



BUDGET FOR

2025/2026 – 2027/2028

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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 are decreasing in nominal terms, 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 lives 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 80 million of which R 35 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 1 011 million of which R 798 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 R 36,97, 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 m²) 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*
 - (xviiiiv) Grant in Aid 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 1 099 million, represented by a Capital Budget of R 80 million and an Operating Budget of R 1 019 million.

The total 2025/2026 budget (operating and capital) will be financed from own income R 800 million, Government Grants R 208 million, R25 million loan funding and the remaining portion from Cash Backed Accumulated Surplus. 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	267 520	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	396 245	6%
Debt Impairment	62 758	76 891	23%
Repairs & Maintenance	22 931	25 778	12%
Operational Projects	21 852	22 472	3%
Housing Top Structures	30 212	1 867	-94%
General Expenses	120 350	127 469	6%
TOTAL	987 266	1 019 335	3%

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	66 340	7%
Service Charges: Refuse	43 435	45 607	5%
Rebates	46 549	39 815	-14%
Transfers and Subsidies	219 224	209 765	-4%
Other Revenue	18 454	13 828	-25%
TOTAL	1 009 560	1 010 471	0,1%

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.

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

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

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

Budget-related policies

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

Annual budget Tables

- A1 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

Following tabling of the draft budget in March 2025, local input has been solicited via notices published in the media and budget meetings held in the different towns. The budget documentation was also made available on the municipal website: witzenberg.gov.za.

Most of the comments from the community relates to service delivery issues which has already been included in the budget, subject to financial affordability.

Inputs were received from Ceres Koelkamers & Ceres Fruit Growers regarding the implementation of the electricity tariffs in relation to the cost of supply study undertaken by the municipality. The municipality has considered their input, regarded it as reasonable and made provision for it in terms of the Option 2 proposal. It is envisaged that the impact on the proposal will have a just and fair impact on the increase of the electricity municipal accounts relating to these categories of consumers. Furthermore, it is envisaged that the proposal of Option 2 will not have a material impact on the electricity revenue initially estimated by the municipality. Please see Annexure A for further details.

Inputs were received from Ceres Fruit Processers regarding the upgrades required at the Ceres Wastewater Treatment Works to deal with Industrial Effluent. The municipality has considered the input and tentatively made provision for a Capital Project to address the client's request in the short term. In the long term, it is envisaged that a feasible study as well as an environmental impact study will have to be undertaken to comprehensively conclude and make recommendations to Council regarding the total capital layout required in future financial years. Please see Annexure B for further details.

The rest of the inputs is already part of the IDP process and will, subject to financial affordability, be included in future budgets.

5.5 Stakeholders involved in consultations

The tabled budget was provided to National Treasury and Provincial Treasury in March/April 2025 for their consideration in line with S23 of the MFMA. Comments on the budget were received via Provincial treasury's SIME engagement and its overall assessment concluded that the budget is funded. Please See Annexure D for Assessment and Annexure E for Municipal Responses.

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 was published in the relevant media during April/May 2025, where input from various stakeholders were requested.

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 were placed in the media. The information relating to budget documentation was displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation was 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
	R'000	R'000	R'000
Property rates	8 819	9 348	9 909
Water	4 604	4 699	4 799
Sanitation	11 750	12 455	13 202
Electricity	5 311	5 985	6 745
Refuse	9 331	9 891	10 484
Total	39 815	42 377	45 139

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
Grant in aid 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 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 municipality 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 a 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 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 1st 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 6KI to 10KI and the 3 KI to 5 KI.

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 2025/2026 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 FundingSummary

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

	2024/2025	2025/2026	Variance
	R'000	R'000	R'000
Service Charges	565 288	586 957	4%
Property Rates	113 495	120 291	6%
Operating Grants	181 896	182 230	0%
Sundry charges / Other	111 553	93 458	-16%
Total Operating Revenue excl. Capital Transfers	972 233	982 936	1%

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

	2025/2026	2026/2027	2027/2028
	R'000	R'000	R'000
Own Funds (Capital Replacement Reserves)	35 034	21 700	16 186
Grants	30 013	35 191	33 564
Borrowing (Adjusted)	10 000	15 000	-
Total Capital Budget	80 047	56 891	49 950

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 ± 5%. Property rates revenue will increase with ± 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 2025/2026 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

Position	2025/2026 R
Speaker (1)	888 610
Executive Mayor (1)	1 015 416
Deputy Executive Mayor (1)	857 473
Executive Committee (4)	2 363 464
Chairperson MPAC (1)	791 412

Other councillors (15)	4 723 571
TOTAL	10 639 946

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

Position	2025/2026 R
Municipal Manager	2 452 307
Director: Corporate Services	2 343 660
Director: Community Services	2 343 660
Director: Technical Services	2 343 660
Chief Financial Officer	2 343 659
TOTAL Senior Management	10 731 653
All other staff	297 533 490

Number of Councillors:	23
Number of Senior Managers employed:	3
(Vacancies: Director Technical Services):	1

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

Please See Annexure C for further details.

18 Legislation compliance status

Witzenberg Municipality complies in general with legislation applicable with municipalities.

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:  _____

Capital Budget MTREF 2025-26

80 046 825 56 890 904 49 950 303

Directorate	Department	Project Code	Project Description	Funding	Region	Final Budget 2025-26	Final Budget 2026-27	Final Budget 2027-28
Finance	Director: Finance	CAP005	Capex Furniture & Equipment	Transfer from	Whole of the Munic	50 000	50 000	50000
Community	Cemetries	CAP130	Capex Expanding Of Existing Cemetery	Transfer from	Whole of the Munic	100 000	-	0
Community	Libraries	CAP192	Capex Library Nduli	Transfer from	N'duli	1 000 000	-	0
Community	Libraries	CAP192	Capex Library Nduli	Municipal Infra	N'duli	8 925 959	-	0
Community	Libraries	CAP244	Capex Library NduL_Office Equipment	Perdekraal	N'duli	200 000	-	0
Community	Libraries	CAP192	Capex Library Nduli	Perdekraal	N'duli	1 739 130	-	0
Community	Fire Services	CAP144	Capex Fire Fighting Equipment	Transfer from	Whole of the Munic	150 000	-	0
Community	Parks	CAP011	Capex Plant & Equipment	Transfer from	Whole of the Munic	300 000	200 000	0
Community	Parks	CAP043	Capex Brushcutters	Transfer from	Whole of the Munic	110 000	120 000	150000
Community	Parks	CAP044	Capex Chainsaws	Transfer from	Whole of the Munic	130 000	140 000	150000
Community	Parks	CAP149	Capex Irrigation Equipment For Parks	Transfer from	Whole of the Munic	200 000	-	0
Community	Parks	CAP188	Capex Landscaping Of Parks	Transfer from	Whole of the Munic	200 000	-	0
Corporate	Traffic Services	CAP228	Capex Building Upgrade Traffic Department	Transfer from	Whole of the Munic	300 000	-	0
Community	Sport & Recreation	CAP141	Capex Sportsground Development & Upgrading	Transfer from	Ceres	200 000	-	0
Community	Sport & Recreation	CAP151	Capex Sports Facilities Upgrade Tulbagh	Municipal Infra	Tulbagh	4 301 550	-	0
Community	Sport & Recreation	CAP151	Capex Sports Facilities Upgrade Tulbagh	Transfer from	Tulbagh	700 000	-	0
Community	Director: Commu	CAP005	Capex Furniture & Equipment	Transfer from	Whole of the Munic	50 000	50 000	50000
Corporate	Information Tecno	CAP002	Capex It Equipment	Transfer from	Whole of the Munic	300 000	300 000	0
Corporate	Administration	CAP032	Capex Vehicle Replacement Programme	Transfer from	Whole of the Munic	300 000	-	0
Corporate	Council Cost	CAP005	Capex Furniture & Equipment	Transfer from	Whole of the Munic	500 000	-	0
Corporate	Director Corporate	CAP005	Capex Furniture & Equipment	Transfer from	Whole of the Munic	50 000	50 000	50000
Corporate	Marketing & Comm	CAP065	Capex: Access Control - Furniture And Equipm	Transfer from	Whole of the Munic	100 000	250 000	0
Corporate	Marketing & Comm	CAP189	Capex Camera Equipment	Transfer from	Whole of the Munic	30 000	35 000	0
Technical	Electricity	CAP013	Capex Electrical Network Housing Project	INEP	Whole of the Munic	0	518 261	542608
Technical	Electricity	CAP067	Capex: Tools & Equipment	Transfer from	Whole of the Munic	250 000	200 000	200000
Technical	Electricity	CAP137	Capex Mv Network Equipment	Transfer from	Whole of the Munic	1 000 000	1 000 000	1000000

Capital Budget MTREF 2025-26

80 046 825 56 890 904 49 950 303

Directorate	Department	Project Code	Project Description	Funding	Region	Final Budget 2025-26	Final Budget 2026-27	Final Budget 2027-28
Technical	Electricity	CAP138	Capex Mv Substation Equipment	Transfer from	Whole of the Munic	1 630 000	1 400 000	1400000
Technical	Electricity	CAP139	Capex Upgrade Of Lv Network Cables	Transfer from	Whole of the Munic	500 000	400 000	400000
Technical	Electricity	CAP140	Capex Upgrade Of Mv Cables	Transfer from	Whole of the Munic	1 500 000	1 400 000	1400000
Technical	Electricity	CAP186	Capex Electrical Network Refurbishment	Transfer from	Whole of the Munic	1 000 000	1 000 000	1000000
Technical	Electricity	CAP227	Capex Upgrade Power Station	Loan	Whole of the Munic	15 000 000	-	0
Technical	Electricity	CAP142	Capex Upgrade Of Streetlights	Energy Efficient	Whole of the Munic	3 478 261	-	4 013 913
Technical	Electricity	CAP142	Capex Upgrade Of Streetlights	Transfer from	Whole of the Munic	210 000	100 000	100000
Technical	Mechanical Works	CAP032	Capex Vehicle Replacement Programme	Transfer from	Whole of the Munic	1 000 000	2 000 000	0
Technical	Mechanical Works	CAP032	Capex Vehicle Replacement Programme	Belguim	Whole of the Munic	300 000	-	0
Technical	Mechanical Works	CAP073	Capex Tools & Equipment	Transfer from	Whole of the Munic	-	50 000	0
Technical	Mechanical Works	CAP200	Capex Workshop Building Upgrade	Transfer from	Ceres	300 000	-	0
Technical	Sewerage	CAP018	Capex Sewer Network Replacement	Transfer from	Whole of the Munic	1 000 000	-	0
Technical	Sewerage	CAP072	Capex Sewer Pumps-replacement	Transfer from	Whole of the Munic	100 000	100 000	100000
Technical	Sewerage	CAP075	Capex Aerator Replacement Programme	Transfer from	Whole of the Munic	200 000	200 000	200000
Technical	Sewerage	CAP195	Capex Toilets For Informal Settlements	Transfer from	Whole of the Munic	500 000	-	0
Technical	Sewerage	CAP198	Capex Upgrade Of Waste Water Treatment Works		Whole of the Munic	200 000	200 000	200000
Technical	Roads	CAP020	Capex Traffic Calming	Transfer from	Whole of the Munic	50 000	-	0
Technical	Roads	CAP077	Capex Network Street	Transfer from	Whole of the Munic	6 000 000	8 000 000	5000000
Technical	Roads	CAP231	Capex Rehabilitation Cellier Street	Transfer from	Ceres	5 000 000	0	0
Technical	Roads	CAP225	Capex Rehabilitation - Streets Wolseley	Municipal Infra	Wolseley	0	6 741 820	8 612 244
Technical	Solid Waste	CAP232	Capex Bulk Waste Container Bins	Transfer from	Whole of the Munic	1 000 000	434 600	235 956
Technical	Water Distribution	CAP207	Capex Tulbagh Reservoir	Municipal Infra	Tulbagh	5 189 058	9 591 223	-
Technical	Water Distribution	CAP207	Capex Tulbagh Reservoir	Transfer from	Tulbagh	-	2 200 000	-

