employee Position (Remuneration)					392833,5508	485241,493				547344,4685		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			1,3%	2,7%	2,3%	2,8%	1,9%	1,9%		2,1%	2,0%	2,1%
Asset Renewal and R&M as a % of PPE			2,7%	7,8%	6,7%	7,9%	6,4%	6,4%		6,2%	4,6%	4,4%
Debt Impairment % of Total Billable Revenue			7,1%	10,8%	(12,0%)	9,2%	9,2%	9,2%	2,8%	10,9%	10,5%	10,2%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			1 478	–	1 460	25 000	10 000	10 000	555	15 000	–	–
Borrowing (R'000)			64 143	65 693	37 926	39 880	41 519	41 519	17 409	30 013	35 191	33 564
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			786,0%	(14,3%)	201,0%	538,8%	276,4%	276,4%	232,2%	273,8%	263,7%	307,4%
Borrowing % of Non Grant Funding			682,5%	305,6%	86,6%	194,7%	119,1%	119,1%	124,3%	86,9%	163,7%	207,4%
Grant Funding % of Total Funding			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			-	-	-	-	-	-	-	-	-	-
Asset Renewal			-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			114,2%	136,5%	139,5%	101,4%	99,3%	99,3%	(83,4%)	104,6%	100,5%	101,1%
Cash Coverage Ratio			0	0	0	0	0	0	(0)	0	0	0
<b>Borrowing</b>												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1,1%	1,4%	0,6%	1,4%	1,4%	1,4%	0,0%	1,4%	1,3%	1,3%
Borrowing Receipts % of Capital Expenditure			0,0%	0,0%	0,0%	55,0%	55,7%	55,7%	0,0%	0,0%	0,0%	0,0%
<b>Reserves</b>												
Surplus/(Deficit)			91 156	170 161	176 229	174 923	185 452	185 452	184 048	174 161	136 548	104 867
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total Operating Revenue			715 220	763 389	924 741	964 887	972 233	972 233	757 222	982 256	1 053 055	1 144 503
Total Operating Expenditure			688 735	700 168	866 587	996 730	986 619	986 619	531 515	1 022 442	1 094 277	1 185 462
Surplus/(Deficit) Budgeted Operating Statement			26 486	63 221	58 154	(31 844)	(14 386)	(14 386)	225 707	(40 186)	(41 222)	(40 959)
Surplus/(Deficit) Considering Reserves and Cash Backing			91 156	170 161	176 229	174 923	185 452	185 452	184 048	174 161	136 548	104 867
<b>MTREF Funded (1) / Unfunded (0)</b>		15	1	1	1	1	1	1	1	1	1	1
<b>MTREF Funded ✓ / Unfunded ✖</b>		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**WC022 Witzenberg - Supporting Table SA11 Property rates summary**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used		2020/21	2021/22	2022/23	2023/24			2024/25		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider			Service provider		
No. of data collectors (FTE)	3	Service provider	Service provider	Service provider	Service provider			Service provider		
No. of internal valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider			Service provider		
No. of external valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider			Service provider		
No. of additional valuers (FTE)	4	Service provider	Service provider	Service provider	Service provider			Service provider		
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		July	July	July	July			July		
No. of properties	5	13 919	13 919	13 919	15 050			15 050		
No. of sectional title values	5	558	558	558	558			558		
<b>Valuation reductions:</b>										
Total value used for rating (Rm)	5	-	19 301	19 446	22 266	22 266	22 266	22 266	22 266	22 266
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No			No		
Special rating area used? (Y/N)		No	No	No	No			No		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		N/A	N/A	N/A	N/A			N/A		
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,reductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

**WC022 Witzenberg - Supporting Table SA12a Property rates by category (current year)**

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
<b>Current Year 2024/25</b>													
<b>Valuation:</b>													
No. of properties		556	79	–	11 228	2 105	–	166	144	779	–	–	15
No. of sectional title property values													–
No. of unreasonably difficult properties s7(2)													–
No. of supplementary valuations													–
Supplementary valuation (Rm)													–
No. of valuation roll amendments													–
No. of objections by rate-payers													–
No. of appeals by rate-payers													–
No. of appeals by rate-payers finalised													–
No. of successful objections	5												–
No. of successful objections > 10%	5												–
Estimated no. of properties not valued													–
Years since last valuation (select)													
Frequency of valuation (select)													
Method of valuation used (select)													
Base of valuation (select)													
Phasing-in properties s21 (number)													–
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
<b>Valuation reductions:</b>													
Valuation reductions-public infrastructure (Rm)													–
Valuation reductions-nature reserves/park (Rm)													–
Valuation reductions-mineral rights (Rm)													–
Valuation reductions-R15,000 threshold (Rm)													–
Valuation reductions-public worship (Rm)													–
Valuation reductions-other (Rm)	2												–
<b>Total valuation reductions:</b>													
Total value used for rating (Rm)	6	1 222	714	–	5 861	13 281	–	1 024	26	138	–	–	22 265 954
Total land value (Rm)	6	182	96	–	1 430	10 152	–	132	14	138	–	–	12 143 088
Total value of improvements (Rm)	6	1 040	618	–	4 431	3 130	–	892	12	–	–	–	10 122 866
Total market value (Rm)	6	1 222	714	–	5 861	13 281	–	1 024	26	138	–	–	22 265 954
<b>Rating:</b>													
Average rate	3	0,017718	0,017793	–	0,006296	0,001927	–	0,017807	0,017631	0,017820	–	–	
Rate revenue budget (R '000)		21 650	12 704	–	36 902	25 593	–	18 229	459	2 456	–	–	117 994
Rate revenue expected to collect (R'000)		22 213	13 035	–	37 862	27 851	–	18 703	471	2 520	–	–	122 655
Expected cash collection rate (%)	4	95,0%	95,0%	0,0%	95,0%	95,0%	0,0%	95,0%	95,0%	95,0%	0,0%	0,0%	0
Special rating areas (R'000)													–
Rebates, exemptions - indigent (R'000)					3 092								3 092

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rebates, exemptions - pensioners (R'000)													-
Rebates, exemptions - bona fide farm. (R'000)													-
Rebates, exemptions - other (R'000)					5 074								5 074
Phase-in reductions/discounts (R'000)													-
<b>Total rebates,exemptns,reductns,discs (R'000)</b>													-

#### References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

**WC022 Witzenberg - Supporting Table SA12b Property rates by category (budget year)**

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
<b>Budget Year 2025/26</b>													
<b>Valuation:</b>													
No. of properties		556	79	–	11 228	2 105	–	166	144	779	–	–	15
No. of sectional title property values													–
No. of unreasonably difficult properties s7(2)													–
No. of supplementary valuations													–
Supplementary valuation (Rm)													–
No. of valuation roll amendments													–
No. of objections by rate-payers													–
No. of appeals by rate-payers													–
No. of appeals by rate-payers finalised													–
No. of successful objections	5												–
No. of successful objections > 10%	5												–
Estimated no. of properties not valued													–
Years since last valuation ( <b>select</b> )													
Frequency of valuation ( <b>select</b> )													
Method of valuation used ( <b>select</b> )													
Base of valuation ( <b>select</b> )													
Phasing-in properties s21 (number)													–
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
<b>Valuation reductions:</b>													
Valuation reductions-public infrastructure (Rm)													–
Valuation reductions-nature reserves/park (Rm)													–
Valuation reductions-mineral rights (Rm)													–
Valuation reductions-R15,000 threshold (Rm)													–
Valuation reductions-public worship (Rm)													–
Valuation reductions-other (Rm)	2												–
<b>Total valuation reductions:</b>													
Total value used for rating (Rm)	6	1 222	714	–	5 861	13 281	–	1 024	26	138	–	–	22 265 954
Total land value (Rm)	6	182	96	–	1 430	10 152	–	132	14	138	–	–	12 143 088
Total value of improvements (Rm)	6	1 040	618	–	4 431	3 130	–	892	12	–	–	–	10 122 866
Total market value (Rm)	6												–
<b>Rating:</b>													
Average rate	3	0,019135	0,019217	–	0,006800	0,002207	–	0,019231	0,019042	0,019246	–	–	
Rate revenue budget (R '000)		23 382	13 721	–	39 854	29 317	–	19 687	496	2 653	–	–	129 110
Rate revenue expected to collect (R'000)		22 213	13 035	–	37 862	27 851	–	18 703	471	2 520	–	–	122 655
Expected cash collection rate (%)	4	95,0%	95,0%	0,0%	95,0%	95,0%	0,0%	95,0%	95,0%	95,0%	0,0%	0,0%	0
Special rating areas (R'000)													–
Rebates, exemptions - indigent (R'000)					3 339								3 339



Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rebates, exemptions - pensioners (R'000)													-
Rebates, exemptions - bona fide farm. (R'000)													-
Rebates, exemptions - other (R'000)					5 480								5 480
Phase-in reductions/discounts (R'000)													-
<b>Total rebates,exemptns,reductns,discs (R'000)</b>		-	-	-	8 819	-	-	-	-	-	-	-	8 819

#### References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to **6 decimal places maximum**
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

**WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category**

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			0,0098	0,0105					
Residential properties - vacant land			0,0148	0,0158					
Formal/informal settlements			0,0094	0,0105					
Small holdings			0,0098	0,0105					
Farm properties - used			0,0140	0,0190					
Farm properties - not used			0,0140	0,0190					
Industrial properties			0,0173	0,0190					
Business and commercial properties			0,0177	0,0190					
Communal land - residential			0,0098	0,0105					
Communal land - small holdings			0,0098	0,0105					
Communal land - farm property			0,0098	0,0105					
Communal land - business and commercial			0,0177	0,0190					
Communal land - other			0,0098	0,0105					
State-owned properties			0,0155	0,0172					
Municipal properties			0,0098	0,0105					
Public service infrastructure			0,0025	0,0026					
Privately owned towns serviced by the owner			-	n/a					
State trust land			0,0173	0,0190					
Restitution and redistribution properties		n/a	n/a	n/a					
Protected areas		n/a	n/a	n/a					
National monuments properties			0,0148	0,0158					
<b>Property rates by usage</b>									
Business and commercial properties					0,0165	0,0178	0,0192	0,0208	0,0224
Industrial properties					0,0165	0,0178	0,0192	0,0208	0,0224
Mining properties					n/a	n/a	n/a	n/a	n/a
Residential properties					0,0060	0,0065	0,0070	0,0076	0,0082
Agricultural properties					0,0015	0,0018	0,0016	0,0017	0,0019
Public benefit organisations					0,0015	0,0016	0,0017	0,0019	0,0020
Public service purpose properties					0,0015	0,0178	0,0192	0,0208	0,0224
Public service infrastructure properties					0,0165	0,0178	0,0192	0,0224	0,0192
Vacant land					0,0165	0,0178	0,0192	0,0224	0,0192
Sport Clubs and Fields (Bitou only)					n/a	n/a	n/a	n/a	n/a
Sectional Title Garages (Drakenstein only)					n/a	n/a	n/a	n/a	n/a
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			105 000	105 000	105 000	105 000	105 000	105 000	105 000
Indigent rebate or exemption			105 000	105 000	105 000	105 000	135 000	135 000	135 000
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			83	83	83	83	87	90	94
Service point - vacant land (Rands/month)			162	164	174	182	190	198	207
Water usage - flat rate tariff (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - life line tariff		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - Block 1 (c/kl)			3,44	3,69	3,91	410	4,31	4,57	4,84
Water usage - Block 2 (c/kl)			9,94	10,66	11,30	1 186	12,46	13,21	14,00
Water usage - Block 3 (c/kl)			9,94	10,66	11,30	1 186	12,46	13,21	14,00
Water usage - Block 4 (c/kl)			9,94	10,66	11,30	1 186	12,46	13,21	14,00
Water usage - Block 5 (c/kl)			-	-	39,39	4 136	43,43	46,04	48,80
Water usage - Block 6 (c/kl)									
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			257	275	292	306	322	341	361

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Service point - vacant land ( <i>Rands/month</i> )	2		91	97	103	108	114	121	128
Waste water - flat rate tariff ( <i>c/kl</i> )		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 1 ( <i>c/kl</i> )		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 2 ( <i>c/kl</i> )		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 3 ( <i>c/kl</i> )		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 4 ( <i>c/kl</i> )		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Other</b>	2		n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Electricity tariffs</b>									
<b>Domestic</b>	2								
Basic charge/fixed fee ( <i>Rands/month</i> )			-	-	-	-			
Service point - vacant land ( <i>Rands/month</i> )			264	286	339	376	956	1 263	1 626
FBE			-	-	-	-	-	-	-
Life-line tariff - meter			-	-	-	-	-	-	-
Life-line tariff - prepaid			-	-	-	-	-	-	-
Flat rate tariff - meter ( <i>c/kwh</i> )			-	-	-	-	-	-	-
Flat rate tariff - prepaid( <i>c/kwh</i> )			-	-	-	-	-	-	-
Meter - IBT Block 1 ( <i>c/kwh</i> )			2,12	2,30	2,65	2,93	2,34	2,26	2,13
Meter - IBT Block 2 ( <i>c/kwh</i> )			2,12	2,30	2,65	2,93	2,34	2,26	2,13
Meter - IBT Block 3 ( <i>c/kwh</i> )			2,12	2,30	2,65	2,93	2,34	2,26	2,13
Meter - IBT Block 4 ( <i>c/kwh</i> )			2,86	3,70	4,25	4,71	3,98	3,96	3,88
Meter - IBT Block 5 ( <i>c/kwh</i> )			2,86	3,70	4,25	4,71	3,98	3,96	3,88
Prepaid - IBT Block 1 ( <i>c/kwh</i> )			1,86	2,02	2,33	2,58	2,91	3,25	3,62
Prepaid - IBT Block 2 ( <i>c/kwh</i> )			1,86	2,02	2,33	2,58	2,91	3,25	3,62
Prepaid - IBT Block 3 ( <i>c/kwh</i> )			1,86	2,07	2,33	2,58	2,91	3,25	3,62
Prepaid - IBT Block 4 ( <i>c/kwh</i> )			3,21	3,49	4,01	4,44	4,99	5,55	6,17
Prepaid - IBT Block 5 ( <i>c/kwh</i> )			3,21	3,49	4,01	4,44	4,99	5,55	6,17
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>	2								
Street cleaning charge		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Basic charge/fixed fee			203	219	310	326	343	364	386
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

**WC022 Witzenberg - Supporting Table SA13b Service Tariffs by category - explanatory**

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Exemptions, reductions and rebates (Rands)</b>									
Residential properties		Please refer to Tariff Policy							
Residential properties - vacant land		Please refer to Tariff Policy							
Formal/informal settlements		Please refer to Tariff Policy							
Small holdings		Please refer to Tariff Policy							
Farm properties - used		Please refer to Tariff Policy							
Farm properties - not used		Please refer to Tariff Policy							
Industrial properties		Please refer to Tariff Policy							
Business and commercial properties		Please refer to Tariff Policy							
<b>Water tariffs</b>									
Communal land - farm property		Please refer to Tariff Policy							
Communal land - business and commercial		Please refer to Tariff Policy							
Communal land - other		Please refer to Tariff Policy							
State-owned properties		Please refer to Tariff Policy							
Municipal properties		Please refer to Tariff Policy							
Public service infrastructure		Please refer to Tariff Policy							
Privately owned towns serviced by the owner		Please refer to Tariff Policy							
State trust land		Please refer to Tariff Policy							
Restitution and redistribution properties		Please refer to Tariff Policy							
Protected areas		Please refer to Tariff Policy							
National monuments properties		Please refer to Tariff Policy							
Exemptions, reductions and rebates (Rands)		Please refer to Tariff Policy							
Residential properties		Please refer to Tariff Policy							
R15 000 threshold rebate		Please refer to Tariff Policy	15 000	15 000	15 000	15 000	15 000	15 000	15 000
<b>Waste water tariffs</b>									
Pensioners/social grants rebate or exemption		Please refer to Tariff Policy							
Temporary relief rebate or exemption		Please refer to Tariff Policy							
Bona fide farmers rebate or exemption		Please refer to Tariff Policy							
Other rebates or exemptions	2	Please refer to Tariff Policy							
<b>Water tariffs</b>									
Domestic		Please refer to Tariff Policy							
Basic charge/fixed fee (Rands/month)		Please refer to Tariff Policy							
<b>Electricity tariffs</b>									
Electricity usage - life line tariff		Please refer to Tariff Policy							
Electricity usage - Block 1 (c/kl)		Please refer to Tariff Policy							
Electricity usage - Block 2 (c/kl)		Please refer to Tariff Policy							
Electricity usage - Block 3 (c/kl)		Please refer to Tariff Policy							
Electricity usage - Block 4 (c/kl)		Please refer to Tariff Policy							
Other	2	Please refer to Tariff Policy							
Waste water tariffs		Please refer to Tariff Policy							
Domestic		Please refer to Tariff Policy							
Basic charge/fixed fee (Rands/month)		Please refer to Tariff Policy							

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Service point - vacant land (Rands/month)		Please refer to Tariff Policy							
Waste water - flat rate tariff (c/kl)		Please refer to Tariff Policy							
Volumetric charge - Block 1 (c/kl)		Please refer to Tariff Policy							
Volumetric charge - Block 2 (c/kl)		Please refer to Tariff Policy							
Volumetric charge - Block 3 (c/kl)		Please refer to Tariff Policy							

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		560,89	601,56	342,50	369,90	369,90	369,90	16,6%	399,49	431,45	465,97
Electricity: Basic levy		–	–	–	–	–	–		–	–	–
Electricity: Consumption		2 088,00	2 267,78	2 609,92	2 941,38	2 941,38	2 941,38	23,4%	3 206,00	3 584,44	3 990,19
Water: Basic levy		72,17	72,17	72,17	72,17	72,17	72,17	3,8%	74,95	78,51	81,89
Water: Consumption		225,29	241,70	256,21	269,02	269,02	269,02	9,8%	281,24	299,42	317,38
Sanitation		223,21	239,39	253,75	266,44	266,44	266,44	10,3%	279,76	297,84	315,71
Refuse removal		237,24	254,44	269,71	283,20	283,20	283,20	10,3%	297,36	316,57	335,57
Other		(110,54)	(118,56)	(67,50)	(72,90)	(72,90)	(72,90)	16,6%	(78,73)	(85,03)	(91,83)
sub-total		3 296,27	3 558,49	3 736,76	4 129,21	4 129,21	4 129,21	8,0%	4 460,07	4 923,19	5 414,87
VAT on Services		426,89	461,32	519,26	574,83	574,83	574,83	–	641,59	709,40	781,31
Total large household bill:		3 723,15	4 019,82	4 256,03	4 704,04	4 704,04	4 704,04	8,5%	5 101,67	5 632,59	6 196,19
% increase/-decrease			8,0%	5,9%	10,5%	–	–		8,5%	10,4%	10,0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		560,89	601,56	342,50	369,90	369,90	369,90	16,6%	399,49	431,45	465,97
Electricity: Basic levy		–	–	–	–	–	–		–	–	–
Electricity: Consumption		810,00	879,74	1 012,60	1 141,20	1 141,20	1 141,20	23,3%	1 245,00	1 391,96	1 549,53
Water: Basic levy		72,17	72,17	72,17	72,17	72,17	72,17	3,8%	74,95	78,51	81,89
Water: Consumption		182,09	195,35	207,08	217,43	217,43	217,43	9,8%	227,31	242,00	256,52
Sanitation		223,21	239,39	253,75	266,44	266,44	266,44	10,3%	279,76	297,84	315,71
Refuse removal		237,24	254,44	269,71	283,20	283,20	283,20	10,3%	297,36	316,57	335,57
Other		(110,54)	(118,56)	(67,50)	(72,90)	(72,90)	(72,90)	16,6%	(78,73)	(85,03)	(91,83)
sub-total		1 975,07	2 124,11	2 090,31	2 277,44	2 277,44	2 277,44	7,4%	2 445,14	2 673,30	2 913,35
VAT on Services		228,71	246,17	272,30	297,07	297,07	297,07	–	329,28	360,67	393,58
Total small household bill:		2 203,77	2 370,27	2 362,61	2 574,51	2 574,51	2 574,51	7,8%	2 774,42	3 033,97	3 306,92
% increase/-decrease			7,6%	(0,3%)	9,0%	–	–		7,8%	9,4%	9,0%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		233,36	250,28	142,50	153,90	153,90	153,90		166,21	179,51	193,87
Electricity: Basic levy		–	–	–	–	–	–		–	–	–
Electricity: Consumption		81,00	87,97	101,26	114,12	114,12	114,12		124,50	139,20	154,95
Water: Basic levy		72,17	72,17	72,17	72,17	72,17	72,17		74,95	78,51	81,89
Water: Consumption		138,89	149,01	157,95	165,84	165,84	165,84		173,38	184,58	195,66
Sanitation		223,21	239,39	253,75	266,44	266,44	266,44		279,76	297,84	315,71
Refuse removal		218,16	233,97	248,01	260,41	260,41	260,41		273,43	291,09	308,56
Other		(723,00)	(771,29)	(763,08)	(807,44)	(807,44)	(807,44)		(842,40)	(903,77)	(966,98)
sub-total		243,78	261,51	212,56	225,44	225,44	225,44	10,8%	249,84	266,96	283,66
VAT on Services		18,14	19,47	20,63	21,67	21,67	21,67		25,17	26,73	28,15
Total small household bill:		261,93	280,97	233,20	247,11	247,11	247,11	11,3%	275,01	293,70	311,81
% increase/-decrease			7,3%	(17,0%)	6,0%	–	–		11,3%	6,8%	6,2%

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	No investments	No investments	No investments	No investments	No investments	No investments
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Municipality sub-total														
TOTAL INVESTMENTS AND INTEREST	1													



**WC022 Witzenberg - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans		-	-	(2)	23 846	25 000	25 000	23 715	25 618	27 616
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		1 019	492	1 222	-	731	731	731	731	731
<b>Municipality sub-total</b>	1	1 019	492	1 220	23 846	25 731	25 731	24 446	26 349	28 347
<b>Total Borrowing</b>	1	1 019	492	1 220	23 846	25 731	25 731	24 446	26 349	28 347
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		110 833	125 455	140 526	148 865	149 282	149 282	160 619	168 160	175 783
Operational Revenue:General Revenue:Equitable Share		106 666	121 668	135 729	145 706	145 706	145 706	156 647	166 360	173 883
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 617	2 237	3 247	1 559	1 559	1 559	2 272	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 600	1 600	1 600	1 700	1 800	1 900
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	417	417	–	–	–
<b>Provincial Government:</b>		13 370	14 189	34 087	45 527	47 583	47 583	15 137	–	432
Capacity Building and Other		13 370	14 189	627	11 364	11 464	11 464	12 860	–	432
Infrastructure		–	–	33 460	34 163	36 119	36 119	2 277	–	–
<b>District Municipality:</b>		–	–	150	–	–	–	–	–	–
All Grants		–	–	150	–	–	–	–	–	–
<b>Other Grant Providers:</b>		–	1 700	2 083	–	–	–	–	–	–
Private Enterprises		–	1 700	2 083	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	124 203	141 344	176 846	194 392	196 865	196 865	175 756	168 160	176 215
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		57 742	56 124	25 209	44 130	47 325	47 325	30 770	29 379	35 191
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 762	–	900	–	–	–	–	596	624
Municipal Infrastructure Grant [Schedule 5B]		24 980	25 184	24 309	25 630	25 630	25 630	26 770	28 783	29 951
Energy Efficiency and Demand Side Management Grant		–	–	–	3 500	3 500	3 500	4 000	–	4 616
Regional Bulk Infrastructure Grant (Schedule 5B)		20 000	19 239	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	11 701	–	15 000	15 000	15 000	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	3 195	3 195	–	–	–
<b>Provincial Government:</b>		7 894	27 101	16 559	2 232	9 793	9 793	1 957	11 523	3 408
Capacity Building and Other		–	875	985	–	–	–	1 000	–	–
Infrastructure		7 894	26 226	15 574	2 232	9 793	9 793	957	11 523	3 408
<b>District Municipality:</b>		264	60	672	–	–	–	185	–	–
All Grants		264	60	672	–	–	–	185	–	–
<b>Total Capital Transfers and Grants</b>	5	65 900	83 284	42 440	46 362	57 118	57 118	32 912	40 902	38 599
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		190 103	224 628	219 286	240 754	253 983	253 983	208 668	209 062	214 814

WC022 Witzenberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		48 056	50 207	59 354	149 622	149 985	149 985	161 460	168 027	175 593
Operational Revenue:General Revenue:Equitable Share		44 192	46 501	54 605	145 706	145 706	145 706	156 647	166 360	173 883
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 446	2 300	3 358	1 559	1 559	1 559	2 246	–	–
Local Government Financial Management Grant [Schedule 5B]		1 418	1 405	1 390	1 357	1 357	1 357	1 567	1 667	1 710
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	363	363	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	1 000	1 000	1 000	1 000	–	–
<b>Provincial Government:</b>		12 424	12 646	46 072	49 451	45 128	45 128	14 585	11 653	12 442
Capacity Building and Other		11 993	12 646	12 438	15 131	14 916	14 916	12 605	11 653	12 442
Infrastructure		431	–	33 634	34 320	30 212	30 212	1 980	–	–
<b>District Municipality:</b>		24	–	150	0	31	31	–	–	–
All Grants		24	–	150	0	31	31	–	–	–
<b>Other Grant Providers:</b>		1 445	3 731	3 877	5 644	5 644	5 644	7 683	7 447	7 878
Foreign Government and International Organisations		1 445	3 239	2 903	3 496	3 496	3 496	4 682	4 953	5 240
Private Enterprises		–	492	974	2 149	2 149	2 149	3 001	2 494	2 638
<b>Total operating expenditure of Transfers and Grants:</b>		61 949	66 584	109 452	204 717	200 788	200 788	183 728	187 127	195 913
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		47 307	41 976	21 847	37 504	40 252	40 252	25 887	25 547	30 601
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		7 475	591	–	–	–	–	–	518	543
Municipal Infrastructure Grant [Schedule 5B]		20 562	20 041	21 847	21 417	21 387	21 387	22 409	25 029	26 044
Energy Efficiency and Demand Side Management Grant		–	–	–	3 043	3 043	3 043	3 478	–	4 014
Regional Bulk Infrastructure Grant (Schedule 5B)		19 270	13 388	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	7 955	–	13 043	13 043	13 043	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	2 778	2 778	–	–	–
<b>Provincial Government:</b>		16 432	22 759	14 214	1 941	832	832	1 702	9 644	2 963
Capacity Building and Other		667	124	1 261	–	–	–	870	–	–
Infrastructure		15 764	22 635	12 953	1 941	832	832	832	9 644	2 963
<b>District Municipality:</b>		404	762	1 644	435	435	435	185	–	–
All Grants		404	762	1 644	435	435	435	185	–	–
<b>Other Grant Providers:</b>		–	197	222	–	–	–	2 239	–	–
Foreign Government and International Organisations		–	197	222	–	–	–	2 239	–	–
<b>Total capital expenditure of Transfers and Grants</b>		64 143	65 693	37 926	39 880	41 519	41 519	30 013	35 191	33 564
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		126 093	132 277	147 379	244 597	242 308	242 308	213 741	222 318	229 477

**WC022 Witzenberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		(9 267)	2 790	1 073	–	–	–	1 198	1 065	932
Current year receipts		(4 167)	(3 787)	(4 797)	148 865	149 282	149 282	160 619	168 160	175 783
Conditions met - transferred to revenue		4 064	4 822	5 911	(149 622)	(149 985)	(149 985)	(161 460)	(168 027)	(175 593)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Closing Balance</b>		(9 370)	3 825	2 187	(757)	(703)	(703)	357	1 198	1 122
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		(6 900)	(5 761)	(5 383)	(3 398)	4 238	4 238	3 583	7 716	7 849
Current year receipts		(13 370)	(14 189)	(34 087)	(45 527)	(47 583)	(47 583)	15 137	–	432
Conditions met - transferred to revenue		–	–	39 584	–	–	–	(14 585)	(11 653)	(12 442)
Conditions still to be met - transferred to liabilities		2 335	646	1 174	–	–	–	–	–	–
<b>Closing Balance</b>		(17 935)	(19 304)	1 288	(48 925)	(43 345)	(43 345)	4 135	(3 937)	(4 161)
<b>District Municipality:</b>										
Balance unspent at beginning of the year		(2 633)	(2 605)	(2 605)	(2 520)	(2 284)	(2 284)	(2 248)	(2 248)	(2 248)
Current year receipts		–	–	(150)	–	–	–	–	–	–
Conditions met - transferred to revenue		28	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Closing Balance</b>		(2 605)	(2 605)	(2 755)	(2 520)	(2 284)	(2 284)	(2 248)	(2 248)	(2 248)
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		(4 481)	(3 688)	(2 818)	(13)	(2 312)	(2 312)	(2 107)	5 876	13 323
Current year receipts		(668)	(3 050)	(2 763)	–	–	–	–	–	–
Conditions met - transferred to revenue		1 461	3 920	2 767	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Closing Balance</b>		(3 688)	(2 818)	(2 813)	(13)	(2 312)	(2 312)	(2 107)	5 876	13 323
<b>Total operating transfers and grants revenue</b>		<b>5 553</b>	<b>8 741</b>	<b>48 262</b>	<b>(149 622)</b>	<b>(149 985)</b>	<b>(149 985)</b>	<b>(176 045)</b>	<b>(179 680)</b>	<b>(188 035)</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		(679)	(5 777)	(4 822)	38 337	(731)	(731)	(1 896)	(5 896)	(5 896)
Current year receipts		(76 368)	(56 031)	(25 209)	44 130	47 325	47 325	30 770	29 379	35 191
Conditions met - transferred to revenue		73 090	48 425	23 296	–	–	–	(25 887)	(25 547)	(30 601)
Conditions still to be met - transferred to liabilities		10 340	5 147	4 678	–	–	–	–	–	–
<b>Closing Balance</b>		6 383	(8 236)	(2 057)	82 467	46 594	46 594	2 987	(2 064)	(1 306)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		(2 989)	8 134	9 712	2 673	5 184	5 184	(4 352)	(6 629)	(6 629)
Current year receipts		(7 894)	(27 101)	(16 559)	(2 232)	(9 793)	(9 793)	1 957	11 523	3 408
Conditions met - transferred to revenue		–	–	15 229	–	–	–	(1 702)	(9 644)	(2 963)
Conditions still to be met - transferred to liabilities		830	2 993	506	–	–	–	–	–	–
<b>Closing Balance</b>		(10 053)	(15 973)	8 889	441	(4 609)	(4 609)	(4 096)	(4 750)	(6 185)
<b>District Municipality:</b>										
Balance unspent at beginning of the year		(1 110)	(1 422)	(2 105)	(126)	(1 398)	(1 398)	(1 498)	(1 498)	(1 498)
Current year receipts		(764)	(1 560)	(672)	–	–	–	185	–	–
Conditions met - transferred to revenue		30 813	39 730	1 851	–	–	–	(185)	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Closing Balance</b>		28 939	36 748	(927)	(126)	(1 398)	(1 398)	(1 498)	(1 498)	(1 498)
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		501	501	501	501	–	–	–	1 939	1 939
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	(2 239)	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Closing Balance</b>		501	501	501	501	–	–	(2 239)	1 939	1 939
<b>Total capital transfers and grants revenue</b>		<b>103 904</b>	<b>88 154</b>	<b>40 376</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 013)</b>	<b>(35 191)</b>	<b>(33 564)</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>25 771</b>	<b>13 039</b>	<b>6 407</b>	<b>83 284</b>	<b>40 588</b>	<b>40 588</b>	<b>(4 846)</b>	<b>(6 373)</b>	<b>(7 049)</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>109 457</b>	<b>96 896</b>	<b>88 638</b>	<b>(149 622)</b>	<b>(149 985)</b>	<b>(149 985)</b>	<b>(206 058)</b>	<b>(214 871)</b>	<b>(221 600)</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>25 771</b>	<b>13 039</b>	<b>6 407</b>	<b>83 284</b>	<b>40 588</b>	<b>40 588</b>	<b>(4 846)</b>	<b>(6 373)</b>	<b>(7 049)</b>

WC022 Witzenberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash Transfers to Organisations											
Operational		1 906	1 747	2 224	2 160	2 090	2 090	1 429	2 264	2 377	2 496
Total Cash Transfers To Organisations		1 906	1 747	2 224	2 160	2 090	2 090	1 429	2 264	2 377	2 496
Cash Transfers to Groups of Individuals											
Operational		718	461	34 114	34 955	32 532	32 532	14 658	2 347	510	535
Total Cash Transfers To Groups Of Individuals:		718	461	34 114	34 955	32 532	32 532	14 658	2 347	510	535
TOTAL CASH TRANSFERS AND GRANTS	6	2 624	2 208	36 338	37 116	34 621	34 621	16 086	4 610	2 886	3 031
TOTAL TRANSFERS AND GRANTS	6	2 624	2 208	36 338	37 116	34 621	34 621	16 086	4 610	2 886	3 031

**WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages			7 856	8 319	9 007	9 658	9 658	9 658	10 442	11 235	12 074	
Pension and UIF Contributions			1 071	1 384	1 339	1 422	1 422	1 422	1 493	1 567	1 646	
Medical Aid Contributions			122	87	54	86	86	86	90	95	99	
Motor Vehicle Allowance			–	–	–	0	0	0	–	–	–	
Cellphone Allowance			1 006	975	1 048	1 146	1 146	1 146	1 203	1 263	1 327	
Housing Allowances			15	–	–	–	–	–	–	–	–	
Other benefits and allowances			–	–	–	0	0	0	–	–	–	
<b>Sub Total - Councillors</b>		4	<b>10 070</b>	<b>10 766</b>	<b>11 447</b>	<b>12 311</b>	<b>12 311</b>	<b>12 311</b>	<b>13 228</b>	<b>14 160</b>	<b>15 145</b>	
<b>% increase</b>				<b>6,9%</b>	<b>6,3%</b>	<b>7,5%</b>	<b>–</b>	<b>–</b>	<b>7,5%</b>	<b>7,0%</b>	<b>7,0%</b>	
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		2	3 901	4 125	4 082	4 395	4 395	4 395	5 525	5 951	6 409	
Pension and UIF Contributions			343	345	358	404	404	404	508	547	589	
Medical Aid Contributions			57	60	32	9	9	9	12	13	14	
Performance Bonus			781	789	803	890	890	890	1 119	1 205	1 298	
Motor Vehicle Allowance		3	990	991	1 316	1 115	1 115	1 115	1 401	1 509	1 626	
Cellphone Allowance		3	(2)	365	365	332	332	332	399	430	463	
Housing Allowances		3	282	281	33	57	57	57	72	77	83	
Other benefits and allowances		3	115	53	45	61	61	61	77	83	89	
<b>Sub Total - Senior Managers of Municipality</b>		4	<b>6 468</b>	<b>7 009</b>	<b>7 034</b>	<b>7 265</b>	<b>7 265</b>	<b>7 265</b>	<b>9 112</b>	<b>9 815</b>	<b>10 571</b>	
<b>% increase</b>				<b>8,4%</b>	<b>0,4%</b>	<b>3,3%</b>	<b>0,0%</b>	<b>–</b>	<b>25,4%</b>	<b>7,7%</b>	<b>7,7%</b>	
<b>Other Municipal Staff</b>												
Basic Salaries and Wages			123 814	128 082	141 863	157 900	159 480	159 480	174 944	184 058	197 882	
Pension and UIF Contributions			20 197	21 491	23 199	26 552	26 602	26 602	30 291	32 589	35 079	
Medical Aid Contributions			8 462	8 879	9 802	11 093	11 093	11 093	11 073	11 924	12 838	
Overtime			13 010	16 956	17 339	21 007	21 011	21 011	26 503	28 542	30 734	
Performance Bonus			9 382	9 750	10 640	12 510	12 510	12 510	15 674	16 877	18 169	
Motor Vehicle Allowance		3	5 922	6 366	6 758	7 751	7 751	7 751	8 903	9 588	10 324	
Cellphone Allowance		3	503	609	690	1 018	1 018	1 018	1 121	1 208	1 301	
Housing Allowances		3	1 130	1 172	1 166	1 427	1 427	1 427	1 329	1 431	1 540	
Other benefits and allowances		3	9 712	12 071	10 928	12 516	12 527	12 527	14 550	15 669	16 872	
Payments in lieu of leave			1 859	1 893	2 522	3 754	3 754	3 754	4 719	5 083	5 474	
Long service awards			966	963	913	1 015	1 015	1 015	–	–	–	
Post-retirement benefit obligations		6	(263)	613	7 706	11 653	11 653	11 653	12 224	12 835	13 477	
Acting and post related allowance			1 086	1 255	1 819	2 098	2 098	2 098	2 638	2 841	3 060	
<b>Sub Total - Other Municipal Staff</b>		4	<b>195 780</b>	<b>210 099</b>	<b>235 345</b>	<b>270 293</b>	<b>271 940</b>	<b>271 940</b>	<b>303 969</b>	<b>322 643</b>	<b>346 749</b>	
<b>% increase</b>				<b>7,3%</b>	<b>12,0%</b>	<b>14,8%</b>	<b>0,6%</b>	<b>–</b>	<b>11,8%</b>	<b>6,1%</b>	<b>7,5%</b>	
<b>Total Parent Municipality</b>			<b>212 317</b>	<b>227 874</b>	<b>253 826</b>	<b>289 869</b>	<b>291 516</b>	<b>291 516</b>	<b>326 309</b>	<b>346 619</b>	<b>372 465</b>	
				<b>7,3%</b>	<b>11,4%</b>	<b>14,2%</b>	<b>0,6%</b>	<b>–</b>	<b>11,9%</b>	<b>6,2%</b>	<b>7,5%</b>	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>212 317</b>	<b>227 874</b>	<b>253 826</b>	<b>289 869</b>	<b>291 516</b>	<b>291 516</b>	<b>326 309</b>	<b>346 619</b>	<b>372 465</b>	
<b>% increase</b>			4	<b>7,3%</b>	<b>11,4%</b>	<b>14,2%</b>	<b>0,6%</b>	<b>–</b>	<b>11,9%</b>	<b>6,2%</b>	<b>7,5%</b>	
<b>TOTAL MANAGERS AND STAFF</b>			5.7	<b>202 247</b>	<b>217 108</b>	<b>242 378</b>	<b>277 558</b>	<b>279 205</b>	<b>279 205</b>	<b>313 081</b>	<b>332 458</b>	<b>357 320</b>

**WC022 Witzenberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Speaker	4	1	492 497	–	52 383	–	–	544 880
Executive Mayor		1	1 077 082	–	48 102	–	–	1 125 184
Deputy Executive Mayor		1	664 541	–	38 448	–	–	702 989
Executive Committee		–	2 408 547	–	221 937	–	–	2 630 484
Total for all other councillors		–	5 799 678	1 582 800	842 400	–	–	8 224 878
<b>Total Councillors</b>	<b>8</b>	<b>3</b>	<b>10 442 345</b>	<b>1 582 800</b>	<b>1 203 270</b>			<b>13 228 415</b>
<b>Senior Managers of the Municipality</b>	<b>5</b>							
Municipal Manager (MM)		1	1 770 076	333 360	439 026	324 179	–	2 866 641
Chief Finance Officer		1	1 041 728	181 608	247 995	265 004	–	1 736 335
		1	1 613 466	3 063	419 668	265 004	–	2 301 201
		1	1 099 437	3 063	840 769	265 004	–	2 208 273
List of each official with packages >= senior manager								
<b>Total Senior Managers of the Municipality</b>	<b>8,10</b>	<b>4</b>	<b>5 524 707</b>	<b>521 094</b>	<b>1 947 458</b>	<b>1 119 191</b>		<b>9 112 450</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	<b>10</b>	<b>7</b>	<b>15 967 052</b>	<b>2 103 894</b>	<b>3 150 728</b>	<b>1 119 191</b>		<b>22 340 865</b>

**References**

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			23	–	23	23	–	23	23	–	23
Board Members of municipal entities	4		–	–	–	–	–	–	–	–	–
<b>Municipal employees</b>	5		–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3		4	–	4	4	2	1	5	2	3
Other Managers	7		20	20	–	24	24	–	24	24	–
Professionals			36	36	–	4	4	–	4	4	–
Finance			4	4	–	2	2	–	2	2	–
Spatial/town planning			–	–	–	–	–	–	–	–	–
Information Technology			–	–	–	–	–	–	–	–	–
Roads			–	–	–	–	–	–	–	–	–
Electricity			1	1	–	–	–	–	–	–	–
Water			–	–	–	–	–	–	–	–	–
Sanitation			–	–	–	–	–	–	–	–	–
Refuse			–	–	–	–	–	–	–	–	–
Other			31	31	–	2	2	–	2	2	–
Technicians			75	65	10	122	111	11	122	111	11
Finance			5	5	–	5	3	2	5	3	2
Spatial/town planning			4	4	–	7	7	–	7	7	–
Information Technology			2	2	–	2	2	–	2	2	–
Roads			1	1	–	–	–	–	–	–	–
Electricity			7	7	–	6	6	–	6	6	–
Water			2	2	–	1	1	–	1	1	–
Sanitation			–	–	–	–	–	–	–	–	–
Refuse			–	–	–	–	–	–	–	–	–
Other			54	44	10	101	92	9	101	92	9
Clerks (Clerical and administrative)			132	105	27	111	98	13	111	98	13
Service and sales workers			–	–	–	10	1	9	10	1	9
Skilled agricultural and fishery workers			–	–	–	1	–	1	1	–	1
Craft and related trades			–	–	–	9	9	–	9	9	–
Plant and Machine Operators			82	82	–	67	66	1	67	66	1
Elementary Occupations			245	215	30	572	188	384	572	188	384
<b>TOTAL PERSONNEL NUMBERS</b>	9		<b>617</b>	<b>523</b>	<b>94</b>	<b>947</b>	<b>503</b>	<b>443</b>	<b>948</b>	<b>503</b>	<b>445</b>
<b>% increase</b>						53,5%	(3,8%)	371,3%	0,1%	–	0,5%
<b>Total municipal employees headcount</b>	6, 10		<b>617</b>	<b>523</b>	<b>94</b>	<b>947</b>	<b>503</b>	<b>443</b>	<b>948</b>	<b>503</b>	<b>445</b>
Finance personnel headcount	8, 10		60	54	6	60	54	6	60	54	6
Human Resources personnel headcount	8, 10		10	7	3	10	7	3	10	7	3



**WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure**

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		48 823	44 348	44 348	30 925	30 925	26 450	26 450	35 399	39 874	44 348	39 874	30 925	442 689	492 693	548 344
Service charges - Water		4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	53 401	56 207	59 152
Service charges - Waste Water Management		4 466	4 466	4 466	4 466	4 466	4 466	4 466	4 466	4 466	4 466	4 466	4 466	53 590	56 152	58 836
Service charges - Waste Management		3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	36 276	37 996	39 797
Sale of Goods and Rendering of Services		484	484	484	484	484	484	484	484	484	484	484	484	5 813	6 103	6 409
Agency services		410	410	410	410	410	410	410	410	410	410	410	410	4 918	5 164	5 423
Interest		1	1	1	1	1	1	1	1	1	1	1	1	11	12	13
Interest earned from Receivables		2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	24 727	25 963	27 261
Interest earned from Current and Non Current Assets		1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	23 567	24 745	25 982
Rent on Land		2	2	2	2	2	2	2	2	2	2	2	2	29	30	31
Rental from Fixed Assets		526	526	526	526	526	526	526	526	526	526	526	526	6 316	6 632	6 963
Operational Revenue		157	156	156	153	153	152	152	154	155	156	155	153	1 852	1 944	2 042
<b>Non-Exchange Revenue</b>																
Property rates		54 782	5 721	4 430	5 721	5 721	5 721	5 721	5 721	4 430	8 303	7 012	7 012	120 291	130 091	140 685
Surcharges and Taxes		45	45	992	45	45	992	45	45	992	45	45	1 514	4 849	5 468	5 281
Fines, penalties and forfeits		985	985	985	985	985	985	985	985	985	985	985	985	11 816	12 407	13 028
Licences or permits		214	214	214	214	214	214	214	214	214	214	214	214	2 566	2 694	2 829
Transfer and subsidies - Operational		13 801	13 801	17 166	13 801	13 801	17 166	13 801	13 801	17 166	13 801	13 801	20 645	182 551	181 408	194 717
Interest		312	312	312	312	312	312	312	312	312	312	312	312	3 744	3 932	4 128
Operational Revenue		271	271	271	271	271	271	271	271	271	271	271	271	3 250	3 412	3 583
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>136 776</b>	<b>83 239</b>	<b>86 261</b>	<b>69 813</b>	<b>69 813</b>	<b>69 650</b>	<b>65 338</b>	<b>74 288</b>	<b>81 785</b>	<b>85 821</b>	<b>80 055</b>	<b>79 417</b>	<b>982 256</b>	<b>1 053 055</b>	<b>1 144 503</b>
<b>Expenditure</b>																
Employee related costs		25 816	25 816	25 816	25 816	25 816	25 816	25 816	25 816	25 816	25 816	25 816	29 106	313 081	332 458	357 320
Remuneration of councillors		1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	13 228	14 160	15 145
Bulk purchases - electricity		44 080	4 044	52 087	24 062	24 062	24 062	20 058	28 065	32 069	36 073	28 065	84 116	400 843	446 236	496 770
Inventory consumed		2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 874	28 145	28 529	29 525
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	76 891	76 891	81 490	86 399
Depreciation and amortisation		2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	34 090	35 794	37 584
Interest		900	900	900	900	900	900	900	900	900	900	900	847	10 742	11 279	11 843
Contracted services		6 207	6 207	6 603	6 207	6 207	6 603	6 207	6 207	6 603	6 207	6 207	7 537	77 000	74 788	77 668
Transfers and subsidies		384	384	384	384	384	384	384	384	384	384	384	384	4 610	2 886	3 031
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	0	0	0	0
Operational costs		5 184	5 184	5 200	5 184	5 184	5 200	5 184	5 184	5 200	5 184	5 184	6 742	63 812	66 655	70 177
Other Losses		6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	(70 483)	-	-	-
<b>Total Expenditure</b>		<b>95 218</b>	<b>55 182</b>	<b>103 638</b>	<b>75 200</b>	<b>75 200</b>	<b>75 612</b>	<b>71 197</b>	<b>79 204</b>	<b>83 620</b>	<b>87 211</b>	<b>79 204</b>	<b>141 957</b>	<b>1 022 442</b>	<b>1 094 277</b>	<b>1 185 462</b>
<b>Surplus/(Deficit)</b>		<b>41 558</b>	<b>28 057</b>	<b>(17 377)</b>	<b>(5 387)</b>	<b>(5 387)</b>	<b>(5 962)</b>	<b>(5 859)</b>	<b>(4 916)</b>	<b>(1 834)</b>	<b>(1 390)</b>	<b>851</b>	<b>(62 540)</b>	<b>(40 186)</b>	<b>(41 222)</b>	<b>(40 959)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	6 591	-	-	7 026	-	-	6 591	-	-	7 326	27 535	35 191	29 550
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>41 558</b>	<b>28 057</b>	<b>(10 786)</b>	<b>(5 387)</b>	<b>(5 387)</b>	<b>1 064</b>	<b>(5 859)</b>	<b>(4 916)</b>	<b>4 757</b>	<b>(1 390)</b>	<b>851</b>	<b>(55 214)</b>	<b>(12 651)</b>	<b>(6 031)</b>	<b>(11 408)</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>41 558</b>	<b>28 057</b>	<b>(10 786)</b>	<b>(5 387)</b>	<b>(5 387)</b>	<b>1 064</b>	<b>(5 859)</b>	<b>(4 916)</b>	<b>4 757</b>	<b>(1 390)</b>	<b>851</b>	<b>(55 214)</b>	<b>(12 651)</b>	<b>(6 031)</b>	<b>(11 408)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>41 558</b>	<b>28 057</b>	<b>(10 786)</b>	<b>(5 387)</b>	<b>(5 387)</b>	<b>1 064</b>	<b>(5 859)</b>	<b>(4 916)</b>	<b>4 757</b>	<b>(1 390)</b>	<b>851</b>	<b>(55 214)</b>	<b>(12 651)</b>	<b>(6 031)</b>	<b>(11 408)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>41 558</b>	<b>28 057</b>	<b>(10 786)</b>	<b>(5 387)</b>	<b>(5 387)</b>	<b>1 064</b>	<b>(5 859)</b>	<b>(4 916)</b>	<b>4 757</b>	<b>(1 390)</b>	<b>851</b>	<b>(55 214)</b>	<b>(12 651)</b>	<b>(6 031)</b>	<b>(11 408)</b>

**WC022 Witzenberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Financial Services		57 510	8 448	8 311	8 448	8 448	9 602	8 448	8 448	8 311	11 030	9 739	14 893	161 635	169 585	185 698
Vote 2 - Community Services		14 069	14 069	17 966	14 069	14 069	18 401	14 069	14 069	17 966	14 069	14 069	18 401	185 284	184 904	194 387
Vote 3 - Corporate Services		1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	18 428	19 349	20 317
Vote 4 - Technical Services		63 590	59 115	64 967	45 688	45 688	47 065	41 213	50 164	60 491	59 115	54 639	51 841	643 576	713 372	772 578
Vote 5 - Municipal Manager		61	61	61	61	61	61	61	61	61	61	61	61	737	774	813
<b>Total Revenue by Vote</b>		<b>136 765</b>	<b>83 228</b>	<b>92 841</b>	<b>69 802</b>	<b>69 802</b>	<b>76 665</b>	<b>65 327</b>	<b>74 277</b>	<b>88 366</b>	<b>85 810</b>	<b>80 044</b>	<b>86 732</b>	<b>1 009 660</b>	<b>1 087 985</b>	<b>1 173 792</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Financial Services		4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	5 085	49 466	52 705	56 100
Vote 2 - Community Services		9 867	9 866	10 280	9 867	9 867	10 279	9 867	9 867	10 279	9 867	9 867	15 498	125 271	125 154	132 957
Vote 3 - Corporate Services		11 106	11 106	11 106	11 106	11 106	11 106	11 106	11 106	11 106	11 106	11 106	11 106	133 269	141 995	151 311
Vote 4 - Technical Services		68 181	28 145	76 188	48 163	48 163	48 163	44 159	52 166	56 170	60 173	52 166	108 237	690 075	749 426	818 348
Vote 5 - Municipal Manager		2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	24 361	24 996	26 746
<b>Total Expenditure by Vote</b>		<b>95 218</b>	<b>55 182</b>	<b>103 638</b>	<b>75 200</b>	<b>75 200</b>	<b>75 612</b>	<b>71 197</b>	<b>79 204</b>	<b>83 620</b>	<b>87 211</b>	<b>79 204</b>	<b>141 957</b>	<b>1 022 442</b>	<b>1 094 277</b>	<b>1 185 462</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>41 547</b>	<b>28 046</b>	<b>(10 797)</b>	<b>(5 398)</b>	<b>(5 398)</b>	<b>1 053</b>	<b>(5 870)</b>	<b>(4 926)</b>	<b>4 746</b>	<b>(1 401)</b>	<b>840</b>	<b>(55 224)</b>	<b>(12 782)</b>	<b>(6 292)</b>	<b>(11 669)</b>
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	(12 651)	(12 651)	(6 031)	(11 408)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>41 547</b>	<b>28 046</b>	<b>(10 797)</b>	<b>(5 398)</b>	<b>(5 398)</b>	<b>1 053</b>	<b>(5 870)</b>	<b>(4 926)</b>	<b>4 746</b>	<b>(1 401)</b>	<b>840</b>	<b>(55 224)</b>	<b>(12 782)</b>	<b>(6 292)</b>	<b>(11 669)</b>

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC022 Witzenberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		57 912	8 836	8 699	8 795	8 795	9 935	8 781	8 809	8 686	11 418	10 114	15 540	166 321	174 259	190 681
Executive and council		26	26	26	26	26	26	26	26	26	26	26	26	308	323	339
Finance and administration		57 886	8 811	8 674	8 769	8 769	9 910	8 756	8 783	8 660	11 393	10 088	15 515	166 013	173 936	190 342
<b>Community and public safety</b>		15 370	15 367	18 857	15 361	15 361	19 283	15 359	15 363	18 855	15 367	15 365	19 286	199 196	200 497	210 740
Community and social services		13 011	13 011	16 292	13 011	13 011	16 292	13 011	13 011	16 292	13 011	13 011	16 292	169 254	173 089	181 950
Sport and recreation		684	684	892	684	684	892	684	684	892	684	684	892	9 044	8 622	9 053
Public safety		1 457	1 457	1 457	1 457	1 457	1 892	1 457	1 457	1 457	1 457	1 457	1 892	18 356	18 361	19 279
Housing		217	215	215	209	209	207	207	211	213	215	213	209	2 542	425	458
<b>Economic and environmental services</b>		328	327	735	324	324	732	324	325	734	327	326	733	5 541	14 611	8 197
Planning and development		188	187	233	184	184	229	183	185	232	187	186	230	2 407	2 333	2 450
Road transport		10	10	10	10	10	10	10	10	10	10	10	10	122	9 772	3 097
Environmental protection		130	130	492	130	130	492	130	130	492	130	130	492	3 013	2 506	2 650
<b>Trading services</b>		63 154	58 696	64 548	45 320	45 320	46 714	40 862	49 779	60 089	58 696	54 237	51 172	638 587	698 725	764 274
Energy sources		48 726	44 268	44 268	30 892	30 892	26 433	26 433	35 351	39 809	44 268	39 809	30 892	442 041	491 940	547 434
Water management		5 448	5 448	11 300	5 448	5 448	11 300	5 448	5 448	11 300	5 448	5 448	11 300	88 786	93 810	98 400
Waste water management		4 962	4 962	4 962	4 962	4 962	4 962	4 962	4 962	4 962	4 962	4 962	4 962	59 544	62 404	65 399
Waste management		4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	4 018	48 216	50 571	53 040
<b>Other</b>		12	12	12	12	12	12	12	12	12	12	12	12	146	154	161
<b>Total Revenue - Functional</b>		136 776	83 239	92 852	69 813	69 813	76 676	65 338	74 288	88 377	85 821	80 055	86 743	1 009 791	1 088 246	1 174 053
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		13 296	13 296	13 296	13 296	13 296	13 296	13 296	13 296	13 296	13 296	13 296	14 346	160 602	170 037	181 106
Executive and council		3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	3 004	36 045	38 532	41 180
Finance and administration		9 770	9 770	9 770	9 770	9 770	9 770	9 770	9 770	9 770	9 770	9 770	10 821	118 296	124 774	132 692
Internal audit		522	522	522	522	522	522	522	522	522	522	522	522	6 261	6 730	7 234
<b>Community and public safety</b>		13 246	13 246	13 630	13 246	13 246	13 630	13 246	13 246	13 630	13 246	13 246	16 118	162 979	166 932	178 062
Community and social services		2 786	2 786	2 804	2 786	2 786	2 804	2 786	2 786	2 804	2 786	2 786	4 992	35 691	34 395	36 487
Sport and recreation		4 160	4 160	4 410	4 160	4 160	4 410	4 160	4 160	4 410	4 160	4 160	4 710	51 222	53 676	57 233
Public safety		5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	66 745	71 365	76 308
Housing		738	738	854	738	738	854	738	738	854	738	738	854	9 321	7 495	8 033
<b>Economic and environmental services</b>		3 765	3 765	3 793	3 765	3 765	3 793	3 765	3 765	3 793	3 765	3 765	6 523	48 020	48 733	51 621
Planning and development		1 636	1 636	1 665	1 636	1 636	1 665	1 636	1 636	1 665	1 636	1 636	1 665	19 750	19 173	20 560
Road transport		1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	21 118	22 365	23 814
Environmental protection		369	369	369	369	369	369	369	369	369	369	369	3 098	7 152	7 195	7 247
<b>Trading services</b>		64 822	24 785	72 829	44 804	44 804	44 804	40 800	48 807	52 811	56 814	48 807	104 880	649 766	707 446	773 487
Energy sources		47 917	7 881	55 925	27 899	27 899	27 899	23 896	31 903	35 907	39 910	31 903	87 954	446 893	492 609	545 935
Water management		5 111	5 111	5 111	5 111	5 111	5 111	5 111	5 111	5 111	5 111	5 111	5 111	61 326	64 774	68 422
Waste water management		4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 246	50 900	54 123	57 561
Waste management		7 552	7 552	7 552	7 552	7 552	7 552	7 552	7 552	7 552	7 552	7 552	7 570	90 647	95 939	101 569
<b>Other</b>		90	90	90	90	90	90	90	90	90	90	90	90	1 076	1 130	1 186
<b>Total Expenditure - Functional</b>		95 218	55 182	103 638	75 200	75 200	75 612	71 197	79 204	83 620	87 211	79 204	141 957	1 022 442	1 094 277	1 185 462
<b>Surplus/(Deficit) before assoc.</b>		41 558	28 057	(10 786)	(5 387)	(5 387)	1 064	(5 859)	(4 916)	4 757	(1 390)	851	(55 214)	(12 651)	(6 031)	(11 408)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	41 558	28 057	(10 786)	(5 387)	(5 387)	1 064	(5 859)	(4 916)	4 757	(1 390)	851	(55 214)	(12 651)	(6 031)	(11 408)

## References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC022 Witzenberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 2 - Community Services		29	29	204	29	29	204	29	29	204	29	29	5 375	6 221	–	8 736
Vote 4 - Technical Services		–	–	3 630	–	–	3 630	–	–	3 630	–	–	8 819	19 707	35 431	23 473
Capital multi-year expenditure sub-total	2	29	29	3 834	29	29	3 834	29	29	3 834	29	29	14 194	25 928	35 431	32 209
Single-year expenditure to be appropriated																
Vote 1 - Financial Services		–	–	13	–	–	13	–	–	13	–	–	13	50	50	50
Vote 2 - Community Services		42	42	1 212	42	42	1 292	42	42	1 212	42	42	10 248	14 296	1 030	2 450
Vote 3 - Corporate Services		61	61	198	61	61	198	61	61	198	61	61	198	1 280	635	50
Vote 4 - Technical Services		346	346	6 471	346	346	6 621	346	346	6 471	346	346	10 613	32 942	12 753	6 329
Vote 5 - Municipal Manager		–	–	13	–	–	13	–	–	13	–	–	13	50	50	50
Capital single-year expenditure sub-total	2	448	448	7 906	448	448	8 136	448	448	7 906	448	448	21 084	48 618	14 518	8 929
Total Capital Expenditure	2	477	477	11 740	477	477	11 970	477	477	11 740	477	477	35 278	74 547	49 949	41 138

References  
1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates  
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC022 Witzenberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		169	169	360	169	169	360	169	169	360	169	169	360	2 794	2 885	250
Executive and council		–	–	191	–	–	191	–	–	191	–	–	191	764	250	250
Finance and administration		169	169	169	169	169	169	169	169	169	169	169	169	2 030	2 635	–
<b>Community and public safety</b>		96	96	1 324	96	96	1 374	96	96	1 324	96	96	15 471	20 258	980	11 136
Community and social services		–	–	735	–	–	785	–	–	735	–	–	9 711	11 965	520	10 836
Sport and recreation		58	58	551	58	58	551	58	58	551	58	58	4 853	6 974	460	300
Public safety		38	38	38	38	38	38	38	38	38	38	38	907	1 320	–	–
<b>Economic and environmental services</b>		4	4	4 030	4	4	4 060	4	4	4 030	4	4	4 090	16 245	33 082	27 771
Planning and development		–	–	46	–	–	76	–	–	46	–	–	106	275	–	–
Road transport		4	4	3 929	4	4	3 929	4	4	3 929	4	4	3 929	15 750	33 082	27 771
Environmental protection		–	–	55	–	–	55	–	–	55	–	–	55	220	–	–
<b>Trading services</b>		208	208	7 275	208	208	7 425	208	208	7 275	208	208	16 607	40 249	19 744	10 592
Energy sources		–	–	6 142	–	–	6 142	–	–	6 142	–	–	6 142	24 568	6 018	10 057
Water management		125	125	675	125	125	675	125	125	675	125	125	9 856	12 881	12 991	–
Waste water management		83	83	208	83	83	358	83	83	208	83	83	358	1 800	300	300
Waste management		–	–	250	–	–	250	–	–	250	–	–	250	1 000	435	236
<b>Total Capital Expenditure - Functional</b>	2	477	477	12 990	477	477	13 220	477	477	12 990	477	477	36 528	79 547	56 691	49 750
<b>Funded by:</b>																
National Government		–	–	870	–	–	870	–	–	870	–	–	23 278	25 887	25 547	30 601
Provincial Government		–	–	208	–	–	208	–	–	208	–	–	1 078	1 702	9 644	2 963
District Municipality		–	–	46	–	–	46	–	–	46	–	–	46	185	–	–
Other transfers and grants		25	25	510	25	25	510	25	25	510	25	25	510	2 239	–	–
<b>Transfers recognised - capital</b>		25	25	1 634	25	25	1 634	25	25	1 634	25	25	24 912	30 013	35 191	33 564
<b>Public contributions &amp; donations</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Borrowing</b>		–	–	3 750	–	–	3 750	–	–	3 750	–	–	3 750	15 000	–	–
<b>Internally generated funds</b>		452	452	7 606	452	452	7 836	452	452	7 606	452	452	7 866	34 534	21 500	16 186
<b>Total Capital Funding</b>		477	477	12 990	477	477	13 220	477	477	12 990	477	477	36 528	79 547	56 691	49 750

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	114 277	123 586	133 651
Service charges - electricity revenue	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	498 938	555 293	618 014
Service charges - water revenue	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	22 539	28 880	32 307
Service charges - sanitation revenue	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	76 014	48 230	50 552
Service charges - refuse revenue	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	25 030	26 217	27 460
Rental of facilities and equipment	0	0	0	0	0	0	0	0	0	0	0	0	6	6	6
Interest earned - external investments	4 024	4 024	4 024	4 024	4 024	4 024	4 024	4 024	4 024	4 024	4 024	4 024	48 293	50 708	27 913
Interest earned - outstanding debtors	313	313	313	313	313	313	313	313	313	313	313	313	3 756	3 944	4 141
Fines, penalties and forfeits	332	332	332	332	332	332	332	332	332	332	332	332	3 984	4 183	4 392
Licences and permits	224	224	224	224	224	224	224	224	224	224	224	224	2 685	2 820	2 961
Agency services	400	400	400	400	400	400	400	400	400	400	400	400	4 799	5 039	5 291
Transfers and Subsidies - Operational	14 085	14 085	14 288	14 085	14 085	14 288	14 085	14 085	14 288	14 085	14 085	16 560	172 100	174 150	183 372
Other revenue	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	9 572	26 861	19 804	20 794
<b>Cash Receipts by Source</b>	<b>82 350</b>	<b>82 350</b>	<b>82 553</b>	<b>82 350</b>	<b>82 350</b>	<b>82 553</b>	<b>82 350</b>	<b>82 350</b>	<b>82 553</b>	<b>82 350</b>	<b>82 350</b>	<b>92 825</b>	<b>999 281</b>	<b>1 042 860</b>	<b>1 110 852</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations)	–	–	819	–	–	1 298	–	–	819	–	–	32 253	35 189	40 470	38 599
<b>Total Cash Receipts by Source</b>	<b>82 350</b>	<b>82 350</b>	<b>83 372</b>	<b>82 350</b>	<b>82 350</b>	<b>83 851</b>	<b>82 350</b>	<b>82 350</b>	<b>83 372</b>	<b>82 350</b>	<b>82 350</b>	<b>125 078</b>	<b>1 034 470</b>	<b>1 083 330</b>	<b>1 149 451</b>
<b>Cash Payments by Type</b>															
Employee related costs	(23 331)	(23 331)	(23 331)	(23 331)	(23 331)	(23 331)	(23 331)	(23 331)	(23 331)	(23 331)	(23 331)	(23 331)	(279 975)	(297 037)	(319 329)
Remuneration of councillors	(1 102)	(1 102)	(1 102)	(1 102)	(1 102)	(1 102)	(1 102)	(1 102)	(1 102)	(1 102)	(1 102)	(1 102)	(13 228)	(14 160)	(15 145)
Bulk purchases - Electricity	(38 414)	(38 414)	(38 414)	(38 414)	(38 414)	(38 414)	(38 414)	(38 414)	(38 414)	(38 414)	(38 414)	(38 414)	(460 969)	(513 171)	(571 286)
Other materials	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(24 000)	(25 200)	(26 460)
Contracted services	(7 283)	(7 283)	(7 283)	(7 283)	(7 283)	(7 283)	(7 283)	(7 283)	(7 283)	(7 283)	(7 283)	(7 283)	(87 400)	(86 006)	(89 318)
Other expenditure	(6 363)	(6 363)	(6 363)	(6 363)	(6 363)	(6 363)	(6 363)	(6 363)	(6 363)	(6 363)	(6 363)	(6 363)	(76 356)	(77 820)	(81 929)
<b>Cash Payments by Type</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(78 494)</b>	<b>(941 929)</b>	<b>(1 013 395)</b>	<b>(1 103 466)</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	(79 547)	(79 547)	(56 691)	(49 750)
Repayment of borrowing	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(3 184)	(3 184)	(3 184)
<b>Total Cash Payments by Type</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(78 759)</b>	<b>(158 306)</b>	<b>(1 024 660)</b>	<b>(1 073 271)</b>	<b>(1 156 401)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>3 590</b>	<b>3 590</b>	<b>4 613</b>	<b>3 590</b>	<b>3 590</b>	<b>5 091</b>	<b>3 590</b>	<b>3 590</b>	<b>4 613</b>	<b>3 590</b>	<b>3 590</b>	<b>(33 228)</b>	<b>9 810</b>	<b>10 059</b>	<b>(6 951)</b>
Cash/cash equivalents at the month/year begin:	209 837	213 427	217 017	221 630	225 220	228 811	233 902	237 492	241 082	245 695	249 285	252 876	209 837	219 647	229 706
Cash/cash equivalents at the month/year end:	213 427	217 017	221 630	225 220	228 811	233 902	237 492	241 082	245 695	249 285	252 876	219 647	219 647	229 706	222 756

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.
2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1
3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R million										
<b>Financial Performance</b>										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure										
Total sources		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA32 List of external mechanisms

External mechanism  Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References

- 1. Total agreement period from commencement until end
- 2. Annual value



**WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications**

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Long Term Lease of Klipriver Park Resort								720	720	720	720	720	10 800	14 400
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	720	720	720	720	720	10 800	14 400
<b>Expenditure Obligation By Contract</b>	2													
Supply of Banking Services		731	508	508	508	508								2 763
Voice over ip and communication solution		467	1 660	1 660	1 660	1 660	2 514							9 622
Financial System				1 200	2 000	2 000	2 000							7 200
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
<b>Total Operating Expenditure Implication</b>		1 198	2 168	3 368	4 168	4 168	4 514	-	-	-	-	-	-	19 585
<b>Capital Expenditure Obligation By Contract</b>	2													
Long Term Lease of Klipriver Park Resort			3 825			2 038	1 000							6 863
Contract 2														-
Contract 3														-

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Capital Expenditure Implication		-	3 825	-	-	2 038	1 000	-	-	-	-	-	-	6 863
Total Parent Expenditure Implication		1 198	5 993	3 368	4 168	6 206	5 514	-	-	-	-	-	-	26 448

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

**References**

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

**WC022 Witzenberg - Supporting Table SA34a Capital expenditure on new assets by asset class**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		52 286	(57 795)	21 321	22 898	23 405	23 405	11 863	21 005	11 738
Roads Infrastructure		2 169	15 725	–	1 532	200	200	4 750	8 696	11 196
Roads		1 457	15 725	–	1 332	–	–	–	–	–
Road Structures		712	–	–	200	200	200	4 750	8 696	11 196
Storm water Infrastructure		889	–	–	–	–	–	–	–	–
Storm water Conveyance		889	–	–	–	–	–	–	–	–
Electrical Infrastructure		9 041	591	1 037	–	–	–	–	518	543
MV Networks		7 475	591	1 037	–	–	–	–	518	543
LV Networks		1 565	–	–	–	–	–	–	–	–
Water Supply Infrastructure		20 159	14 875	10 095	21 265	21 789	21 789	6 613	11 791	–
Dams and Weirs		19 270	13 388	2 857	–	–	–	–	–	–
Boreholes		–	–	–	–	223	223	–	–	–
Reservoirs		–	623	4 991	–	–	–	5 189	11 791	–
Bulk Mains		–	863	2 246	21 265	21 565	21 565	1 424	–	–
Distribution		889	–	–	–	–	–	–	–	–
Sanitation Infrastructure		1 053	1 284	837	–	862	862	500	–	–
Reticulation		889	–	–	–	700	700	–	–	–
Toilet Facilities		164	1 284	837	–	162	162	500	–	–
Solid Waste Infrastructure		18 975	(90 270)	9 352	100	554	554	–	–	–
Landfill Sites		–	–	4 301	–	201	201	–	–	–
Waste Drop-off Points		–	–	1 685	100	353	353	–	–	–
Waste Separation Facilities		18 975	(90 270)	3 366	–	–	–	–	–	–
Community Assets		736	584	58	1 000	1 000	1 000	12 250	–	8 736
Community Facilities		736	–	58	1 000	1 000	1 000	12 050	–	8 736
Libraries		–	–	58	1 000	1 000	1 000	11 665	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	8 736
Parks		–	–	–	–	–	–	200	–	–
Markets		736	–	–	–	–	–	185	–	–
Sport and Recreation Facilities		–	584	–	–	–	–	200	–	–
Outdoor Facilities		–	584	–	–	–	–	200	–	–
Other assets		–	–	748	–	2 720	2 720	–	–	–
Operational Buildings		–	–	616	–	2 720	2 720	–	–	–
Municipal Offices		–	–	–	–	2 720	2 720	–	–	–
Training Centres		–	–	616	–	–	–	–	–	–
Housing		–	–	132	–	–	–	–	–	–
Social Housing		–	–	132	–	–	–	–	–	–
Intangible Assets		–	–	331	80	363	363	–	–	–
Licences and Rights		–	–	331	80	363	363	–	–	–
Computer Software and Applications		–	–	331	80	363	363	–	–	–
Computer Equipment		2 091	653	932	350	433	433	330	335	–
Computer Equipment		2 091	653	932	350	433	433	330	335	–
Furniture and Office Equipment		1 436	320	701	516	573	573	1 064	500	250
Furniture and Office Equipment		1 436	320	701	516	573	573	1 064	500	250
Machinery and Equipment		189	306	6 097	950	1 199	1 199	3 230	1 145	736
Machinery and Equipment		189	306	6 097	950	1 199	1 199	3 230	1 145	736
Transport Assets		1 541	1 543	12 395	1 000	3 270	3 270	1 300	2 000	–
Transport Assets		1 541	1 543	12 395	1 000	3 270	3 270	1 300	2 000	–
Total Capital Expenditure on new assets	1	58 278	(54 388)	42 583	26 794	32 962	32 962	30 036	24 985	21 461

**References**

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expend.