Capital Budget MTREF 2025-26

80 046 825 56 890 904 49 950 303

Directorate	Department	Project Code	Project Description	Funding	Region	Final Budget 2025-26	Final Budget 2026-27	Final Budget 2027-28
Technical	Water Distribution	CAP030	Capex Network- Water Pipes & Valve Rep	Transfer from	Whole of the Munic	1 000 000	1 000 000	-
Technical	Water Distribution	CAP083	Capex Security Upgrades	Transfer from	Whole of the Munic	500 000	200 000	-
Technical	Water Distribution	CAP167	Capex Tierhokskloof Bulk Pipeline	Municipal Infra	Wolseley	723 503	-	-
Technical	Water Distribution	CAP167	Capex Tierhokskloof Bulk Pipeline	Transfer from	Wolseley	700 000	-	-
Technical	Water Distribution	CAP212	Capex Nduli Upgrade And Replace Water Pipe	Municipal Infra	N'duli	3 268 625	-	-
Technical	Water Distribution	CAP212	Capex Nduli Upgrade And Replace Water Pipe	Transfer from	N'duli	1 500 000	-	-
Technical	Director: Technica	CAP005	Capex Furniture & Equipment	Transfer from	Whole of the Munic	50 000	50 000	50 000
Technical	Municipal Manage	CAP005	Capex Furniture & Equipment	Transfer from	Whole of the Munic	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	Bella Vista	30 000	-	-
Community	LED	CAP247	Installation of electronic roller shutter door mo	Transfer from	Prince Alfred's Han	60 000	-	-
Community	LED	CAP005	Office furniture (office chairs)_Ceres	Transfer from	Ceres	14 000	-	-
Community	Environmental Mar	CAP248	Air quality equipment_all	Transfer from	all	220 000	-	-
Community	Community Halls	CAP249	Replace asbestos roof Kliprug Community hall	Transfer from	PAH	0	-	2 100 000
Community	Community Halls	CAP250	Replace vinyl flooring Montana Comm hall_Wo	Transfer from	Wolseley	-	520 000	-
Community	Cemeteries	CAP252	Develop land for regional cemetery new_Ceres	Municipal Infra	Ceres/Bella Vista/		0	8 736 452
Technical	Roads	CAP241	Capex Ceres Bella Vista Taxi Rank	Municipal Infra	Whole of the Munic		8 695 652	8 695 652
Technical	Roads	CAP241	Capex Ceres Bella Vista Taxi Rank	Transfer from	Whole of the Munic	4 700 000	-	2 500 000
Community	Fire Services	CAP218	Fire Fighting Equipment	Fire	Whole of the Munic	869 565	-	0
Community	Recreational Land	CAP203	Upgrade of sports facilities	Sport	Whole of the Munic	832 174	-	-
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

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
R thousands										
Financial Performance										
Property rates	88 709	98 157	101 317	113 495	113 495	113 495	95 820	120 291	130 091	140 685
Service charges	431 573	437 257	528 792	565 288	565 288	565 288	452 138	586 957	643 049	706 129
Investment revenue	5 580	14 390	22 019	22 444	22 444	22 444	16 191	23 567	24 745	25 982
Transfer and subsidies - Operational	124 619	142 884	179 020	196 213	181 896	181 896	158 358	182 230	182 904	195 443
Other own revenue	64 739	70 700	93 594	67 446	89 109	89 109	84 729	69 891	73 762	76 990
Total Revenue (excluding capital transfers and	715 220	763 389	924 741	964 887	972 233	972 233	807 235	982 936	1 054 551	1 145 229
Employee costs	202 247	217 108	242 378	277 558	279 132	279 132	227 277	309 360	328 514	353 139
Remuneration of councillors	10 070	10 766	11 447	12 311	12 311	12 311	9 917	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	401 724	401 724	294 122	424 390	469 647	520 598
Transfers and subsidies	2 624	2 208	36 338	37 116	34 627	34 627	16 429	4 931	3 246	3 428
Other expenditure	127 629	126 975	189 554	204 107	193 791	193 791	151 316	222 593	228 131	240 008
Total Expenditure	688 735	700 168	866 587	996 730	986 037	986 037	699 061	1 019 335	1 090 772	1 181 745
Surplus/(Deficit)	26 486	63 221	58 154	(31 844)	(13 804)	(13 804)	108 173	(36 399)	(36 221)	(36 516)
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)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	90 730	128 914	94 691	3 713	23 523	23 523	108 173	(8 865)	(1 030)	(6 966)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 730	128 914	94 691	3 713	23 523	23 523	108 173	(8 865)	(1 030)	(6 966)
Capital expenditure & funds sources										
Capital expenditure	72 390	(3 080)	86 610	85 365	87 060	87 060	42 151	80 047	56 891	49 950
Transfers recognised - capital	64 143	65 693	37 926	39 880	41 519	41 519	25 046	30 013	35 191	33 564
Borrowing	1 478	-	1 460	25 000	10 000	10 000	618	15 000	-	-
Internally generated funds	9 398	21 496	43 815	20 485	35 511	35 511	16 487	35 034	21 700	16 386
Total sources of capital funds	75 019	87 190	83 202	85 365	87 030	87 030	42 151	80 047	56 891	49 950
Financial position										
Total current assets	276 846	342 652	386 101	362 903	409 841	409 841	463 629	388 701	391 290	398 111
Total non current assets	1 063 497	1 006 307	1 010 907	1 138 148	1 179 413	1 179 413	1 041 358	1 220 387	1 241 483	1 253 849
Total current liabilities	120 825	167 944	138 002	186 734	127 603	127 603	250 750	141 164	148 067	155 198
Total non current liabilities	178 225	60 229	129 006	181 358	175 392	175 392	134 554	192 053	209 866	228 887
Community wealth/Equity	1 040 061	1 155 050	1 221 231	1 132 959	1 284 082	1 284 082	1 209 471	1 275 870	1 274 841	1 267 875
Cash flows										
Net cash from (used) operating	(76 445)	416	(184 957)	74 112	87 341	87 341	(1 968 386)	97 347	75 653	51 194
Net cash from (used) investing	(8 169)	(16 814)	1 539	-	(30)	(30)	9 737	(80 047)	(56 891)	(49 950)
Net cash from (used) financing	2 246	(25 033)	(3 788)	20 988	20 988	20 988	(2 186)	(6 369)	(6 369)	(6 369)
Cash/cash equivalents at the year end	32 937	103 449	39 595	312 694	295 544	295 544	(1 771 842)	220 769	233 162	228 037
Cash backing/surplus reconciliation										
Cash and investments available	144 880	226 802	187 245	227 306	208 265	208 265	269 175	220 325	221 293	224 954
Application of cash and investments	53 724	56 641	11 016	52 383	22 787	22 787	65 007	12 317	8 838	(1 363)
Balance - surplus (shortfall)	91 156	170 161	176 229	174 923	185 479	185 479	204 168	208 008	212 456	226 316
Asset management										
Asset register summary (WDV)	1 063 497	1 006 307	1 010 907	1 138 148	1 179 413	1 179 413	-	1 220 387	1 241 483	1 253 849
Depreciation	38 331	34 730	34 241	54 219	54 219	54 219	34 090	35 794	37 584	37 584
Renewal and Upgrading of Existing Assets	14 112	51 308	44 027	58 571	48 222	48 222	49 711	31 906	28 490	28 490
Repairs and Maintenance	14 233	27 047	23 334	31 384	22 502	22 502	25 778	25 322	26 137	26 137
Free services										
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
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	3	4	6	7	7	7	7	7	7	7
Refuse:	3	4	6	7	7	7	7	7	7	7

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
Revenue - Functional										
Governance and administration		121 109	132 992	150 655	153 789	160 225	160 225	164 944	172 744	189 015
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	164 636	172 421	188 676
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		146 358	162 177	221 762	218 327	218 787	218 787	171 856	173 187	180 719
Community and social services		121 745	135 409	149 009	158 917	158 917	158 917	141 914	145 779	151 929
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		-	-	-	-	-	-	-	-	-
Economic and environmental services		15 086	38 840	21 432	4 338	3 143	3 143	5 541	14 611	8 197
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
Trading services		519 512	494 961	567 329	623 849	627 266	627 266	667 983	729 046	796 686
Energy sources		355 727	314 721	373 511	430 868	430 868	430 868	448 729	499 440	555 846
Water management		74 345	75 627	66 833	95 225	95 490	95 490	93 390	98 509	103 198
Waste water management		37 587	63 893	83 087	56 602	59 497	59 497	72 294	74 859	78 602
Waste management		51 853	40 720	43 898	41 154	41 411	41 411	53 571	56 239	59 040
Other	4	116	111	100	139	139	139	146	154	161
Total Revenue - Functional	2	802 181	829 082	961 278	1 000 443	1 009 560	1 009 560	1 010 471	1 089 742	1 174 779
Expenditure - Functional										
Governance and administration		109 775	119 880	120 122	161 917	165 479	165 479	161 558	170 846	181 968
Executive and council		23 583	28 044	29 071	32 064	33 794	33 794	36 516	39 042	41 728
Finance and administration		84 278	89 318	87 049	124 776	126 697	126 697	118 781	125 073	133 006
Internal audit		1 914	2 518	4 002	5 078	4 988	4 988	6 261	6 730	7 234
Community and public safety		107 325	110 786	156 017	176 506	171 467	171 467	170 748	175 090	186 628
Community and social services		28 105	28 049	32 317	36 104	36 089	36 089	36 698	35 453	37 598
Sport and recreation		36 468	39 411	42 015	42 561	43 023	43 023	57 930	60 719	64 629
Public safety		37 799	38 563	42 916	56 942	55 533	55 533	66 786	71 408	76 353
Housing		4 952	4 763	38 769	40 899	36 821	36 821	9 334	7 509	8 048
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		32 142	41 212	39 489	51 243	44 797	44 797	48 038	48 752	51 642
Planning and development		11 332	12 313	13 572	16 351	16 436	16 436	19 767	19 191	20 579
Road transport		20 001	27 484	23 305	29 657	23 414	23 414	21 119	22 366	23 816
Environmental protection		808	1 416	2 613	5 235	4 947	4 947	7 152	7 195	7 247
Trading services		461 277	427 383	549 856	606 005	603 255	603 255	637 915	694 954	760 322
Energy sources		321 379	301 630	356 845	428 398	427 875	427 875	436 177	481 067	533 493
Water management		40 802	53 960	69 289	55 909	55 533	55 533	60 594	64 005	67 616
Waste water management		44 169	52 730	63 304	45 046	42 761	42 761	55 472	59 214	63 230
Waste management		54 928	19 064	60 419	76 652	77 085	77 085	85 672	90 668	95 983
Other	4	933	907	1 102	1 059	1 039	1 039	1 076	1 130	1 186
Total Expenditure - Functional	3	711 451	700 168	866 587	996 730	986 037	986 037	1 019 335	1 090 772	1 181 745
Surplus/(Deficit) for the year		90 730	128 914	94 691	3 713	23 523	23 523	(8 865)	(1 030)	(6 966)

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
Revenue - Functional										
Municipal governance and administration		121 109	132 992	150 655	153 789	160 225	160 225	164 944	172 744	189 015
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	164 636	172 421	188 676
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	163 524	171 569	187 781
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
Community and public safety		146 358	162 177	221 762	218 327	218 787	218 787	171 856	173 187	180 719
Community and social services		121 745	135 409	149 009	158 917	158 917	158 917	141 914	145 779	151 929
Aged Care		110 799	124 226	139 162	147 397	147 397	147 397	128 055	133 463	138 785
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
Economic and environmental services		15 086	38 840	21 432	4 338	3 143	3 143	5 541	14 611	8 197
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
Project Management Unit		-	954	997	1 000	1 000	1 000	-	-	-
Road transport		12 443	34 568	15 837	1 311	116	116	122	9 772	3 097
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
Trading services		519 512	494 961	567 329	623 849	627 266	627 266	667 983	729 046	796 686
Energy sources		355 727	314 721	373 511	430 868	430 868	430 868	448 729	499 440	555 846
Electricity		354 161	314 721	373 511	430 868	430 868	430 868	448 729	499 440	555 846
Street Lighting and Signal Systems		1 565	-	-	-	-	-	-	-	-
Water management		74 345	75 627	66 833	95 225	95 490	95 490	93 390	98 509	103 198
Water Distribution		74 345	75 004	62 297	82 182	82 447	82 447	93 390	98 509	103 198
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	72 294	74 859	78 602

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									
Public Toilets		164	812	-	-	-	-	-	-	-
Sewerage		36 534	55 127	83 087	56 602	56 719	56 719	72 294	74 859	78 602
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	53 571	56 239	59 040
Solid Waste Disposal (Landfill Sites)		16 237	-	-	-	257	257	-	-	-
Solid Waste Removal		35 616	40 720	43 898	41 154	41 154	41 154	53 571	56 239	59 040
Other		116	111	100	139	139	139	146	154	161
Licensing and Regulation		116	111	100	139	139	139	146	154	161
Total Revenue - Functional	2	802 181	829 082	961 278	1 000 443	1 009 560	1 009 560	1 010 471	1 089 742	1 174 779
Expenditure - Functional										
Municipal governance and administration		109 775	119 880	120 122	161 917	165 479	165 479	161 558	170 846	181 968
Executive and council		23 583	28 044	29 071	32 064	33 794	33 794	36 516	39 042	41 728
Mayor and Council		14 331	17 235	18 064	19 101	19 057	19 057	19 787	21 108	22 502
Municipal Manager, Town Secretary and Chief Executive		9 252	10 809	11 007	12 962	14 738	14 738	16 729	17 934	19 225
Finance and administration		84 278	89 318	87 049	124 776	126 697	126 697	118 781	125 073	133 006
Administrative and Corporate Support		13 002	15 064	16 471	15 255	15 331	15 331	16 982	17 879	18 988
Asset Management		31	57	223	271	271	271	336	361	388
Finance		34 833	33 780	21 892	46 823	48 439	48 439	36 646	38 011	40 322
Fleet Management		4 925	4 300	4 351	4 221	4 200	4 200	5 144	5 519	5 921
Human Resources		11 708	13 932	22 114	30 941	31 771	31 771	29 547	31 332	33 227
Information Technology		3 868	4 553	4 553	5 493	5 250	5 250	5 902	6 238	6 595
Legal Services		1 368	1 533	2 311	3 254	3 246	3 246	3 722	3 961	4 215
Marketing, Customer Relations, Publicity and Media Co-ordination		4 022	4 173	4 125	4 980	4 942	4 942	6 198	6 442	6 919
Property Services		3 057	2 709	1 766	1 506	1 506	1 506	1 390	1 486	1 588
Risk Management		7	-	-	-	-	-	-	-	-
Supply Chain Management		7 006	7 723	8 445	10 268	10 257	10 257	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	4 988	4 988	6 261	6 730	7 234
Governance Function		1 914	2 518	4 002	5 078	4 988	4 988	6 261	6 730	7 234
Community and public safety		107 325	110 786	156 017	176 506	171 467	171 467	170 748	175 090	186 628
Community and social services		28 105	28 049	32 317	36 104	36 089	36 089	36 698	35 453	37 598
Aged Care		6 893	5 638	8 109	7 179	7 226	7 226	4 336	2 231	2 355
Cemeteries, Funeral Parlours and Crematoriums		3 537	3 955	3 806	4 783	4 350	4 350	6 494	6 098	6 333
Child Care Facilities		36	5	89	99	98	98	103	108	114
Community Halls and Facilities		6 187	6 590	8 023	9 675	10 020	10 020	12 585	13 479	14 358
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	14 318	14 318	13 101	13 452	14 350
Sport and recreation		36 468	39 411	42 015	42 561	43 023	43 023	57 930	60 719	64 629
Community Parks (including Nurseries)		8 969	11 231	12 259	14 625	15 214	15 214	22 560	24 076	25 557
Recreational Facilities		17 637	18 751	19 693	18 350	18 285	18 285	23 409	23 877	25 443
Sports Grounds and Stadiums		9 863	9 428	10 063	9 585	9 524	9 524	11 961	12 767	13 628
Public safety		37 799	38 563	42 916	56 942	55 533	55 533	66 786	71 408	76 353

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
<i>Civil Defence</i>		96	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		9 111	9 874	10 650	12 931	12 889	12 889	16 598	17 737	18 955
<i>Police Forces, Traffic and Street Parking Control</i>		28 592	28 689	32 266	44 011	42 644	42 644	50 188	53 671	57 398
Housing		4 952	4 763	38 769	40 899	36 821	36 821	9 334	7 509	8 048
<i>Housing</i>		4 922	4 710	38 752	40 844	36 766	36 766	9 308	7 481	8 019
<i>Informal Settlements</i>		30	54	18	55	55	55	26	28	29
Economic and environmental services		32 142	41 212	39 489	51 243	44 797	44 797	48 038	48 752	51 642
<i>Planning and development</i>		11 332	12 313	13 572	16 351	16 436	16 436	19 767	19 191	20 579
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		2 310	2 465	2 985	3 639	3 630	3 630	3 900	4 174	4 468
<i>Economic Development/Planning</i>		1 669	1 975	1 922	2 624	2 725	2 725	2 809	3 040	3 239
<i>Town Planning, Building Regulations and Enforcement, and City Project Management Unit</i>		4 880	5 246	5 768	6 699	6 693	6 693	9 112	8 805	9 457
<i>Project Management Unit</i>		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	23 414	23 414	21 119	22 366	23 816
<i>Roads</i>		20 001	27 484	23 305	29 657	23 414	23 414	21 119	22 366	23 816
Environmental protection		808	1 416	2 613	5 235	4 947	4 947	7 152	7 195	7 247
<i>Biodiversity and Landscape</i>		808	1 416	2 598	5 036	4 747	4 747	7 152	7 195	7 247
<i>Pollution Control</i>		-	-	15	199	199	199	-	-	-
Trading services		461 277	427 383	549 856	606 005	603 255	603 255	637 915	694 954	760 322
Energy sources		321 379	301 630	356 845	428 398	427 875	427 875	436 177	481 067	533 493
<i>Electricity</i>		318 642	298 191	352 180	423 090	422 824	422 824	422 404	467 065	518 760
<i>Street Lighting and Signal Systems</i>		2 737	3 438	4 665	5 308	5 051	5 051	13 773	14 002	14 733
Water management		40 802	53 960	69 289	55 909	55 533	55 533	60 594	64 005	67 616
<i>Water Treatment</i>		201	199	224	251	251	251	315	339	365
<i>Water Distribution</i>		37 735	51 020	66 164	51 504	50 707	50 707	57 264	60 498	63 921
<i>Water Storage</i>		2 866	2 741	2 901	4 155	4 575	4 575	3 015	3 168	3 330
Waste water management		44 169	52 730	63 304	45 046	42 761	42 761	55 472	59 214	63 230
<i>Public Toilets</i>		1 717	1 684	1 625	1 842	1 768	1 768	2 390	2 562	2 746
<i>Sewerage</i>		34 614	43 359	55 218	34 367	33 680	33 680	45 454	48 472	51 706
<i>Storm Water Management</i>		7 838	7 685	6 457	8 822	7 311	7 311	7 627	8 179	8 776
<i>Waste Water Treatment</i>		0	0	3	15	2	2	1	2	2
Waste management		54 928	19 064	60 419	76 652	77 085	77 085	85 672	90 668	95 983
<i>Solid Waste Disposal (Landfill Sites)</i>		19 973	(22 903)	7 058	32 050	32 262	32 262	33 026	34 742	36 549
<i>Solid Waste Removal</i>		34 781	41 923	53 332	44 521	44 742	44 742	52 543	55 815	59 316
<i>Street Cleaning</i>		174	45	28	82	82	82	103	110	119
Other		933	907	1 102	1 059	1 039	1 039	1 076	1 130	1 186
<i>Licensing and Regulation</i>		33	7	4	58	38	38	26	27	29
<i>Tourism</i>		900	900	1 098	1 000	1 000	1 000	1 050	1 103	1 158
Total Expenditure - Functional	3	711 451	700 168	866 587	996 730	986 037	986 037	1 019 335	1 090 772	1 181 745
Surplus/(Deficit) for the year		90 730	128 914	94 691	3 713	23 523	23 523	(8 865)	(1 030)	(6 966)

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
Revenue by Vote	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	157 944	157 594	164 366
Vote 3 - Corporate Services		22 716	13 547	22 619	17 495	17 531	17 531	18 558	19 610	20 578
Vote 4 - Technical Services		534 478	532 474	586 545	629 366	631 587	631 587	671 596	742 179	803 324
Vote 5 - Municipal Manager		611	1 584	1 746	1 702	1 702	1 702	737	774	813
Total Revenue by Vote	2	802 181	829 082	961 278	1 000 443	1 009 560	1 009 560	1 010 471	1 089 742	1 174 779
Expenditure by Vote to be appropriated	1									
Vote 1 - Financial Services		44 240	44 269	31 157	61 135	60 159	60 159	49 466	52 705	56 100
Vote 2 - Community Services		81 674	86 108	129 153	141 841	137 724	137 724	132 005	132 199	140 326
Vote 3 - Corporate Services		81 013	89 298	103 002	124 911	124 125	124 125	135 277	143 935	153 388
Vote 4 - Technical Services		493 008	467 080	587 694	649 300	642 619	642 619	678 226	736 936	805 184
Vote 5 - Municipal Manager		11 515	13 413	15 580	19 542	21 410	21 410	24 361	24 996	26 746
Total Expenditure by Vote	2	711 451	700 168	866 587	996 730	986 037	986 037	1 019 335	1 090 772	1 181 745
Surplus/(Deficit) for the year	2	90 730	128 914	94 691	3 713	23 523	23 523	(8 865)	(1 030)	(6 966)

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
R thousand										
Revenue by Vote	1									
Vote 1 - Financial Services		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 Administration		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
Vote 2 - Community Services		133 362	150 347	202 772	201 946	202 370	202 370	157 944	157 594	164 366
2,2 - Cemeteries		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	13 016	11 307	12 098
2,5 - Resorts & Swimming Pools		6 547	6 542	6 539	7 682	7 682	7 682	8 315	8 731	9 167
2,6 - Social Services		110 799	124 226	139 162	147 397	147 397	147 397	128 055	133 463	138 785
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
Vote 3 - Corporate Services		22 716	13 547	22 619	17 495	17 531	17 531	18 558	19 610	20 578
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	130	261	261
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
Vote 4 - Technical Services		534 478	532 474	586 545	629 366	631 587	631 587	671 596	742 179	803 324
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	449 772	500 545	557 019
4,3 - Water Storage & Distribution		74 345	75 627	66 833	95 225	95 490	95 490	93 390	98 509	103 198
4,4 - Waste Water Management		36 534	63 082	83 087	56 985	57 102	57 102	72 696	75 281	79 045
4,5 - Waste Management		51 789	40 720	43 854	41 081	41 338	41 338	53 494	56 158	58 955
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	-	-
Vote 5 - Municipal Manager		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
Total Revenue by Vote	2	802 181	829 082	961 278	1 000 443	1 009 560	1 009 560	1 010 471	1 089 742	1 174 779

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
Expenditure by Vote	1									
Vote 1 - Financial Services		44 240	44 269	31 157	61 135	60 159	60 159	49 466	52 705	56 100
1,1 - Director: Finance		1 926	2 157	2 296	2 033	2 041	2 041	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 Administration		12 945	13 798	13 227	17 127	16 660	16 660	18 190	19 265	20 341
1,4 - Credit Control		9 868	9 045	10 841	12 593	12 321	12 321	7 368	7 789	8 234
1,5 - Supply Chain & Expenditure		7 025	7 761	8 589	10 401	10 390	10 390	11 406	12 247	13 149
Vote 2 - Community Services		81 674	86 108	129 153	141 841	137 724	137 724	132 005	132 199	140 326
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	4 412	4 412	6 485	6 090	3 283
2,3 - Housing		4 952	4 763	39 189	40 899	36 821	36 821	10 204	7 509	6 323
2,4 - Libraries		15 075	15 020	15 681	17 487	17 556	17 556	13 101	13 452	8 048
2,5 - Resorts & Swimming Pools		13 895	15 543	16 289	15 153	15 047	15 047	23 973	24 469	14 350
2,6 - Social Services		6 930	5 643	8 054	6 999	7 107	7 107	4 417	2 317	26 064
2,7 - Fire Services & Disaster Management		9 182	9 924	10 663	13 007	12 965	12 965	16 677	17 820	2 445
2,8 - Environment & Licensing		841	1 422	2 566	5 210	4 901	4 901	7 090	7 130	19 042
2,9 - Community Halls and Amenities		25 375	27 523	30 289	33 843	34 645	34 645	45 482	48 469	7 178
2,10 - Local Economic Development		1 574	1 975	2 066	2 906	2 943	2 943	2 849	3 082	51 588
Vote 3 - Corporate Services		81 013	89 298	103 002	124 911	124 125	124 125	135 277	143 935	153 388
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	31 771	31 771	29 547	31 332	33 227
3,3 - Administration		15 112	16 899	17 657	15 891	15 967	15 967	18 242	19 227	20 433
3,4 - Information Technology		3 868	4 553	4 553	5 473	5 230	5 230	5 902	6 238	6 595
3,5 - Marketing & Communication		4 022	4 173	4 125	5 000	4 962	4 962	6 198	6 442	6 919
3,6 - Thusong Centre		577	625	734	926	926	926	1 168	1 374	1 454
3,7 - Traffic and Protection Services		28 592	28 689	32 266	44 011	42 644	42 644	50 188	53 671	57 398
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	19 787	21 108	22 502