**WC022 Witzenberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			–	5 216	15 836	8 500	17 505	17 505	9 300	10 300	6 300
Roads Infrastructure			–	1 985	13 473	5 000	10 476	10 476	6 000	8 000	5 000
Roads			–	1 985	13 473	5 000	10 476	10 476	6 000	8 000	5 000
Storm water Infrastructure			–	–	–	–	2 778	2 778	–	–	–
Storm water Conveyance			–	–	–	–	2 778	2 778	–	–	–
Electrical Infrastructure			–	–	1 000	500	500	500	1 000	1 000	1 000
MV Networks			–	–	1 000	500	500	500	1 000	1 000	1 000
Water Supply Infrastructure			–	28	100	750	1 500	1 500	1 000	1 000	–
Distribution			–	28	100	750	1 500	1 500	1 000	1 000	–
Sanitation Infrastructure			–	3 203	1 262	2 250	2 250	2 250	1 300	300	300
Reticulation			–	3 203	1 262	1 000	250	250	1 100	100	100
Waste Water Treatment Works			–	–	–	1 250	2 000	2 000	200	200	200
Community Assets			–	–	–	450	450	450	–	520	–
Community Facilities			–	–	–	–	–	–	–	520	–
Halls			–	–	–	–	–	–	–	520	–
Sport and Recreation Facilities			–	–	–	450	450	450	–	–	–
Outdoor Facilities			–	–	–	450	450	450	–	–	–
Total Capital Expenditure on renewal of existing assets		1	–	5 216	15 836	8 950	17 955	17 955	9 300	10 820	6 300
Renewal of Existing Assets as % of total capex			0,0%	-169,4%	18,3%	10,5%	20,8%	20,8%	11,7%	19,1%	12,7%
Renewal of Existing Assets as % of deprecn"			0,0%	15,0%	46,2%	16,5%	33,1%	33,1%	27,3%	30,2%	16,8%

**References**

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenc

**WC022 Witzenberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class**

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			10 602	23 064	18 827	25 463	15 747	15 747	17 361	18 110	19 015
Roads Infrastructure			3 986	11 903	7 971	13 159	5 975	5 975	7 181	7 421	7 792
Roads			3 293	11 204	6 817	11 976	4 946	4 946	5 974	6 154	6 462
Road Furniture			694	699	1 154	1 183	1 029	1 029	1 207	1 267	1 330
Storm water Infrastructure			1 976	1 554	322	1 535	169	169	204	214	225
Storm water Conveyance			1 976	1 554	322	1 535	169	169	204	214	225
Electrical Infrastructure			1 291	1 503	1 564	2 358	2 276	2 276	2 390	2 509	2 635
HV Substations			–	–	–	15	–	–	–	–	–
MV Substations			396	784	770	1 028	995	995	1 045	1 097	1 152
MV Switching Stations			–	–	–	0	–	–	–	–	–
MV Networks			337	644	395	723	711	711	747	784	823
LV Networks			557	75	399	592	570	570	598	628	659
Water Supply Infrastructure			696	3 021	2 648	2 860	2 720	2 720	2 856	2 999	3 149
Dams and Weirs			–	1 031	1 308	1 286	1 745	1 745	1 832	1 924	2 020
Boreholes			68	1 357	380	398	298	298	313	328	345
Pump Stations			–	54	56	59	59	59	62	65	68
Water Treatment Works			247	107	307	118	118	118	124	130	137
Bulk Mains			195	296	363	520	100	100	105	110	116
Distribution			149	106	111	350	400	400	420	441	463
Distribution Points			38	70	124	130	–	–	–	–	–
Sanitation Infrastructure			2 652	5 083	6 322	5 551	4 607	4 607	4 730	4 967	5 215
Reticulation			1 206	1 579	2 857	2 960	2 571	2 571	2 592	2 722	2 858
Waste Water Treatment Works			1 414	3 394	3 368	2 464	1 909	1 909	2 004	2 104	2 209
Toilet Facilities			32	110	97	127	127	127	134	140	147
Community Assets			861	515	600	1 103	984	984	2 027	1 016	1 067
Community Facilities			430	353	449	680	687	687	1 715	688	723
Halls			152	141	137	200	180	180	1 250	200	210
Crèches			54	46	106	151	151	151	158	166	174
Libraries			45	29	25	31	31	31	33	34	36
Cemeteries/Crematoria			115	35	106	185	158	158	132	138	145
Public Ablution Facilities			1	–	–	32	32	32	1	1	1
Markets			65	100	74	81	135	135	141	148	156
Sport and Recreation Facilities			431	162	151	423	297	297	312	328	344
Indoor Facilities			186	101	75	155	79	79	83	87	92
Outdoor Facilities			245	62	77	268	218	218	229	241	253
Other assets			390	528	708	821	853	853	832	874	917
Operational Buildings			293	313	335	559	531	531	557	585	614
Municipal Offices			293	313	335	559	531	531	557	585	614
Housing			97	215	373	262	322	322	275	289	303
Social Housing			97	215	373	262	322	322	275	289	303
Computer Equipment			104	160	122	182	172	172	176	184	194
Computer Equipment			104	160	122	182	172	172	176	184	194
Furniture and Office Equipment			19	10	1	61	35	35	24	25	27
Furniture and Office Equipment			19	10	1	61	35	35	24	25	27
Machinery and Equipment			89	107	163	314	314	314	330	347	364
Machinery and Equipment			89	107	163	314	314	314	330	347	364
Transport Assets			2 169	2 664	2 912	3 439	3 844	3 844	5 028	4 766	4 553
Transport Assets			2 169	2 664	2 912	3 439	3 844	3 844	5 028	4 766	4 553
Total Repairs and Maintenance Expenditure		1	14 233	27 047	23 334	31 384	21 949	21 949	25 778	25 322	26 137

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
R&M as a % of PPE		1,4%	2,8%	2,4%	2,9%	1,9%	1,9%	2,2%	2,1%	2,2%
R&M as % Operating Expenditure		2,1%	3,9%	2,7%	3,1%	2,2%	2,2%	4,8%	2,5%	2,4%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1



**WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		30 233	23 465	23 499	38 394	38 394	38 394	22 416	23 537	24 713
Roads Infrastructure		5 475	5 952	6 188	4 758	4 758	4 758	586	615	646
Roads		5 475	5 952	6 188	558	558	558	586	615	646
Road Structures		–	–	–	2 100	2 100	2 100	–	–	–
Road Furniture		–	–	–	2 100	2 100	2 100	–	–	–
Storm water Infrastructure		2 389	2 422	2 432	2 091	2 091	2 091	532	559	587
Drainage Collection		2 389	2 422	2 432	507	507	507	532	559	587
Storm water Conveyance		–	–	–	1 077	1 077	1 077	–	–	–
Attenuation		–	–	–	507	507	507	–	–	–
Electrical Infrastructure		3 424	3 484	3 813	3 912	3 912	3 912	996	1 046	1 098
HV Substations		–	–	–	474	474	474	–	–	–
HV Switching Station		–	–	–	474	474	474	–	–	–
HV Transmission Conductors		–	–	–	474	474	474	–	–	–
MV Substations		–	–	–	474	474	474	–	–	–
MV Switching Stations		–	–	–	474	474	474	–	–	–
MV Networks		3 105	3 165	3 357	591	591	591	498	523	549
LV Networks		319	319	457	474	474	474	498	523	549
Capital Spares		–	–	–	474	474	474	–	–	–
Water Supply Infrastructure		4 880	5 544	6 066	5 434	5 434	5 434	1 582	1 661	1 744
Dams and Weirs		–	–	–	407	407	407	–	–	–
Boreholes		42	72	68	407	407	407	–	–	–
Reservoirs		817	833	873	407	407	407	427	449	471
Pump Stations		104	104	439	407	407	407	–	–	–
Water Treatment Works		–	–	–	407	407	407	–	–	–
Bulk Mains		–	–	–	100	100	100	–	–	–
Distribution		3 918	4 536	4 686	1 100	1 100	1 100	1 155	1 213	1 273
Distribution Points		–	–	–	1 100	1 100	1 100	–	–	–
PRV Stations		–	–	–	1 100	1 100	1 100	–	–	–
Sanitation Infrastructure		3 770	5 002	4 512	5 559	5 559	5 559	2 625	2 756	2 894
Pump Station		(226)	231	137	100	100	100	105	110	116
Reticulation		137	136	137	1 200	1 200	1 200	1 260	1 323	1 389
Waste Water Treatment Works		3 859	3 939	4 130	1 200	1 200	1 200	1 260	1 323	1 389
Outfall Sewers		–	–	–	1 200	1 200	1 200	–	–	–
Toilet Facilities		–	–	–	1 859	1 859	1 859	–	–	–
Capital Spares		–	695	108	–	–	–	–	–	–
Solid Waste Infrastructure		10 116	900	334	16 640	16 640	16 640	16 094	16 899	17 744
Landfill Sites		10 116	878	302	15 000	15 000	15 000	15 750	16 538	17 364
Waste Transfer Stations		–	–	–	328	328	328	–	–	–
Waste Processing Facilities		–	–	–	328	328	328	–	–	–
Waste Drop-off Points		1	22	31	328	328	328	344	362	380
Waste Separation Facilities		–	–	–	328	328	328	–	–	–
Electricity Generation Facilities		–	–	–	328	328	328	–	–	–
Information and Communication Infrastructure		178	161	153	–	–	–	–	–	–
Data Centres		178	161	153	–	–	–	–	–	–
Community Assets		2 727	2 683	2 940	3 527	3 527	3 527	1 937	2 034	2 136
Community Facilities		1 244	1 017	1 014	2 079	2 079	2 079	417	438	460
Halls		–	–	–	1 422	1 422	1 422	–	–	–
Centres		285	304	299	–	–	–	–	–	–
Fire/Ambulance Stations		12	12	12	–	–	–	–	–	–
Libraries		260	199	199	385	385	385	404	424	446
Cemeteries/Crematoria		5	5	5	13	13	13	13	14	15
Public Open Space		7	7	7	260	260	260	–	–	–
Public Ablution Facilities		645	407	408	–	–	–	–	–	–
Markets		29	83	83	–	–	–	–	–	–
Airports		1	1	1	–	–	–	–	–	–
Sport and Recreation Facilities		1 483	1 666	1 926	1 448	1 448	1 448	1 520	1 596	1 676
Outdoor Facilities		1 483	1 666	1 926	1 448	1 448	1 448	1 520	1 596	1 676
Investment properties		281	749	409	742	742	742	195	204	215
Revenue Generating		–	468	–	371	371	371	–	–	–
Improved Property		–	468	–	185	185	185	–	–	–
Unimproved Property		–	–	–	185	185	185	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>									
Non-revenue Generating		281	281	409	371	371	371	195	204	215
Improved Property		281	281	409	185	185	185	195	204	215
Unimproved Property		–	–	–	185	185	185	–	–	–
Other assets		1 080	2 187	1 653	–	–	–	–	–	–
<b>Operational Buildings</b>		<b>1 080</b>	<b>2 187</b>	<b>1 653</b>	–	–	–	–	–	–
Municipal Offices		1 032	2 138	1 604	–	–	–	–	–	–
Workshops		49	49	49	–	–	–	–	–	–
Capital Spares		0	–	–	–	–	–	–	–	–
Intangible Assets		78	76	12	128	128	128	90	94	99
Licences and Rights		78	76	12	128	128	128	90	94	99
Water Rights		–	–	–	17	17	17	–	–	–
Computer Software and Applications		78	76	12	111	111	111	90	94	99
Computer Equipment		<b>376</b>	<b>376</b>	<b>669</b>	<b>2 373</b>	<b>2 373</b>	<b>2 373</b>	<b>2 428</b>	<b>2 549</b>	<b>2 677</b>
<b>Computer Equipment</b>		376	376	669	2 373	2 373	2 373	2 428	2 549	2 677
Furniture and Office Equipment		451	677	834	630	630	630	602	632	663
<b>Furniture and Office Equipment</b>		451	677	834	630	630	630	602	632	663
Machinery and Equipment		1 134	2 526	2 221	1 505	1 505	1 505	1 397	1 467	1 541
<b>Machinery and Equipment</b>		1 134	2 526	2 221	1 505	1 505	1 505	1 397	1 467	1 541
Transport Assets		1 970	1 993	2 005	6 921	6 921	6 921	5 025	5 277	5 540
<b>Transport Assets</b>		1 970	1 993	2 005	6 921	6 921	6 921	5 025	5 277	5 540
Total Depreciation	<b>1</b>	<b>38 331</b>	<b>34 730</b>	<b>34 241</b>	<b>54 219</b>	<b>54 219</b>	<b>54 219</b>	<b>34 090</b>	<b>35 794</b>	<b>37 584</b>

#### References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

**WC022 Witzenberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class**

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			11 081	39 607	24 326	48 721	33 757	33 757	33 587	20 886	19 890
Roads Infrastructure			10 231	27 340	18 633	585	572	572	5 000	16 386	11 576
Roads			–	–	–	100	87	87	5 000	16 386	11 576
Road Structures			10 231	27 340	18 633	485	485	485	–	–	–
Storm water Infrastructure			–	–	–	450	450	450	–	–	–
Storm water Conveyance			–	–	–	450	450	450	–	–	–
Electrical Infrastructure			533	4 236	5 693	30 702	15 859	15 859	23 318	4 300	8 314
HV Substations			–	–	1 373	25 000	10 000	10 000	15 000	–	–
MV Substations			533	950	1 500	500	920	920	1 630	1 400	1 400
MV Networks			–	2 236	1 820	1 609	1 309	1 309	2 500	2 400	2 400
LV Networks			–	1 050	1 000	3 593	3 630	3 630	4 188	500	4 514
Water Supply Infrastructure			–	–	–	3 340	3 233	3 233	5 269	200	–
Water Treatment Works			–	–	–	500	500	500	500	200	–
Distribution			–	–	–	2 840	2 733	2 733	4 769	–	–
Sanitation Infrastructure			317	8 030	–	13 643	13 643	13 643	–	–	–
Waste Water Treatment Works			317	8 030	–	13 643	13 643	13 643	–	–	–
Community Assets			3 031	6 485	3 865	100	500	500	5 934	–	2 100
Community Facilities			–	–	828	100	–	–	100	–	2 100
Halls			–	–	–	–	–	–	–	–	2 100
Cemeteries/Crematoria			–	–	–	100	–	–	100	–	–
Markets			–	–	828	–	–	–	–	–	–
Sport and Recreation Facilities			3 031	6 485	3 037	–	500	500	5 834	–	–
Outdoor Facilities			3 031	6 485	3 037	–	500	500	5 834	–	–
Other assets			–	–	–	600	1 020	1 020	600	–	–
Operational Buildings			–	–	–	600	1 020	1 020	600	–	–
Municipal Offices			–	–	–	300	720	720	300	–	–
Workshops			–	–	–	300	300	300	300	–	–
Intangible Assets			–	–	–	200	200	200	–	–	–
Licences and Rights			–	–	–	200	200	200	–	–	–
Computer Software and Applications			–	–	–	200	200	200	–	–	–
Machinery and Equipment			–	–	–	–	–	–	90	–	–
Machinery and Equipment			–	–	–	–	–	–	90	–	–
Total Capital Expenditure on upgrading of existing assets		1	14 112	46 092	28 191	49 621	35 477	35 477	40 211	20 886	21 990
Upgrading of Existing Assets as % of total capex			0,0%	-1496,5%	32,5%	58,1%	41,1%	41,1%	50,5%	36,8%	44,2%
Upgrading of Existing Assets as % of deprecn"			36,8%	132,7%	82,3%	91,5%	65,4%	65,4%	118,0%	58,4%	58,5%

**References**

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure

**WC022 Witzenberg - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Financial Services		50	50	50				
Vote 2 - Community Services		20 517	1 030	11 186				
Vote 3 - Corporate Services		1 280	635	50				
Vote 4 - Technical Services		52 649	48 184	29 802				
Vote 5 - Municipal Manager		50	50	50				
Vote 6 - Planning and Development		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>74 547</b>	<b>49 949</b>	<b>41 138</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Financial Services		49 416	52 655	56 050				
Vote 2 - Community Services		104 753	124 124	121 771				
Vote 3 - Corporate Services		131 989	141 360	151 261				
Vote 4 - Technical Services		637 426	701 242	788 546				
Vote 5 - Municipal Manager		24 311	24 946	26 696				
Vote 6 - Planning and Development		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total future operational costs</b>		<b>947 895</b>	<b>1 044 328</b>	<b>1 144 323</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue		32 840	492 693	548 344				
Service charges - Electricity		442 689	492 693	548 344				
Service charges - Water		53 401	56 207	59 152				
Service charges - Waste Water Management		53 590	56 152	58 836				
Service charges - Waste Management		36 276	37 996	39 797				
Agency services		4 918	5 164	5 423				
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		<b>623 715</b>	<b>1 140 906</b>	<b>1 259 896</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>398 727</b>	<b>(46 629)</b>	<b>(74 434)</b>	-	-	-	-

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

R thousand								2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Parent municipality:</b> <i>List all capital projects grouped by Function</i>										
Cemeteries, Funeral Parlours and Crematoria	Capex Expanding Of Existing Cemetery	CAP130	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	19.30725877409244	-33.37130853694222	100	-	-
Cemeteries, Funeral Parlours and Crematoria	Develop land for regional cemetery new Cemetery	CAP252	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	19.30725877409244	-33.37130853694222	-	-	8 736
Community Halls and Facilities	Replace asbestos roof Kiliprug Community hall	CAP249	Community Facilities	Halls	PA Hamlet	19.32701184855348	-33.28887016857954	-	-	2 100
Community Halls and Facilities	Replace vinyl flooring Montana Comm hall	CAP250	Community Facilities	Halls	Wolseley	19.19789295035211	-33.41284899620041	-	520	-
Community Parks (including Nurseries)	Capex Plant & Equipment	CAP011	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	300	200	-
Community Parks (including Nurseries)	Capex Brushcutters	CAP043	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	110	120	150
Community Parks (including Nurseries)	Capex Chainsaws	CAP044	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	130	140	150
Community Parks (including Nurseries)	Capex Irrigation Equipment For Parks	CAP149	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	200	-	-
Community Parks (including Nurseries)	Capex Landscaping Of Parks	CAP188	Community Facilities	Parks	Whole of the Municipality	19.30725877409244	-33.37130853694222	200	-	-
Economic Development/Planning	Installation of solar panels for Gate motors at	CAP246	Machinery and Equipment	Machinery and Equipment	Bella Vista	19.31828188698563	-33.32997098951867	30	-	-
Economic Development/Planning	Installation of electronic roller shutter door m	CAP247	Machinery and Equipment	Machinery and Equipment	PA Hamlet	19.32701184855348	-33.28887016857954	60	-	-
Economic Development/Planning	Informal Trader infrastructure, Op die Berg	CAP245	Machinery and Equipment	Markets	Op-die-Berg	19.31244901100523	-33.02363646856553	185	-	-
Electricity	Capex Upgrade Power Station	CAP227	Electrical Infrastructure	HV Substations	Whole of the Municipality	19.30725877409244	-33.37130853694222	15 000	-	-
Electricity	Capex Upgrade Of Lv Network Cables	CAP139	Electrical Infrastructure	LV Networks	Whole of the Municipality	19.30725877409244	-33.37130853694222	500	400	400
Electricity	Capex: Tools & Equipment	CAP067	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	250	200	200
Electricity	Capex Electrical Network Housing Project	CAP013	Electrical Infrastructure	MV Networks	Whole of the Municipality	19.30725877409244	-33.37130853694222	-	518	543
Electricity	Capex Mv Network Equipment	CAP137	Electrical Infrastructure	MV Networks	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 000	1 000	1 000
Electricity	Capex Upgrade Of Mv Cables	CAP140	Electrical Infrastructure	MV Networks	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 500	1 400	1 400
Electricity	Capex Electrical Network Refurbishment	CAP186	Electrical Infrastructure	MV Networks	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 000	1 000	1 000
Electricity	Capex Mv Substation Equipment	CAP138	Electrical Infrastructure	MV Substations	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 630	1 400	1 400
Fire Fighting and Protection	Capex Fire Fighting Equipment	CAP144	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	150	-	-
Fire Fighting and Protection	Fire Fighting Equipment	CAP218	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	870	-	-
Fleet Management	Capex Tools & Equipment	CAP073	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	-	50	-
Fleet Management	Capex Vehicle Replacement Programme	CAP032	Transport Assets	Transport Assets	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 300	2 000	-
Fleet Management	Capex Workshop Building Upgrade	CAP200	Operational Buildings	Workshops	Ceres	19.31164140006567	-33.36897405048223	300	-	-
Information Technology	Capex It Equipment	CAP002	Computer Equipment	Computer Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	300	300	-
Libraries and Archives	Capex Library Nduli Office Equipment	CAP244	Furniture and Office Equipment	Furniture and Office Equipment	N'duli	19.34285681435944	-33.3558989814609	200	-	-
Libraries and Archives	Capex Library Nduli	CAP192	Community Facilities	Libraries	N'duli	19.34285681435944	-33.3558989814609	11 665	-	-
Marketing, Customer Relations, Publicity and	Capex Camera Equipment	CAP189	Computer Equipment	Computer Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	30	35	-
Marketing, Customer Relations, Publicity and	Capex: Access Control - Furniture And Equip	CAP065	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	100	250	-
Mayor and Council	Capex Furniture & Equipment	CAP005	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	500	-	-
Municipal Manager, Town Secretary and Ch	Capex Furniture & Equipment	CAP005	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	264	250	250
Police Forces, Traffic and Street Parking Co	Capex Building Upgrade Traffic Department	CAP228	Operational Buildings	Municipal Offices	Whole of the Municipality	19.30725877409244	-33.37130853694222	300	-	-
Pollution Control	Air quality equipment_all	CAP248	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	220	-	-
Roads	Capex Traffic Calming	CAP020	Roads Infrastructure	Road Structures	Whole of the Municipality	19.30725877409244	-33.37130853694222	50	-	-
Roads	Capex Rehabilitation Cellier Street	CAP231	Roads Infrastructure	Roads	Ceres	19.31164140006567	-33.36897405048223	5 000	-	-
Roads	Capex Main Roads Ceres	CAP242	Roads Infrastructure	Roads	Ceres	19.31164140006567	-33.36897405048223	-	4 822	1 482
Roads	Capex Main Roads Tulbagh	CAP243	Roads Infrastructure	Roads	Tulbagh	19.14462848402406	-33.28572647212659	-	4 822	1 482
Roads	Capex Network Street	CAP077	Roads Infrastructure	Roads	Whole of the Municipality	19.30725877409244	-33.37130853694222	6 000	8 000	5 000
Roads	Capex Rehabilitation - Streets Wolseley	CAP225	Roads Infrastructure	Roads	Wolseley	19.19789295035211	-33.41284899620041	-	6 742	8 612
Sewerage	Capex Sewer Network Replacement	CAP018	Sanitation Infrastructure	Reticulation	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 000	-	-
Sewerage	Capex Sewer Pumps-replacement	CAP072	Sanitation Infrastructure	Reticulation	Whole of the Municipality	19.30725877409244	-33.37130853694222	100	100	100
Sewerage	Capex Toilets For Informal Settlements	CAP195	Sanitation Infrastructure	Toilet Facilities	Whole of the Municipality	19.30725877409244	-33.37130853694222	500	-	-
Sewerage	Capex Aerator Replacement Programme	CAP075	Sanitation Infrastructure	Waste Water Treatment Works	Whole of the Municipality	19.30725877409244	-33.37130853694222	200	200	200
Solid Waste Removal	Capex Bulk Waste Container Bins	CAP232	Solid Waste Infrastructure	Machinery and Equipment	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 000	435	236
Sports Grounds and Stadiums	Capex Sportsground Development & Upgrade	CAP141	Sport and Recreation Facilities	Outdoor Facilities	Ceres	19.31164140006567	-33.36897405048223	200	-	-
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Tulbagh	CAP151	Sport and Recreation Facilities	Outdoor Facilities	Tulbagh	19.14462848402406	-33.28572647212659	5 002	-	-
Sports Grounds and Stadiums	Upgrade of sports facilities	CAP203	Sport and Recreation Facilities	Outdoor Facilities	Whole of the Municipality	19.30725877409244	-33.37130853694222	832	-	-
Street Lighting and Signal Systems	Capex Upgrade Of Streetlights	CAP142	Electrical Infrastructure	LV Networks	Whole of the Municipality	19.30725877409244	-33.37130853694222	3 688	100	4 114
Taxi Ranks	Capex Ceres Bella Vista Taxi Rank	CAP241	Roads Infrastructure	Road Structures	Whole of the Municipality	19.30725877409244	-33.37130853694222	4 700	8 696	11 196
Water Distribution	Capex Tierhokskloof Bulk Pipeline	CAP167	Water Supply Infrastructure	Bulk Mains	Wolseley	19.19789295035211	-33.41284899620041	1 424	-	-
Water Distribution	Capex Nduli Upgrade And Replace Water P	CAP212	Water Supply Infrastructure	Distribution	N'duli	19.34285681435944	-33.3558989814609	4 769	-	-

Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Water Distribution	Capex Network- Water Pipes & Valve F	CAP030	Water Supply Infrastructure	Distribution	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 000	1 000	–
Water Distribution	Capex Security Upgrades	CAP083	Water Supply Infrastructure	Water Treatment Works	Whole of the Municipality	19.30725877409244	-33.37130853694222	500	200	–
Water Storage	Capex Tulbagh Reservoir	CAP207	Water Supply Infrastructure	Reservoirs	Tulbagh	19.14462848402406	-33.28572647212659	5 189	11 791	–
Parent Capital expenditure								79 547	56 691	49 750
Entities: List all capital projects grouped by Entity										
Entity A Water project A										
Entity B Electricity project B										
Entity Capital expenditure								–	–	–
Total Capital expenditure								79 547	56 691	49 750

WC022 Witzenberg - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand		Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function														Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:																		
List all capital projects grouped by Function																		
Electricity		Upgrade of Ceres Powerstation	CAP227	Upgrading			of sustainable bas	Electrical Infrastructure	HV Substations	Ceres	-33.36111298310013	19.294025842284636	25000	25 000	10 000	15 000		
Entities:																		
List all capital projects grouped by Entity																		
Entity Name																		
Project name																		

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

WC022 Witzenberg - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	2025/26 Medium Term Revenue & Expenditure Framework			Project information
								Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand	4			6			5				Ward location
<b>Parent municipality:</b> <i>List all operational projects grouped by Municipal Vote</i>											
Administrative and Corporate Support	RM	COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	100	105	110	Whole of the Municipa
Administrative and Corporate Support	RM	COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	110	115	121	Whole of the Municipa
Administrative and Corporate Support	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(11)	(12)	(13)	Whole of the Municipa
Administrative and Corporate Support	RM	COR Emergency MACH Machinery and Equipment	RM053	Yes	Machinery and Equipment	Machinery and Equipment	7130853694222;19.3072587740	6	7	7	Whole of the Municipa
Administrative and Corporate Support	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	16 654	17 534	18 626	Whole of the Municipa
Administrative and Corporate Support	MR	Municipal Running Cost Vehicles Corporate Services	MRVEH03	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	81	85	90	Whole of the Municipa
Administrative and Corporate Support	TW	Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	10	11	11	Whole of the Municipa
Administrative and Corporate Support	RM	PREV INTERVAL BASED Transport Assets - Corporate Services	RM112	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	20	21	23	Whole of the Municipa
Aged Care	RM	COR Emergency COMM Community Facilities Cr&egrave;ve;chesBuildings	RM057	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	70	74	77	Whole of the Municipa
Aged Care	TW	Typical Work Streams Cancer	TW006	Yes		Cancer	7130853694222;19.3072587740	1	1	2	Whole of the Municipa
Aged Care	TW	Typical Work Streams Community Development Initiatives	TW025	Yes	Community Facilities	Community Development Initiatives	7130853694222;19.3072587740	572	627	658	Whole of the Municipa
Aged Care	TW	Typical Work Streams Community Development Initiatives	TW110	Yes	Community Facilities	Community Development Initiatives	7130853694222;19.3072587740	68	39	36	Whole of the Municipa
Aged Care	TW	Typical Work Streams Community Initiatives	TW024	Yes	Community Facilities	Community Initiatives	7130853694222;19.3072587740	315	331	347	Whole of the Municipa
Aged Care	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(155 395)	(160 773)	(168 805)	Whole of the Municipa
Aged Care	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	1 010	1 051	1 121	Whole of the Municipa
Aged Care	MR	Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	37	39	41	Whole of the Municipa
Aged Care	TW	Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	2 196	–	–	Whole of the Municipa
Aged Care	TW	Typical Work Streams Social Development Programme (Welfare)	TW038	Yes		Social Development Programme (Welfare)	7130853694222;19.3072587740	8	9	9	Whole of the Municipa
Aged Care	RM	PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	34	36	38	Whole of the Municipa
Aged Care	TW	Typical Work Streams Youth Development	TW040	Yes		Youth Development	7130853694222;19.3072587740	24	25	26	Whole of the Municipa
Asset Management	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	336	361	388	Whole of the Municipa
Biodiversity and Landscape	TW	Typical Work Streams Alien and Invasive Trees	TW049	Yes		Alien and Invasive Trees	7130853694222;19.3072587740	2	2	2	Whole of the Municipa
Biodiversity and Landscape	TW	Typical Work Streams Catchment and Forestry	TW051	Yes		Catchment and Forestry	7130853694222;19.3072587740	2 782	2 381	2 518	Whole of the Municipa
Biodiversity and Landscape	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(3 013)	(2 506)	(2 650)	Whole of the Municipa
Biodiversity and Landscape	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	4 339	4 813	4 726	Whole of the Municipa
Biodiversity and Landscape	TW	Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	29	0	0	Whole of the Municipa
Cemeteries, Funeral Parlours and Cremato	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(280)	(294)	(308)	Whole of the Municipa
Cemeteries, Funeral Parlours and Cremato	RM	PREV Interval Based COMM Community Facilities Cemeteries	RM041	Yes	Community Facilities	External Facilities	7130853694222;19.3072587740	3	3	3	Whole of the Municipa
Cemeteries, Funeral Parlours and Cremato	RM	COR Planned COMM Community Facilities Cemeteries/Crematoria External Fac	RM078	Yes	Community Facilities	External Facilities	7130853694222;19.3072587740	77	80	85	Whole of the Municipa
Cemeteries, Funeral Parlours and Cremato	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	6 274	5 868	6 091	Whole of the Municipa
Cemeteries, Funeral Parlours and Cremato	MR	Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	102	108	113	Whole of the Municipa
Cemeteries, Funeral Parlours and Cremato	RM	PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	19	20	21	Whole of the Municipa
Child Care Facilities	RM	COR Planned COMM Community Facilities CrèchesBuildings	RM070	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	88	92	97	Whole of the Municipa
Child Care Facilities	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	15	16	17	Whole of the Municipa
Community Halls and Facilities	RM	COR Emergency COMM Community Facilities HallsBuildings	RM054	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	250	200	210	Whole of the Municipa
Community Halls and Facilities	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	#N/A	(61)	(64)	(67)	Bella Vista
Community Halls and Facilities	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	6897405048223;19.3116414000	(61)	(64)	(67)	Ceres
Community Halls and Facilities	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	3558989814609;19.34285681434	(16)	(17)	(18)	N'duli
Community Halls and Facilities	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	8887016857954;19.3270118485	(41)	(43)	(45)	PA Hamlet
Community Halls and Facilities	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	8572647212659;19.1446284840	(10)	(10)	(11)	Tulbagh
Community Halls and Facilities	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(315)	(455)	(464)	Whole of the Municipa
Community Halls and Facilities	INC	MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	1284899620041;19.1978929503	(61)	(64)	(67)	Wolseley
Community Halls and Facilities	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	11 167	12 052	12 860	Whole of the Municipa
Community Halls and Facilities	TW	Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	336	353	370	Whole of the Municipa
Community Parks (including Nurseries)	TW	Typical Work Streams Catchment and Forestry	TW051	Yes		Catchment and Forestry	7130853694222;19.3072587740	700	648	668	Whole of the Municipa
Community Parks (including Nurseries)	RM	PREV Interval Based COMM Community Facilities Cemeteries	RM041	Yes	Community Facilities	External Facilities	7130853694222;19.3072587740	53	55	58	Whole of the Municipa
Community Parks (including Nurseries)	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	13 871	15 039	16 081	Whole of the Municipa
Community Parks (including Nurseries)	MR	Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	1 937	2 034	2 135	Whole of the Municipa
Community Parks (including Nurseries)	TW	Typical Work Streams Parks Programme	TW061	Yes		Parks Programme	7130853694222;19.3072587740	629	661	694	Whole of the Municipa
Community Parks (including Nurseries)	RM	PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	180	189	199	Whole of the Municipa
Corporate Wide Strategic Planning (IDPs, L	TW	Typical Workstreams IDP Implementation and Monitoring	TW072	Yes		IDP Implementation and Monitoring	7130853694222;19.3072587740	3	3	3	Whole of the Municipa
Corporate Wide Strategic Planning (IDPs, L	MR	Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	3 257	3 498	3 758	Whole of the Municipa
Corporate Wide Strategic Planning (IDPs, L	TW	Typical Work Streams Public Participation Meeting	TW022	Yes		Public Participation Meeting	7130853694222;19.3072587740	0	0	0	Whole of the Municipa



Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	2025/26 Medium Term Revenue & Expenditure Framework			Project information
								Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand	4			6			5				Ward location
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Special Events and Functions	TW054	Yes		Special Events and Functions	7130853694222;19.3072587740	80	84	89	Whole of the Municipa
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	3558989814609;19.34285681433	53	55	58	Ward 1
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	#N/A	53	55	58	Ward 10
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	#N/A	108	113	119	Ward 11
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	#N/A	61	64	68	Ward 12
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	#N/A	3	3	3	Ward 2
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	#N/A	63	66	69	Ward 4
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	#N/A	2	2	2	Ward 6
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	#N/A	145	152	159	Ward 7
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	#N/A	53	55	58	Ward 8
Corporate Wide Strategic Planning (IDPs, L		Typical Work Streams Ward Initiatives	TW083	Yes		Ward Initiatives	7130853694222;19.3072587740	4	4	5	Whole of the Municipa
Disaster Management		Typical Work Streams Disaster Relief	TW043	Yes		Disaster Relief	7130853694222;19.3072587740	44	46	48	Whole of the Municipa
Disaster Management		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	36	37	39	Whole of the Municipa
Economic Development/Planning		RM COR Planned COMM Community Facilities MarketsBuildings	RM069	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	141	148	156	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Clean-up Actions	TW019	Yes		Clean-up Actions	7130853694222;19.3072587740	148	159	171	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Compilation of Plan	TW056	Yes		Compilation of Plan	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Economic Development/Planning		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(400)	(226)	(237)	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Education and Training	TW027	Yes		Education and Training	7130853694222;19.3072587740	10	10	11	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Leadership Development	TW016	Yes		Leadership Development	7130853694222;19.3072587740	70	141	148	Whole of the Municipa
Economic Development/Planning		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	2 125	2 286	2 443	Whole of the Municipa
Economic Development/Planning		Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	33	35	36	Whole of the Municipa
Economic Development/Planning		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	175	184	193	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Project Implementation	TW057	Yes		Project Implementation	7130853694222;19.3072587740	35	14	15	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Special Events and Functions	TW054	Yes		Special Events and Functions	7130853694222;19.3072587740	60	49	51	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Training	TW059	Yes		Training	7130853694222;19.3072587740	3	3	3	Whole of the Municipa
Economic Development/Planning		RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	3	3	4	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Youth Development	TW040	Yes		Youth Development	7130853694222;19.3072587740	6	6	6	Whole of the Municipa
Education		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Electricity		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	3558989814609;19.34285681433	(11)	(12)	(13)	N'duli
Electricity		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(447 341)	(497 913)	(554 167)	Whole of the Municipa
Electricity		Cost of Free Basic Services - Electricity (50 kwh per household per month)	TW085	Yes		Electricity (50 kwh per household per month)	7130853694222;19.3072587740	5 311	5 985	6 745	Whole of the Municipa
Electricity		RM PREV Interval Based ELEC MV Substations Electricity Bulk Meters	RM006	Yes	Electrical Infrastructure	Electricity Bulk Meters	1284899620041;19.1978929503	109	114	120	Wolseley
Electricity		RM COR Emergency ELEC LV Networks Electricity Meters	RM035	Yes	Electrical Infrastructure	Electricity Meters	3558989814609;19.34285681433	428	450	472	N'duli
Electricity		RM COR Emergency ELEC LV Networks Electricity Meters	RM035	Yes	Electrical Infrastructure	Electricity Meters	8572647212659;19.1446284840	32	34	35	Tulbagh
Electricity		RM COR Emergency ELEC LV Networks Electricity Meters	RM035	Yes	Electrical Infrastructure	Electricity Meters	1284899620041;19.1978929503	2	2	2	Wolseley
Electricity		RM COR Emergency ELEC LV Networks LV Conductors	RM032	Yes	Electrical Infrastructure	LV Conductors	8572647212659;19.1446284840	45	47	50	Tulbagh
Electricity		Typical Workstreams Master Plan	TW200	Yes		Master plan	7130853694222;19.3072587740	220	231	243	Whole of the Municipa
Electricity		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	434 599	480 678	533 832	Whole of the Municipa
Electricity		Municipal Running Cost Vehicles Technical Services	MRVEH04	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	1 427	1 499	1 574	Whole of the Municipa
Electricity		RM COR Emergency ELEC MV Networks MV Conductors	RM031	Yes	Electrical Infrastructure	MV Conductors	6897405048223;19.3116414000	5	5	5	Ceres
Electricity		RM COR Emergency ELEC MV Networks MV Network Equipment	RM029	Yes	Electrical Infrastructure	MV Network Equipment	6897405048223;19.3116414000	589	618	649	Ceres
Electricity		RM COR Emergency ELEC MV Substations MV Network Equipment	RM019	Yes	Electrical Infrastructure	MV Network Equipment	1284899620041;19.1978929503	45	47	50	Wolseley
Electricity		RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012	Yes	Electrical Infrastructure	MV Substation Equipment	6897405048223;19.3116414000	451	474	498	Ceres
Electricity		RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012	Yes	Electrical Infrastructure	MV Substation Equipment	7130853694222;19.3072587740	440	462	485	Whole of the Municipa
Electricity		RM COR Emergency ELEC MV Networks MV Transformers	RM030	Yes	Electrical Infrastructure	MV Transformers	6897405048223;19.3116414000	153	161	169	Ceres
Electricity		RM COR Planned Roads Pavements	RM091	Yes	Electrical Infrastructure	Pavements	7130853694222;19.3072587740	879	923	970	Whole of the Municipa
Electricity		RM COR Emergency ELEC LV Networks Public Lighting	RM033	Yes	Electrical Infrastructure	Public Lighting	8572647212659;19.1446284840	45	47	50	Tulbagh
Electricity		RM COR Emergency ELEC LV Networks Public Lighting	RM033	Yes	Electrical Infrastructure	Public Lighting	1284899620041;19.1978929503	45	47	50	Wolseley
Electricity		RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	1 702	1 269	877	Whole of the Municipa
Finance		RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	32	33	35	Whole of the Municipa
Finance		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(173 720)	(182 431)	(199 355)	Whole of the Municipa
Finance		Property Rates Rebate - Indigent Owners	TW096	Yes		Indigent Owners	7130853694222;19.3072587740	8 819	9 348	9 909	Whole of the Municipa
Finance		Typical Work Streams Meter Conversion and Replacement	TW203	Yes		Meter Conversion and Replacement	7130853694222;19.3072587740	661	694	729	Whole of the Municipa
Finance		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	33 879	35 082	37 409	Whole of the Municipa
Finance		Municipal Running Cost Vehicles Financial Services	MRVEH02	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	265	278	292	Whole of the Municipa
Finance		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	1 500	1 600	1 700	Whole of the Municipa

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	2025/26 Medium Term Revenue & Expenditure Framework			Project information
								Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand	4			6			5				Ward location
Finance		RM PREV INTERVAL BASED Transport Assets - Financial Services	RM111	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	33	35	36	Whole of the Municipa
Finance		Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017	Yes		Workshops, Seminars and Subject Matter Traini	7130853694222;19.3072587740	275	289	121	Whole of the Municipa
Fire Fighting and Protection		RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	6	6	6	Whole of the Municipa
Fire Fighting and Protection		RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	10	11	11	Whole of the Municipa
Fire Fighting and Protection		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(877)	(8)	(9)	Whole of the Municipa
Fire Fighting and Protection		RM PREV Interval Based MACH Machinery and Equipment	RM052	Yes	Machinery and Equipment	Machinery and Equipment	7130853694222;19.3072587740	73	77	81	Whole of the Municipa
Fire Fighting and Protection		RM COR Emergency MACH Machinery and Equipment	RM053	Yes	Machinery and Equipment	Machinery and Equipment	7130853694222;19.3072587740	199	209	220	Whole of the Municipa
Fire Fighting and Protection		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	12 819	13 770	14 789	Whole of the Municipa
Fire Fighting and Protection		Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	1 146	1 203	1 263	Whole of the Municipa
Fire Fighting and Protection		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	1 933	2 030	2 131	Whole of the Municipa
Fire Fighting and Protection		Typical Work Streams Public Protection and Safety	TW064	Yes		Public Protection and Safety	7130853694222;19.3072587740	9	9	10	Whole of the Municipa
Fire Fighting and Protection		RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	379	398	418	Whole of the Municipa
Fleet Management		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(300)	–	–	Whole of the Municipa
Fleet Management		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	4 848	5 208	5 595	Whole of the Municipa
Fleet Management		Municipal Running Cost Vehicles Technical Services	MRVEH04	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	197	207	218	Whole of the Municipa
Fleet Management		RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	99	104	109	Whole of the Municipa
Governance Function		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	6 261	6 730	7 234	Whole of the Municipa
Housing		RM COR Emergency COMM Community Facilities Public Ablution FacilitiesBuildings	RM055	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Housing		RM COR Emergency OTHER Housing Social HousingBuildings	RM063	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	275	289	303	Whole of the Municipa
Housing		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(2 542)	(425)	(458)	Whole of the Municipa
Housing		Typical Work Streams Housing Projects	TW037	Yes	Housing	Housing Projects	7130853694222;19.3072587740	31	33	34	Whole of the Municipa
Housing		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	8 676	6 818	7 322	Whole of the Municipa
Housing		Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	237	248	261	Whole of the Municipa
Housing		RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	75	78	82	Whole of the Municipa
Human Resources		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(705)	(740)	(777)	Whole of the Municipa
Human Resources		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	28 171	29 886	31 709	Whole of the Municipa
Human Resources		Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017	Yes		Workshops, Seminars and Subject Matter Traini	7130853694222;19.3072587740	1 377	1 445	1 518	Whole of the Municipa
Informal Settlements		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	26	28	29	Whole of the Municipa
Information Technology		RM COR Emergency COMP Computer Equipment	RM064	Yes	Computer Equipment	Computer Equipment	7130853694222;19.3072587740	172	181	190	Whole of the Municipa
Information Technology		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	5 730	6 058	6 405	Whole of the Municipa
Legal Services		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	3 722	3 961	4 215	Whole of the Municipa
Libraries and Archives		RM COR Planned LIB Libraries	RM114	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	33	34	36	Whole of the Municipa
Libraries and Archives		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(13 016)	(11 307)	(12 098)	Whole of the Municipa
Libraries and Archives		Typical Work Streams Library Programmes	TW036	Yes	Libraries	Library Programmes	7130853694222;19.3072587740	10	10	11	Whole of the Municipa
Libraries and Archives		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	12 902	13 244	14 131	Whole of the Municipa
Licensing and Regulation		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(146)	(154)	(161)	Whole of the Municipa
Licensing and Regulation		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	26	27	29	Whole of the Municipa
Marketing, Customer Relations, Publicity an		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(6)	(6)	(6)	Whole of the Municipa
Marketing, Customer Relations, Publicity an		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	5 983	6 427	6 903	Whole of the Municipa
Marketing, Customer Relations, Publicity an		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	14	15	16	Whole of the Municipa
Mayor and Council		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(227)	(239)	(251)	Whole of the Municipa
Mayor and Council		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	18 953	20 217	21 554	Whole of the Municipa
Mayor and Council		Municipal Running Cost Vehicles Corporate Services	MRVEH03	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	5	5	5	Whole of the Municipa
Mayor and Council		Typical Work Streams Special Events and Functions	TW054	Yes		Special Events and Functions	7130853694222;19.3072587740	355	373	392	Whole of the Municipa
Mayor and Council		RM PREV INTERVAL BASED Transport Assets - Corporate Services	RM112	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	3	3	4	Whole of the Municipa
Municipal Manager, Town Secretary and Cl		RM COR Emergency COMP Computer Equipment	RM064	Yes	Computer Equipment	Computer Equipment	7130853694222;19.3072587740	3	4	4	Whole of the Municipa
Municipal Manager, Town Secretary and Cl		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(80)	(84)	(88)	Whole of the Municipa
Municipal Manager, Town Secretary and Cl		Municipal Running Cost	MR001	Yes		Municipal Running Cost	8572647212659;19.1446284840	158	165	174	Tulbagh
Municipal Manager, Town Secretary and Cl		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	14 832	15 942	17 134	Whole of the Municipa
Municipal Manager, Town Secretary and Cl		Typical Work Streams EPWP Project	TW111	Yes		Project	8572647212659;19.1446284840	1 114	1 170	1 229	Tulbagh
Municipal Manager, Town Secretary and Cl		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	520	546	573	Whole of the Municipa
Municipal Manager, Town Secretary and Cl		Typical Work Streams Special Events and Functions	TW054	Yes		Special Events and Functions	7130853694222;19.3072587740	102	107	113	Whole of the Municipa
Police Forces, Traffic and Street Parking Co		RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	85	89	93	Whole of the Municipa
Police Forces, Traffic and Street Parking Co		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(17 479)	(18 352)	(19 270)	Whole of the Municipa
Police Forces, Traffic and Street Parking Co		RM COR Planned FURN Furniture and Office Equipment	RM075	Yes	Furniture and Office Equipment	Furniture and Office Equipment	7130853694222;19.3072587740	24	25	27	Whole of the Municipa
Police Forces, Traffic and Street Parking Co		RM COR Emergency MACH Machinery and Equipment	RM053	Yes	Machinery and Equipment	Machinery and Equipment	7130853694222;19.3072587740	12	13	13	Whole of the Municipa

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	2025/26 Medium Term Revenue & Expenditure Framework			Project information
								Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand	4			6			5				Ward location
Police Forces, Traffic and Street Parking Co		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	47 949	51 320	54 929	Whole of the Municipa
Police Forces, Traffic and Street Parking Co		Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	1 880	1 974	2 073	Whole of the Municipa
Police Forces, Traffic and Street Parking Co		RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	220	231	243	Whole of the Municipa
Project Management Unit		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	3 946	3 172	3 415	Whole of the Municipa
Property Services		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	1 104	1 186	1 273	Whole of the Municipa
Property Services		Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Public Toilets		RM COR Emergency SEWER Toile Facilities Communal Sanitation	RM040	Yes	Sanitation Infrastructure	Communal Sanitation	7130853694222;19.3072587740	134	140	147	Whole of the Municipa
Public Toilets		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	2 166	2 327	2 499	Whole of the Municipa
Recreational Facilities		RM COR Planned COMM Sport and Recreation Facilities Indoor FacilitiesBuildings	RM071	Yes	Sport and Recreation Facilities	Buildings	7130853694222;19.3072587740	83	87	92	Whole of the Municipa
Recreational Facilities		RM COR Planned COMM Sport and Recreation Facilities Outdoor FacilitiesCivil Str	RM073	Yes	Sport and Recreation Facilities	Civil Structures	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Recreational Facilities		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	6897405048223;19.3116414000	(628)	(660)	(693)	Ceres
Recreational Facilities		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(7 437)	(7 809)	(8 200)	Whole of the Municipa
Recreational Facilities		RM COR Emergency MACH Machinery and Equipment	RM053	Yes	Machinery and Equipment	Machinery and Equipment	7130853694222;19.3072587740	39	41	43	Whole of the Municipa
Recreational Facilities		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	19 938	21 282	22 718	Whole of the Municipa
Recreational Facilities		Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	260	273	287	Whole of the Municipa
Recreational Facilities		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	942	990	1 039	Whole of the Municipa
Recreational Facilities		RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	53	56	59	Whole of the Municipa
Recreational Facilities		RM COR Planned COMM Community Facilities HallsBuildings	RM068	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	1 000	-	-	Whole of the Municipa
Roads		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(122)	(9 772)	(3 097)	Whole of the Municipa
Roads		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	13 448	14 430	15 484	Whole of the Municipa
Roads		Municipal Running Cost Vehicles Technical Services	MRVEH04	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	1 173	1 231	1 293	Whole of the Municipa
Roads		RM COR Planned Roads Pavements	RM091	Yes	Roads Infrastructure	Pavements	7130853694222;19.3072587740	5 094	5 230	5 492	Whole of the Municipa
Roads		RM COR Planned Road Furniture Traffic Signs	RM103	Yes	Roads Infrastructure	Traffic Signs	7130853694222;19.3072587740	1 207	1 267	1 330	Whole of the Municipa
Roads		RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	195	205	216	Whole of the Municipa
Sewerage		RM PREV Condition Based Waste Water Treatment Buildings	RM094	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	15	15	16	Whole of the Municipa
Sewerage		RM COR Planned Reticulation Civil Structures	RM098	Yes	Sanitation Infrastructure	Civil Structures	7130853694222;19.3072587740	1 717	1 803	1 893	Whole of the Municipa
Sewerage		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(71 294)	(74 859)	(78 602)	Whole of the Municipa
Sewerage		RM COR Emergency Waste Water Treatment Earthworks	RM096	Yes	Sanitation Infrastructure	Earthworks	7130853694222;19.3072587740	394	413	434	Whole of the Municipa
Sewerage		RM COR Emergency Waste Water Treatment Electrical Equipment	RM097	Yes	Sanitation Infrastructure	Electrical Equipment	7130853694222;19.3072587740	370	388	408	Whole of the Municipa
Sewerage		RM COR Emergency Waste Water Treatment Works	RM107	Yes	Sanitation Infrastructure	Mechanical Equipment	7130853694222;19.3072587740	1 056	1 109	1 165	Whole of the Municipa
Sewerage		RM COR Planned Waste Water Treatment Works	RM108	Yes	Sanitation Infrastructure	Mechanical Equipment	7130853694222;19.3072587740	169	178	187	Whole of the Municipa
Sewerage		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	34 926	37 127	39 470	Whole of the Municipa
Sewerage		Municipal Running Cost Vehicles Technical Services	MRVEH04	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	1 263	1 326	1 392	Whole of the Municipa
Sewerage		RM COR Planned Reticulation Municipal Service Connection	RM101	Yes	Sanitation Infrastructure	Municipal Service Connection	7130853694222;19.3072587740	478	501	527	Whole of the Municipa
Sewerage		RM Cor Planned Reticulation Pipe Bridges	RM100	Yes	Sanitation Infrastructure	Pipe Bridges	7130853694222;19.3072587740	270	283	297	Whole of the Municipa
Sewerage		RM COR Planned Reticulation Pipe Work	RM099	Yes	Sanitation Infrastructure	Pipe Work	7130853694222;19.3072587740	128	135	141	Whole of the Municipa
Sewerage		RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	187	196	206	Whole of the Municipa
Sewerage		Revenue Cost of Free Services - Waste Water Management	TW093	Yes		Waste Water Management	7130853694222;19.3072587740	11 750	12 455	13 202	Whole of the Municipa
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	33 026	34 742	36 549	Whole of the Municipa
Solid Waste Removal		RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Yes	Operational Buildings	Buildings	7130853694222;19.3072587740	215	226	237	Whole of the Municipa
Solid Waste Removal		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	#N/A	(834)	(875)	(919)	Administrative or Head
Solid Waste Removal		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(56 713)	(59 586)	(62 605)	Whole of the Municipa
Solid Waste Removal		Typical Work Streams Education Programme: Litter	TW028	Yes		Education Programme: Litter	7130853694222;19.3072587740	4 151	4 396	4 655	Whole of the Municipa
Solid Waste Removal		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	47 400	50 421	53 638	Whole of the Municipa
Solid Waste Removal		Municipal Running Cost Vehicles Technical Services	MRVEH04	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	4 028	4 248	4 481	Whole of the Municipa
Solid Waste Removal		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	18	-	-	Whole of the Municipa
Solid Waste Removal		Typical Work Streams Special Events and Functions	TW054	Yes		Special Events and Functions	7130853694222;19.3072587740	40	42	45	Whole of the Municipa
Solid Waste Removal		RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	1 666	1 753	1 845	Whole of the Municipa
Solid Waste Removal		Revenue Cost of Free Services - Waste Management	TW092	Yes		Waste Management	7130853694222;19.3072587740	9 331	9 891	10 484	Whole of the Municipa
Sports Grounds and Stadiums		RM COR Emergency COMM Sport and Recreation Facilities Outdoor FacilitiesBuildi	RM060	Yes	Sport and Recreation Facilities	Buildings	7130853694222;19.3072587740	228	239	251	Whole of the Municipa
Sports Grounds and Stadiums		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(978)	(153)	(160)	Whole of the Municipa
Sports Grounds and Stadiums		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	9 931	10 636	11 391	Whole of the Municipa
Sports Grounds and Stadiums		Municipal Running Cost Vehicles Community Services	MRVEH01	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	154	162	170	Whole of the Municipa
Sports Grounds and Stadiums		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	399	418	439	Whole of the Municipa
Sports Grounds and Stadiums		Typical Workstreams Spaces for Sport	TW067	Yes		Spaces for Sport	7130853694222;19.3072587740	808	848	891	Whole of the Municipa
Sports Grounds and Stadiums		RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	15	16	16	Whole of the Municipa

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	2025/26 Medium Term Revenue & Expenditure Framework			Project information
								Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand	4			6			5				Ward location
Storm Water Management		RM COR Planned Storm water Conveyance Civil Structures	RM104	Yes	Storm Water Infrastructure	Civil Structures	7130853694222;19.3072587740	47	49	51	Whole of the Municipa
Storm Water Management		RM COR Planned Storm water Conveyance Drainage	RM105	Yes	Storm Water Infrastructure	Drainage	7130853694222;19.3072587740	78	82	86	Whole of the Municipa
Storm Water Management		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	7 151	7 684	8 256	Whole of the Municipa
Storm Water Management		Municipal Running Cost Vehicles Technical Services	MRVEH04	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	221	232	244	Whole of the Municipa
Storm Water Management		RM COR Planned Storm water Conveyance Pipework	RM106	Yes	Storm Water Infrastructure	Pipe Work	7130853694222;19.3072587740	80	84	88	Whole of the Municipa
Storm Water Management		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	4	–	–	Whole of the Municipa
Storm Water Management		RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	46	49	51	Whole of the Municipa
Street Cleaning		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	103	110	119	Whole of the Municipa
Street Lighting and Signal Systems		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	5 674	5 498	5 805	Whole of the Municipa
Supply Chain Management		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(90)	(95)	(99)	Whole of the Municipa
Supply Chain Management		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	11 181	12 006	12 891	Whole of the Municipa
Supply Chain Management		Municipal Running Cost Vehicles Financial Services	MRVEH02	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	54	56	59	Whole of the Municipa
Supply Chain Management		RM PREV INTERVAL BASED Transport Assets - Financial Services	RM111	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	4	4	4	Whole of the Municipa
Tourism		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	1 050	1 103	1 158	Whole of the Municipa
Town Planning, Building Regulations and E		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(2 007)	(2 107)	(2 212)	Whole of the Municipa
Town Planning, Building Regulations and E		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	9 112	8 805	9 457	Whole of the Municipa
Valuation Service		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	1 676	1 779	1 889	Whole of the Municipa
Waste Water Treatment		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	1	2	2	Whole of the Municipa
Water Distribution		MUNICIPAL INCOME ITEMS	INC001	Yes	Revenue Generating	Default Transactions	7130853694222;19.3072587740	(93 390)	(98 509)	(103 198)	Whole of the Municipa
Water Distribution		RM COR Emergency Boreholes Electrical	RM083	Yes	Water Supply Infrastructure	Electrical Equipment	7130853694222;19.3072587740	189	198	208	Whole of the Municipa
Water Distribution		RM COR Emergency Pump stations Electrical Equipment	RM087	Yes	Water Supply Infrastructure	Electrical Equipment	7130853694222;19.3072587740	62	65	68	Whole of the Municipa
Water Distribution		RM PREV Planned Condition Based Dams & Weirs land	RM080	Yes	Water Supply Infrastructure	Land	7130853694222;19.3072587740	1 832	1 924	2 020	Whole of the Municipa
Water Distribution		RM COR Emergence Boreholes Mechanical	RM082	Yes	Water Supply Infrastructure	Mechanical Equipment	7130853694222;19.3072587740	124	130	137	Whole of the Municipa
Water Distribution		RM COR Emergency Water Treatment Mechanical Equipment	RM090	Yes	Water Supply Infrastructure	Mechanical Equipment	7130853694222;19.3072587740	124	130	137	Whole of the Municipa
Water Distribution		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	50 968	53 887	56 979	Whole of the Municipa
Water Distribution		Municipal Running Cost Vehicles Technical Services	MRVEH04	Yes	Transport Assets	Municipal Running Cost	7130853694222;19.3072587740	1 299	1 364	1 432	Whole of the Municipa
Water Distribution		RM COR Emergency Bulk Mains Pipe Work	RM084	Yes	Water Supply Infrastructure	Pipe Work	7130853694222;19.3072587740	105	110	116	Whole of the Municipa
Water Distribution		RM COR Emergency Distribution Pipe Work	RM109	Yes	Water Supply Infrastructure	Pipe Work	7130853694222;19.3072587740	420	441	463	Whole of the Municipa
Water Distribution		Typical Work Streams EPWP Project	TW111	Yes		Project	7130853694222;19.3072587740	2 779	2 918	3 064	Whole of the Municipa
Water Distribution		RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Yes	Transport Assets	Transport Assets	7130853694222;19.3072587740	94	99	104	Whole of the Municipa
Water Distribution		Revenue Cost of Free Services - Water	TW094	Yes		Water	7130853694222;19.3072587740	3 660	3 698	3 738	Whole of the Municipa
Water Distribution		Cost of Free Basic Services - Water (6 kl per household per month)	TW088	Yes		Water (6 kl per household per month)	7130853694222;19.3072587740	944	1 000	1 060	Whole of the Municipa
Water Storage		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	3 015	3 168	3 330	Whole of the Municipa
Water Treatment		Municipal Running Cost	MR001	Yes		Municipal Running Cost	7130853694222;19.3072587740	315	339	365	Whole of the Municipa
Parent operational expenditure	1							12 651	6 031	11 408	
Entities:											
List all operational projects grouped by Entity											
Entity A											
Water project A											
Entity B											
Electricity project B											
Entity Operational expenditure								–	–	–	
Total Operational expenditure								12 651	6 031	11 408	
References											
1. Must reconcile with Budgeted Operating Expenditure											
2. As per Table SA5											



Supporting Table SA7 Measureable performance objectives

Description	Unit of measure	Outcomes			Current Year			MTREF		
		2021/22	2022/23	2023/24	Original	Adjusted	Forecast	2025/26	2026/27	2027/28
<b>Essential Services</b>										
<b>Sustainable provision &amp; maintenance of basic infrastructure</b>										
Percentage expenditure on the preventative- & corrective planned		99,0%	99,0%	99,0%	98,0%	98,0%	98,0%	98,0%	99,0%	99,0%
% Expenditure on Capital Budget by Technical Directorate		88,0%	88,0%	88,0%	95,0%	95,0%	95,0%	95,0%	96,0%	96,0%
Number of new formal sewer connections meeting minimum		New	New	New	10,00	10,00	10,00	10,00	12,00	12,00
Number of new formal water connections meeting minimum standards		New	New	New	10,00	10,00	10,00	10,00	12,00	12,00
Percentage of drinking water samples complying to SANS241.		100,0%	100,0%	100,0%	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%
Number of formal residential dwellings provided with a new		New	New	New	8,00	8,00	8,00	10,00	10,00	10,00
Number of formal residential properties for which refuse is removed		13 485	13 485	13 485	11 873	11 873	11 873	11 900	11 910	11 920
Percentage of non-revenue water (sum of un-billed authorised		New	New	New	40,0%	40,0%	40,0%	39,0%	38,0%	38,0%
Percentage total electricity losses		10,7%	10,7%	10,7%	10,0%	10,0%	10,0%	10,0%	10,0%	10,0%
Percentage of surfaced municipal road lanes which has been		New	New	New	1,0%	1,0%	1,0%	1,0%	1,0%	1,5%
<b>Provide for the needs of informal settlements through</b>										
Number of subsidised serviced sites developed.		0,0%	0,0%	0,0%	No target set as	No target set as	No target set as	130,00		50,00
Number of new informal sewer connections meeting minimum		New	New	New	2,00	2,00	2,00	2,00	2,00	2,00
Number of new informal water connections meeting minimum		New	New	New	2,00	2,00	2,00	2,00	2,00	2,00
Number of informal residential dwellings provided with a new		New	New	New	The target was	The target was	The target was	7,00	10,00	12,00
Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.		1,00	1,00	1,00	0,95	0,95	0,95	0,97	0,97	0,97
<b>Governance</b>										
<b>Support Institutional Transformation &amp; Development</b>										
Percentage budget spent on implementation of Workplace Skills Plan.		82,0%	82,0%	82,0%	96,0%	96,0%	96,0%	96,0%	96,0%	96,0%
Report on percentage of people from employment equity target		400,0%	400,0%	400,0%	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Staff vacancy rate		New	New	New	5,0%	5,0%	5,0%	5,0%	4,0%	4,0%
<b>Ensure financial viability.</b>										
Financial viability expressed as Debt-Coverage ratio		1163,00	1163,00	1163,00	200,00	200,00	200,00	200,00	200,00	200,00
Financial viability expressed outstanding service debtors		84%	84%	84%	60%	60%	60%	60%	60%	60%
Percentage of total operating revenue to finance total debt (Total Debt		New	New	New	0,06	0,06	0,06	0,06	0,06	0,06
Collection rate ratio		0,93	0,93	0,93	0,93	0,93	0,93	0,94	0,95	0,95
Percentage of Revenue Growth excluding capital grants		New	New	New	0,06	0,06	0,06	0,06	0,06	0,06
Service Charges and Property Rates Revenue as a percentage of		New	New	New	0,98	0,98	0,98	0,98	0,98	0,98
Cash/Cost coverage ratio		New	New	New	3,00	3,00	3,00	3,00	3,00	3,00
Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a		New	New	New	0,00	0,00	0,00	0,00	0,00	0,00
Percentage of total operating expenditure on remuneration		New	New	New	0,30	0,30	0,30	0,30	0,30	0,30
Creditors payment period		New	New	New	40,00	40,00	40,00	40,00	40,00	40,00
Percentage of total capital expenditure on renewal/upgrading of		New	New	New	0,68	0,68	0,68	0,68	0,70	0,72
Percentage change of renewal/upgrading of existing Assets		New	New	New	0,35	0,35	0,35	-0,16	-0,17	0,00
Average number of days from the point of advertising to the letter of		New	New	New	150,00	150,00	150,00	145,00	145,00	140,00
Percentage expenditure on the preventative- & corrective planned		99%	99%	99%	98%	98%	98%	99%	99%	99%
Total Capital Expenditure as a percentage of Total Capital Budget		87%	87%	87%	95%	95%	95%	95%	96%	97%
<b>To maintain and strengthen relations with international- &amp; inter-</b>										
Number of IDP community engagements held.		14,00	14,00	14,00	14,00	14,00	14,00	14,00	14,00	14,00
Percentage of ward committees that are functional (meet four times a		New	New	New	1,00	1,00	1,00	1,00	1,00	1,00
Percentage of ward committees with 6 or more ward committee		New	New	New	1,00	1,00	1,00	1,00	1,00	1,00
Number of meetings with inter-governmental partners.		12,00	12,00	12,00	12,00	12,00	12,00	12,00	12,00	12,00
<b>Communal Services</b>										

Supporting Table SA7 Measureable performance objectives

Description	Unit of measure	Outcomes			Current Year			MTREF		
		2021/22	2022/23	2023/24	Original	Adjusted	Forecast	2025/26	2026/27	2027/28
<b>Provide &amp; maintain facilities that make citizens feel at home.</b>										
Analysis report on customer satisfaction questionnaires on community		100,0%	100,0%	100,0%	1 Report	1 Report	1 Report	1 Report	1 Report	1 Report
Percentage compliance with the required attendance time for		New	New	New	90,0%	90,0%	90,0%	90,0%	92,0%	92,0%
Percentage utilisation rate of community halls		New	New	New	The target was	The target was	The target was	4,0%	4,0%	4,0%
Average number of library visits per library		New	New	New	12000	12000	12000	1250000,0%	1250000,0%	1300000,0%
Percentage of municipal cemetery plots available		New	New	New	27,0%	27,0%	27,0%	25,0%	24,0%	22,0%
Percentage expenditure on Capital Budget by Community Directorate		83,0%	83,0%	83,0%	95,0%	95,0%	95,0%	95,0%	96,0%	96,0%
<b>Socio-Economic Support Services</b>										
<b>Support the poor &amp; vulnerable through programmes &amp; policy</b>										
Number of account holders subsidised through the municipality's		3205,00	3205,00	3205,00	4500,00	4500,00	4500,00	4400,00	4300,00	4300,00
Percentage of the municipality's operating budget spent on indigent		New	New	New	0,03	0,03	0,03	0,05	0,05	0,05
Number of work opportunities created through Public Employment		New	New	New	400,00	400,00	400,00	405,00	410,00	410,00
Number of engagements with target groups with the implementation		29,00	29,00	29,00	20,00	20,00	20,00	22,00	23,00	23,00
Number of housing opportunities provided per year.		No target	No target	No target	No Target	No Target	No Target	80,00	80,00	80,00
Number of Rental Stock transferred		22,00	22,00	22,00	20,00	20,00	20,00	40,00	50,00	50,00
<b>Create an enabling environment to attract investment &amp;</b>										
Bi-annual report on investment incentives implemented.		New	New	New	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports
Quarterly report on the Small Business Entrepreneurs Development		4,00	4,00	4,00	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Review of the Witzenberg Local Economic Development Strategy.		4,00	4,00	4,00	1 Reviewed	1 Reviewed	1 Reviewed	Measure	Measure	Measure
Average time taken to finalise business license applications		New	New	New	5 days	5 days	5 days	500,0%	500,0%	500,0%
Average time taken to finalise informal trading permits		New	New	New	700,0%	700,0%	700,0%	700,0%	700,0%	700,0%
Percentage of total municipal operating expenditure spent on		New	New	New	5,0%	5,0%	5,0%	6,0%	6,0%	7,0%



## Municipal Budget Circular for the 2025/26 MTREF

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## Introduction

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets

The National Treasury has lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing – constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2023 - 2027**

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%

Source: Medium Term Budget Policy Statement 2024.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023. Households have seen growth in real incomes as this year progressed and inflation has cooled, while consumer confidence has been buoyed by several factors, including stable electricity supply and expectations of improving financial conditions following a September cut in interest rates. Real purchasing power is expected to be bolstered by a further moderation in inflation and lower interest rates supporting household balance sheets. The newly implemented two-pot retirement system, which allows consumers to withdraw a portion of their savings before retirement, may also boost household consumption over the next few years depending on the eventual use of the withdrawn funds.