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
R thousand										
Vote 4 - Technical Services		493 008	467 080	587 694	649 300	642 619	642 619	678 226	736 936	805 184
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	421 899	421 899	435 687	480 503	532 845
4,3 - Water Storage & Distribution		40 802	53 960	69 289	56 326	55 950	55 950	61 074	64 557	68 251
4,4 - Waste Water Management		38 967	47 365	59 838	38 686	39 186	39 186	45 456	48 473	51 708
4,5 - Waste Management		54 928	18 973	60 419	76 652	77 085	77 085	85 672	90 668	95 983
4,6 - Roads		20 001	27 329	23 305	29 657	23 414	23 414	21 119	22 366	23 816
4,7 - Storm Water Management		7 838	8 292	8 388	8 822	9 621	9 621	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	1 768	1 768	2 390	2 562	2 746
4.10 - Mechanical Workshop		4 972	4 300	4 351	4 221	4 200	4 200	5 144	5 519	5 921
Vote 5 - Municipal Manager		11 515	13 413	15 580	19 542	21 410	21 410	24 361	24 996	26 746
5,1 - Municipal Manager		3 413	4 243	3 385	4 058	6 032	6 032	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	3 371	3 371	3 852	4 098	4 359
5,4 - Internal Audit		1 921	2 518	4 002	5 078	4 988	4 988	6 261	6 730	7 234
5,5 - IDP		2 310	2 465	2 985	3 639	3 630	3 630	3 883	4 156	4 449
Total Expenditure by Vote	2	711 451	700 168	866 587	996 730	986 037	986 037	1 019 335	1 090 772	1 181 745
Surplus/(Deficit) for the year	2	90 730	128 914	94 691	3 713	23 523	23 523	(8 865)	(1 030)	(6 966)

WC022 Witzenberg - 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		
		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	326 780	442 689	492 693	548 344
Service charges - Water	2	45 340	45 356	48 337	49 359	49 359	49 359	43 645	53 401	56 207	59 152
Service charges - Waste Water Management	2	31 194	48 851	75 250	50 932	50 932	50 932	52 463	54 590	56 152	58 836
Service charges - Waste Management	2	28 976	31 185	34 183	33 774	33 774	33 774	29 250	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	12 335	5 813	6 103	6 409
Agency services		4 415	4 611	4 739	4 684	4 684	4 684	4 165	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	23 130	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	16 191	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	4 731	6 316	6 632	6 963
Operational Revenue		2 652	8 063	3 046	1 764	1 764	1 764	13 416	1 852	1 944	2 042
Non-Exchange Revenue											
Property rates	2	88 709	98 157	101 317	113 495	113 495	113 495	95 820	120 291	130 091	140 685
Surcharges and Taxes		9 083	9 986	9 122	5 501	10 360	10 360	4 349	4 849	5 468	5 281
Fines, penalties and forfeits		9 670	8 487	20 634	11 254	11 254	11 254	15 110	11 816	12 407	13 028
Licences or permits		1 198	1 145	1 183	2 444	2 444	2 444	893	2 566	2 694	2 829
Transfer and subsidies - Operational		124 619	142 884	179 020	196 213	181 896	181 896	158 358	182 230	182 904	195 443
Interest		2 315	2 822	4 091	3 566	3 566	3 566	4 303	3 744	3 932	4 128
Operational Revenue		2 736	2 625	2 991	3 095	3 095	3 095	2 297	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	807 235	982 936	1 054 551	1 145 229
Expenditure											
Employee related costs	2	202 247	217 108	242 378	277 558	279 132	279 132	227 277	309 360	328 514	353 139
Remuneration of councillors		10 070	10 766	11 447	12 311	12 311	12 311	9 917	13 228	14 160	15 145
Bulk purchases - electricity	2	285 708	279 960	324 086	375 258	376 458	376 458	275 482	396 245	441 118	491 072
Inventory consumed	8	14 449	18 511	23 245	25 929	25 266	25 266	18 641	28 145	28 529	29 525
Debt impairment	3	37 106	57 793	(75 887)	62 758	62 758	62 758	66 763	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	66 145	66 145	34 783	76 979	74 756	77 629
Transfers and subsidies		2 624	2 208	36 338	37 116	34 627	34 627	16 429	4 931	3 246	3 428
Irrecoverable debts written off		14 711	9 576	159 168	2 131	2 131	2 131	7 443	0	0	0
Operational costs		39 835	8 054	49 897	60 487	59 261	59 261	42 327	68 723	71 885	75 980
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	986 037	986 037	699 061	1 019 335	1 090 772	1 181 745
Surplus/(Deficit)		26 486	63 221	58 154	(31 844)	(13 804)	(13 804)	108 173	(36 399)	(36 221)	(36 516)
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	23 523	23 523	108 173	(8 865)	(1 030)	(6 966)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		90 730	128 914	94 691	3 713	23 523	23 523	108 173	(8 865)	(1 030)	(6 966)
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	23 523	23 523	108 173	(8 865)	(1 030)	(6 966)
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	23 523	23 523	108 173	(8 865)	(1 030)	(6 966)

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 - Vote											
Multi-year expenditure to be appropriated	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	9 772	19 907	35 631	23 673
Vote 5 - Municipal Manager		-	-	-	66	56	56	56	-	-	-
Capital multi-year expenditure sub-total		50 574	(36 901)	37 023	19 453	24 493	24 493	9 941	26 128	35 631	32 409
Single-year expenditure to be appropriated	2										
Vote 1 - Financial Services		2 415	179	530	30	30	30	13	50	50	50
Vote 2 - Community Services		4 434	7 397	5 550	1 780	1 821	1 821	849	14 296	1 030	2 450
Vote 3 - Corporate Services		685	691	1 712	760	1 447	1 447	706	1 580	635	50
Vote 4 - Technical Services		14 282	25 554	41 795	63 311	59 238	59 238	30 642	37 942	19 495	14 941
Vote 5 - Municipal Manager		-	-	-	30	30	30	-	50	50	50
Capital single-year expenditure sub-total		21 817	33 821	49 587	65 911	62 567	62 567	32 209	53 918	21 260	17 541
Total Capital Expenditure - Vote	3,7	72 390	(3 080)	86 610	85 365	87 060	87 060	42 151	80 047	56 891	49 950

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
Capital Expenditure - Functional											
Governance and administration		1 381	(87 661)	9 033	2 196	10 801	10 801	1 627	3 094	2 885	250
Executive and council		-	409	124	216	294	294	208	764	250	250
Finance and administration		1 381	(88 069)	8 908	1 980	10 507	10 507	1 419	2 330	2 635	-
Community and public safety		3 939	7 086	6 252	2 300	2 811	2 811	850	20 258	980	11 136
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	329	6 974	460	300
Public safety		240	57	2 838	550	550	550	24	1 320	-	-
Housing		-	-	132	-	-	-	-	-	-	-
Economic and environmental services		13 136	45 050	32 934	7 367	11 443	11 443	10 012	16 245	33 082	27 771
Planning and development		736	-	828	200	133	133	133	275	-	-
Road transport		12 401	45 050	32 107	7 167	11 281	11 281	9 879	15 750	33 082	27 771
Environmental protection		-	-	-	-	30	30	-	220	-	-
Trading services		53 934	32 444	38 390	73 501	62 005	62 005	29 662	40 449	19 944	10 792
Energy sources		9 573	4 827	9 959	31 352	13 754	13 754	2 529	24 568	6 018	10 057
Water management		20 159	14 903	10 426	25 606	27 256	27 256	18 085	12 881	12 991	-
Waste water management		2 448	12 517	4 669	16 343	19 984	19 984	8 437	2 000	500	500
Waste management		21 754	197	13 337	200	1 011	1 011	610	1 000	435	236
Total Capital Expenditure - Functional	3,7	72 390	(3 080)	86 610	85 365	87 060	87 060	42 151	80 047	56 891	49 950
Funded by:											
National Government		47 307	41 976	21 847	37 504	40 252	40 252	25 046	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	-	-
Transfers recognised - capital	4	64 143	65 693	37 926	39 880	41 519	41 519	25 046	30 013	35 191	33 564
Borrowing	6	1 478	-	1 460	25 000	10 000	10 000	618	15 000	-	-
Internally generated funds		9 398	21 496	43 815	20 485	35 511	35 511	16 487	35 034	21 700	16 386
Total Capital Funding	7	75 019	87 190	83 202	85 365	87 030	87 030	42 151	80 047	56 891	49 950

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											
Multi-year expenditure appropriation	2										
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		-	-	-	-	-	-	-	-	-	8 736
2,7 - Fire Services & Disaster Management		-	-	881	350	350	350	24	1 020	-	-
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	9 772	19 907	35 631	23 673
4,2 - Electro Technical Services		2 098	4 236	6 693	5 593	5 750	5 750	1 808	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	7 687	700	200	200
4,5 - Waste Management		21 754	-	1 685	100	453	453	277	-	-	-
4,6 - Roads		10 231	27 340	18 133	-	-	-	-	4 700	18 340	14 159
4,7 - Storm Water Management		-	-	-	-	2 778	2 778	-	-	-	-
Vote 5 - Municipal Manager		-	-	-	66	56	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	9 941	26 128	35 631	32 409

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											
Single-year expenditure appropriation	2										
Vote 1 - Financial Services		2 415	179	530	30	30	30	13	50	50	50
1,1 - Director: Finance		-	-	-	30	30	30	13	50	50	50
1,3 - Financial Administration		2 415	179	530	-	-	-	-	-	-	-
Vote 2 - Community Services		4 434	7 397	5 550	1 780	1 821	1 821	849	14 296	1 030	2 450
2,1 - Director: Community Services		-	137	94	30	30	30	24	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	100	-	-	-
2,7 - Fire Services & Disaster Management		-	-	1 190	-	-	-	-	-	-	-
2,8 - Environment & Licencing		-	-	24	-	30	30	-	220	-	-
2,9 - Community Halls and Amenities		3 031	7 136	3 224	200	311	311	229	1 772	980	2 400
2.10 - Local Economic Development		736	-	828	-	-	-	-	275	-	-
Vote 3 - Corporate Services		685	691	1 712	760	1 447	1 447	706	1 580	635	50
3,1 - Director: Corporate Services		-	194	233	30	117	117	115	50	50	50
3,2 - Human Resources		-	-	331	80	363	363	-	-	-	-
3,3 - Administration		-	-	-	-	-	-	-	300	-	-
3,4 - Information Technology		445	441	270	350	644	644	515	300	300	-
3,5 - Marketing & Communication		-	-	110	100	123	123	76	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	59 238	59 238	30 642	37 942	19 495	14 941
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	8 004	8 004	721	15 250	718	743
4,3 - Water Storage & Distribution		889	1 065	7 544	25 406	26 756	26 756	18 085	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	9 879	11 050	14 742	13 612
4,7 - Storm Water Management		889	-	-	450	450	450	-	-	-	-
4,8 - Town Planning & Building Control		-	-	-	200	133	133	133	-	-	-
4,9 - Public Toilets		164	1 284	-	-	-	-	-	-	-	-
4.10 - Mechanical Workshop		1 301	1 350	4 076	1 350	9 177	9 177	741	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	62 567	62 567	32 209	53 918	21 260	17 541
Total Capital Expenditure		72 390	(3 080)	86 610	85 365	87 060	87 060	42 151	80 047	56 891	49 950

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	208 265	208 265	269 175	220 325	221 293	224 954
Trade and other receivables from exchange transactio	1	92 229	77 124	111 342	68 636	126 324	126 324	(14 572)	82 787	77 033	71 040
Receivables from non-exchange transactions	1	12 734	10 131	36 119	49 234	40 088	40 088	33 277	55 304	66 940	79 159
Inventory	2	9 035	16 830	22 066	9 181	28 622	28 622	18 322	26 712	25 783	22 718
VAT		17 290	10 056	28 090	6 836	5 302	5 302	154 382	3 333	-	-
Other current assets		677	1 709	1 239	1 709	1 239	1 239	3 045	240	240	240
Total current assets		276 846	342 652	386 101	362 903	409 841	409 841	463 629	388 701	391 290	398 111
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	1 138 572	1 138 572	996 771	1 179 702	1 201 097	1 213 777
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	1 179 413	1 179 413	1 041 358	1 220 387	1 241 483	1 253 849
TOTAL ASSETS		1 340 343	1 348 959	1 397 008	1 501 051	1 589 254	1 589 254	1 504 987	1 609 088	1 632 773	1 651 960
LIABILITIES											
Current liabilities											
Financial liabilities		1 405	36	59	(3 330)	(3 447)	(3 447)	36	(3 433)	(3 418)	(3 402)
Consumer deposits		11 549	12 158	9 742	12 158	9 739	9 739	14 383	9 739	9 739	9 739
Trade and other payables from exchange transactions	4	61 817	103 355	85 555	110 941	79 532	79 532	(20 512)	89 877	93 955	94 235
Trade and other payables from non-exchange transac	5	6 781	6 817	(5 360)	3 129	9 773	9 773	98 929	6 797	6 067	5 612
Provision		27 705	28 030	32 720	45 567	36 837	36 837	25 376	38 184	39 598	41 083
VAT		11 570	14 961	15 287	18 269	(4 831)	(4 831)	132 539	-	2 125	7 930
Other current liabilities		-	2 588	-	-	-	-	-	-	-	-
Total current liabilities		120 825	167 944	138 002	186 734	127 603	127 603	250 750	141 164	148 067	155 198
Non current liabilities											
Financial liabilities	6	1 019	492	1 220	25 645	27 546	27 546	490	20 299	14 432	8 591
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	75 226	83 812	96 728	110 291
Total non current liabilities		178 225	60 229	129 006	181 358	175 392	175 392	134 554	192 053	209 866	228 887
TOTAL LIABILITIES		299 050	228 173	267 008	368 091	302 995	302 995	385 304	333 218	357 933	384 086
NET ASSETS		1 041 293	1 120 786	1 130 000	1 132 959	1 286 259	1 286 259	1 119 684	1 275 870	1 274 841	1 267 875
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	1 232 833	1 264 704	1 263 674	1 256 708
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	1 209 471	1 275 870	1 274 841	1 267 875

WC022 - 2025/2026 ADOPTED BUDGET - 30 MAY 2025 - WITZENBERG MUNICIPALITY

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
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	4 286	2 400	2 400	-
	Adjustments - Consumables Standard Rated	(3 886)	(5 136)	(6 191)	(2 360)	(2 574)	(2 574)	(5 548)	(3 618)	(3 441)	(3 614)
	Write Off - Consumables Standard Rated	-	-	(3)	-	-	-	-	-	-	-
Consumables Standard Rated Total		961	2 511	2 596	2 636	2 422	2 422	1 335	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	-	-	-	8	-	-	-
	Adjustments - Consumables Zero Rated	(5)	(6)	(8)	(34)	(25)	(25)	(9)	(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	3 686	24 000	25 200	26 460
	Adjustments - Finished Goods	(7 020)	(10 947)	(13 298)	(23 534)	(22 540)	(22 540)	(9 582)	(24 640)	(25 060)	(25 882)
	Write Off - Finished Goods	-	-	(1)	-	-	-	-	-	-	-
Finished Goods Total		5 902	12 553	23 015	23 481	24 475	24 475	17 119	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	3 686	24 000	25 200	26 460
	Adjustments - Materials and Supplies	(7 020)	(10 947)	(13 298)	(23 534)	(22 540)	(22 540)	(9 582)	(24 640)	(25 060)	(25 882)
	Write Off - Materials and Supplies	-	-	(1)	-	-	-	-	-	-	-
Materials and Supplies Total		5 902	12 553	23 015	23 481	24 475	24 475	17 119	23 753	23 893	24 471
Water	Opening balance - Water	-	(20)	157	(176)	(176)	(176)	(176)	16	16	16
	Acquisitions - Water bulk purchases	(20)	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	177	(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	53 097	53 097	37 322	50 465	49 676	47 189

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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		2 383	2 754	4 845	103 281	103 281	103 281	(3 171)	114 277	123 586	133 651
Service charges		615 625	766 796	938 669	602 900	602 900	602 900	(574 694)	623 670	658 620	728 332
Other revenue		16 186	16 318	13 818	17 029	17 029	17 029	(13 379)	38 334	31 852	33 444
Transfers and Subsidies - Operational	1	114 187	99 341	187 598	194 392	196 865	196 865	(173 328)	175 756	179 869	188 582
Transfers and Subsidies - Capital	1	65 900	100 181	37 757	46 362	57 118	57 118	(50 411)	35 189	40 470	38 599
Interest		3 265	7 939	9 769	49 570	49 570	49 570	(7 735)	52 049	54 651	32 053
Payments											
Suppliers and employees		(893 992)	(992 855)	(1 377 413)	(939 422)	(939 422)	(939 422)	(1 145 667)	(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	(1 968 386)	97 347	75 653	51 194
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	(3 080)	-	-	-
Payments											
Capital assets		(8 169)	(16 814)	1 539	-	(30)	(30)	12 817	(80 047)	(56 891)	(49 950)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(8 169)	(16 814)	1 539	-	(30)	(30)	9 737	(80 047)	(56 891)	(49 950)
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)	-	-	-	(2 186)	-	-	-
Payments											
Repayment of borrowing		-	-	-	(4 012)	(4 012)	(4 012)	-	(6 369)	(6 369)	(6 369)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2 246	(25 033)	(3 788)	20 988	20 988	20 988	(2 186)	(6 369)	(6 369)	(6 369)
NET INCREASE/ (DECREASE) IN CASH HELD		(82 368)	(41 431)	(187 207)	95 100	108 299	108 299	(1 960 834)	10 932	12 394	(5 125)
Cash/cash equivalents at the year begin:	2	115 305	144 880	226 802	217 594	187 245	187 245	188 992	209 837	220 769	233 162
Cash/cash equivalents at the year	2	32 937	103 449	39 595	312 694	295 544	295 544	(1 771 842)	220 769	233 162	228 037

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

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
Cash and investments available											
Cash/cash equivalents at the year end	1	32 937	103 449	39 595	312 694	295 544	295 544	(1 771 842)	220 769	233 162	228 037
Other current investments > 90 days		111 942	123 353	147 650	(85 388)	(87 279)	(87 279)	2 041 017	(444)	(11 869)	(3 084)
Cash and investments available:		144 880	226 802	187 245	227 306	208 265	208 265	269 175	220 325	221 293	224 954
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cor		7 827	7 863	(4 313)	6 316	10 819	10 819	99 975	3 651	(3 549)	(10 865)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	12 877	11 433	(10 133)	(10 133)	(21 844)	(3 333)	2 125	7 930
Other working capital requirements	3	46 221	88 480	35 172	61 006	39 741	39 741	12 251	32 042	30 364	21 703
Other provisions		(324)	(39 703)	(32 720)	(26 371)	(17 641)	(17 641)	(25 376)	(20 043)	(20 102)	(20 131)
Total Application of cash and investments:		53 724	56 641	11 016	52 383	22 787	22 787	65 007	12 317	8 838	(1 363)
Surplus(shortfall)		91 156	170 161	176 229	174 923	185 479	185 479	204 168	208 008	212 456	226 316

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 approvals required for each reserve created and basis of cash backing of reserves

Other working capital requirements											
Debtors		14 549	13 828	50 383	49 935	39 791	39 791	(32 763)	57 835	67 248	80 054
Creditors due		60 770	102 308	85 555	110 941	79 532	79 532	(20 512)	89 877	97 612	101 757
Total		(46 221)	(88 480)	(35 172)	(61 006)	(39 741)	(39 741)	(12 251)	(32 042)	(30 364)	(21 703)

Debtors collection assumptions											
Balance outstanding - debtors		12 734	10 131	36 119	49 234	40 088	40 088	33 277	55 304	66 940	79 159
Estimate of debtors collection rate		114,2%	136,5%	139,5%	101,4%	99,3%	99,3%	-98,5%	104,6%	100,5%	101,1%

Long term investments committed											
Balance (Insert description; eg sinking fund)		-	-	-	-	-	-	-	-	-	-

Reserves to be backed by cash/investments											
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		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	58 278	(54 388)	42 583	26 794	38 838	38 838	30 336	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	24 243	24 243	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	25 859	25 859	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	-	-	-	-	-	-
Housing		-	-	132	-	-	-	-	-	-
Other Assets		-	-	748	-	-	-	-	-	-
Licences and Rights		-	-	331	80	363	363	-	-	-
Intangible Assets		-	-	331	80	363	363	-	-	-
Computer Equipment		2 091	653	932	350	674	674	330	335	-
Furniture and Office Equipment		1 436	320	701	516	549	549	1 064	500	250
Machinery and Equipment		189	306	6 097	950	1 587	1 587	3 230	1 145	736
Transport Assets		1 541	1 543	12 395	1 000	8 805	8 805	1 600	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	30 268	30 268	40 411	21 086	22 190
Roads Infrastructure		10 231	27 340	18 633	585	485	485	5 000	16 386	11 576
Storm water Infrastructure		-	-	-	450	450	450	-	-	-
Electrical Infrastructure		533	4 236	5 693	30 702	13 104	13 104	23 318	4 300	8 314
Water Supply Infrastructure		-	-	-	3 340	865	865	5 269	200	-
Sanitation Infrastructure		317	8 030	-	13 643	13 643	13 643	200	200	200
Infrastructure		11 081	39 607	24 326	48 721	28 548	28 548	33 787	21 086	20 090
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	87 060	87 060	80 047	56 891	49 950
Roads Infrastructure		12 401	45 050	32 107	7 117	11 161	11 161	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	13 604	13 604	24 318	5 818	9 857
Water Supply Infrastructure		20 159	14 903	10 195	25 356	26 609	26 609	12 881	12 991	-
Sanitation Infrastructure		1 370	12 517	2 099	15 893	16 756	16 756	2 000	500	500
Solid Waste Infrastructure		18 975	(90 270)	9 352	100	554	554	-	-	-
Infrastructure		63 367	(12 972)	61 484	80 118	71 911	71 911	54 949	52 391	38 128
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	1 020	1 020	600	-	-
Housing		-	-	132	-	-	-	-	-	-
Other Assets		-	-	748	600	1 020	1 020	600	-	-
Licences and Rights		-	-	331	280	563	563	-	-	-
Intangible Assets		-	-	331	280	563	563	-	-	-
Computer Equipment		2 091	653	932	350	674	674	330	335	-
Furniture and Office Equipment		1 436	320	701	516	549	549	1 064	500	250
Machinery and Equipment		189	306	6 097	950	1 587	1 587	3 320	1 145	736
Transport Assets		1 541	1 543	12 395	1 000	8 805	8 805	1 600	2 000	-
TOTAL CAPITAL EXPENDITURE - Asset class		72 390	(3 080)	86 610	85 365	87 060	87 060	80 047	56 891	49 950
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 063 497	1 006 307	1 010 907	1 138 148	1 179 413	1 179 413	1 220 387	1 241 483	1 253 849
Roads Infrastructure		280 555	319 114	338 952	358 653	363 939	363 939	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)	(24 915)	(24 915)	(466)	2 906	10 265
Water Supply Infrastructure		181 320	190 765	196 695	211 850	211 237	211 237	222 424	233 754	232 010
Sanitation Infrastructure		113 805	120 327	118 177	127 068	129 330	129 330	128 605	126 249	123 755
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	782 442	782 442	815 956	843 745	855 896