During 2024, headline inflation has cooled to its lowest rate in over three years, supported by lower food and transport prices. Underlying inflation – measured by the core inflation rate, which excludes volatile items such as food, non-alcoholic beverages, fuels, and energy – has also moderated to two-year lows, supported by lower imported inflation. Headline inflation is projected to stabilise around the midpoint of the 3–6 per cent inflation target range in the medium term. Lower food prices, a stronger rand and comparatively low oil prices present favourable risks. Meanwhile, unfavourable risks to the outlook include higher administered prices and unfavourable weather conditions for agriculture.

Even though confidence of the consumers has been uplifted by the improved economy, households are still struggling to pay municipal accounts and that has a negative impact on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

## 2. Key focus areas for the 2025/26 budget process

### 2.1 Local government conditional grants allocations

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 Medium Term Budget Policy Statement. The final details will be provided in the 2025 Budget Review.

#### Notable changes to the conditional grants system

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness and will be implemented from 2025/26.

In the metro space, National Treasury remain committed to consolidating grants to improve efficiency and effectiveness. Starting with the 2025 Budget, the Neighbourhood Development Partnership Grant (NDPG direct) and the Programme and Project Preparation Support Grant (PPPSG) will be consolidated. Over the 2025 Medium-Term Revenue and Expenditure Framework (MTREF), further reforms will include integrating the Municipal Systems Improvement Grant (MSIG) and the Neighbourhood Development Partnership Grant (NDPG indirect) into the budget baselines of the Department of Cooperative Governance and the National Treasury, respectively. Both departments will still earmark these to ensure that these allocations are used for their original purposes.

Additionally, the non-metro components of the NDPG direct will be merged with a portion of the PPPSG, and the grant will be redesigned to better serve its objectives. Most of other proposed reforms being discussed currently are planned for medium- to long-term implementation.

NT advise municipalities to utilise the indicative numbers that were presented in the 2024 Division of Revenue Act when developing the 2025/26 MTREF calculations. It is crucial to also consider the

proposed changes to baselines that were presented in the 2024 MTBPS, as they may have an impact. NT recommend this must be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2027/28 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2024 Division of Revenue Act for 2025/26. The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:

<https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx>

### ***Division Of Revenue Amendment Bill, 2024 (DoRAB)***

**Additional funding to the Municipal Disaster Recovery Grant** – R684 million is added to the Municipal Disaster Recovery Grant (MDRG – Recovery) to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the flood and storm surges that occurred in various parts of the country between December 2023 and July 2024. This will benefit several municipalities in five provinces with the following breakdown: Eastern Cape municipalities (10): R319 million; Free State municipalities (4): R48 million; KwaZulu-Natal municipalities (7): R152 million; Limpopo municipalities (4): R88 million; and Mpumalanga municipalities (4): R77 million.

**Reprioritisation from the Public Transport Network Grant** – R300 million is shifted from the Public Transport Network Grant (PTNG) to the Taxi Relief Fund to fund the extension of the programme. While the fund was introduced as a relief measure during the height of the COVID- 19 pandemic, it has been extended and forms part of the work that the Department of Transport is undertaking in the formalisation of the taxi industry.

**Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant** – reduction of R225 million to the allocation of Drakenstein Local Municipality in the Regional Bulk Infrastructure Grant (RBIG) to align to the revised implementation plan and cashflow projections for the sanitation infrastructure upgrade project funded through the BFI.

**Roll-over** – R29 million is rolled over in the MSIG to complete projects related to the development of the Smart Cities Framework, Capital Expenditure Framework, Data Management Project, and Records Management Project.

### **Changes to conditional grant frameworks and allocations**

The framework of the MDRG – recovery will be amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the disasters that occurred between December 2023 and June 2024.

The framework of the RBIG will be updated to amend the ring-fenced BFI amount for Drakenstein Local Municipality's sanitation infrastructure upgrade project.

The framework of the PTNG is amended to reflect the revised 2024/25 baseline following the reprioritisation towards the Taxi Relief Fund.

The framework of the MSIG is amended to account for the approved roll-over in the 2024/25 financial year.

Details per municipality, of the changes to allocations for the municipal disaster recovery grant, municipal systems improvement grant, public transport network grant and regional bulk infrastructure grant that have been described in Part 2 of the explanatory memorandum to the DoRAB will be gazetted. These changes per municipality are shown in **Annexures D to E and Appendix A** of the DoRAB.

All amended frameworks will be gazetted in terms of section 15(2) of the 2024 DoRA, after consulting Parliament.

## 2.2 Metropolitan Municipalities Trading Services Reform performance incentive

The provision of water, sanitation, electricity, and solid waste management are in a significant decline, resulting in poor reliability, safety, and accessibility of these services. The immediate cause of service decline is long-term and systemic underinvestment in maintaining, rehabilitating, and expanding infrastructure assets. Fundamental weaknesses in the structure and management of trading services underpin and exacerbate underinvestment in trading services infrastructure and assets. Currently, trading services face negative cash flows, placing at risk overall metropolitan municipalities (refers herein as metros)'s finances and their ability to support the necessary investments and contribute to the financial health of the entire municipality. Thus, there is a growing risk to municipal finances from the impact of failing trading services and an urgent need to incentivise the turnaround of trading services/ utilities to improve performance and increase investment in infrastructure.

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance on accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance incentive is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation (W&S), electricity and energy (E&E), and solid waste management (SWM). Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

To access the performance incentive, most metros have already developed Trading Services Reform Strategies, with two annexures (A1: Institutional Road Map, and A2: Business and Investment Plans) for their Water and Sanitation and Electricity and Energy Trading Services. (See Guidance Note 2: Assessment Criteria, Process and Timeframes, Metro preparations for the introduction of trading services infrastructure financing reforms). The date for submission of Solid Waste Management A, A1 and A2s is 31 July 2025. The guidance note is accessible [at this link on the National Treasury website](#).

Metros with acceptable reform strategies for W&S and E&E will need to develop a third Annexure to their sector-specific Trading Services Reform Strategies, namely Annexure 3: Performance Improvement Action Plan (PIAP). Each A3: PIAP will have approximately 40 indicators across three performance areas (Accountability, Financial and Operational (W&S or E&E or SWM)).

For each indicator, metros will specify their starting points, ambitions, programmes to accomplish the ambitions, and annual targets for the six years of the programme. The A3: PIAP as agreed to by National Treasury and passed by the metro council will become the metro's trading service **performance contract** against which incentive allocations are confirmed or adjusted, through the Division of Revenue Act. The Council-approved sector-specific A3: PIAP must be submitted to National Treasury as part of the metro's submission of budget documentation.

Metros are currently receiving formal feedback on submissions already made. Workshop briefings, a Guidance Note, and direct support will be provided to enable metros to complete the A3: PIAP template.

For metros seeking to access the incentive, the second day of the Mid-year Budget and Performance Review (MYBR) engagements will be dedicated in assessing the readiness for trading services reform and the details of A3: PIAP. Metros should submit a complete first draft A3: PIAP prior to the MYBR engagement.

Similarly, for metros seeking to access the incentive, the Budget and Benchmark engagements will devote time to assess investment plans, commercial initiatives, of trading services. Metros should be ready for the meeting with a final A3: PIAP.

Metros who have been or are unable to generate satisfactory Trading Services Reform Strategy documents will have further opportunities (with assistance of NT) to join the programme in future.

### 2.3. Reporting requirements for Disaster Allocations

National Treasury has in the previous circular (MFMA Circular No. 126 dated 07 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 01 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (01 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

Disaster response funding for local government is provided for in the Division of Revenue Act, 2024 (Act No. 24 of 2024) (DoRA) through the Municipal Disaster Response Grant schedule 7B (MDRG 7B); and the Municipal Recovery Grant schedule 5B (MDRG 5B).

Funds from the MDRG 7B allocations are unallocated until a classification of a disaster by the Head of National Disaster Management Centre (NDMC) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002). This grant provides for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

The MDRG 5B funds longer-term rehabilitation and reconstruction of municipal infrastructure damaged by a disaster.

Section 25 of the 2024 DoRA provides that:

- (3) (a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster.*
- (c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the Gazette, publish all transfers of a Schedule 7 allocations made for a classified disaster.*
- (f) The funds approved in terms of paragraph (a) must be included in municipal adjustments budgets.*

Any additional disaster funding that may be approved by the National Treasury through section 19 (6) of the DoRA which states that "On a joint request by the transferring officer and the National Disaster Management Centre (NDMC), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster", must comply with all the reporting requirements in the DoRA. Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6



allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation". These funds upon approval constitute a part of the total disaster allocation for that financial year and must comply with the framework conditions of the disaster funding.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are required to follow all reporting prescripts in terms of the DoRA. In terms of the duties of receiving officer in respect of schedule 5 or 7 allocations, section 12 requires municipalities to report expenditure and transfers received monthly, not later than 10 working days after the end of each month. Further, a municipality must submit a quarterly non-financial performance report within 30 days after the end of each quarter. Lastly, municipalities must evaluate the financial and non-financial performance of the municipality, in respect of programmes partially or fully funded by a schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2024/25 financial year applicable to a municipality. The reporting must also comply with the framework of the Disaster grant.

In addition to the reporting requirements outlined in section 12 of the DoRA, municipalities must adhere to the reporting guidelines specified in the disaster management frameworks. Municipalities are required to implement all approved projects and ensure that allocated funds are used for their intended purposes. Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer, to the Provincial Disaster Management Centre (PDMC) within 14 days of the disaster classification. Additionally, municipalities must provide a performance report, including supporting evidence (such as payment certificates, photographs, and invoices) demonstrating the progress of project implementation, to the PDMC within 30 days after the end of the quarter in which the funds were utilised. National Treasury may withhold and / or stop any funds due to the municipality that does not adhere to the reporting requirements in the DoRA.

In terms of any disaster funding that municipalities receive between 01 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance wherein disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

#### **2.4. Budgeting and reporting of the Integrated National Electrification Programme (INEP)**

The DoRA provides for the allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom for the Eskom areas of supply and to municipalities for their areas of supply. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the *mSCOA Circular No. 16* dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the *mSCOA Circular No. 16*.

## 2.5. Stopping and reallocation guidelines

The Division of Revenue Act provides that in instances where municipalities reflect a serious or persistent material breach of the Act (DoRA and MFMA), i.e., non-compliance against the provisions of the Acts, non-compliance against grant framework and significant under-expenditure, National Treasury may at its discretion or at the request of the transferring officer stop and reallocate the conditional grants from non-complying municipalities to best performing municipalities.

Following the 2024/25 mid-year expenditure reports (second quarter report) in terms of section 10 of the 2024 DoRA and sections 71 and 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury annually considers invoking sections 18 and 19 of DoRA.

In terms of DoRA, National Treasury utilises the reported information from both municipalities and the transferring officers in terms of section 10 and section 71 of the DoRA and MFMA, respectively. The second quarter reports dated 31 December annually is targeted as a benchmark to determine whether municipalities have adequately performed against the total allocations made. Various conditional grant frameworks give guide on the conditions required for compliance and as a measure of the performance of the municipalities.

Transferring officers are required as part of section 12 of DoRA (duties of the transferring officer) to assess and monitor the performance of the municipalities against the conditional grants and recommend to National Treasury that underperforming municipalities should be considered for stopping, while best performing municipalities are considered for additional funding in terms of sections 18 and 19 of DoRA (stopping and reallocation). In terms of section 18(2) of DoRA, a request by a transferring officer or a receiving officer to stop the transfer of a schedule 4B or 5B allocation, or a portion thereof must be submitted to the National Treasury by **31 January 2025**.

National Treasury is required in terms of sections 17, 18 and 19 of DoRA and section 38 of the MFMA to consult municipalities and afford them an opportunity to make a written representation as to why their conditional grants should not be stopped. Only after National Treasury has consulted and engaged municipalities on this intention (stopping), would the Treasury decide to either stop or not stop. Therefore, the stopping and reallocation process is a consultative “process” for which National Treasury must decide on. Recommendations from all relevant stakeholders, i.e., transferring officers and provincial treasuries are considered before the National Treasury decides.

The following questions form part of the decision when National Treasury writes to municipalities to consider stopping the allocation due to persistent underspending and non-compliance against the provisions of the legislations:

- Why expenditure reported as at 31 December 2024 is below 40 per cent;
- Progress report against approved projections (provide list/ names of approved projects);
- Representation on the cash coverage for grants transferred (Liquidity ratio) and all committed unspent funds must be ringfenced;
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rolled over for 2023/24 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2025, i.e., commitment that the municipality will not request rollover against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2024;

- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- Declaration by the municipality on the amount that should be stopped by National Treasury;
- All reporting must be accurate and aligned to mSCOA system and
- An acceleration plan against the 2024/25 approved implementation plan.

According to section 19 of DoRA, when a schedule 4B or 5B allocation, or a portion thereof, is stopped in terms of section 18, the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2024/25 financial year.

Reallocation is therefore based on availability of funding, with priority being reallocation of funds within the same district or a province. Priority is also given to the best performing municipalities, municipalities with ready projects for implementation, committed multi-projects that could be brought forward, etc i.e., A maximum expenditure of 70 per cent against original allocation is used as an indicator for reallocation. In terms of stopping of the allocations against slow spending municipalities, a 40 per cent benchmark is used to engage municipalities whether their funds should be stopped or not. It is important to note that a representation from municipalities in terms of section 38(2) (a) of the MFMA and a recommendation from the transferring officer/provincial treasury is considered before National Treasury can stop the funds.

### 3. Revenue Management

The weak economic growth continues to impact municipal finances, and this has strained consumers' ability to pay for services as communicated in MFMA Circular No. 89. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally, suggesting that municipal operations, processes, and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring that the tariffs are cost reflective for the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be 4.4 per cent; therefore, municipalities are required to justify all increases more than the projected inflation target for 2025/26 in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.



### 3.1 Revenue enhancement and Improved debt collection

Although different methods and tools are available to municipalities for improving revenue and debt collection through external sources, National Treasury would like to encourage municipalities to productively make use of the available revenue tools developed and available.

A useful method to ensure that all properties in the municipality are levied as per the 2014 Amended Property Rates Act and the municipality's tariffs and rates policies, is the correct use of the **National Treasury Valuation Roll Reconciliation Tool**. Except for property rates, other statistical data of consumers, like the number of users for different services (although it will not perfectly match) can also be benchmarked against.

The correct use of **National Treasury Cost Reflective Tariff** and **Valuation Roll Reconciliation Tools**, together with the statistical data from the municipal billing system, must be utilised to ensure the maximum levying of revenue. Unfortunately, these tools cannot be used successfully if the input data is not correct and / or output is not correctly interpreted.

The **Smart Meters Grant Roll-Out and RT29-2024** Transversal Tender (available to all government institutions) are both useful not only to improve revenue in municipalities, but also to assist in improving debt collection. Not only can water and electricity losses be reduced, but cash can be generated up front.

By making use of the available tools and smart metering systems, municipalities will be in a better position to prepare cost-reflective tariffs and credible funded budgets, budgets that align with actual revenues and expenditures.

***Municipalities must focus on increasing collection rates, curbing material losses, and aligning their budgets with actual financial realities.***

### 3.2 Maximising the revenue generation of the municipal revenue base

#### ***Property Rates***

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in these MFMA Circulars is to ensure that municipalities are using their entire revenue base for the revenue budget projections. The status quo remains; however, it is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

The periodic general valuation of properties can result in significant changes in the market values of properties, especially where regular supplementary valuations are not done during the period of validity of the valuation roll. In the year in which a new valuation roll is implemented, where the general valuation of properties results in significant increases in the market values of a significant proportion of the properties, it would be advisable to reduce the cent in the Rand rates for categories of rateable properties for which the greater proportion of the market values increased significantly in the general valuation. To do this, the municipality must run various permutations of different cent in the Rand rates against different categories of properties to ascertain the rates payable against the different permutations.

The use of the Valuation Roll Reconciliation tool of National Treasury, can assist to test the various permutations of tariffs. After running the different permutations, the municipality can then determine cent in the Rand rates for the different categories of rateable properties that do not cause rates shocks that increase the rates payable by property owners excessively.

Municipalities are referred to the Department of Cooperative Governance's practice note in this regard, which is contained in the Local Government: Municipal Property Rates Act General Guidelines (March 2020) which can be found at the following link:

<https://www.cogta.gov.za/index.php/municipal-property-rates/>

### **Requirements for a billing report**

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardised billing report that considers the minimum billing report requirements.

### **Part A and Part B Register**

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i);
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website; and
5. A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used

in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll, Part A register of the billing system to National Treasury on a quarterly basis by no later than the 10<sup>th</sup> working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

[A copy of the Valuation Roll Reconciliation Tool template is available as Annexure A of this Circular.](#)

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: [https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin).

### **3.3 Setting cost reflective tariffs**

It is important that municipalities periodically conduct cost of supply studies in the provision of each basic service. Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and future tariff adjustments successfully explained.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included.

The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as **Annexure B** of this Circular. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98.

The populated Cost Reflective Tariff Tool, must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin).

### **3.4 Consumer Deposits and securities**

Credit control policies must be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits must be deleted where it is still in the Electricity and Water by-laws, this must be included in the credit control and debt collection by-laws. Deposits must be equal or more than two months bulk accounts from water services authorities and Eskom.

### 3.5 Contracts with customers

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicile for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;
- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

### 3.6 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded, also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water, and other creditors.

**Establishing and maintaining credible indigent register** – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Use the insight provided regarding indigents to make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with DCoG and their respective provincial counterparts to simplify its indigent management registration processes – even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

### 3.7. Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with National Treasury that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with National Treasury,

Eskom will within 30 days of National Treasury request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between National Treasury and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

### **3.8. Pro-actively managing collection of municipal revenue in Eskom supplied areas**

The National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

### **3.9. Eskom Bulk Tariff increases**

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2024/25, bulk electricity costs increased by 12.7 per cent, a slight decrease as compared to 15.0 per cent in the 2023/24 municipal financial year.

Given the absence of an approved tariff increase by Eskom and no approval of Eskom tariff application available yet for the 2025/26 financial year, municipalities are cautioned to not only use the National Treasury Cost Reflective Tariff Tool, but also to do the Cost of Supply Study as prescribed by NERSA.

### **3.10. Organ of State Debt**

The reconciliation of Organ of State debt begins with the municipal statement as the foundational document, serving as the baseline for reviewing and verifying all transactions, balances, and outstanding amounts between the municipality and the respective organ of state. This statement ensures that the reconciliation process is rooted in the municipality's official financial records. Technical and provincial advisors must meticulously analyse the statement to confirm that it accurately reflects all billed amounts, payments received, adjustments made, and any interest or penalties applied. By starting with the municipal statement, the process systematically identifies discrepancies and allows for their resolution through collaboration with the municipality and the organ of state.

Using the municipal statement as the starting point, the municipality will cross-check it against the organ of state's financial records, identifying mismatches or omissions. The detailed analysis will uncover issues such as unrecorded payments, incorrect billing, or misallocated funds. Once all discrepancies are resolved and the accounts are reconciled, the verified amounts become final and binding. It is imperative that all accounts verified during this reconciliation process are settled in full. This ensures that both the municipality and the organ of state fulfil their financial obligations, promoting accountability and reducing long-standing debt burdens.



As part of the reconciliation, municipalities must apply their credit control and debt collection policies, which are also applicable to Organ of State accounts. These policies ensure structured and proactive debt management, including efforts to engage the organ of state to finalise payment agreements for the settled amounts. Additionally, any credits or overpayments identified during reconciliation must be processed promptly by the municipality through issuing credit notes or adjusting in their financial systems. Evidence supporting reconciled balances, credits, or any adjustments must be retained to ensure compliance with financial management standards and to maintain transparency.

Finally, once the reconciliation is complete and all parties agree on the verified balances, the municipality must formally sign off on the reconciled accounts. This step signifies the accuracy and acceptance of the financial records. The organ of state must then ensure that all verified accounts are settled in full without delay, demonstrating its commitment to sound financial management and equitable treatment of debtors. By enforcing credit control measures and focusing on timely settlement, the municipality not only improves its financial position, but also strengthens relationships with organs of state, fostering a culture of accountability and mutual respect.

## **4. Funding of municipal budgets and other management issues**

### **4.1. Funding of municipal budgets**

National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

### **4.2. Employee related Costs**

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024.

In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent.

Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the agreement.

In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

#### **4.3. Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

#### **4.4. Municipal Pension Fund Contributions**

It has been observed that municipalities have defaulted on their responsibility to ensure that 3<sup>rd</sup> party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension fund accounts despite salary deductions having been made.

We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts.

Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality.

Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2)(f) of the MFMA.

Municipalities must therefore ensure that measures are put in place to ensure that salary deductions for pension fund contributions are paid over to the pension funds. In addition, those municipalities who have outstanding pension fund contributions are advised to ensure that any outstanding payments are paid over by latest end of the 2024/25 financial year, failure which will result in punitive measures being implemented against relevant municipalities.

Equally important is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. The two bodies must be equally urged to ensure that they provide suitable attachments when they issue their invoices to the municipality so that there is clarity of payments being made.

#### **4.5. Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management**

Section 62(1)(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) requires an accounting officer of a municipality to take reasonable steps to prevent unauthorised, irregular, or fruitless and wasteful expenditure (UIFWE) and other losses. Section 62(1)(e) of the MFMA obligates the accounting officer to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any municipal official who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.

We have noted that many municipalities still have high UIFWE disclosed in their annual financial statements. The high UIFWE balances confirms that more still needs to be done by the Municipal Public Accounts Committee (MPAC) in line with section 32 of the MFMA to address the balance of UIFWE. Municipalities are continuing to incur UIFWE year-on-year, which is indicative of ineffective preventative.

In addition to the above, many municipalities are still not establishing disciplinary boards or ensuring that the board in place to investigate allegations or instances of financial misconduct are functional. The disciplinary board is an independent advisory body that assists the council with the investigation of allegations of financial misconduct and is required in terms of regulation 4(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. Therefore, the establishment of a disciplinary board is a legislative requirement.

Therefore, municipalities are required to submit an action plan that must address timelines for the establishment of the disciplinary board (where one does not exist) as well as addressing the backlogs of financial misconduct investigations. The action plan must address the period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that will allow the monitoring of the compiled action plan.

#### ***The action plan should include the following information:***

- a. a plan to process the UIFWE balances up to 30 June 2024 by 31 August 2025 and how future UIFWE will be prevented with specific UIFWE prevention controls;
- b. the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2025 deadline; and
- c. the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board.

The above action plan must be approved by council together with the 2024/25 adjustments budget and should be submitted to the National Treasury through the MFMA helpdesk at [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za) by the latest end of February 2025.



#### 4.6. Special Adjustment Budget to authorise 2023/24 Unauthorised Expenditure

Section 28(2)(g) of the MFMA, read with regulation 23(6) of the Municipal Budget and Reporting (MBRR), provides the circumstances and the timelines within which the municipality must adjust its budget in relation to the unauthorised expenditure incurred during the previous financial year.

Regulation 23(6)(a) of the MBRR requires that the budget be dealt with as part of the adjustments budget contemplated in sub-regulation (1) of the MBRR. In terms of sub-regulation (1), an adjustments budget referred to in sections 28(2)(b), (d) and (f) of the MFMA may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council but not later than 28 February of the current year. Additionally, in terms of regulation 23(6)(b), a special adjustments budget must be tabled in the municipal council when a mayor tables the annual report in terms of section 127(2) of the MFMA, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA.

Therefore, municipalities are reminded to take this opportunity to table and approve an adjustments budget in relation to the unauthorised expenditure which was incurred during the 2023/24 financial year in line with section 28(2)(g) of the MFMA, read with regulation 23(6).

## 5. Municipal Standard Chart of Accounts (*mSCOA*)

### 5.1. Release of Version 6.9 of the Chart

On an annual basis, the *mSCOA* chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 is released with this circular. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF. The linkages to chart version 6.9 can be downloaded from GoMuni on the following link under the *mSCOA*/ List *mSCOA* WIP account linkages menu option:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated MBRR Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.9. A protected version of the MBRR Schedules for version 6.9 of the A1S are available on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the *mSCOA* Regulations.

For the National Treasury to consider a new chart change in version 6.10 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *mSCOA* Frequently Asked Question (FAQ) portal by 31 August 2025. The *mSCOA* FAQ portal can be accessed by all registered GoMuni users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *mSCOA* Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be sent to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za).

It should also be noted that *mSCOA* Circulars No 9, 10, 11 and 12 have also been aligned to *mSCOA* chart version 6.9 and the addendums to these circulars are released with this circular and will be published on the MFMA webpage. The addendums to these circulars can be accessed on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

## 5.2. Future chart changes

The following chart changes are still under consultation and if approved, it will be effected in chart version 6.10:

### 5.2.1. Cost capitalisation to assets (current and non-current)

The National Treasury has received multiple requests through the *mSCOA* FAQ database to include items for Cost Capitalisation to Assets (current and non-Current) in alignment with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). The requested items pertain mainly to the following categories:

- Employee Related Cost
- Depreciation
- Contracted services (such as maintenance)
- Consumables and materials
- Other operating costs etc

In terms of the Generally Recognised Accounting Practice (GRAP), GRAP 1.104 states that *an entity shall present an analysis of expenses using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant.*

Municipalities provide this analysis based on the nature of the expenses.

GRAP 12 further requires that *Inventories paragraphs 19 to 28 must be considered to determine which costs must be included in the cost price of inventory. In terms of paragraph 19 the cost of inventories shall comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.*

This GRAP standard specifically requires that any conversion costs be accounted for as part of the cost of inventory, rather than being expensed according to their nature. These costs may include labour and other expenses for personnel directly involved in the conversion process, such as water purification, as well as any attributable overheads.

When costs related to water inventory are capitalised in accordance with GRAP 12.19, no expense is recognised at the time of incurrence since a capital item is created. The expense is only recognised when the water inventory is distributed, at which point it is recorded as "Inventory consumed". This will reflect the nature of the expense incurred.

This is similar in principle to costs that are capitalised to property, plant, and equipment in accordance with GRAP 17.22. GRAP 17.22 outlines that examples of directly attributable costs that should be capitalised as part of the cost of an item of property, plant, and equipment (PPE) include expenses such as employee costs related to the construction or acquisition of the PPE, site preparation, delivery, installation, and assembly costs, among others. Once the PPE is ready for use (i.e., when it becomes available for its intended purpose), an expense is recognised in the form of "Depreciation". This depreciation represents the nature of the expense incurred over time, rather than the individual costs that were initially capitalised.

Therefore, it would not be correct to analyse and present the cost items incurred per GRAP 12.19 as the expense items outlined in the requirements of GRAP 1.104. The actual expense, by nature, is the "inventory consumed" expense, which reflects the consumption of the inventory rather than the individual costs incurred during its acquisition or conversion.

Given the current lack of consistency and the fact that only a few municipalities are accurately accounting for cost capitalisation, a guide will be issued once the consultation process with National Treasury's Office of the Accountant-General, the Accounting Standards Board (OAG), and the Auditor-General (AGSA) has been concluded.

### **5.2.2. Entity reporting**

Currently the Local Government Database and Reporting System (LGDRS) does not make provision for the separate submission of data strings for municipal entities. However, NT is in the process of developing data strings for entities for implementation in chart version 6.10. In the interim, municipalities must verify the VAT 201 return information directly with their entity. It should be emphasised that SARS is using the *mSCOA* data strings submitted to the GoMuni Upload portal for their verification processes relating to VAT 201 returns, and municipalities should ensure that their consolidated data strings are credible, as incorrect data will negatively impact this process.

### **5.2.3. SARS binding general ruling BGR74**

This binding general ruling issued by SARS under section 89 of the Tax Administration Act 28 of 2011 sets out the VAT treatment of supplies of goods or services made by municipalities to the national or provincial government under each contracting method. This BGR does not determine the contractual agreement between the parties but gives the VAT implications based on the nature of the transaction and the contractual capacity of the parties to the agreement. Note that the BGR 74 must be interpreted with the Value-Added Tax Act 89 of 1991.

In applying the principles of BGR 74, it is possible for municipalities to recognise output tax liabilities which they previously did not recognise. Municipalities must make appropriate payment arrangements with SARS to settle their previous unrecognised output tax liabilities due to SARS while ensuring that current output tax liabilities are settled without delay. While municipalities under BGR 74 may need to recognise output tax liabilities, municipalities should

also recognise possible previously unrecognised input tax deductions, for example, in the case of VAT expenditure incurred while completing certain housing programmes.

In accordance with the guidelines outlined in mSCOA Circular No. 12: Guidance on Value Added Tax (VAT), where municipalities are the developers for housing projects (excluding where the housing project relates to rental stock), municipalities can deduct the input tax on VAT expenditure incurred in the payment of housing and other contractors, which they have contracted in the course of constructing the houses. The VAT 409 Guide for Fixed Property and Construction for Vendors provides further guidance on the issue of low-cost housing.

In accordance with section 65(2)(f) of the MFMA, the municipality must comply with its tax commitments. Failure by the accounting officer of a municipality to comply with the duty imposed by section 65(2)(f) of the MFMA, which relates to tax commitments, not only constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, but also a financial offence in terms of section 173 of the MFMA. In terms of MFMA Circular No. 74, municipalities were advised to refrain from engaging tax consultants or other external service providers in preparing and reviewing their VAT returns. Where municipalities appoint tax consultants and other service providers to assist with the preparation, submission, review or correcting of VAT returns, the expenditure incurred in paying for the tax consultants and other service providers constitutes fruitless and wasteful expenditure.

#### **5.2.4. Costing segment**

The costing segment includes provisions for secondary cost allocation and categorise charge-out and recoveries separately. This approach ensures that there is a clear distinction in costs associated with both internal allocations and external recoveries, allowing for more accurate financial management and reporting. Due to the inconsistent implementation of the costing segment across municipalities, the National Treasury will review the costing segment in 2025. Changes to the principles in the Project Summary Document (PSD) as well as the mSCOA chart version 6.10 are envisaged.

### **5.3. Improving mSCOA data strings credibility**

#### **5.3.1 Balance Sheet Budgeting**

Balance sheet budgeting refers to the practise where the revenue and expenditure transactions, as well as the financial impact of these transactions on the statement of financial position, are included in the budget. In other words, all the planned transactions must be included in the budget. The debiting and crediting of all the transactions that will transpire in the ensuing financial year equates to balance sheet budgeting; thus, planning for the expense as well as the accrual, and payment of the liability. The revenue and expenditure must be accrued in the control accounts at correct posting levels and payments made and received. The correct combination of the mSCOA segments must also be used to ensure that data strings are credible. The PSD provides guidance on data string combinations.

Financial system solutions should be set-up correctly for balance sheet budgeting.

#### **5.3.2 Use of external service providers**

When municipalities appoint external service providers, they must ensure that these service providers have the expertise and skills to comply with the mSCOA Regulations. Section 5(2) of these regulations states that:

(2) The financial and business applications or systems used by a municipality or municipal entity must—

- (a) provide for the hosting of the general ledger structured in accordance with the classification framework determined in terms of regulation 4(2);
- (b) be capable of accommodating and operating the standard chart of accounts;
- (c) provide a portal allowing for free access, for information purposes, to the general ledger of the municipality or municipal entity, by any person authorised by the Director-General or the Accounting officer of the municipality.

This means that service providers appointed by the municipality **must** comply with the following requirements when performing the work that they were appointed to do:

- Have sufficient working knowledge to use the *mSCOA* accounts and regulated segments correctly;
- Use systems and tools that comply with the provisions of the *mSCOA* Regulation 5(1) and (2);
- Use the data available on the integrated financial system solution of the municipality to:
  - Prepare key documents such as the IDP, budget, in-year reports, AFS, asset registers, etc.; and
  - Develop analysis tools and dashboards for the municipality.

When an external service provider uses excel spreadsheets or systems and tools that are not *mSCOA* compliant and populate these spreadsheets and tools from data outside of the system solution, it has a detrimental impact on the credibility of data string submitted to the GoMuni Upload portal as the data will not be aligned to the data in the spreadsheets and tools of the external service provider. This compromises the intention of *mSCOA* to have one version of the truth for reporting to municipal management, council, provincial and national government.