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	158 107	158 107	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)	371	371	(1 969)	(4 183)	(6 859)
Furniture and Office Equipment		1 278	835	1 529	2 392	2 114	2 114	2 420	2 288	1 874
Machinery and Equipment		16 642	15 256	19 241	17 741	19 324	19 324	20 568	21 311	21 770
Transport Assets		2 282	1 804	11 004	15 846	21 779	21 779	10 419	7 142	1 602
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	1 179 413	1 179 413	1 220 387	1 241 483	1 253 849
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	22 502	22 502	25 778	25 322	26 137
Roads Infrastructure		3 986	11 903	7 971	13 159	6 125	6 125	7 181	7 421	7 792
Storm water Infrastructure		1 976	1 554	322	1 535	199	199	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	2 785	2 785	2 856	2 999	3 149
Sanitation Infrastructure		2 652	5 083	6 322	5 551	4 688	4 688	4 730	4 967	5 215
Infrastructure		10 602	23 064	18 827	25 463	16 073	16 073	17 361	18 110	19 015
Community Facilities		430	353	449	680	663	663	1 715	688	723
Sport and Recreation Facilities		431	162	151	423	297	297	312	328	344
Community Assets		861	515	600	1 103	960	960	2 027	1 016	1 067
Operational Buildings		293	313	335	559	454	454	557	585	614
Housing		97	215	373	262	322	322	275	289	303
Other Assets		390	528	708	821	776	776	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	4 172	4 172	5 028	4 766	4 553
TOTAL EXPENDITURE OTHER ITEMS		52 564	61 778	57 575	85 603	76 721	76 721	59 868	61 117	63 721
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		19,5%	-1665,9%	50,8%	68,6%	55,4%	55,4%	62,1%	56,1%	57,0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		36,8%	147,7%	128,6%	108,0%	88,9%	88,9%	145,8%	89,1%	75,8%
<i>R&M as a % of PPE & Investment Property</i>		1,3%	2,7%	2,3%	2,8%	1,9%	1,9%	2,1%	2,0%	2,1%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Prop</i>		2,7%	7,8%	6,7%	7,9%	6,0%	6,0%	6,2%	4,6%	4,4%

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
Household service targets	1									
Water:										
Piped water inside dwelling		12 453	12 394	12 649	12 662	12 662	12 662	12 662	12 662	12 662
Using public tap (at least min.service level)	2	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
<i>Minimum Service Level and Above sub-total</i>		15 420	16 421	18 456	19 294	19 294	19 294	19 294	19 294	19 294
Total number of households	5	15 420	16 421	18 456	19 294	19 294	19 294	19 294	19 294	19 294
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		12 861	12 993	13 012	13 017	13 017	13 017	13 017	13 017	13 017
Chemical toilet		2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
<i>Minimum Service Level and Above sub-total</i>		15 828	17 020	18 819	19 649	19 649	19 649	19 649	19 649	19 649
Total number of households	5	15 828	17 020	18 819	19 649	19 649	19 649	19 649	19 649	19 649
Energy:										
Electricity (at least min.service level)		2 260	2 228	2 136	2 112	2 112	2 112	2 112	2 112	2 112
Electricity - prepaid (min.service level)		10 704	10 924	11 843	12 312	12 312	12 312	12 312	12 312	12 312
<i>Minimum Service Level and Above sub-total</i>		12 964	13 152	13 979	14 424	14 424	14 424	14 424	14 424	14 424
Other energy sources		2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
<i>Below Minimum Service Level sub-total</i>		2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
Total number of households	5	15 931	17 179	19 786	21 056	21 056	21 056	21 056	21 056	21 056
Refuse:										
Removed at least once a week		13 319	13 465	13 485	13 491	13 491	13 491	13 491	13 491	13 491
<i>Minimum Service Level and Above sub-total</i>		13 319	13 465	13 485	13 491	13 491	13 491	13 491	13 491	13 491
Using communal refuse dump		2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
<i>Below Minimum Service Level sub-total</i>		2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
Total number of households	5	16 286	17 492	19 292	20 123	20 123	20 123	20 123	20 123	20 123
Households receiving Free Basic Service	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)	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	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)	-	-	-	-	-	-
Total cost of FBS provided		6 568	5 462	34 022	3 939	3 939	3 939	6 254	6 986	7 806
Highest level of free service provided per household										
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
Revenue cost of subsidised services provided (R'000)	9									
Property rates exemptions, reductions and rebates and impermissable 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

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
Total revenue cost of subsidised services provided		22 683	21 351	57 093	42 611	42 611	42 611	33 560	35 392	37 334

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											
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates											
Total Property Rates	6	98 180	105 934	99 898	130 355	130 355	130 355	83 516	129 110	139 439	150 594
<i>less Revenue Foregone (exemptions, reductions and rebates and</i>		9 471	7 777	(1 418)	16 860	16 860	16 860	(12 303)	8 819	9 348	9 909
Net Property Rates		88 709	98 157	101 317	113 495	113 495	113 495	95 820	120 291	130 091	140 685
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	329 953	315 047	395 588	436 016	436 016	436 016	346 711	448 000	498 678	555 089
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per</i>		-	-	18 879	4 793	4 793	4 793	16 921	-	-	-
<i>less Cost of Free Basic Services (50 kwh per indigent household per</i>		3 889	3 182	5 688	-	-	-	3 010	5 311	5 985	6 745
Net Service charges - Electricity		326 063	311 865	371 022	431 223	431 223	431 223	326 780	442 689	492 693	548 344
Service charges - Water											
Total Service charges - Water	6	46 271	47 632	76 729	53 298	53 298	53 298	68 882	58 005	60 906	63 951
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per</i>		(1 740)	7	53	-	-	-	(2 709)	3 660	3 698	3 738
<i>less Cost of Free Basic Services (6 kilolitres per indigent household per</i>		2 671	2 268	28 338	3 939	3 939	3 939	27 946	944	1 000	1 060
Net Service charges - Water		45 340	45 356	48 337	49 359	49 359	49 359	43 645	53 401	56 207	59 152
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		39 322	56 201	95 804	62 229	62 229	62 229	63 724	66 340	68 607	72 038
<i>less Revenue Foregone (in excess of free sanitation service to indigent</i>		8 128	7 350	20 554	11 297	11 297	11 297	11 261	11 750	12 455	13 202
Net Service charges - Waste Water Management		31 194	48 851	75 250	50 932	50 932	50 932	52 463	54 590	56 152	58 836
Service charges - Waste Management											
Total refuse removal revenue	6	34 899	36 115	52 187	42 504	42 504	42 504	38 951	44 629	46 860	49 203
Total landfill revenue		908	1 298	1 016	931	931	931	844	978	1 027	1 078
<i>less Revenue Foregone (in excess of one removal a week to indigent</i>		6 824	6 217	19 025	9 661	9 661	9 661	10 549	9 331	9 891	10 484
<i>less Cost of Free Basic Services (removed once a week to indigent</i>		7	12	(4)	-	-	-	(4)	-	-	-
Net Service charges - Waste Management		28 976	31 185	34 183	33 774	33 774	33 774	29 250	36 276	37 996	39 797
Basic Salaries and Wages	2	127 716	132 207	145 945	162 295	163 801	163 801	137 824	176 748	186 065	200 110
Pension and UIF Contributions		20 540	21 836	28 294	32 373	32 425	32 425	25 581	36 718	39 509	42 528
Medical Aid Contributions		8 519	8 939	9 834	11 102	11 102	11 102	8 737	11 085	11 936	12 851
Overtime		13 010	16 956	17 339	21 007	21 011	21 011	14 885	26 503	28 542	30 734
Performance Bonus		10 163	10 539	11 443	13 401	13 401	13 401	10 327	16 793	18 082	19 467
Motor Vehicle Allowance		6 912	7 357	8 074	8 866	8 866	8 866	7 398	10 304	11 097	11 950
Cellphone Allowance		501	973	1 054	1 350	1 350	1 350	912	1 520	1 637	1 763
Housing Allowances		1 412	1 454	1 200	1 484	1 484	1 484	991	1 401	1 508	1 624
Other benefits and allowances		9 827	12 123	6 235	7 159	7 171	7 171	5 570	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	2 077	1 347	1 415	1 485
Post-retirement benefit obligations	4	(263)	(649)	6 463	10 370	10 370	10 370	7 887	10 877	11 421	11 992
Acting and post related allowance		1 086	1 255	1 819	2 098	2 098	2 098	1 402	2 638	2 841	3 060
sub-total	5	202 247	217 108	242 378	277 558	279 132	279 132	227 277	309 360	328 514	353 139
Total Employee related costs	1	202 247	217 108	242 378	277 558	279 132	279 132	227 277	309 360	328 514	353 139
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	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	38 331	34 730	34 241	54 219	54 219	54 219	-	34 090	35 794	37 584
Electricity Bulk Purchases		285 708	279 960	324 086	375 258	376 458	376 458	275 482	396 245	441 118	491 072
Total bulk purchases	1	285 708	279 960	324 086	375 258	376 458	376 458	275 482	396 245	441 118	491 072
Transfers and grants											
Cash transfers and grants		2 624	2 208	36 338	37 116	34 627	34 627	16 429	4 931	3 246	3 428
Total transfers and grants	1	2 624	2 208	36 338	37 116	34 627	34 627	16 429	4 931	3 246	3 428
Contracted services											
Outsourced Services		17 971	21 078	32 327	39 552	39 082	39 082	22 728	44 029	45 156	47 276
Consultants and Professional Services		10 931	25 261	18 478	27 688	18 281	18 281	8 604	22 205	20 203	20 512
Contractors		4 879	4 375	4 879	7 994	8 782	8 782	3 451	10 745	9 397	9 841
sub-total	1	33 782	50 714	55 684	75 234	66 145	66 145	34 783	76 979	74 756	77 629
Operational Costs											
Collection costs		2 785	2 614	2 136	2 600	2 350	2 350	1 634	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	4 379	4 615	4 846	5 088
Other Operational Costs	3										
Operating Leases		951	1 025	1 107	1 300	1 306	1 306	1 101	1 371	1 440	1 512
Operational Cost		33 191	40 343	41 354	52 319	51 208	51 208	35 213	60 006	62 732	66 369
Total Operational Costs	1	39 835	8 054	49 897	60 487	59 261	59 261	42 327	68 723	71 885	75 980
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	1 452	575	-	-	31	31	-	-	-	-
Inventory Consumed (Project Maintenance)		3 323	3 063	5 870	-	5 868	5 868	4 528	-	-	-
Contracted Services		8 252	21 103	13 960	-	11 988	11 988	6 558	-	-	-
Other Expenditure		1 206	2 307	3 503	-	4 614	4 614	3 376	-	-	-
Total Repairs and Maintenance Expenditure	9	14 233	27 047	23 334	-	22 502	22 502	14 462	-	-	-
Inventory Consumed											
Inventory Consumed - Other		10 911	16 089	19 497	25 928	25 139	25 139	15 139	28 285	28 529	29 525
Total Inventory Consumed & Other Material		10 911	16 089	19 497	25 928	25 139	25 139	15 139	28 285	28 529	29 525

WC022 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	Total
Revenue							
Exchange Revenue							
Service charges - Electricity		546	-	-	442 144	-	442 689
Service charges - Water		-	-	-	53 401	-	53 401
Service charges - Waste Water Management		-	-	-	54 590	-	54 590
Service charges - Waste Management		-	-	-	36 276	-	36 276
Sale of Goods and Rendering of Services		-	-	-	-	-	-
Agency services		-	-	4 918	-	-	4 918
Interest		3 744	-	-	-	-	3 744
Interest earned from Receivables		163	183	-	24 420	-	24 766
Interest earned from Current and Non Current Assets		23 567	-	-	-	-	23 567
Rent on Land		-	-	-	-	-	-
Rental from Fixed Assets		-	5 174	-	-	737	5 911
Licence and permits		6	146	2 414	-	-	2 566
Operational Revenue		1 157	4 119	749	2 045	-	8 069
Non-Exchange Revenue							
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		-	-	-	-	-	-
Transfer and subsidies - Operational		2 550	146 064	325	31 752	-	180 691
Service charges		-	-	-	3 250	-	3 250
Total Revenue (excluding capital transfers and contribution)		158 157	156 057	18 558	647 887	737	981 397
Expenditure							
Employee related costs		20 491	85 945	79 445	103 751	19 729	309 360
Remuneration of councillors		-	-	13 228	-	-	13 228
Bulk purchases - electricity		0	11	-	396 234	-	396 245
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	40 840	2 309	76 979
Transfers and subsidies		8	1 941	1 600	-	1 382	4 931
Irrecoverable debts written off		-	-	-	0	-	0
Operational costs		17 403	5 981	17 586	26 902	799	68 670
Total Expenditure		49 466	125 271	133 940	686 298	24 361	1 019 335
Surplus/(Deficit)							
		108 691	30 786	(115 382)	(38 410)	(23 624)	(37 938)
Transfers and subsidies - capital (monetary allocations)		3 478	1 887	-	23 709	-	29 074
Income Tax		112 170	32 673	(115 382)	(14 702)	(23 624)	(8 865)

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
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		55 515	57 560	71 215	66 142	80 090	80 090	67 022	90 271	101 603	114 215
Water		124 962	148 411	97 127	186 751	116 270	116 270	133 006	141 452	167 951	195 835
Waste		72 822	90 773	61 407	113 181	73 145	73 145	72 662	90 271	107 898	126 361
Waste Water		64 587	83 080	94 891	123 180	107 120	107 120	82 643	91 308	106 318	122 029
Other trade receivables from exchange transactions		17 067	13 536	12 883	25 453	27 002	27 002	15 613	17 683	16 297	14 843
Gross: Trade and other receivables from exchange transactions		334 953	393 360	337 523	514 707	403 626	403 626	370 947	430 985	500 068	573 283
Less: Impairment for debt		(242 725)	(316 236)	(226 181)	(446 070)	(277 302)	(277 302)	(385 519)	(348 476)	(423 461)	(502 826)
Impairment for Electricity		(2 577)	(14 213)	(13 424)	(19 850)	(22 744)	(22 744)	(18 759)	(31 704)	(41 678)	(52 780)
Impairment for Water		(117 305)	(140 622)	(92 496)	(164 290)	(109 401)	(109 401)	(175 477)	(131 786)	(155 290)	(179 969)
Impairment for Waste		(68 339)	(85 319)	(57 740)	(100 486)	(69 273)	(69 273)	(98 149)	(87 813)	(106 968)	(127 080)
Impairment for Waste Water		(50 701)	(71 720)	(59 292)	(84 298)	(64 347)	(64 347)	(89 276)	(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)	(3 857)	(20 990)	(30 916)	(41 338)
Total net Trade and other receivables from Exchange Trx		92 229	77 124	111 342	68 636	126 324	126 324	(14 572)	82 509	76 606	70 457
Receivables from non-exchange transactions											
Property rates		38 257	7 297	53 482	71 350	65 096	65 096	60 445	86 785	93 290	100 324
Less: Impairment of Property rates		(31 033)	(4 334)	(43 283)	(46 981)	(53 524)	(53 524)	(71 708)	(75 213)	(81 718)	(88 752)
Net Property rates		7 224	2 963	10 200	24 369	11 572	11 572	(11 263)	11 572	11 572	11 572
Other receivables from non-exchange transactions		16 171	14 020	29 059	31 717	31 655	31 655	51 393	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)
Net other receivables from non-exchange transactions		5 511	7 168	25 920	24 865	28 516	28 516	44 541	39 741	51 526	63 901
Total net Receivables from non-exchange transactions		12 734	10 131	36 119	49 234	40 088	40 088	33 277	51 313	63 098	75 473
Inventory											
Water											
Opening Balance		-	(20)	157	(176)	(176)	(176)	(176)	16	16	16
System Input Volume		(20)	177	(333)	-	-	-	-	-	-	-
Water Treatment Works		-	177	(333)	-	-	-	-	-	-	-
Bulk Purchases		(20)	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	(0)	(0)	(0)	-	(0)	(0)	(0)
Real losses		-	-	-	(0)	(0)	(0)	-	(0)	(0)	(0)
Unavoidable Annual Real Losses		-	-	-	(0)	(0)	(0)	-	(0)	(0)	(0)
Non-revenue Water		-	-	-	(0)	(0)	(0)	-	(0)	(0)	(0)
Closing Balance Water		(20)	157	(176)	(176)	(176)	(176)	(176)	16	16	16
Agricultural											
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
Consumables											
Standard Rated											
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	4 286	2 400	2 400	-
Issues	7	(3 886)	(5 136)	(6 191)	(2 360)	(2 574)	(2 574)	(5 548)	(3 618)	(3 441)	(3 614)
Write-offs	9	-	-	(3)	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		961	2 511	2 596	2 636	2 422	2 422	1 335	1 045	3	(3 611)
Zero Rated											
Opening Balance		187	185	185	186	186	186	186	186	159	131
Acquisitions		4	6	9	-	-	-	8	-	-	-
Issues	7	(5)	(6)	(8)	(34)	(25)	(25)	(9)	(27)	(28)	(29)
Closing balance - Consumables Zero Rated		185	185	186	152	162	162	186	159	131	102
Materials and Supplies											
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	3 686	24 000	25 200	26 460
Issues	7	(7 020)	(10 947)	(13 298)	(23 534)	(22 540)	(22 540)	(9 582)	(24 640)	(25 060)	(25 882)
Write-offs	9	-	-	(1)	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		5 902	12 553	23 015	23 481	24 475	24 475	17 119	23 753	23 893	24 471
Closing Balance - Inventory & Consumables		9 035	16 830	27 362	27 833	28 622	28 622	20 203	26 712	25 783	22 718
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 363 534	1 294 472	1 334 068	1 581 674	1 600 833	1 600 833	1 364 012	1 675 921	1 732 812	1 782 762
Leases recognised as PPE	3	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)	(533 175)	(570 445)
Total Property, plant and equipment (PPE)	2	1 017 992	962 145	966 936	1 094 459	1 138 572	1 138 572	996 771	1 179 702	1 201 097	1 213 777
LIABILITIES											
Current liabilities - Financial liabilities											
Current portion of long-term liabilities		1 405	36	59	(3 330)	(3 447)	(3 447)	36	(3 433)	(3 418)	(3 402)
Total Current liabilities - Financial liabilities		1 405	36	59	(3 330)	(3 447)	(3 447)	36	(3 433)	(3 418)	(3 402)
Trade and other payables											
Trade and other payables from exchange transactions		61 817	103 355	85 555	110 941	79 532	79 532	(20 512)	89 877	97 612	101 757
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	99 975	3 651	(3 549)	(10 865)
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)	132 539	(94 204)	(186 546)	(178 103)
Total Trade and other payables	2	80 167	125 133	95 482	132 339	84 474	84 474	210 955	1 778	(90 030)	(84 757)
Non current liabilities - Financial liabilities											
Borrowing	4	1 019	492	1 220	23 028	26 189	26 189	490	20 299	14 432	8 591
Other financial liabilities		-	-	-	2 618	1 357	1 357	-	-	-	-

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											
Total Non current liabilities - Financial liabilities		1 019	492	1 220	25 645	27 546	27 546	490	20 299	14 432	8 591
<u>Non current liabilities - Long Term portion of trade payables</u>											
Total Non current liabilities - Long Term portion of trade payables		-	-	-	-	-	-	-	-	-	-

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											
Provisions											
<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
Total Provisions		115 881	59 737	67 264	77 712	77 693	77 693	58 838	87 943	98 705	110 006
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
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	1 264 704	1 263 674
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	1 264 704	1 263 674
Surplus/(Deficit)		78 036	120 313	51 535	3 713	21 467	21 467	106 144	(8 545)	(672)	(6 570)
									(319)	(358)	(396)
Transfers to/from Reserves		-	-	45 205	-	-	-	-	-	-	-
Other adjustments		4 131	(2 930)	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	1 027 522	1 142 511	1 210 065	1 120 420	1 272 915	1 272 915	1 232 833	1 264 704	1 263 674	1 256 708
Reserves											
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		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	12 540	12 540	11 166	12 540	11 166	11 166	(23 362)	11 166	11 166	11 166
TOTAL COMMUNITY WEALTH/EQUITY	2	1 040 061	1 155 050	1 221 231	1 132 959	1 284 082	1 284 082	1 209 471	1 275 870	1 274 841	1 267 875

WC022 Witzenberg - Supporting Table SA4 Reconciliation of IDP 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	530 554	593 368	627 706	629 928	629 928	669 773	740 265	801 315	
Governance	2.1 Support Institutional		2 522	4 278	3 874	4 080	4 080	4 080	3 640	3 946	4 130	
Governance	2.2 Ensure financial viability.		111 015	131 131	139 339	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	184 242	183 588	183 624	183 624	172 392	175 213	182 867	
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	829 082	961 569	1 000 443	1 009 560	1 009 560	1 010 471	1 089 742	1 174 779

WC022 Witzenberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating 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 &		486 243	470 569	579 452	639 829	633 373	633 373	665 667	724 427	791 745	
Governance	2.1 Support Institutional		60 167	78 754	91 062	107 506	109 326	109 326	117 028	122 308	130 340	
Governance	2.2 Ensure financial viability.		44 538	43 675	30 759	59 103	58 583	58 583	47 771	50 874	54 121	
Governance	2.3 To maintain and strengthen		1 921	2 518	4 002	5 078	5 078	5 078	6 261	6 730	7 234	
Communal Services	3.1 Provide & maintain facilities		104 012	108 326	120 359	141 409	141 096	141 096	169 554	175 841	186 973	
Socio-Economic Support Services	4.1 Support the poor & vulnerable		4 935	4 744	39 177	40 899	36 821	36 821	10 204	7 509	8 048	
Socio-Economic Support Services	4.2 Create an enabling		1 574	1 975	2 066	2 906	2 989	2 989	2 849	3 082	3 283	
Allocations to other priorities												
Total Expenditure			1	703 390	710 561	866 878	996 730	987 266	987 266	1 019 335	1 090 772	1 181 745

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	79 823	79 823	57 799	48 334	29 952
Governance	2.1 Support Institutional	B		445	849	790	1 046	4 266	4 266	1 494	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	87 030	87 030	80 047	56 891	49 950

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	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									
Sustainable provision & maintenance of basic									
Percentage expenditure on the preventative- & % Expenditure on Capital Budget by Technical	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	New	New	New	1000,0%	1000,0%	1000,0%	1000,0%	1200,0%	1200,0%
Number of new formal water connections meeting	New	New	New	1000,0%	1000,0%	1000,0%	1000,0%	1200,0%	1200,0%
Percentage of drinking water samples complying to	100,0%	100,0%	100,0%	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%
Number of formal residential dwellings provided	New	New	New	800,0%	800,0%	800,0%	1000,0%	1000,0%	1000,0%
Number of formal residential properties for which	1348500,0%	1348500,0%	1348500,0%	1187300,0%	1187300,0%	1187300,0%	1190000,0%	1191000,0%	1192000,0%
Percentage of non-revenue water (sum of un-billed	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	New	New	New	1,0%	1,0%	1,0%	1,0%	1,0%	1,5%
Provide for the needs of informal settlements									
Number of subsidised serviced sites developed.	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%
Number of new informal water connections	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%
Governance									
Support Institutional Transformation &									
Percentage budget spent on implementation of	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	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%
Ensure financial viability.									
Financial viability expressed as Debt-Coverage	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%
Percentage of total operating revenue to finance	New	New	New	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
Collection rate ratio	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%
Service Charges and Property Rates Revenue as	New	New	New	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%
Cash/Cost coverage ratio	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%
Percentage of total operating expenditure on	New	New	New	30,0%	30,0%	30,0%	30,0%	30,0%	30,0%
Creditors payment period	New	New	New	4000,0%	4000,0%	4000,0%	4000,0%	4000,0%	4000,0%
Percentage of total capital expenditure on	New	New	New	68,0%	68,0%	68,0%	68,0%	70,0%	72,0%
Percentage change of renewal/upgrading of	New	New	New	35,0%	35,0%	35,0%	-16,0%	-17,0%	0,0%
Average number of days from the point of	New	New	New	15000,0%	15000,0%	15000,0%	14500,0%	14500,0%	14000,0%
Percentage expenditure on the preventative- &	99,0%	99,0%	99,0%	98,0%	98,0%	98,0%	99,0%	99,0%	99,0%
Total Capital Expenditure as a percentage of Total	87,0%	87,0%	87,0%	95,0%	95,0%	95,0%	95,0%	96,0%	97,0%
To maintain and strengthen relations with									
Number of IDP community engagements held.	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%	1400,0%
Percentage of ward committees that are functional	New	New	New	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Percentage of ward committees with 6 or more	New	New	New	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Number of meetings with inter-governmental	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%	1200,0%
Communal Services									
Provide & maintain facilities that make citizens feel									
Analysis report on customer satisfaction	100,0%	100,0%	100,0%	1 Report	1 Report	1 Report	1 Report	1 Report	1 Report
Percentage compliance with the required	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	1200000,0%	1200000,0%	1200000,0%	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	83,0%	83,0%	83,0%	95,0%	95,0%	95,0%	95,0%	96,0%	96,0%
Socio-Economic Support Services									
Support the poor & vulnerable through									
Number of account holders subsidised through the	320500,0%	320500,0%	320500,0%	450000,0%	450000,0%	450000,0%	440000,0%	430000,0%	430000,0%
Percentage of the municipality's operating budget	New	New	New	3,0%	3,0%	3,0%	5,0%	5,0%	4,5%
Number of work opportunities created through	New	New	New	40000,0%	40000,0%	40000,0%	40500,0%	41000,0%	41000,0%
Number of engagements with target groups with	2900,0%	2900,0%	2900,0%	2000,0%	2000,0%	2000,0%	2200,0%	2300,0%	2300,0%
Number of housing opportunities provided per	No target	No target	No target	No Target	No Target	No Target	8000,0%	8000,0%	8000,0%
Number of Rental Stock transferred	2200,0%	2200,0%	2200,0%	2000,0%	2000,0%	2000,0%	4000,0%	5000,0%	5000,0%
Create an enabling environment to attract									
Bi-annual report on investment incentives	New	New	New	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports
Quarterly report on the Small Business	400,0%	400,0%	400,0%	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Review of the Witzenberg Local Economic	400,0%	400,0%	400,0%	1 Reviewed	1 Reviewed	1 Reviewed	Measure	Measure	Measure
Average time taken to finalise business license	New	New	New	5 days	5 days	5 days	500,0%	500,0%	500,0%
Average time taken to finalise informal trading	New	New	New	700,0%	700,0%	700,0%	700,0%	700,0%	700,0%
Percentage of total municipal operating	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
Borrowing Management											
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%	1,7%	1,6%	1,5%
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%	1,7%	1,7%	1,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	122,0%	70,3%	70,3%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
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%
Liquidity											
Current Ratio	Current assets/current liabilities	2,3	2,0	2,8	1,9	3,2	3,2	1,8	2,8	2,6	2,6
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	1,8	2,8	2,6	2,6
Liquidity Ratio	Monetary Assets/Current Liabilities	2,0	1,8	2,2	1,6	2,6	2,6	1,0	2,1	2,0	1,9
Revenue Management											
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%	-124,4%	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%	30,7%	12,6%	12,4%	12,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
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%	26,9%	26,9%	1,2%	40,7%	41,9%	44,6%