*mSCOA* requires planning, budgeting, transacting, and reporting to be done directly in and from the integrated financial system solution. Furthermore, the MFMA and the Preferential Procurement Regulations (2022) that became effective on 16 January 2023 allows for the blacklisting of companies to do business with the state for a period of up to 10 years for non-performance and other malpractices such as not complying with legislative requirements.

#### **5.3.4 Use of modules on integrated system solution**

The *mSCOA* Regulations required municipalities to acquire integrated system solutions from 01 July 2017 to enable the seamless integration of information to the General Ledger on the core financial system. Whereas most municipalities have complied with the Regulations, a number of municipalities are not fully utilising the modules available on their integrated system solution. Instead, they are purchasing the same modules from third-party system providers, and this constitutes fruitless and wasteful expenditure.

Often these third-party modules and sub-systems do not integrate seamlessly with the core system solution to ensure smooth and efficient operations; thereby necessitating manual intervention to integrate and consolidate reporting.

Where third-party modules/ sub-systems are being used by municipalities, it is important to ensure that monthly and year-end adjustments are processed in the core system solution and not in the third-party modules/ sub-systems to achieve accuracy in financial reporting and



prevent discrepancies in information. It should also be noted that the rules for integration between the core system solution and third-party modules/ sub-systems must be set by the core system provider and the latter is not required to integrate with any third-party module/ sub-system provider unless this has been agreed upon in the service level agreement.

### **5.3.5 Audited Actuals (AUDA) Data String vs Annual Financial Statements (AFS)**

The *m*SCOA data string assessments performed by the national and provincial treasuries identified that there is generally poor alignment between the audited data strings submitted to the GoMuni Upload portal and the AFS submitted and audited by the Auditor-General South Africa (AGSA).

Adjusting journals agreed upon with AGSA must be processed in the core financial system and not in the AFS Tool. The misalignment has a direct impact on the opening balances that is critical to the statement of financial position and cash flow.

Municipalities must ensure that the pre-audited (PAUD), audited (AUDA) and restated (RAUD) data strings are carefully reviewed before submission thereof to the GoMuni Upload portal. The Trial Balance, audit data strings and AFS must be in perfect alignment before submission.

### **5.4. Ownership of data on municipal systems**

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

### **5.5. Budget override and virement**

In terms of Sections 15 of the MFMA, a municipality may incur expenditure only within the limits of the amounts appropriated for the different votes in a council approved budget. However, National and Provincial Treasuries often identify transactions against items where no budget has been allocated in their data string analysis. This is a clear indication that the budget controls in the integrated system solution have been overridden. The National Treasury has instructed system vendors to ensure that strict controls are in place when the budget is overridden on the system as this bad practice circumvents the build-in system controls that should eliminate unauthorised and irregular expenditure.

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in *m*SCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR.

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string on virements in the form of a virement string and budget report. Validation rules applicable to the virement data string will be communicated in due course.

## 5.6. Regulation of the minimum business processes and technical specifications for *mSCOA*

In terms of Regulation 6(1) and 7(1) of Municipal Regulations on Standard Chart of Accounts (2014), the Minister of Finance may determine the minimum business process requirements and system requirements for municipalities and municipal entities to enable the implementation of the regulations.

In 2024, extensive work was done regarding the regulations. The project consists of the following main outputs and planned time frames:

No	Output	Planned Time Frame
1	Review and update the minimum business processes for <i>mSCOA</i>	April 2024 to March 2025
2	Develop standard operating procedures for <i>mSCOA</i>	February 2025 to April 2025
3	Review and update the minimum technical specifications for <i>mSCOA</i>	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for <i>mSCOA</i> to the updated <i>mSCOA</i> requirements	
5	Develop Regulations on the minimum business processes and technical specifications for <i>mSCOA</i>	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

The comments and inputs received at the working groups engagements and via the dedicated email box on the minimum business processes for *mSCOA* have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs **by 31 January 2025** to [mSCOARegs@treasury.gov.za](mailto:mSCOARegs@treasury.gov.za)

All presentations and draft documents for comments can be located on the MFMA Webpage under *mSCOA* – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *mSCOA*/ Working Groups on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx>

## 6. Muni eMonitor, FMCMM and Audit Action Plan System

### 6.1 Muni eMonitor

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and National Treasury. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on National Treasury's website.

The system consists of two main components, namely: the MFMA legislated calendar with the Actions Management function and the Evaluations Questionnaire function. The implementation plan of the two main components is as follows:

*MFMA legislated calendar with the Actions Management function* – All Actions appearing under the legislative calendar for each month must be processed within the specific month that they appear in the calendar.

**Evaluations Questionnaire** – Evaluations (covering various financial management disciplines) will be published by National Treasury (on a quarterly and ad hoc basis) for municipalities to complete and submit on the system within the deadlines stipulated by National Treasury (These evaluations replace the previous reporting requirements that municipalities were required to complete in Excel).

It has been noted that since the launch and rollout of the system, there are still municipalities/ municipal entities that have not completed and submitted the Actions Management and Evaluation Questionnaire on the Muni eMonitor system. Please note that sections 74 and 104 of the MFMA state that the Accounting Officer of a municipality/ municipal entity must submit to the National Treasury such information, returns, documents, explanations, and motivations as may be prescribed or as may be required. Therefore, to avoid any possible non-compliance, municipalities are requested to complete and submit both the Actions Management and Evaluation Questionnaires within the timeframes/ deadlines stipulated in the system.

Furthermore, it has also been noted that some municipalities are reporting information without adequate review and verification of the accuracy of the information provided by the municipality/ municipal entity. Municipalities/ municipal entities are advised that National Treasury will be using the information submitted on the Muni eMonitor system as input into the MFMA Compliance report, and thus, the onus lies with municipalities/municipal entities to submit credible information on the system to ensure that the report correctly reflects the situation at their institution.

## 6.2 Audit Action Plans

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

## 6.3 Financial Management Capability Maturity Model (FMCMM)

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the web-enabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving



negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

We have also noted a strong correlation between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FMCMM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

## **7. SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLANS (SDBIP)**

### **7.1. Key Performance Indicators (KPIs) in the top-layer of SDBIP**

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on standardised set of indicators, aiming to improve the quality of performance information across municipalities.

#### *Overcrowding of KPIs in the SDBIP*

Municipalities continue to include an extensive number of KPIs in their strategic scorecard or top-layer SDBIP or without aggregating departmental output indicators or lower layer SDBIP, despite the guidance outlined in MFMA Circular No. 13. This high volume of indicators in top-layer SDBIPs can dilute focus and make monitoring cumbersome. Municipalities are therefore encouraged to streamline their indicators by consolidating KPIs in the top-layer SDBIP, focusing on most critical indicators in achieving strategic objectives, ensuring a more manageable and effective monitoring process.

#### *Clarity of objectives*

Many KPIs lack clarity regarding their alignment with municipal objectives and intended service delivery outcomes outlined in the IDPs. This raises concerns about the 'ultimate objective' of these indicators, questioning their relevance and purpose. Additionally, municipalities duplicate KPIs across multiple functional areas or departments, resulting in redundant reporting efforts. Municipalities are urged to align all KPIs with the SMART criteria (Specific, Measurable, Achievable, Relevant, and Time-bound) and strategic objectives or priorities outlined in IDPs, this will enable better monitoring of progress, identifying performance challenges, and taking

timely corrective actions. Reference is made to the Framework of Managing Performance and Programme Information (FMPPI) for further guidance on performance management.

## 7.2. Adjustments to the SDBIP

Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.

## 7.3. Criteria for adjusting KPIs in the SDBIP

The following criteria outline the conditions under which a municipality may amend the KPIs in the SDBIP during the financial year:

<b>Internal factors</b>
<ul style="list-style-type: none"> <li>Only KPI targets may be adjusted due to under-collection of revenue or reprioritisation of funds, in terms of the council-approved adjustments budget referred to in Section 28(2) (a, e &amp; d) of the MFMA.</li> <li>Only KPI targets may be adjusted during the financial year, in line with Section 28(2)(b), to account for additional funding or resources that have become available during the financial year, enabling the revision or acceleration of spending programme already prioritised in the IDP.</li> <li>KPI description may be revised to correct errors in the wording. An explanation for the correction must accompany the revision.</li> <li>KPIs may be adjusted to align with changes in municipal circumstances or emergencies, provided these adjustments remain consistent with the strategic objectives and priorities outlined in the IDP. The reasons for these changes must be clearly explained in the revised SDBIP.</li> </ul>
<b>External factors</b>
<ul style="list-style-type: none"> <li>KPIs may be adjusted in response to amendments to legislation, government policies, or frameworks introduced by national or relevant provincial departments, affecting original KPIs. The related legislation or policy must be referenced and documented as evidence for the change.</li> <li>KPIs may be changed to respond to natural disasters, unforeseeable or unavoidable expenditures referred to in Sections 28(2)(c) and 29 of the MFMA. The reasons for these changes must be adequately justified.</li> <li>KPIs may change because of revisions to nationally prescribed indicators as contemplated by the applicable legislation or circular. An explanation for these KPI revisions must be articulated in the SDBIP, referencing the relevant legislation, framework or circular.</li> </ul>
<b>Cross-cutting conditions</b>
<ul style="list-style-type: none"> <li>Municipalities must reflect all KPI changes in their SDBIPs and APRs, providing clear and justifiable reasons for each change and detailing the process followed.</li> </ul>

- Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.
- KPI changes are prohibited during the fourth quarter of the financial year (April – June). Only KPI changes in relation to natural disaster or unavoidable or unforeseen expenditure will be permitted during the fourth quarter of the financial year.

#### 7.4. Alignment of the adjustments budget and adjustments to the SDBIP

When a municipality adjusts its KPIs during the financial year, it must align the changes with the provisions of Section 28 of the MFMA and the Municipal Budgeting and Reporting Regulations (MBRR). The table below outlines the different types of adjustments budgets and their linkage to SDBIP adjustments:

Types of adjustments budget	Timeframes	Sections of MFMA and MBRR	SDBIP KPIs in-year changes
Adjustments due to under-collection of revenue	Anytime	S.28(2)(a)	Only changes to KPI targets are allowed
Main adjustments budget	February – after the tabling of the mid-year budget assessment and performance  Only one adjustments budget referred to in Section 23(1) except S.28(2)(b)	S.28(2) (b, d & f) Reg. 23(1&2)	Allows for amendments to the SDBIP to address underperformance or realignment with revised priorities and allocations. This is subjected to the conditions outlined above
Additional funds from national / provincial government	60 days after the approval of the relevant national / provincial adjustments budget	S.28(2)(b) Reg. 23(3)	Only changes to KPI targets are allowed
Unforeseen and unavoidable expenditure	Within 60 days of expenditure being incurred	S.28(2)(c), 29(3) & 32 Reg. 23(4), 71 & 72	KPIs may be adjusted to reflect changes in resources or priorities caused by these expenditures
Roll-over of municipal funds	Before 25 August	S.28 (2)(e), Reg. 23(5)	Linked to revisions of the SDBIP to include projects and targets funded by rolled-over amounts
Authorisation of unauthorised expenditure	During main adjustments budget in February. After tabling of the annual report for that year (7 months after the financial year end)	S. 28(g), 32, 127(2) Reg. 23(6)	No changes to KPIs are allowed

**All SDBIP adjustments must be tabled and approved in council.**

National Treasury further discourages excessive or unjustified KPI revisions during the financial year as such practices distort municipal performance monitoring and reporting.

**N.B This guidance relating to in-year KPI changes in SDBIP should be read in conjunction with guidance provided in the MFMA Circular No. 88 – Addendum 6.**

## 8. The Municipal Budget and Reporting Regulations

### 8.1. Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matlatji Mashoeshoe	012-315 5553	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
Buffalo City	Pitso Zwane	012-315 5171	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Matlatji Mashoeshoe	012-315 5553	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
	Pitso Zwane	012-315 5171	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
	Oreal Tshidino	012 315 5090	<a href="mailto:Oreal.Tshidino@Treasury.gov.za">Oreal.Tshidino@Treasury.gov.za</a>
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
	Enock Ndlovu	012-315 5866	<a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
City of Ekurhuleni	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
	Lunathi Dumani		<a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
	Lunathi Dumani		<a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
eThekweni	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
uMhlathuze	Matlatji Mashoeshoe	012-315 5553	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
	Pitso Zwane		<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
Limpopo	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
	Jabulile Ngwenya		<a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Liyasa Nxosi	012 315 5613	<a href="mailto:liyasa.nxosi@treasury.gov.za">liyasa.nxosi@treasury.gov.za</a>
Northern Cape	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Liyasa Nxosi	012 315 5613	<a href="mailto:liyasa.nxosi@treasury.gov.za">liyasa.nxosi@treasury.gov.za</a>
North West	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
	Khanyisile Khosa		<a href="mailto:khanyisile.khosa@treasury.gov.za">khanyisile.khosa@treasury.gov.za</a>
Mafikeng	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Western Cape	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Enock Ndlovu	012-315 5385	<a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
	Khanyisile Khoza		<a href="mailto:khanyisile.khosa@treasury.gov.za">khanyisile.khosa@treasury.gov.za</a>
Cape Town	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
George	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>

## 9. Submitting budget documentation and A schedules for the 2025/26 MTREF

### 9.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- [https://lg.treasury.gov.za/ibi\\_apps/welcome](https://lg.treasury.gov.za/ibi_apps/welcome) (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: mSCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); Revenue and MFRS Documents (as per MFMA Circular No. 126) procurement spent reports, etc.:
- [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries;
- [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Only Provincial Treasuries may send contact details to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) ; and
- mSCOA [Regulations@treasury.gov.za](mailto:Regulations@treasury.gov.za) – all inputs and comments relating to the intended mSCOA Regulations on the minimum business processes and system specifications; and
- [Rolloverapplication@treasury.gov.za](mailto:Rolloverapplication@treasury.gov.za) – all rollover applications and queries related to the conditional grants.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

### 9.2. Time frames for submission

The LGDRS will be locked at 00:00 on the 10<sup>th</sup> working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the mSCOA data strings to the LGDRS. In 2025, functionality will be added to the GoMuni Upload portal that will require accounting officers and Chief Financial Officers to sign-off on the accuracy and completeness of the data strings prior to the submission thereof.

The GoMuni Upload portal can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

**Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.**

### 9.3. Updating of contact details on GoMuni

Municipalities are reminded to update their contact details on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned and do not reach the intended LGDRS users due to outdated contact information of users. From 01 July 2024, municipal officials must update their own contact details on the LGDRS. Updates made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators within each municipality that was nominated by the Municipal Manager for this purpose.

Municipalities that have not yet nominated Contact Administrators to validate and approve changes in contact details for their municipality are requested to nominate two officials by 30 January 2025 to ensure that the contact details for their respective municipality are always up

to date. Nomination forms can be requested from [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za). Municipal Contacts Administrators will be trained in a virtual session to perform this task.

Registered LGDRS users can download the contact details for their municipality on the LGDRS by logging-in to GoMuni on the following link and then accessing the report under Database/Contacts/Reporting/Contact information:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

#### 9.4. Training on GoMuni

The training schedule and GoMuni links for 2025 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal](https://lg.treasury.gov.za/ibi_apps/portal)

## Contact



**national treasury**

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**JH Hattingh**

**Chief Director: Local Government Budget Analysis**

**06 December 2024**







## Municipal Budget Circular for the 2025/26 MTREF

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## Introduction:

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets:

GDP growth is expected to average 1.8 per cent from 2025 to 2027. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2023 - 2028**

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	6.0%	4.4%	4.3%	4.6%	4.4%

Source: National Treasury Budget Review 2025.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Headline inflation declined to 2.9 per cent in the fourth quarter of 2024, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 4.3 per cent in 2025 and 4.6 per cent in 2026, picking up slightly as the value-added tax (VAT) increase pushes up prices. The VAT effect is seen mainly in core inflation, which, after averaging 4.3 per cent in 2024, is projected to rise to 4.6 per cent in 2026. Lower global crude oil prices are expected to support muted fuel price inflation.

Due to weaker economic growth and other economic factors such as the current VAT increase which puts added pressure on households, households will likely struggle to pay municipal accounts which will impact negatively on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections or for clear articulation of all the factors affecting the tariffs.

## **VAT Increase**

In the Minister's Budget speech on 12 March 2025, two increases in the standard rate of VAT were announced. The first-rate increase of 0.5 percentage point applies from 1 May 2025, and the second-rate increase of 0.5 percentage point will apply from 1 April 2026. SARS has issued the following guidelines in this regard:

- A Pocket Guide on the VAT rate increase on 1 May 2025; and
- Frequently Asked Questions (FAQs) to guide vendors and the public on the first rate increase effective from 1 May 2025 and to ensure consistency on certain practical and technical aspects of implementing the change to the VAT rate. More guidance on the second-rate increase will be communicated in due course.

Municipalities should also refer to **VAT 404 – Guide for Vendors**. These guidelines are available on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

## **2. Key focus areas for the 2025/26 budget process:**

### **2.1. Local government allocations**

Over the 2025 MTEF, the local government equitable share and direct conditional grants amount to a total of R552.7 billion, made up of R332.4 billion in the local government equitable share, R52.9 billion in the general fuel levy sharing with metros and R167.4 billion in direct conditional grants. Direct transfers to local government grow in line with inflation, increasing at an annual average of 4.4 per cent over the MTEF, with the local government equitable share growing at a slightly higher rate (5.2 per cent).

### ***Review of the Municipal Capacity Building Programme***

As part of the next phase of the ongoing review of local government capacity-building programmes, the National Treasury will consolidate its financial management support initiatives into a unified Local Government Financial Management Capability Development Programme. This integrated programme will provide a comprehensive framework for equipping municipalities with the tools, knowledge and resources needed to strengthen governance and improve service delivery. By streamlining existing initiatives and fostering collaboration, the programme aims to deliver targeted, impactful and sustainable support to municipalities across the country.

The programme will align with the National Treasury's Capability Development Framework and adopt a differentiated approach tailored to the unique needs and maturity levels of municipalities. Key features include pre-grant capacity assessments to identify gaps, multi-year grants to build sustainable in-house capabilities and a municipal scorecard to monitor progress and link it to grant allocations. Collaboration with partners such as South African Local Government Association (SALGA), the Department of Cooperative Governance (DCoG) and academic institutions will ensure the design and delivery of customised capacity-building packages. Beyond financial management, the programme will serve as a foundation for a broader government-wide initiative to integrate capability development across all municipal functions, including governance and service delivery. This cohesive, long-term strategy underscores the importance of a unified effort to achieve sustainable municipal development and improve outcomes for communities nationwide.

### ***Update on the conditional grant for smart prepaid meters***

As indicated in the 2024/25 financial year, the National Treasury now oversees the smart meters grant as an indirect grant through a transversal contract to regulate distribution quality and costs. This grant aims to enhance energy efficiency and support the integration of renewable energy to better meet consumer needs.

Over the 2025 MTEF period, the grant will continue to support municipal debt relief efforts by focusing on municipalities already enrolled in the program. Over time, the grant is expected to expand to additional municipalities, aiming to enhance financial sustainability and management. This grant is allocated R2.3 billion over the 2025 MTEF.

### ***Improving regulatory levers and reforms***

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), municipal infrastructure grant (MIG) and the urban settlements development grant (USDG) will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

## **2.2. Post 2024 MTBPS changes**

Since the tabling of the 2024 MTBPS, additional changes have been proposed to local government allocations. These include:

- Shifting R245 million over the MTEF period from the MIG to the IUDG. This follows Alfred Duma Local Municipality qualifying to participate in the IUDG;
- Shifting R494 million in 2025/26 from the direct component of the MIG to the indirect component to address wastewater infrastructure issues in 21 municipalities;
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the metro component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Expansion of the Water Financing Component in the 2024/25 Urban Settlement Development Grant to electricity and solid waste management, in addition to water and sanitation, in the Trading Services Component of the 2025/26 Urban Settlement Development Grant framework. This component introduces a condition that a minimum of 56 per cent of the USDG be allocated to water and sanitation, electricity and energy; and solid waste management services capital infrastructure projects aligned to metro-approved trading services investment plans of the grant;
- An additional R450 million in 2025/26, from the Public Employment Programme;
- Additional funding from the Budget Facility for Infrastructure that will flow through the UDFG is as follows:
  - City of Johannesburg: R578 million in 2026/27 and R533 million in 2027/28 for a wastewater project.

- eThekweni Metropolitan Municipality: R56 million in 2025/26, R109 million in 2026/27 and R101 million in 2027/28 for a project to address non-revenue water.
- Merging the non-metro component of the NDPG and the remaining 20 per cent of the PPPSG into a single grant (called NDPG), with a baseline of R1.4 billion over the MTEF period;
- A reduction of R435 million in 2025/26 and increases of R425 million in 2026/27 and R660 million in 2027/28 to the public transport network grant (PTNG) to align with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi programme, funded from the Budget Facility for Infrastructure;
- An additional R225 million in 2026/27 to the regional bulk infrastructure grant (RBIG) allocation for Drakenstein Local Municipality. This adjustment, carried through from the 2024 Division of Revenue Amendment Act, aligns with the municipality's revised implementation plan and cash flow projections; and
- Discontinuing the municipal systems improvement grant (MSIG). Its baseline will be redirected to the Department of Cooperative Governance and earmarked for national government to support municipalities.

### 2.3. Review of the local government fiscal framework

The aim of the review is to critically examine the financial viability of the local government fiscal framework (LGFF) and identify key factors influencing its effectiveness, stability, and long-term sustainability. This will be achieved by conducting an in-depth examination of existing policies, practices, and mechanisms governing the allocation, management, and utilisation of fiscal resources at the local government level. The review will be mainly centred around the following thematic areas:

- Overall LGFF baseline profile of distressed and optimally functioning local governments institutions and refinement of LGFF problem statement;
- LGES formula;
- Local government expenditure reviews;
- Fiscal leakages in local government; and
- Additional revenue considerations, including existing revenues options, including those that are undersubscribed, and exploring new additional own revenue sources and improved municipal borrowing for strengthening infrastructure investment and maintenance.

### 2.4. Update on the review of the conditional grants

In September 2024, government concluded a comprehensive review of the conditional grant system and developed reforms based on the findings. These reforms, which will be implemented progressively over the next three years, are designed to rationalise the conditional grant framework, integrate certain grants into the provincial equitable share and national departments' budget vote, and enhance the overall effectiveness of the system. This initiative underscores government's commitment to improving service delivery while ensuring the prudent management of public resources.

The review process was underpinned by an extensive consultation phase conducted between July and December 2024 during which the National Treasury presented the findings and recommendations arising from the review. Most of the proposed reforms are intended for medium- to long-term implementation, with a select number of reforms being prioritised for the short-term and will be introduced during the 2025 MTEF period.

Further consultations are planned to follow the tabling of the 2025 Budget. These engagements will include impact assessments and preparatory work to ensure the successful rollout of the proposed changes. The reforms aim to address systemic challenges within the grant system and are guided by the principles of equity, efficiency, and sustainability. Key areas of reform include the following:

- I) *Enhancing differentiation and effectiveness in the grant system:* A central objective of the reforms is to introduce greater differentiation within the grant system to address the diverse needs of municipalities. This includes reducing the growing reliance on grants by metropolitan municipalities while providing targeted support to municipalities with limited capacity. By addressing service delivery challenges and locational disparities, the reforms aim to create a more responsive and equitable system. Specific measures under this initiative include refining allocation methodologies to balance equity and efficiency considerations, strengthening co-funding requirements to promote shared responsibility and sustainability, reducing restrictive earmarking and ring-fencing to allow for greater flexibility in the use of funds, introducing or enhancing performance-based incentives to drive accountability and improve outcomes, and improving the alignment of related grants to reduce fragmentation and duplication; and
- II) *Rationalising the number of grants:* As part of the reforms, the number of conditional grants allocated to subnational governments will be streamlined to address the duplication of grants and mitigate the administrative burdens associated with the proliferation of funding streams. By simplifying the grant system, government aims to improve efficiency and reduce reporting requirements, enabling municipalities to focus on service delivery. Proposed measures include:
  - Merging water reticulation grants to create a unified funding mechanism for water infrastructure;
  - Consolidating energy grants to streamline support for energy-related projects;
  - Combining urban development grants to enhance the coordination of urban infrastructure investments; and
  - Discontinuing grants that are better suited as provincial programmes, such as those for road maintenance, sports development, and capacity-building initiatives.

These reforms represent a decisive step towards a more efficient and effective intergovernmental fiscal framework. By addressing systemic inefficiencies and aligning resources with service delivery priorities, government reaffirms its commitment to fostering sustainable development and improving the quality of life for all citizens. The implementation of these reforms will be closely monitored to ensure that they achieve their intended objectives while maintaining fiscal discipline and accountability.

## 2.5. Funding for Local Economic Development (LED) Programmes

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and Competition funded by provinces through their equitable share.

Whilst there is a call for the creation of a conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the



purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

## 2.6. Metro Trading Services Reform Incentive

**Background** – the background to the metro trading services performance incentive grant was outlined in the 2024/25 Budget Circular under the heading ‘Reforms to improve the efficiency and financial sustainability of metro trading services’. The local government grant review process and the metro trading services reform process are converging into an incentive grant to incentivise a turnaround in the performance of metro trading services.

**Progress made** – Over the last year metro municipalities have engaged in substantial preparatory work regarding turnaround and reform strategies in Water and Sanitation and Electricity and Energy. Metros have in respect of each of these trading services prepared Trading Services Reform Strategies (A) with annexures A1 (Institutional Road Maps), and A2 (Business and Improvement Plans). They are currently preparing Annexure A3 (Performance Improvement Action Plans)<sup>1</sup>. All submissions are assessed by interdepartmental teams from the Departments of Water and Sanitation, Mineral Resources and Energy, DCoG, DHS, National Treasury and SALGA.

**Programme planning and assessment framework** – the incentive grant framework is currently planned to run for six years from 2025/26 (Year 1) to 2030/31 (Year 6). Year 1 focuses on establishing the necessary accountability, financial transparency, and strategic planning foundations for the five subsequent years (Years 2 to 6) of strategy implementation.

### ***Metros will have three planning opportunities***

Development of version 1 of the Annexure A3: Performance Improvement Action Plan (A3: PIAP v1) (indicative targets for all indicators, accompanied by firm targets to achieve minimum commitments in year 1) to be approved by Council alongside metro budget documents by June 2025.

Development of version 2 of the A3: PIAP v2 (with minimum commitments achieved, and realistic annual targets for all indicators) to be approved by Council with metro budget documents by June 2026.

Development of version 3 of the A3: PIAP v3 (with minimum commitments retained and an opportunity to reset annual targets) to be approved by Council with metro budget documents by June 2028 (details provided in Guidance Note 4).

The intention of the incentive programme is that incentive grant allocations should be awarded to metros according to independently assessed performance against the targets of their reform strategies as set out in the relevant A3-PIAP.

Special arrangements are necessary to determine the provisional incentive allocations provided for under the Division of Revenue Bill (2025) for years 1 and 2 of the programme. In these

<sup>1</sup> See <https://mfma.treasury.gov.za/Guidelines/Documents/Trading%20Services> for Guidance Notes and Resource Documents issued to assist.

cases, performance will be assessed against the commitment to (year 1) and achievement of (year 2) minimum commitments as follows:

- **YEAR 1:** Metro Councils who in Year 0 (2024/25, i.e. by the end of this municipal financial year), pass a satisfactory A3 PIAP v1 with minimum commitments, will be awarded the Year 1 allocation as finalised in the National Adjusted Budget process;
- Draft submissions from participating metros were reviewed during the 2025 Mid-year Budget, and final submissions will similarly be assessed during 2025 Budget and Benchmarking engagements during April to May 2025. Assessment and independent confirmation will be undertaken and submitted to the National Treasury;
- **YEAR 2 and 3:** Similarly, Metro Councils who in Year 1 (2025/26, i.e. by the end of June 2026) achieve the eight minimum commitments and pass a satisfactory A3 PIAP v2, will be awarded the Year 2 and Year 3 allocations as finalised. This is appropriate since planned spending for those years will by then be based upon well-substantiated business turnaround and financial strategies;
- Draft and final submissions will be reviewed and assessed during the Mid-year Budget and Performance and Budget and Performance engagements, and final submissions to metro Council will need NT approval. Assessment and independent confirmation will be undertaken and submitted to the National Treasury; and
- **YEARS 4, 5 and 6:** Once strategy implementation is underway, incentive allocations for any year (Y) will depend upon metro performance against numerical targets set for year (Y-2). This must be assessed after financial year end, but early enough during year (Y-1) to enter the budget process for Year (Y). The earliest this can apply is for Year 4, based on assessed performance in Year 2. This arrangement will determine incentive allocations for Years 4, 5 and 6.
- Independent assessments will be conducted annually, to confirm that minimum commitments remain in place, and to assess performance against targets.

### ***Indicative incentive allocations***

The indicative incentive allocations per metro per financial year are based on poverty-weighted population formula. Annexure W1 to the 2025 division of revenue sets out indicative figures which represent the maxima potentially available to metros currently participating in the programme, based on the assessed status of each metro trading services strategy as at 15<sup>th</sup> of January 2025 (they include solid waste management from Year 2 (2026/27)).

The indicative allocations are not yet actual budget allocations. Firm announcements regarding Year 1 (2025/26) incentive grant allocations will be included in the National Adjusted Budget in October 2025 and confirmed in allocation letters. Metros will accommodate these incentive allocations in their own adjustments budget as soon as possible but not later than the 28<sup>th</sup> of February 2026.

### ***Adverse or disclaimed audit findings***

No metro which has received an adverse or disclaimed financial audit for the previous financial year will be eligible to access their incentive grant award in the forthcoming year.

### ***Re-opening of incentive grant window***

As previously communicated, Solid Waste Management is scheduled for inclusion in the incentive programme from Year 2 (2026/27) onwards. Metros wishing to include solid waste

management in their trading services reform strategies should submit the necessary documentation according to the following schedule:

- a. **Council-approved Trading Services Reform Strategy (A)** which is due on 31<sup>st</sup> of July 2025 which includes Annexure A1 (Institutional Road Map) and Annexure A2 (Business and Improvement Plan);
- b. **Draft Annexure A3 version 1 (Performance Improvement Action Plan)** at the Mid-year review stage which is due in January 2026;
- c. **Final draft Annexure A3-PIAP version 1** at the Budget and Benchmark stage during April 2026; and
- d. **Council approved A3-PIAP version 1** due by June 2026.

Note: This re-opening of the incentive grant window also applies to metros which (a) have not previously met eligibility requirements in the water and sanitation or electricity and energy trading services, and (b) seek another opportunity to enter the programme. Such metros should follow the same schedule as above.

## 2.7. Alignment between the Metro Trading Service Reform and MFMA Circular No.88

The implementation of MFMA Circular No. 88 continues in all categories of municipalities. In December 2024, Addendum 6 of the MFMA Circular No. 88 was published providing an update on the preparation of statutory planning and reporting documents required for the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). Addendum 6 provided guidance to the municipalities on in-year changes to indicators in the Service Delivery Budget and Implementation Plan (SDBIP) and guidance for 'estimate' values in indicator reporting. Further guidance on indicator revisions and definitional clarification was also provided.

Selected MFMA Circular No. 88 indicators are also being used to track the performance of the metros as part of the A3 PIAP: Performance Improvement Action Plan of the Metro Trading Service Reform (MTSR). In line with the rationalisation and standardisation objective of the MFMA Circular No. 88 reform, this ensures that there is alignment and line of sight across various reporting frameworks. Furthermore, this promotes consistency in planning, budgeting, and reporting while reinforcing the overall objectives of the reform agenda. The MTSR targets water and sanitation, electricity and energy and solid waste management in the metropolitan municipalities focusing on institutional performance and accountability, financial performance, governance and operational or service delivery performance. Although the MFMA Circular No. 88 reporting and the MTS reforms are complementary reforms, the MTS is a targeted reform linked to a performance incentive grant. Where possible the MTSR utilises the MFMA Circular No. 88 indicators, as reflected in MTSR Guidance Note 4 Addendum that was circulated to the metros on the 3<sup>rd</sup> of March 2025. However, noting the targeted business operations turnaround required of MTS, several performance indicators outside the MFMA Circular No. 88 process have been developed for operational monitoring and reporting distinct from the statutory plans and reports in which all MFMA Circular No. 88 indicators find expression.

Future reporting on the selected MFMA Circular No. 88 indicators that form part of the A3 PIAP should be sourced from the MFMA Circular No. 88 reporting platform to ensure seamless integration between the two reforms. At this stage, the exact modalities and protocols to derive reporting efficiencies between the A3 PIAP and the MFMA Circular No. 88 reporting platform are still being confirmed, and municipalities should expect further guidance from the National Treasury on the coordination and synchronisation of reporting.

This section should be read in conjunction with paragraph 2.3 of the MFMA Circular No. 88 Addendum 6.



## 2.8. Three-year and one-year capital appropriations

To facilitate the delivery of large capital projects, section 16(3) of the MFMA allows a municipality to appropriate capital budgets for three financial years, i.e. the budget year and the following two years of the MTREF. The aim of such multi-year capital appropriations is to:

- lock the council into funding the full cost of large capital projects so as to ensure their successful completion;
- facilitate the forward planning of capital projects and programmes; enable the municipality to initiate procurement processes for capital projects in the two outer years of the MTREF (given the funds are appropriated) and so ensure improved levels of capital spending; and
- enable funding for such capital projects to be brought forward in terms of section 31 of the MFMA to facilitate more rapid project implementation (although National Treasury would prefer municipalities to the use of the mid-year adjustments budget for this purpose).

Municipalities are encouraged to use these provisions of the MFMA appropriately, and ensure they divide their capital budgets correctly between the 'multi-year expenditure' and the 'single year expenditure' sections on Tables A5A and A5. Further information can be obtained in MFMA Circular No. 58.

## 2.9. Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circulars No. 122 remains relevant, and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

## 2.10. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2024 (Act No.24 of 2024) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024), any conditional allocation or a portion thereof that is not spent at the end of the 2024/25 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2024 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2024 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):

- a) Proof that the service provider was appointed for delivery of the project before 31 March 2025; or
  - b) Proof of project tender and tender submissions published and closed before 31 March 2025 or with the appointment of contractor or service provider for delivery of service before 30 June 2025 in cases where additional funding was allocated during the course of the financial year of the project;
  - c) Incorporation of the Appropriation Statement; and
  - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2025 (attach cash flow projection for the applicable grant).
4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
  5. The value of the committed project funding and the conditional allocation from the funding source;
  6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
  7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
  8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
  9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2025, the application will be declined.**

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2024 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2025;
3. Accurate disclosure of grant performance in the 2024/25 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2024/25 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2025 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2024/25 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2024/25 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2025. All invoices issued to the municipality before 31 March 2025 should be paid within the same year against the allocated conditional grants. i.e. invoices must be paid within 30 days.

## **2.11. Unspent conditional grant funds for 2024/25**

The process to ensure the return of unspent conditional grants for the 2024/25 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2025 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2025. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2024 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2025.

***National Treasury will not consider any rollover requests that are incomplete or received after this deadline.***

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2025;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2025. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 19 November 2025; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund (NRF) by 19 November 2025, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's December 2025 equitable share allocation.

***All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.***

## **2.12. Rollover of the Urban Development Financing Grant : metro trading services component**

The normal rules regarding rollovers will apply to the incentive grant. Essentially the Budget allocated during the National MTEF and reflected in the annual Division of Revenue Bill will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

Municipalities must submit all rollover applications and queries related to the conditional grants to [Rolloverapplication@treasury.gov.za](mailto:Rolloverapplication@treasury.gov.za).

## **3. Revenue Management**

### **3.1. Prioritise funding the Electricity Revenue Protection Program**

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities as a result are at higher risk of non-technical losses particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in an overall reduced collection and related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in the 2025/26 and future MTREFs:

- A dedicated Revenue Protection Unit for Electricity administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate taking into consideration the recommendations and standards the recommendations and standards set-out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role; and
- The municipality to demonstrate in its MTREF submission that a percentage of the revenue from the Energy function is ring-fenced to fund the municipal Revenue Protection Program operational need(s) towards developing the program to fruition.

### **3.2. Revenue Management Assessment Tool**

Every municipality, in anticipation of the annual budget process and the review of critical revenue management related policies should assess and review its revenue management value chain to identify any gaps, duplications and / or inefficiencies for alignment with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents) and MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A). The municipality must submit its review to the National Treasury in the format of the Municipal Revenue Management Assessment Tool – to be uploaded to the National Treasury GoMuni upload portal annually as part of the Revenue Management Documents that are required.

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and SALGA. The initiative created the opportunity for stakeholders to acknowledge the fragmented and diverse nature of support provided to municipalities in this area often resulting in duplicated efforts and little

systemic change across municipalities and the need for a Single Integrated Revenue Management Framework (SIRMF).

The SIRMF is a national framework for revenue management that guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing challenges relating to the revenue management value chain and ultimately financial sustainability. The SIRMF emphasises the significant role of National and Provincial Government in supporting municipalities in the process of revenue management improvement and how the relevant departments will coordinate their support and their monitoring and evaluation role(s).

The SIRMF was designed on the existing statutory framework, with an emphasis on compliance. Within the scope of related tasks and responsibilities, the SIRMF provides direction on how municipalities may enhance revenue management as a major approach for increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand and improve critical revenue management practices of the municipality.

The tool provides an indication of gaps, flaws, duplications, inefficiencies and risks in the existing revenue value chain that could compromise or affect whether the revenue component of the budget sufficiently caters for long-term planning and is credible and funded. It further provides a comprehensive overview of current revenue management processes by identifying strengths, weaknesses, and areas that need improvement. The tool focuses on eighteen (18) critical areas within the revenue management value chain and helps pinpoint specific areas for optimising revenue collection processes.

National Treasury is in the process of institutionalising and implementing the tool, this includes conducting training throughout provinces.

The tool is comprehensive and must be completed by all municipalities during the 2025/26 MTREF with a thorough review of the revenue value chain, thereafter this exercise will only be necessary in every alternate year. However, municipalities with revenue collection rates below 85 per cent and all municipalities participating in Debt Relief must annually undertake this exercise until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The tool was already rolled out during the 2024/25 financial year and the National Treasury provided training. The Municipal Revenue Assessment Tool is attached as **Annexure A** of this Circular.

### 3.3. Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended / implemented tariffs are cost reflective, whether all critical cost components were considered in the tariff calculation(s), whether the Local Government Equitable Share component relating to basic services were allocated to the actual service(s) and to demonstrate that the Revenue Component of the budget is credible and funded; etc. To facilitate this exercise, the municipality must complete and submit this calculation(s) / tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjustment MTREF submissions to the National Treasury GoMuni portal. The Cost Reflective Tariff Tool outcomes must also be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions.

If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased-in over two to three years and can be approved for the outer years (2026/27, 2027/28 and 2028/29). Thus, the indicative tariffs can be phased in over a period of three years.



The latest format of the National Treasury Tariff Tool that must be used and submitted is attached as **Annexure B** of this circular.

### 3.4. Electricity Tariffs

#### ***Cost of Supply Study (COS) for electricity tariff applications***

On 20 October 2022, the Nelson Mandela Bay Chamber of Business issued a ruling outlining the requirements that municipalities must comply with when determining tariffs. The ruling found NERSA's Guideline and Benchmark method for approving municipal electricity tariffs unlawful and invalid. The court ordered that all electricity tariff applications from 2024/25 Financial Year, should be supported by a Cost of Supply (COS) study. Municipalities are reminded of the critical importance of complying with the court order, failing which, municipalities would be in breach of the court order and in contempt of court. The need for conducting a COS timeously and adhering to the timelines set by NERSA for the submission of applications is imperative as these cannot be approved by NERSA without the COS.

NERSA has indicated that it will be able to process and decide on municipal tariff applications based on Cost of Supply (COS) studies for the financial year 2025/26 by the end of June 2025 for the implementation in the new Financial Year. However, the Minister of Finance will engage NERSA to conclude this process sooner, to allow municipalities sufficient time to take account of the approved tariffs in the finalisation of their budgets. Tariff applications will not be considered unless they are supported by a Cost of Supply study. NERSA has indicated that the approval of Eskom's Retail Tariff Plan (RTP) and Eskom's Retail Tariff Structural Adjustment (ERTSA) for FY2025/26 is anticipated prior to 15 March 2025. Following the ERTSA decision, municipalities will be informed of the outcome to assist them in formulating their individual tariffs, which will then be approved for implementation in FY2025/26.

From the 2025/26 MTREF, municipalities will be required to submit the following documents pertaining to electricity tariff applications to the GoMuni Upload portal:

- NERSA D Form and COS study submitted to NERSA. For the 2025/26 tariff increase, municipalities with the tabled budget and thereafter 31 October 2025 (i.e. applications pertaining to 2026/27 tariff increases and beyond); and
- NERSA tariff approval with the tabled budget.

### 3.5. Municipal Valuation Roll Reconciliation Tool

Reference is made to MFMA Circulars No. 93 (paragraph 3), No. 98 (paragraph 4.1), No. 123 (paragraph 5.1), and particularly No. 126, (paragraph 3.1). To ensure the municipality's rates base is complete, and aligns to the business process and system requirements articulated in Annexure B of MFMA Circular No. 80 (08 March 2016) and the Municipal Property Rates Act (MPRA) (section 23): Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories, the municipality need to monthly perform the reconciliation in the format of the National Treasury Municipal Valuation Roll Reconciliation Tool.

<b>The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:</b>	<b>Timeframe</b>
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on together with the Council resolution that approved such.	Annually

2.	The municipality's time schedule for implementing its new general valuation roll (GVR) (aligned to the MPRA).	Annually
3.	The Municipal Property Rates Act (MPRA) (section 23): Part A Register of the latest consolidated general valuation roll (GVR).	Annually
4.	Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly.	Quarterly
5.	Property Rates Transaction List (for the 3rd month of every quarter).	Quarterly

To assist municipalities in complying with these requirements, the National Treasury will provide follow-up training.

### **3.6. Prohibition on vending system(s) / third party vending solutions without consulting the National Treasury**

Recently there have been several iterations on private service offerings of vending system(s) / solution(s) offered to municipalities. These include service provider(s) funding metering solutions for municipalities parallel to a pre-paid solution (requiring a vending platform) – these service providers then collect on behalf of the municipality in exchange for a fee. However, in several cases, the service provider does not pay over to the municipality what is collected and / or claim a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not weekly / monthly undertaking the appropriate reconciliation of what they provide / sell (also via pre-paid) against what revenue they receive in return from the service provider(s). *As an Example:* Most recently a municipality in Eastern Cape was victim to an arrangement where the service provider offered the municipality R60 million funding but will takeaway almost R540 million at the end of the arrangement causing significant harm to the community and official(s) of that municipality and may leave the municipality worse off than initially.

The MFMA, read together with the recently assented Public Procurement Act, provide a clear framework for procurement in local government. The MFMA regulatory framework in terms of section 116 read with MFMA Circular No. 62 furthermore provide clear guidance on how amendments to contracts should be undertaken. Any offerings beyond the initial scope of the contract, in our view, should not be considered as a contract amendment, but rather a change or extension of scope, which warrants a whole new or separate procurement process.

The National Treasury therefore confirms that with immediate effect, no municipality may enter into and / or extend any related vending system(s) / solution(s) without consulting and obtaining the written input of the National Treasury and the relevant Provincial Treasury. Should any municipal official and / or political office bearer fail to honour this prohibition, she/ he could render themselves personally liable for any related financial loss over and above potential criminal liability for financial misconduct.

In addition, third party vending solutions used by municipalities must align to the integration requirements set out in Annexure B of MFMA Circular No. 80 (08 March 2016). In terms of the requirements, third party solutions must, without (manual) intervention or manipulation, integrate and constantly balance with the core financial system solution. The rules for integration are determined by vendor of the core system solution. Where the core system solution already provides the necessary functionality offered by the third-party vendor and the municipality has already paid for the functionality and / or are paying annual licencing fees to access this functionality, such expenditure will constitute wasteful and fruitless expenditure and should be dealt with accordingly.

The municipality should send any request for the written input of the National Treasury together with the signed and / or proposed contract for such a service offering to: both [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

### 3.7. Training Tools by the National Treasury

#### ***Revenue Management Assessment Tool***

Municipalities must submit the Revenue Management Assessment Tool annually as set-out above. Training was already undertaken across all provinces during the 2024/25 financial year. The National Treasury will facilitate follow-up training during 2025/26 upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury who is responsible to coordinate requests for training. It is noted that any National Treasury deployed technical advisor may directly request training from the National Treasury as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan.

#### ***Tariff Tool***

Municipalities must undertake a tariff assessment in the format of the National Treasury Tariff Tool as explained above. The National Treasury will facilitate follow-up training during the first quarter of the financial year 2025 and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Training must be scheduled for a **full day** and would be more relevant towards municipal processes if scheduled:

- Before and/ or during the **Adjustments Budget preparation** (for re-allocations);
- Before and/ or during the **Tabled Budget process** (to evaluate tariff changes); or
- Before the **final MTREF submission** to Council for approval.

Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan.

#### ***Municipal Valuation Roll Reconciliation Tool***

The National Treasury confirms the guidance already provided in MFMA Circular No. 129 to the effect that municipalities must reconcile valuation rolls monthly and submit such quarterly to the National Treasury together with the related documentation set-out above.

The National Treasury will facilitate follow-up training during the first quarter of the financial year and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries on Municipal Valuation Roll Reconciliation Tool. Training must be scheduled for at least **two full days** and can be facilitated at any time since municipalities perform this task monthly. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical



advisor may directly request training as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan.

## **4. Budget and other management issues:**

### **4.1. 2025/26 Municipal Budget Tabling Timelines**

The National Treasury would like to advise the municipalities that late tabling of the 2025 National Budget in Parliament does not really affect the timelines of the preparations/ conclusion of the municipal budget process. The 2025 National Budget was tabled by the Minister of Finance on 12 March 2025 which implies that Provincial Governments have two weeks thereafter to table the 2025 Provincial Budgets in the Provincial Legislatures, i.e. 31 March 2025. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2025/26 MTREF Budgets before tabling on 31 March 2025, that is 19 days or two weeks to table the budget before 31 March 2025.

The transfers from provinces to municipalities which are supposed to be included in provincial budgets and gazetted by provinces, should for all practical reasons also be available on the 27 March 2025. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury has previously advised municipalities to use the outer years of the Annual DoRA as projections, add inflation to calculate the third year of the MTREF, when finalising the tabled budget.

For those municipalities where the budgets were already in an advance stage of preparations, they will have between tabling and the adoption stage of the budget (end of May 2025) to include and accommodate all the transfers for both national and provincial governments. This will allow National and Provincial Treasuries to verify and reconcile the transfers with the DoR Bill and provincial Gazettes.

### **4.2. Management of Water Tankers**

There is a growing trend of water challenges in most municipalities in the country which is spiraling out of control. This is a direct threat to municipalities' financial sustainability and could lead to a lack of trading in this key source of municipal revenue.

Most municipalities have tried to procure water tankers to close the gap in areas which are increasingly experiencing sporadic water supply challenges. As a result, the municipalities are not able to trade, leading to less revenue and an unprofitable water business.

It has emerged in the recent Mid-year Budget and Performance Review engagements that contracted water tankers have developed as a business rather than a stop gap measure.

As such, municipalities are encouraged to protect their revenue through avoiding protracted long contracts of water tankers. Where possible the municipality should use its internal water tankers as a temporary measure with a clear intention to restore the service.

If the municipality provides a long-term service, such as water for informal settlements, it is advised that tanks should be purchased and refilled with municipal water tankers. The aim should always be to strike a balance between the provision of service and protecting municipal revenue. Proper checks and balances must be considered as well as internal controls to avoid abuse in this regard and to ensure that in the event that the Office of the Auditor General Africa of South investigates these services, the use of water tankers and water tanks is based on sound business principles.

### 4.3. Asset Management

According to Municipal Budget and Reporting Regulations (Table A9), the municipalities were advised to allocate 60 per cent of the total Capital Expenditure budget to new acquisition while the remaining 40 per cent to renewal and upgrading of the new assets.

Given the current challenges of aging and dilapidated infrastructure faced by the municipalities, which contributes to high level of losses, municipalities are advised **to allocate at least 60 per cent** of the capital expenditure to renewal/ upgrading of the existing assets while 40 per cent should acquire new assets.

The National Treasury realised that year-on-year, municipalities priorities the acquisition of new assets and the existing assets are being neglected to a dilapidated condition. Another factor which causes a factor is lack of maintenance during the lifespan of the assets which National Treasury encourages the municipalities to allocate at least 8 per cent towards repairs and maintenance as outlined in MFMA Circulars No. 55 and 71.

## 5. Municipal Standard Chart of Accounts (*mSCOA*):

### 5.1. Go Live on Version 6.9 of the Chart

*mSCOA* version 6.9 will go live on 24 March 2025, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2025/26 MTREF on the GoMuni portal.

After going live on version 6.9 of the chart, all the reports available on the LGDRS will be aligned to *mSCOA* chart version 6.9. This includes the format of the Section 71 report for Q3 and Q4 of 2024/25 and the adjustments budget for 2024/25.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.9 of the chart. A **protected** version of the MBRR Schedules for version 6.9 of the chart and A1 Schedule is available on the on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings and both strings are required for the data to pull through correctly on the reports available on the LGDRS. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *mSCOA* Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their integrated financial system solutions and not import or captured it on their system solutions at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the integrated financial system solutions is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

### 5.2. *mSCOA* data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded, and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

### 5.3. Submission of virement information

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string, as well as a report on virements done by the municipality. This submission must be done monthly to the GoMuni Upload Portal and should be generated from the core financial system. The validation rules applicable to the monthly IYM submission will also be applied to the virement data strings.

The attached **Annexure D** provides guidance on the layout and information required on the virement budget report, while **Annexure E** provides the layout of the virement data strings.

This will enable national and provincial treasuries to keep track of the virements done when they do their Section 71 analysis. The virements will be reflected in a separate report and will not form part of the consolidated Section 71(7) reporting to provincial legislatures or the consolidated Section 71 publication issued by the National Treasury. For the consolidated S71 reporting and publication, performance will only be compared to the adopted budget in the first eight months of the year and the adjustments budget in the last four months of the year.

Municipalities must review their virement policy annually and ensure that it aligns with the principles and guidance in MFMA Circulars No 12, 51 and 88 and *mSCOA* Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget. The Council approved virement policy must be submitted as part of the budget documents on Go Muni. Please note that documents must be submitted individually and not as a batch.

### 5.4. Medium-Term Development Plan (MTDP)

Cabinet has recently approved the Medium-Term Development Plan (MTDP) for 2024 to 2029. The Department of Planning, Monitoring and Evaluation (DPME) will issue the MTDP in due course. These revised priorities, reflecting the new administration's vision, will be integrated into *mSCOA* version 6.10. For *mSCOA* budgeting and reporting in the 2025/26 MTREF, municipalities should continue using the IUDF and MTSF priorities as per *mSCOA* version 6.9.

### 5.5. Upgrading and procurement of *mSCOA* system solutions and/or functionality

From March 2023, the National Treasury has alerted municipalities that the minimum business processes and system specifications for *mSCOA* will be regulated and that municipalities should exercise extreme caution when changing or upgrading their integrated financial system solutions to avoid procuring system functionality that might not comply with the said regulations. Municipalities are reminded to implement the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 107, 112, 123 and *mSCOA* Circulars No. 5 and 6 **prior** to procuring new or upgrading system functionality to protect them from making incorrect decisions in this regard.

This also applies when 3<sup>rd</sup> party system functionality is procured that is required to integrate with the core system solution.

Importantly, if an open tender process is not followed (e.g. when Section 33 or 116 of the MFMA and SCM Regulations 36 (deviations) are utilised), **the market must be tested prior to embarking on procurement**. The municipality must be able to substantiate that the product, service or similar offering is not available elsewhere in the market at a cheaper cost and that using these procurement vehicles have significant economic or financial value benefits to the municipality. Where legislation requires that the views of the National Treasury must be sought, the relevant documentation must be emailed to [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za). If the processes required in term of legislative are not followed, a contract might be found invalid by a court of law.

## 5.6. Issues pertaining to the regulations on the minimum *mSCOA* requirements

National Treasury is currently in the process of developing business processes, standard operating procedures (SOPs) and minimum system specifications to underpin the Regulations of the minimum business processes and system specifications for *mSCOA*.

All the required business processes, procedures and systems functionality pertaining to the Regulations will be made available to municipalities **at no cost** in a format that can be imported, customised and utilised in a process modelling tool of their choice. Municipalities are cautioned against incurring unnecessary expenditure to procure specialised software and tools or appoint service providers to adapt and customize their business processes, especially as the requirements have not been finalised yet.

It must further be emphasized that the documents released for comments on the MFMA Webpage are the sole property of the National Treasury and may only be used for the intended purpose of providing comments on the proposals. **Any company that sells or distributes these documents or parts thereof for any other purposes without the explicit written permission of the National Treasury will be blacklisted on the basis of Intellectual Property Violations (i.e. unauthorized distribution of government documents).**

It should also be noted that the intention of the recent demonstrations on the systems used by municipalities that was conducted by the National Treasury was to determine key implementation gaps as per MFMA Circular No. 80 (dated 08 March 2016). These gaps must be addressed by the respective municipalities in their *mSCOA* municipal road maps. National Treasury shared the observations with system vendors with a view that gaps in system functionality should be further explored and addressed by them. The demonstrations were not on any specific systems in the market but on modules used by a specific municipality to give effect to the requirements of MFMA Circular No 80. **It will therefore be unacceptable and a misrepresentation for any system vendor to claim that their respective system was found compliant by the National Treasury.**

## 5.7. Special adjustments budget to authorise unauthorised expenditure

In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA. This special adjustments budget **may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA**. This process may not be used to condone poor planning, budgeting, or financial management after the adoption of the budget.

Detailed guidance in this regard was provided in MFMA Circular No. 68 (dated 13 October 2021).

Further development work with regard to this matter will be undertaken during 2025 and proper guidance will be provided in subsequent MFMA Budget Circulars. For now, municipality should continue with the current practices until further notice. Under no circumstances should municipalities require their systems vendors to open their financial systems especially where the Auditor General of South Africa have already signed off on their annual audited financial statements.

Municipalities are also reminded of the guidance provided in our email dated 21 August 2024 on the *Submission of the 2023/24 Annual Financial Statements (AFS) – (Pre-Audit Information)* and mSCOA Circular No. 15 (08 July 2024) on the period closures controls for the following periods.

- **Month 12:** The financial year ends in month 12 (as at 30 June of the financial year). Month 12 (4th Quarter section 71 reports) represents the **preliminary outcome** information. The closing balances of month 12 must be programmatically transferred in the core financial system to the opening balances of the new financial year in month 01 of the new reporting period;
- **Period 13** when the AFS are prepared during July and August annually. Period 13 represents the **pre-audit outcome** information (the AFS as submitted to the AG);
- **Period 14** represents the **audit outcome** information (the AFS on which the AGSA has expressed an opinion. Audit approved journals must be processed in period 14; and
- **Period 15** when the adjustments to the AFS following the approval of the adjustments budget to authorise and legalise unauthorised expenditure referred to in Regulation 28(6) of the MBRR is effected.

The AFS submitted to AGSA must reconcile with the pre-audited (PAUD, CRPA and DBPA), audited (AUDA, CRAU, DBAU) and restated (RAUD) data strings submitted to the GoMuni Upload portal and these data strings must be submitted as end-results and NOT movements when submitting the mSCOA data strings. Importantly, any transactions that were processed as part of the preparation and auditing of the AFS after year-end (month 12) in period 13, 14 and 15 must be reflected in the corresponding month of the new financial year by using net movements. The net movements will result in either an increase or decrease in the new financial year in the corresponding month of month 01 to 03 of the current financial year. E.g. changes in period 13 must be reflected in month 02 or 03 of the new financial year. A similar process is applicable when restatements of previous financial year figures occur and when material errors are identified which impacts on the previous years' AFS and must be corrected in period 15.

With regards to year-end information, the aim is to collect three sets of information (preliminary, pre-audited and audited). This ensures that the latest outcome information is always available to inform planning and budget decision making process for national, provincial and local government.

## 6. Submitting documents to the GoMuni Upload Portal:

### 6.1. Submission of additional reports

In addition to the virement policies that must be uploaded to GoMuni Upload portal from 01 July 2025, the following changes pertaining to document submissions to the GoMuni Upload portal must be noted:

#### ***Uploading of Section 41 Reports on prices and payments for bulk resources***



From the 2025/26 MTREF, the Department of Water and Sanitation, Eskom, and Water Boards will be required to upload their monthly Section 41 reports on the GoMuni Upload portal to enhance transparency and oversight. This will replace the current email submission process. Training on the upload procedure will be provided to all relevant stakeholders to ensure a smooth transition.

### **Municipal Procurement Plans**

MFMA Circulars No. 62 (dated 20 August 2012) and 94 (dated 08 March 2019) requested for the submission of annual municipal procurement plans. From the 2025/26 MTREF, municipalities will be required to upload their annual procurements plans in PDF format on the GoMuni Upload portal. These plans should encompass comprehensive information on planned procurements, estimated costs, and the proposed procurement strategies. Both draft and final procurement plans should be submitted with the annual tabled and adopted budget documentation.

### **Revenue related and debt relief documentation**

All municipalities are required to annually upload the Revenue Management related documents as per the Document Submission Checklist attached as **Annexure C** to the GoMuni Upload Portal. These documents must be submitted in the specified format and within the timeframes indicated. Also note that items 15 and 17 in **Annexure C** are only relevant to Municipal (Eskom) Debt Relief participants and item 19 to both Municipal (Eskom) and Water Debt Relief participants. In relation to items 15, 17 and 19, all other municipalities must submit a "Not Applicable" form to prevent these items reflecting as outstanding.

### **6.2. Submission and sign-off of key tabling dates**

In the past, the National Treasury requested information on an annual basis from municipalities on the actual tabling dates of legislated processes such as the various budget processes, AFS and Annual Report. This information was submitted through an excel spreadsheet. From 01 July 2025, municipalities will be required to enter the legislative tabling dates directly on the GoMuni portal, replacing the manual spreadsheet process.

Additionally, the Accounting Officer of each municipality will be required to sign-off on the accuracy of the captured dates on the LGDRS.

Further guidance on the submission and sign-off procedures will be provided in due course.

## **7. The Municipal Budget and Reporting Regulations:**

### **7.1. Assistance with the compilation of budgets**

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553/ 0609242914	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
Buffalo City	Pitso Zwane	012-315 5171	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
	Mandla Gilimani	012-315 5807/0661198036	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>

Free State	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Matlatji Mashoeshoe	012-315 5553	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
City of Tshwane and City of Johannesburg	Pitso Zwane	012-315 7538	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
City of Ekurhuleni	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
	Kgomotso Baloyi	012-315 5866/082 887 2968	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
	Lunathi Dumani		<a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
	Lunathi Dumani		<a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
eThekweni	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
uMhlathuze	Sifiso Mabaso	012-315 5952/060 923 7343	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
	Matlatji Mashoeshoe	012-315 5553/060 326 6885	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
	Pitso Zwane	012 315 7538	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
Limpopo	Sifiso Mabaso	012-315 5952/060 923 7343	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
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Mafikeng	Khanyisile Khosa		<a href="mailto:khanyisile.khosa@treasury.gov.za">khanyisile.khosa@treasury.gov.za</a>
	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Western Cape	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Khanyisile Khoza	012-315 5385	<a href="mailto:khanyisile.khosa@treasury.gov.za">khanyisile.khosa@treasury.gov.za</a>
	Kgomotso Baloyi	012-315 5866/082 887 2968	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
Cape Town	Sifiso Mabaso	012-315 5952/ 060 923 7343	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
George			
Technical issues on GoMuni	Data management		<a href="mailto:lqdataqueries@treasury.gov.za">lqdataqueries@treasury.gov.za</a>
Local government Conditional Grants			<a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a> <a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a> <a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a> <a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a> <a href="mailto:Sandra.adams@treasury.gov.za">Sandra.adams@treasury.gov.za</a>

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**JH Hattingh**

**Chief Director: Local Government Budget Analysis**

**19 March 2025**



Reference: RCS/C.5

Private Bag X9165  
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8000

## TREASURY CIRCULAR MUN. NO. 02/2025

THE MAYOR, CITY OF CAPE TOWN  
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY  
THE MAYOR, MATZIKAMA MUNICIPALITY  
THE MAYOR, CEDERBERG MUNICIPALITY  
THE MAYOR, BERGRIVIER MUNICIPALITY  
THE MAYOR, SALDANHA BAY MUNICIPALITY  
THE MAYOR, SWARTLAND MUNICIPALITY  
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY  
THE MAYOR, WITZENBERG MUNICIPALITY  
THE MAYOR, DRAKENSTEIN MUNICIPALITY  
THE MAYOR, STELLENBOSCH MUNICIPALITY  
THE MAYOR, BREEDE VALLEY MUNICIPALITY  
THE MAYOR, LANGEBERG MUNICIPALITY  
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY  
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY  
THE MAYOR, OVERSTRAND MUNICIPALITY  
THE MAYOR, CAPE AGULHAS MUNICIPALITY  
THE MAYOR, SWELLENDAAM MUNICIPALITY  
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY  
THE MAYOR, KANNALAND MUNICIPALITY  
THE MAYOR, HESSEQUA MUNICIPALITY  
THE MAYOR, MOSSEL BAY MUNICIPALITY  
THE MAYOR, GEORGE MUNICIPALITY  
THE MAYOR, OUDTSHOORN MUNICIPALITY  
THE MAYOR, BITOU MUNICIPALITY  
THE MAYOR, KNYSNA MUNICIPALITY  
THE MAYOR, CENTRAL KAROO DISTRICT  
THE MAYOR, LAINGSBURG MUNICIPALITY  
THE MAYOR, PRINCE ALBERT MUNICIPALITY  
THE MAYOR, BEAUFORT WEST MUNICIPALITY

For information

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR L MBANDAZAYO  
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR D JOUBERT  
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR L PHILLIPS  
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR G MATTHYSE  
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV. H LINDE  
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THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON  
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT  
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER  
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS  
THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY: MR D LUBBE  
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THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR W JONKER  
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## MUNICIPAL BUDGET CIRCULAR FOR THE 2025/26 MTREF AND ASSOCIATED 2025 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS

### 1. INTRODUCTION

This Circular should be read in conjunction with National Treasury (NT) MFMA Circular No. 129 which, inter alia, outlines the South African economy and inflation targets, key focus areas for the budget process, revenue management, funding of municipal budgets and other management issues, Municipal Standard Chart of Accounts (mSCOA).

#### The purpose of this circular is to:

- Provide an overview of the current fiscal and economic context;
- Provide municipalities with guidance on the finalisation of the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation;
- Brief municipalities on the 2025 Strategic Integrated Municipal Engagements (SIME 2) process and related matters.

### 2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government (WCG) has institutionalised the Strategic Integrated Municipal Engagements (now SIME 2; previously referred to as LG MTEC/ SIME) process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003;
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA];
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

In November 2024, the Department of Local Government reintroduced its Strategic Integrated Municipal Engagements (SIME), emphasizing strategic and integrated planning while seeking out alignment with Provincial planning within the municipal context. The reintroduction of SIME (SIME 1) sessions represents a dedication to strengthening collaboration and alignment between municipal and Provincial planning and budgeting efforts. This initiative holds the potential to improve decision-making, optimize resource allocation, and ensure that local and provincial government strategies are more in sync.

The November SIME (SIME 1) sessions will be followed up by the annual Strategic Integrated Municipal Engagements (SIME 2) sessions in May 2025, which has a stronger budget and implementation focus,

following the tabling of municipal Integrated Development Plans (and associated sector plans) and budgets. Municipalities are also advised of the new 2025-2030 Provincial Strategic Plan (PSP) and the forthcoming (end of March 2025) Western Cape Infrastructure Implementation Plan (WCIIIP) and Pipeline, as well as the need to align planning and budgeting efforts with these Provincial plans in order to strengthen alignment between municipal and provincial planning and budgeting. The 2025 SIME 2 sessions builds on the 2024 processes and continues to drive the theme of “**Integrated service delivery**”, as municipalities are preparing for the fourth year of the 2022 - 2027 Integrated Development Planning Cycle. This integrated planning aims to strengthen governance, planning and budgeting, ultimately improving service delivery at the local level.

### 3. FISCAL AND ECONOMIC CONTEXT

#### 3.1 Economic and Fiscal Environment

For more than ten years, South Africa's economy has experienced slow growth, further entrenching the country's high rates of unemployment and poverty. NT also lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

**Table 1      Macroeconomic performance and projections, 2023 – 2027**

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	5.9%	4.6%	4.4%	4.5%	4.5%

Source: NT MFMA Budget Circular No. 129 based as sourced from the Medium Term Budget Policy Statement 2024 (note that the CPI projection for 2027/28 was misstated in Circular 129)

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023, supported by growing real household incomes as inflation fell, stable electricity supply, and reduced interest rates. Headline inflation has eased to its lowest rate in over three years, driven by lower food and transport prices, and is expected to stabilize within the 3–6 per cent target range. Despite improved consumer confidence, households are still facing challenges with municipal payments, which negatively impact municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

### 3.2 National and Provincial Budget Delays

The postponement of South Africa's 2025/26 national budget to 12 March 2025 has generated significant attention, particularly regarding anticipated fiscal policies and allocations. The delay stems from disagreements within the coalition government over a proposed increase in the value-added tax (VAT) from 15 per cent to 17 per cent, aimed at addressing the nation's fiscal challenges.

On 26 February 2025, the Western Cape Premier tabled the State of the Province address outlining its medium-term objectives for growing businesses and creating jobs, leading South Africa's economic resurgence as the Western Cape, enabling a healthy and cared for population, infrastructure investment for job creation, safety and security and securing reliable, affordable and renewable water and energy. The Western Cape Provincial Budget has been delayed due to the postponement of the National Budget to 12 March 2025. Based on this, the Provincial Budget Day has been consequently rescheduled to 27 March 2025.

#### Guidance for Municipal Budgeting

- Municipalities should use the **indicative allocations** from the **2024 Division of Revenue Act** when preparing their **2025/26 MTREF budgets**; and
- Consider the **proposed changes to grant baselines** outlined in the **2024 Medium Term Budget Policy Statement (MTBPS)**, as they may impact funding.
- For 2027/28 outer-year allocations, municipalities are advised to conservatively limit funding to the indicative numbers from the 2024 Division of Revenue Act. Allocations for the previous financial year can be inflated with the projected inflation rate of 4.5 per cent.

The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:

<https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx>

Municipalities must update their budget figures with allocations from the 2025 Division of Revenue Bill and 2025 Western Cape Appropriations Bill, once these are tabled. In many cases budget preparation timelines will only allow for these allocations to be updated in the adopted budget. In such cases, tabled budget documents should make clear that such updates must be expected.

## 4. NATIONAL AND PROVINCIAL BUDGET GUIDELINES

The NT and PT circulars provide guidance to municipalities on revenue, expenditure and accounting related matters for consideration when compiling their 2025/26 MTREF budgets.

- Municipalities **MUST** include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2025/26 MTREF Budget documents and table it as part of the budget documentation in the municipal council.

### 4.1 Key focus areas for consideration in the 2025/26 budget process

The 2025/26 MTREF budget should be constructed within a well-defined municipal fiscal strategy that shapes both the revenue envelope, inclusive of both national and provincial transfers and carefully evaluates expenditure allocations. This fiscal strategy should include maximizing opportunities to diversify revenue streams as well as implementing measures to control spending while maintaining service delivery.

Ahead of the finalisation of municipal budgets, municipalities are requested to frame their fiscal strategy with clearly outlined fiscal and budget principles and related targets.

#### **4.1.1 Local government conditional grant allocations**

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 MTBPS. The final details will be provided in the 2025 Budget Review.

##### **● Changes to the conditional grants system**

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness. Targeted reforms are to be phased in over the next three years. Further preparation (including consultations and impact assessments) will follow the tabling of the 2025 Budget, to ensure the successful rollout of longer-term reforms.

#### **4.1.2 Metropolitan Municipalities Trading Services Reform performance incentive**

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance in accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance initiative is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation, electricity and energy, and solid waste management. Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

#### **4.1.3 Reporting requirements for Disaster Allocations**

National Treasury has in a previous circular (MFMA Circular No. 126 dated 7 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 1 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (1 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

In terms of any disaster funding that municipalities receive between 1 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance wherein disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

#### **4.1.4 Budgeting and reporting of the Integrated National Electrification Programme (INEP)**

The DoRA provides for the INEP allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom and municipalities for their respective supply areas. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the mSCOA Circular No. 16 dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the mSCOA Circular No. 16.

#### **4.2 The Revenue Budget**

Municipal finances are under increasing strain due to weak economic growth and limited national transfers. In this challenging environment, municipalities are compelled to optimize operations, enhance revenue collection efforts, and eliminate wasteful spending to maintain financial stability and ensure the continued delivery of essential services.

##### **4.2.1 Setting cost reflective tariffs**

It is important that municipalities conduct cost of supply studies in the provision of each basic service as and when financial and service delivery needs change. Municipalities must ensure that when tariffs are designed that they move towards achieving consumption charges for services that are based on consumption-related costs and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for to ensure financial sustainability.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. To balance cost recovery with affordability, municipalities must also align tariff adjustments with indigent policies and consider the socio-economic impact on vulnerable households. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency and renewable sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Municipalities must also assess long-term operational costs when approving new infrastructure projects to avoid excessive future tariff increases. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and justify future tariff adjustments in a transparent and evidence-based manner.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included. The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as Annexure B of MFMA Circular No. 129. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98. The populated Cost Reflective Tariff Tool must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal. Failure to upload the populated tool will be flagged in PT's compliance overview.



#### **4.2.2 Indigent Management**

It is critical to progressively align the provision of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must clearly justify the funding source and demonstrate how this aligns to sound asset management, adequate provision for debt impairment and ability to sustain payment of Eskom, bulk water, and other creditors.

Establishing and maintaining credible indigent register – it is important that the municipalities undertake to conduct quality control and monitor the indigents. Municipalities should ensure the accuracy of reported indigent debtor numbers by identifying and verifying indigent citizens through data-driven methods, and proactively updating the indigent register to reduce the risk of ineligible individuals receiving subsidies.

Municipalities are advised to work closely with DLG to simplify its indigent management registration processes – even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is essential that municipalities report on all indigent households within their jurisdiction, including those in Eskom-supplied areas, as the Local Government Equitable Share FBS allocation is based on the full municipal demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

#### **4.2.3 Pro-actively managing collection of municipal revenue in Eskom supplied areas**

National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA), the existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until the ERA is amended it is critical that municipalities update their by-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act (Act 108 of 1997).

#### **4.2.4 Eskom Bulk Tariff increases**

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. For the 2025/26 national financial year, NERSA approved an average tariff increase of 12.7 per cent, effective from April 1, 2025. Section 43 of the MFMA requires that Eskom table the bulk increase applicable to municipalities for the 2025/26 municipal financial year by 15 March 2025 (this will differ from the increase applicable for the national financial year as Eskom will only have the period from July 2025 to March 2026 to recover from municipalities the additional revenue allowed by NERSA for the 2025/26 national financial year).

In addition to the tariff increase, NERSA has approved a restructuring of Eskom's tariffs, reducing the previous 15 tariff categories to three simplified categories: one for large power users, one for small power users, and one for public lighting. Municipalities will be required to align their tariff structures accordingly. More guidance will be provided in due course.

Municipalities are advised to make use of NT's Cost Reflective Tariff Tool when developing their electricity tariffs. Municipalities are reminded that municipal tariff applications to NERSA must be

accompanied by a credible electricity cost of supply study (COSS). No tariff applications will be approved by NERSA if not supported by a COSS.

### **4.3 The Expenditure Budget**

#### **4.3.1 Funding of municipal budgets**

National Treasury has observed that many municipalities that adopt unfunded budgets, are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, NT will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives.

To this end, municipalities must take a proactive, strategic approach to cost containment, aligning efforts to optimize expenditure with the goal of long-term operational efficiency. This involves not only reducing non-essential costs but also leveraging innovative practices such as automation, process optimization, and the efficient use of resources. A strategic focus on both revenue enhancement and expenditure containment will ensure that municipalities can balance their budgets effectively and sustainably. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On a monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial Treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

Measures to secure a funded budget will be a key focus of the 2025 SIME 2 process for municipalities that table unfunded budgets.

#### **4.3.2 VAT and the assignment of the library function**

Binding General Ruling 74 issued by the South African Revenue Service on 3 October 2024 clarifies the “VAT consequences of functions assigned to or performed by a municipality under an agency or delegation basis”.

In preparing their budgets for the 2025/26 MTRREF, municipalities should note that the WCG is in the process of assigning the library services function to municipalities. The Western Cape Public Library Services Bill, which will enable this assignment, was gazetted on 13 February 2025, and the window for submitting public comments on the Bill closes on 14 March 2025. Once the Bill is enacted, provincial government intends to assign the function by agreement with all local and metropolitan municipalities in the province. In line with Binding General Ruling 74 this will mean that once a municipality accepts the assignment by agreement, all payments from the province will meet the definition of a grant for an assigned function. Municipalities should therefore budget for the VAT implications of these payments based on their intention regarding the assignment of the function.

#### **4.3.3 Employee related costs**

Municipalities are required to implement the salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year,



all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent. Municipalities must ensure that these potential increases are fully budgeted for within their MTREF to avoid financial strain or unexpected funding shortfalls. Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

Municipalities are further advised to take note of the national minimum wage increases promulgated in Government Gazette No. 52053 and to factor the new rates into the budget calculations for 2025/26.

#### **4.3.4 Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

#### **4.3.5 Municipal pension fund contributions**

Municipalities must prioritize third-party payment obligations, particularly pension fund contributions, to avoid financial misconduct and legal consequences. Despite salary deductions, some municipalities have failed to transfer these funds, leaving employees without pension savings.

Accounting officers have a fiduciary duty under Section 61 (2)(a) of the MFMA to ensure compliance with financial obligations. Failure to pay deductions violates Section 65(2)(f) and constitutes financial misconduct under Section 171 (1)(b), as well as a financial offence under Section 173 of the MFMA.

To maintain compliance, municipalities must:

- Ensure timely payments of pension fund contributions and other statutory obligations.
- Settle outstanding pension contributions by the end of the 2024/25 financial year to avoid punitive measures.
- Strengthen internal controls to monitor compliance and ensure that contributions are consistently paid.
- Make suitable arrangements with statutory bodies for outstanding debts.
- Ensure invoice clarity by engaging statutory bodies to provide proper documentation for payment processing.

Adherence to third-party payment obligations is a key consideration when NT reviews the release of Local Government Equitable Share allocations. Municipalities are reminded that proof of such payments must each month be uploaded to the GoMuni platform.

#### **4.3.6 Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management**

Municipalities must strengthen measures to prevent unauthorised, irregular, fruitless, and wasteful expenditure (UIFWE) and ensure accountability for financial misconduct. Accounting officers are legally required under Sections 62(1)(d) and (e) of the MFMA to prevent financial losses and initiate disciplinary or criminal proceedings against officials responsible for financial misconduct.

Key Issues for municipalities:

- Persistent UIFWE: High UIFWE balances in annual financial statements indicate weak preventative controls and ineffective oversight by Municipal Public Accounts Committees (MPACs).
- Disciplinary Boards: Many municipalities have not established functional disciplinary boards, as required by regulation, to investigate financial misconduct.
- Mandatory Action Plan: Municipalities must submit an action plan covering 2 January 2024 – 31 August 2025 to:
  - Process UIFWE balances up to 30 June 2024 and implement preventative controls.
  - Implement process improvements to meet the August 2025 deadline.
  - Establish a disciplinary board and address backlogs in financial misconduct cases.

Submission Deadline: The action plan must be approved with the 2024/25 adjustments budget and submitted to National Treasury by February 2025.

#### **4.4 MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)**

##### **4.4.1 Release of Version 6.9 of the Chart**

National Treasury has released Version 6.9 of the mSCOA Chart, effective for the 2025/26 MTREF. This update addresses implementation challenges and corrects errors. Municipalities must use this version for budgeting and reporting, ensuring compliance with the Municipal Budget and Reporting Regulations (MBRR).

##### **Key Updates & Requirements - Accessing Version 6.9**

- The updated chart and account linkages can be downloaded from GoMuni.
- MBRR Schedules (A to F) and non-financial data string (A1S) have been aligned to Version 6.9.
- Municipalities must ensure A1S data does not contain spaces or special characters before submission.

##### **Financial & Non-Financial Data Submission**

- Budgets must be prepared using integrated system solutions; manual preparation is not permitted.
- mSCOA data strings should be used instead of formulas in the MBRR schedules.

##### **4.4.2 Future Chart Changes (Version 6.10)**

- Cost capitalisation to assets: Requested items include employee costs, depreciation, contracted services, consumables and materials and other expenses.

- Costing segment review: Ensuring accurate financial management by distinguishing internal allocations and external recoveries.
- Entity Reporting: Development of separate data strings for municipal entities.

#### **4.4.3 Improving mSCOA data strings credibility**

- Balance Sheet Budgeting: Transactions must align with financial position statements.
- Use of External Service Providers: Must comply with mSCOA regulations and avoid reliance on non-integrated third-party tools.
- Alignment of Audited Data & AFS: Data strings submitted to GoMuni must match audited financial statements.

#### **4.4.4 Ownership of data on municipal systems**

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

#### **4.4.5 Budget override and Virement**

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in mSCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR.

### **4.5 Muni eMonitor, FMCMM and Audit Action Plan System**

#### **4.5.1 Muni eMonitor**

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and NT. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on NT's website.

To ensure sustained compliance and improvement in financial management, municipalities must institutionalize the use of the Muni eMonitor system within their routine financial processes going forward. This involves embedding the system into regular workflows, assigning clear responsibilities for oversight, ensuring regular training for staff, and developing internal procedures to verify and validate all information submitted. By institutionalizing the system, municipalities will enhance their reporting accuracy, improve transparency, and better manage their financial obligations under the MFMA.

#### **4.5.2 Audit Action Plans**

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

#### **4.5.3 Financial Management Capability Maturity Model (FMCMM)**

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the web-enabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

A strong correlation is noted between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FMCMM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

#### **4.6 Service Delivery and Budget Implementation Plans (SDBIP)**

##### **● Key Performance Indicators (KPIs) in the top-layer of SDBIP**

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key

KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on a standardised set of indicators, aiming to improve the quality of performance information across municipalities.

#### ● **Overcrowding of KPIs in the SDBIP and Clarity of objectives**

Municipalities are encouraged to streamline KPIs in their top-layer SDBIP by focusing on the most critical indicators to improve monitoring and avoid overcrowding, in line with MFMA Circular No. 13. Additionally, KPIs should be aligned with the SMART criteria and the strategic objectives outlined in IDPs to ensure clarity, relevance, and efficient reporting, while reducing redundancy across departments.

#### ● **Adjustments to the SDBIP**

Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.

#### ● **Municipalities may amend KPIs during the financial year under specific conditions:**

**Internal factors** allow adjustments primarily to KPI targets due to under-collection of revenue or fund reprioritization, as per the council-approved adjustments budget (Section 28(2)(a, e & d) of the MFMA). Additionally, KPI targets may be revised when additional funding or resources become available, enabling the acceleration of IDP-prioritized programs (Section 28(2)(b)). KPI descriptions can also be corrected to address errors, with clear explanations provided. Moreover, adjustments may be made to align KPIs with changing municipal circumstances or emergencies, ensuring consistency with the strategic objectives outlined in the IDP.

**External factors** include adjustments in response to changes in legislation, government policies, or national and provincial frameworks that affect the original KPIs. These changes must be documented and referenced appropriately. Furthermore, KPIs may be altered to address natural disasters, unforeseen or unavoidable expenditures (as per Sections 28(2)(c) and 29 of the MFMA), or revisions to nationally prescribed indicators, with clear explanations provided in the SDBIP.

**Cross-cutting conditions** mandate that all KPI changes be reflected in the SDBIP and Annual Performance Reports (APRs), with justifications and detailed processes clearly outlined. Both original and revised KPIs must be reported in Section 52(d) of the MFMA and the APRs to ensure transparency and accountability.

Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.

KPI changes are prohibited during the fourth quarter of the financial year (April – June), except when related to natural disasters or unavoidable or unforeseen expenditures.

#### ● **SDBIP alignment and legislative requirements**

In-year performance reports must be directly aligned with the KPIs outlined in the SDBIP to ensure accurate monitoring and assessment of municipal performance. These reports should reflect the progress made against the targets and strategic objectives outlined in the SDBIP. By aligning in-year performance reports with the SDBIP, municipalities ensure consistency in performance tracking, allowing for timely interventions where performance deviates from initial plans all while upholding transparency and accountability.

MFMA (Section 53) clearly states that the Mayor of a municipality must take reasonable steps to ensure that the municipality's SDBIP is approved by the mayor within 28 days after the approval of the budget and ensure that the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers, are linked to the measurable performance objectives approved within the SDBIP.

The Mayor must further ensure that the SDBIP as well as the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, is made public no later than 14 days after the approval of the SDBIP.

## **5. 2025/26 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS (SIME 2) PROCESS**

### **5.1 Municipal Budget Day**

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March) before the start of the budget year.

It is important to note that there is no explicit requirement for council to endorse or approve the tabled budget or draft IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and draft IDP after the completion of one or more public participation processes undertaken pursuant to section 22, read with section 23 of the MFMA. Council will only consider for approval "the product of an inclusive budget preparation and consultative process" when the proposed annual budget (as amended, if applicable) is tabled before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's Integrated Development Plan (IDP), it would be procedurally flawed for the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the municipality's draft IDP has not been completed.

### **5.2 Failure to Table Draft Budgets and IDPs by End March 2025**

If a municipality has failed to complete the relevant processes applicable for the review and revision of the annual budget and the compilation of an IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor must (MFMA Section 27), upon becoming aware of any impending non-compliance by the municipality of any provisions of the Act or any

other legislation pertaining to the tabling or approval of the annual budget or compulsory consultation processes, inform the MEC for Finance in the province in writing of any impending non-compliance.

If the impending non-compliance pertains to a time provision, except section 16(1) of the MFMA, the mayor may apply to the MEC for Finance for an extension, which must be in accordance with Schedule G of the Municipal Budget and Reporting Regulations (MBRR). In addition to the requirement to inform the MEC of impending non-compliance with the MFMA, mayors and accounting officers are requested to inform PT should they have reasons to believe that their municipality's budget might not be tabled/approved timeously due to dynamics in council. This will enable PT to engage with municipal officials to prepare for any possible action (including in terms of 139(4) of the Constitution) that may be required if a budget is not adopted.

In the event of actual non-compliance by a municipality with time provisions concerning the annual budget, the mayor must inform council, the MEC for Finance and NT, in writing, of such non-compliance and any remedial action or corrective measures the municipality intends to implement. Such a notification must be done in accordance with section 63 and Schedule G of the MBRR.

Municipalities are cautioned that any delay to table the budget in terms of section 16(2) of the MFMA could compromise the ability to approve the budget before the start of the financial year as required by section 16(1) of the MFMA. Failure to approve the budget before the start of the financial year will automatically invoke the provisions of sections 25(1) and 55 of the MFMA. Should a municipality not approve the budget by the start of the new financial year, the provincial executive **MUST** intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget or revenue-raising measures are approved. These steps include, but are not limited to, dissolving council and appointing an administrator and approving a temporary budget or revenue raising measures to provide for the continued functioning of the municipality.

Municipalities are kindly requested to communicate any changes to the confirmed tabling dates (as it appears in **Annexure A** to PT via [Tania.Bosser@westerncape.gov.za](mailto:Tania.Bosser@westerncape.gov.za) by **18 March 2025**.

### **5.3 Submitting Budget Documentation and Schedules for 2025/26 MTREF**

#### **5.3.1 Budget Format**

A tabled budget must be in the prescribed format as envisaged in section 215(2)(a) of the Constitution, and more specifically, as outlined in section 17 of the MFMA, read together with Schedule A of the MBRR. Failure to table budgets in this prescribed format will constitute non-compliance with sections 16(2) and 17 of the MFMA.

#### **5.3.2 Submission of budget documents and mSCOA data strings**

Section 22 (b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in municipal council, it must be submitted to NT and the relevant provincial treasury.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the **approved annual budget** must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget.

The accompanying document submission checklist (**see Annexure B**) provides a list of the documentation required by Provincial Government. Electronic budget and IDP related documents must be provided in PDF format. The designated municipal official needs to complete and sign the accompanying checklist (**Annexure B**) as confirmation that the set of budget, IDP and related documents have been submitted.



Municipalities should note that NT will no longer accept submissions by email, NT will now only accept uploads via the GoMuni portal. The development work on the GoMuni Upload portal was concluded and municipalities must submit all documents required for the 2025/26 MTREF in terms of legislation, via the **GoMuni Upload Portal**. Municipalities must ensure that all relevant officials have access to the GoMuni Portal.

Municipalities can also submit electronic documents to **Provincial Treasury** to: [MFMA.MFMA@westerncape.gov.za](mailto:MFMA.MFMA@westerncape.gov.za) or if too large (exceeds 3 MB), must be submitted via One Drive. Instructions for uploading the budget and related documents via **One Drive** or **We Transfer** are provided in **Annexure C**.

If municipalities require advice with the compilation of their respective budgets, they should direct their enquiries to the following WC Provincial Treasury officials:

Directorate	Official	Tel. No.	Email
<b>MFMA Coordination</b>	Dian Cronje	021 483 0390	<a href="mailto:Dian.Cronje@westerncape.gov.za">Dian.Cronje@westerncape.gov.za</a>
<b>Public Finance</b>	Isaac Tsie	021 483 6241	<a href="mailto:Isaac.Tsie@westerncap.gov.za">Isaac.Tsie@westerncap.gov.za</a>
	Wafeeqah Mohamed	021 483 8648	<a href="mailto:Wafeeqah.Mohamed@westerncape.gov.za">Wafeeqah.Mohamed@westerncape.gov.za</a>
<b>Budget Office</b>	Kim Engel	021 483 8459	<a href="mailto:Kim.Engel@westerncape.gov.za">Kim.Engel@westerncape.gov.za</a>
	Keith Roman	021 483 8692	<a href="mailto:Keith.Roman@westerncape.gov.za">Keith.Roman@westerncape.gov.za</a>
<b>Fiscal Policy</b>	Malcolm Booysen	021 483 3386	<a href="mailto:Malcolm.Booyesen@westerncape.gov.za">Malcolm.Booyesen@westerncape.gov.za</a>
<b>Cash Management</b>	Anthea Paries	021 483 5472	<a href="mailto:Anthea.Paries@westerncape.gov.za">Anthea.Paries@westerncape.gov.za</a>
<b>Accounting</b>	Faez Salie	021 483 4252	<a href="mailto:Faez.Salie@westerncape.gov.za">Faez.Salie@westerncape.gov.za</a>

Municipalities may also contact the following officials at NT for assistance.

Responsible Area	Official	Tel. No.	Email
<b>Western Cape</b>	Willem Voigt	012 315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Enock Ndlovu	021 315 5385	<a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
	Khanyisile Khoza		<a href="mailto:Khanyisile.Khoza@treasury.gov.za">Khanyisile.Khoza@treasury.gov.za</a>
<b>Cape Town</b>	Kgomotso Baloyi	012 315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
<b>George</b>	Sifiso Mabaso	012 315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
<b>Technical issues with Excel formats</b>	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>

#### 5.4 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the Municipality's website. This will aid in promoting public accountability and good governance.

#### 5.5 Strategic Integrated Municipal Engagement (SIME 2) Process

Integrated planning and budgeting focusses on strengthening the alignment of planning and budgeting in the Province, and places emphasis on enhancing the provincial and local government interface. The SIME 2 engagements, which takes place in May 2025, precedes the approval and implementation of municipal budgets. The engagements afford the WCG the opportunity to provide



feedback on its assessment of the municipal planning and budgeting efforts for the upcoming financial year and for the 2025 MTREF.

The assessments reflect on conformance, responsiveness, credibility, and sustainability of the municipality's draft budget, IDP, SDF and supporting plans. It is therefore important that all Municipalities timeously submit all the required information. The assessment of the tabled IDPs will be undertaken by the Department of Local Government, in close contact with all relevant sector departments in the Province impacting on municipalities, to ensure alignment between the IDPs and all the Provincial strategic priorities and plans.

The SIME 2 engagements will focus on strategic issues emanating from municipalities' draft IDPs and tabled annual budgets to gear municipalities for sustainable growth and development. A differentiated approach to the engagements and a focused agenda including matters pertinent to specific municipalities will be shared with municipalities beforehand.

The overall objectives of the 2025/26 SIME 2 process and the key messages therefore emphasise:

- **Aligning strategic intent as encapsulated within the Integrated Development Plans (IDP) and municipal budgets** to create public value based on the community needs/priorities identified through the public participation processes;
- **Safeguarding of municipal sustainability** by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- **Ensure optimal and targeted service delivery** through strategic spatial planning, infrastructure investments, including ecological infrastructure, resilience approaches and alignment;
- **Deepening of an integrated approach to service delivery** with the intention of creating synergies through the consolidation/concentration of resources across all spheres of government; and
- **Identification of areas that require support** as well as opportunities for collaboration and partnerships.


**The 2025 SIME 2 engagements are planned to be in person, with site visits at selected municipalities. Confirmation of the engagement and site visit arrangements will be confirmed individually with each municipality.**

- The SIME 2 engagements are provisionally scheduled to take place from 5 May 2025 to 16 May 2025, subject to confirmation from the municipalities. PT is currently in communication with each Municipality to confirm the date and time of each of the engagements.
- SIME 2 engagements will be co-chaired by the Provincial Treasury and Municipal Managers.

## 6. CONCLUSION

Municipalities should consider and apply the contents of this budget circular in the 2025/26 planning and budgeting process. We wish you well in the finalization of your 2025/26 MTREF budgets.

Please direct any queries regarding this circular to Kim Engel at [Kim.Engel@westerncape.gov.za](mailto:Kim.Engel@westerncape.gov.za).

 Digitally signed  
by Isac Smith  
Date: 2025.03.13  
16:09:43 +02'00'

**MR I SMITH**  
**HEAD OFFICIAL: PROVINCIAL TREASURY(ACTING)**

**CONFIRMED 2025 BUDGET TABLING DATES**

<b>Municipality</b>	<b>Confirmed date</b>
Cape Town	Thursday, 27 March 2025
Matzikama	Tuesday, 25 March 2025
Cederberg	Monday, 31 March 2025
Bergrivier	Tuesday, 25 March 2025
Saldanha Bay	Thursday, 27 March 2025
Swartland	Monday, 31 March 2025
West Coast	Friday, 28 March 2025
Witzenberg	Wednesday, 26 March 2025
Drakenstein	Friday, 28 March 2025
Stellenbosch	Wednesday, 26 March 2025
Breede Valley	Tuesday, 25 March 2025
Langeberg	Wednesday, 26 March 2025
Cape Winelands DM	Thursday, 20 March 2025
Theewaterskloof	Thursday, 27 March 2025
Overstrand	Wednesday, 26 March 2025
Cape Agulhas	Friday, 28 March 2025
Swellendam	Thursday, 27 March 2025
Overberg	Monday, 31 March 2025
Kannaland	Thursday, 27 March 2025
Hessequa	Wednesday, 26 March 2025
Mossel Bay	Monday, 31 March 2025
George	Thursday, 27 March 2025
Oudtshoorn	Monday, 31 March 2025
Bitou	Monday, 31 March 2025
Knysna	Monday, 31 March 2025
Garden Route	Tuesday, 25 March 2025
Laingsburg	Thursday, 27 March 2025
Prince Albert	Thursday, 27 March 2025
Beaufort West	Monday, 31 March 2025
Central Karoo	Thursday, 27 March 2025

## DOCUMENT SUBMISSION CHECKLIST FOR THE 2025/26 TABLED INTEGRATED DEVELOPMENT PLAN, BUDGET, AND RELATED DOCUMENTATION

**MUNICIPALITY:** \_\_\_\_\_

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables and the relevant supporting tables (as listed below) are in **version 6.9** of Schedule A1 and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 25, 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	Yes	No	N/A
1. Full set of budget schedules (requested in both PDF and Excel formats)			
2. Budget Document			
3. Council Resolution			
4. Quality Certificate			
5. IDP Draft			
6. SDBIP Draft			
7. Spatial Development Framework			
8. Long Term Financial Strategies			
9. Service Standards			
10. Rates Billing			
11. Tariff List			
12. Property Rates			
13. Budget Related Policies on:			
a. Tariff Policy on Property Rates and Service Charges			
b. Borrowing Policy			
c. Budget Implementation and Management			
d. Cash Management and Investment			
e. Credit Control and Debt Collection			
f. Funding and Reserves			
g. Indigents			
h. Long-term Financial Planning			
i. Cost Containment			
j. Management and Disposal of Assets			
k. Infrastructure Investment and Capital Projects			
l. Supply Chain Management, including all policies relating to preferential procurement and Infrastructure Delivery & Procurement Management (FIDPM)			
14. mSCOA Road Map			
15. Cost Reflective Tariff Tool			

Budget Documentation	Yes	No	N/A
16. Valuation Roll Reconciliation Tool			
17. Fixed Asset Register			
18. Budget Funding Plan			
19. Indigent Register			
20. General Valuation Roll (GVR)			
21. Procurement Plan			
<b>IDP and Related Documentation</b>			
Council Resolution in terms of the tabled amended IDP			
Proposed amendments to the IDP			
The memorandum referred to in Regulation 3(2) of the Local Government: Municipal Planning and Performance Management Regulations of 2001			
A copy of the predetermined programme, in light of the requirements of section 29(1) of the Municipal Systems Act 32 of 2000, which the municipality is utilizing to guide the process for the drafting, consideration and adoption of the proposed IDP Amendment			
Spatial Development Framework, inclusive of Capital Expenditure Framework			
<i>Council Resolution in terms of the adoption of the Spatial Development Framework</i>			
Applicable Disaster Management Plan			
<i>Council Resolution in terms of the adoption of the Disaster Management Plan</i>			
Integrated Waste Management Plan			
<i>Council Resolution in terms of the adoption of the Integrated Waste Management Plan</i>			
Air Quality Management Plan			
<i>Council Resolution in terms of the adoption of the Air Quality Management Plan</i>			
Coastal Management Plan ( <i>Coastal Municipalities only</i> )			
<i>Council Resolution in terms of the adoption of the Coastal Management Plan</i>			
Biodiversity Management Plan ( <i>if relevant</i> )			
Invasive Species Monitoring, Control and Eradication Plan			
Climate Change Strategy			
Human Settlements Plan			
Local Economic Development Strategy			
Water Services Development Plan			
Storm Water Master Plan			
Integrated Transport Plan			
Electricity Master Plan			

**MUNICIPAL REPRESENTATIVE:**

**Name and Designation:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

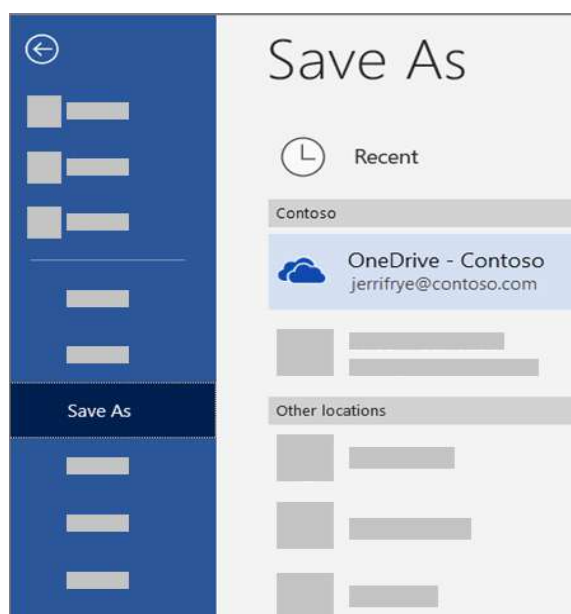
**Date:** \_\_\_\_\_

The following instructions provide a guide for the upload of budget documentation onto OneDrive.

● **How to upload documents to One drive:**

**You can use this option if you have OneDrive linked to your Microsoft Office or Office 365**

1. In any Office document, select File > Save As, choose your OneDrive, and then pick the folder where you want to save the file. Create a new folder (e.g. DC1 2025 Budget Documents) and place all the budget related documents within it.



2. To share the link to that folder, Go into OneDrive
3. Select the file that you want to share and right click on it
4. Choose "share"
5. Ensure that sharing is defaulted to "Anyone with the link can edit"
6. Enter the MFMA email address: [MFMA.MFMA@westerncape.gov.za](mailto:MFMA.MFMA@westerncape.gov.za) and email addresses of anyone else that you want to share the link with.
7. Click the Share Button

**File names in following sequence for budget related documents to be submitted to MFMA:**

- Demarcation code
- "ccyy" century and year (eg.2025)
- Name of document submitted (e.g. Draft Budget, Draft IDP, Draft SDBIP etc.)

E.g.: DC1 2025 Draft Amended IDP

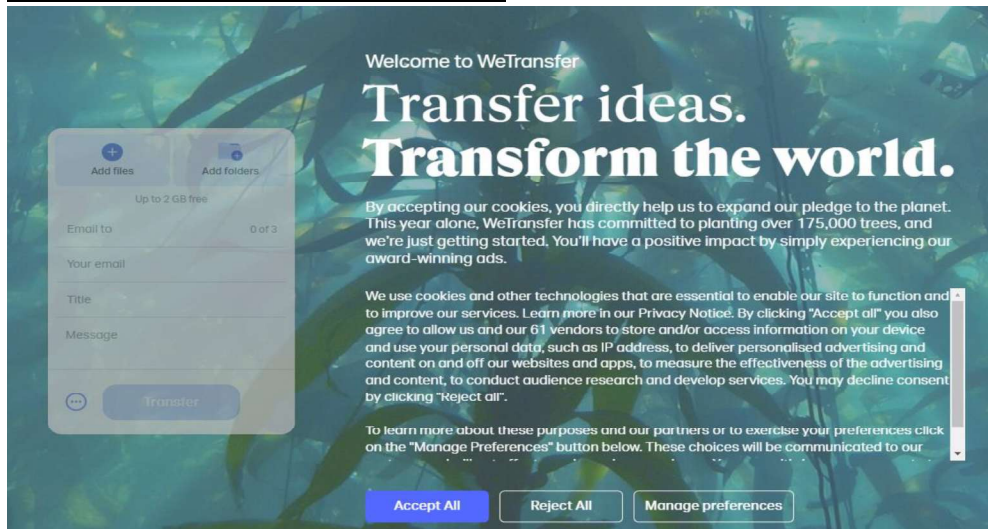
E.g.: DC1 2025 MTREF Main Budget

E.g.: DC1 2025 Draft SDBIP

**NB! Please note the Dropbox option is blocked on the government network and the OneDrive option is to be utilised.**

The following instructions provide a guide for the upload of budget documentation to We Transfer.

#### **How to upload documents on WeTransfer**



#### **1. Go to the WeTransfer Website:**

Open your web browser and go to [WeTransfer](https://wetransfer.com).

#### **2. Choose the Free or Pro Option:**

WeTransfer offers a free and paid Pro version. The free version allows you to send files up to 2GB in size.

If you don't have a WeTransfer account, you can use the free version. For the Pro version, you'll need to sign in.

#### **3. Upload Your Files:**

On the homepage, you'll see a large "+" button or an area saying, "Add your files."

Click on the "Add your files" or "+" button to open your file explorer, then select the document(s) you want to upload.

#### **4. Enter Recipient Details:**

After your files are uploaded, you'll be asked to enter the recipient's email address.

You can also add your own email address (this is important for receiving notifications).

#### **5. Optional Message:**

You can include a message to the recipient in the provided message box.

#### **6. Send the Files:**

Once you've added the recipient's email, your email (if required), and any message, click the **Transfer** button.

WeTransfer will start uploading the files. Once the upload is complete, it will send an email to the recipient with a link to download the files.

#### **7. Confirmation:**

Once the transfer is successful, you'll see a confirmation message.

The recipient will receive an email with a link to download the files.

#### **8. Download Expiration:**

Note that for free accounts, files are available for 7 days before being deleted. If you're using a Pro account, you can customize the expiration period.

That's it! Your document is now uploaded and ready for the recipient to download.

WC		Cape Winelands			Witzenberg			WC022		
Tariff Assessments for the MTREF Period										
Year 1	Assessment Status	Financial Year	Period	Item	Water	Waste Water	Electricity	Solid Waste	Total Surplus/Deficit	Year 1
	Not Cost Reflective	2023/24 Tabled Budget	Year1	Revenue Required by NT Tariff Tool	57 224 467	50 726 029	498 974 174	80 588 928	687 513 599	
				Revenue Budgeted	50 300 983	51 314 606	432 199 690	33 773 623	567 588 902	
				Shortfal/Excess	- 6 923 484	588 577	- 66 774 484	- 46 815 305	- 119 924 697	
Assessment Outcome per Service					Not Cost Reflective	Cost Reflective	Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	
Year 2	Not Cost Reflective	2023/24 Indicative Tabled Budget 2024/25	Year2	Revenue Required by NT Tariff Tool	60 355 685	53 636 941	572 631 217	67 497 419	754 121 262	Year 2
				Revenue Budgeted	52 660 960	53 767 687	470 269 095	35 365 863	612 063 605	
				Surplus /Deficit	- 7 694 725	130 746	- 102 362 122	- 32 131 556	- 142 057 657	
	Assessment Outcome per Service					Not Cost Reflective	Cost Reflective	Not Cost Reflective	Not Cost Reflective	
Year 3	Not Cost Reflective	2023/24 Indicative Tabled Budget 2025/26	Year3	Revenue Required by NT Tariff Tool	67 133 383	59 300 157	1 068 664 935	75 858 267	1 270 956 742	Year 3
				Revenue Budgeted	55 138 392	56 336 665	521 716 345	37 031 748	670 223 150	
				Surplus /Deficit	- 11 994 991	- 2 963 492	- 546 948 590	- 38 826 519	- 600 733 592	
	Assessment Outcome per Service					Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	