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
Other Indicators											
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%	28,2%	31,5%	31,2%	30,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29,7%	29,9%	27,4%	30,0%	30,0%	30,0%		32,8%	32,5%	32,2%
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%
IDP regulation financial viability indicators											
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%	44,0%	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	(32,5)	2,9	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	72 622	72 622	54 586	76 730	82 363	89 541	
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	35 541	35 541	16 487	35 034	21 700	16 386	
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
Demographics												
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
Monthly household income (no. of households)												
No income	1, 12	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	-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< 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
Household/demographics (000)												
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
Housing statistics												
Formal	3	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
Total number of households			-	-	-	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
		Household service targets (000)									
		Water:									
	8	Piped water inside dwelling	12 453	12 394	12 649	12 662	12 662	12 662	12 662	12 662	12 662
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
		<i>Minimum Service Level and Above sub-total</i>	15 420	16 421	18 456	19 294	19 294	19 294	19 294	19 294	19 294
		Total number of households	15 420	16 421	18 456	19 294	19 294	19 294	19 294	19 294	19 294
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	12 861	12 993	13 012	13 017	13 017	13 017	13 017	13 017	13 017
		Chemical toilet	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
		<i>Minimum Service Level and Above sub-total</i>	15 828	17 020	18 819	19 649	19 649	19 649	19 649	19 649	19 649
		Total number of households	15 828	17 020	18 819	19 649	19 649	19 649	19 649	19 649	19 649
		Energy:									
		Electricity (at least min.service level)	2 260	2 228	2 136	2 112	2 112	2 112	2 112	2 112	2 112
		Electricity - prepaid (min.service level)	10 704	10 924	11 843	12 312	12 312	12 312	12 312	12 312	12 312
		<i>Minimum Service Level and Above sub-total</i>	12 964	13 152	13 979	14 424	14 424	14 424	14 424	14 424	14 424
		Other energy sources	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
		<i>Below Minimum Service Level sub-total</i>	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
		Total number of households	15 931	17 179	19 786	21 056	21 056	21 056	21 056	21 056	21 056
		Refuse:									
		Removed at least once a week	13 319	13 465	13 485	13 491	13 491	13 491	13 491	13 491	13 491
		<i>Minimum Service Level and Above sub-total</i>	13 319	13 465	13 485	13 491	13 491	13 491	13 491	13 491	13 491
		Using communal refuse dump	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
		<i>Below Minimum Service Level sub-total</i>	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
		Total number of households	16 286	17 492	19 292	20 123	20 123	20 123	20 123	20 123	20 123
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)									
		Water:									
	8	Piped water inside dwelling	12 453	12 394	12 649	12 662	12 662	12 662	12 662	12 662	12 662
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
		<i>Minimum Service Level and Above sub-total</i>	15 420	16 421	18 456	19 294	19 294	19 294	19 294	19 294	19 294
		Total number of households	15 420	16 421	18 456	19 294	19 294	19 294	19 294	19 294	19 294
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	12 861	12 993	13 012	13 017	13 017	13 017	13 017	13 017	13 017
		Flush toilet (with septic tank)	-	-							
		Chemical toilet	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632
		<i>Minimum Service Level and Above sub-total</i>	15 828	17 020	18 819	19 649	19 649	19 649	19 649	19 649	19 649
		Total number of households	15 828	17 020	18 819	19 649	19 649	19 649	19 649	19 649	19 649
		Energy:									
		Electricity (at least min.service level)	2 260	2 228	2 136	2 112	2 112	2 112	2 112	2 112	2 112
		Electricity - prepaid (min.service level)	10 704	10 924	11 843	12 312	12 312	12 312	12 312	12 312	12 312
		<i>Minimum Service Level and Above sub-total</i>	12 964	13 152	13 979	14 424	14 424	14 424	14 424	14 424	14 424
		Other energy sources	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632

		<i>Below Minimum Service Level sub-total</i>	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632		
		Total number of households	15 931	17 179	19 786	21 056	21 056	21 056	21 056	21 056	21 056		
		Refuse:											
		Removed at least once a week	13 319	13 465	13 485	13 491	13 491	13 491	13 491	13 491	13 491		
		<i>Minimum Service Level and Above sub-total</i>	13 319	13 465	13 485	13 491	13 491	13 491	13 491	13 491	13 491		
		Using communal refuse dump	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632		
		<i>Below Minimum Service Level sub-total</i>	2 967	4 027	5 807	6 632	6 632	6 632	6 632	6 632	6 632		
		Total number of households	16 286	17 492	19 292	20 123	20 123	20 123	20 123	20 123	20 123		
Municipal entity services	Ref.				Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework					
		2021/22	2022/23	2023/24	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>											
Services provided by 'external mechanisms'	Ref.				Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework					
		2021/22	2022/23	2023/24	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>											
Detail of Free Basic Services (FBS) provided	Ref.				Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework					
		2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28			
Electricity		<u>Location of households for each type of FBS</u>											
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		<u>Location of households for each type of FBS</u>											
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		<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (removed once a week to indigent households)			7 174	12 071	(4 146)	-	-	-	-	-	-

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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	32 937	103 449	39 595	312 694	295 544	295 544	(1 771 842)	220 769	233 162	228 037
Cash + investments at the yr end less applications - R'000	18(1)b	2	91 156	170 161	176 229	174 923	185 479	185 479	204 168	208 008	212 456	226 316
Cash year end/monthly employee/supplier payments	18(1)b	3	0,7	1,9	0,8	4,3	4,1	4,1	(32,5)	2,9	2,8	2,5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	90 730	128 914	94 691	3 713	23 523	23 523	108 173	(8 865)	(1 030)	(6 966)
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%)	(25,3%)	(1,8%)	3,3%	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%	(98,5%)	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%	12,2%	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%	(30,4%)	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%	54,9%	54,9%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								102,9%	101,5%	101,5%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(16,9%)	69,0%	(20,1%)	41,2%	0,0%	(88,8%)	(17,0%)	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%	20,6%	20,6%	0,0%	11,6%	19,0%	12,6%

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

WC022 - 2025/2026 ADOPTED BUDGET - 30 MAY 2025 - WITZENBERG MUNICIPALITY

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
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0,0%	2,9%	17,7%	7,7%	0,0%	0,0%	(19,3%)	4,2%	9,3%	9,5%
% incr Property Tax	18(1)a		0,0%	10,7%	3,2%	12,0%	0,0%	0,0%	(15,6%)	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%	(24,2%)	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%	(11,6%)	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%	3,0%	7,2%	2,9%	4,8%
% incr Service charges - Waste Management	18(1)a		0,0%	7,6%	9,6%	(1,2%)	0,0%	0,0%	(13,4%)	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	547 958	707 248	773 140	846 814
Service charges			520 282	535 414	630 108	678 783	678 783	678 783	547 958	707 248	773 140	846 814
Property rates			88 709	98 157	101 317	113 495	113 495	113 495	95 820	120 291	130 091	140 685
Service charges - electricity revenue			326 063	311 865	371 022	431 223	431 223	431 223	326 780	442 689	492 693	548 344
Service charges - water revenue			45 340	45 356	48 337	49 359	49 359	49 359	43 645	53 401	56 207	59 152
Service charges - sanitation revenue			31 194	48 851	75 250	50 932	50 932	50 932	52 463	54 590	56 152	58 836
Service charges - refuse removal			28 976	31 185	34 183	33 774	33 774	33 774	29 250	36 276	37 996	39 797
Service charges - other												
Interest			4 415	4 611	4 739	4 684	4 684	4 684	4 165	4 918	5 164	5 423
Capital expenditure excluding capital grant funding			8 247	(68 773)	48 684	45 485	45 541	45 541	17 104	50 034	21 700	16 386
Cash receipts from ratepayers	18(1)a		634 194	785 868	957 332	723 210	723 210	723 210	(591 244)	776 282	814 058	895 427
Ratepayer & Other revenue	18(1)a		555 105	575 791	686 306	713 061	728 603	728 603	600 522	742 312	810 334	885 407
Change in consumer debtors (current and non-current)		N/A		(17 708)	60 205	(29 591)	48 542	-	(147 708)	119 385	5 883	6 226
Operating and Capital Grant Revenue	18(1)a		188 863	208 578	215 557	231 769	219 224	219 224	158 358	209 765	218 095	224 993
Capital expenditure - total	20(1)(vi)		72 390	(3 080)	86 610	85 365	87 060	87 060	42 151	80 047	56 891	49 950
Capital expenditure - renewal	20(1)(vi)		-	5 216	15 836	8 950	17 955	17 955		9 300	10 820	6 300
Supporting benchmarks												
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										160 460	168 027	175 593
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										203 819	214 871	221 600
Average annual collection rate (arrear 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
DoRA operating												
Operational Revenue:General Revenue:Equitable Share										156 647	166 360	173 883
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
										160 460	168 027	175 593
DoRA Capital												
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
										26 887	25 547	30 601
Trend												
Change in consumer debtors (current and non-current)			N/A	(17 708)	60 205	(29 591)	48 542	-	(147 708)	119 385	5 883	6 226
Total Operating Revenue			715 220	763 389	924 741	964 887	972 233	972 233	807 235	982 936	1 054 551	1 145 229
Total Operating Expenditure			688 735	700 168	866 587	996 730	986 037	986 037	699 061	1 019 335	1 090 772	1 181 745
Operating Performance Surplus/(Deficit)			26 486	63 221	58 154	(31 844)	(13 804)	(13 804)	108 173	(36 399)	(36 221)	(36 516)
Cash and Cash Equivalents (30 June 2012)												
Revenue												
% Increase in Total Operating Revenue				6,7%	21,1%	4,3%	0,8%	0,0%	(17,0%)	1,1%	7,3%	8,6%
% Increase in Property Rates Revenue				10,7%	3,2%	12,0%	0,0%	0,0%	(15,6%)	25,5%	8,1%	8,1%
% Increase in Electricity Revenue				(4,4%)	19,0%	16,2%	0,0%	0,0%	(24,2%)	2,7%	11,3%	11,3%
% Increase in Property Rates & Services Charges				2,9%	17,7%	7,7%	0,0%	0,0%	(19,3%)	4,2%	9,3%	9,5%
Expenditure												
% Increase in Total Operating Expenditure				1,7%	23,8%	15,0%	(1,1%)	0,0%	(29,1%)	3,4%	7,0%	8,3%
% Increase in Employee Costs				7,3%	11,6%	14,5%	0,6%	0,0%	(18,6%)	10,8%	6,2%	7,5%
% Increase in Electricity Bulk Purchases				(2,0%)	15,8%	15,8%	0,3%	0,0%	(26,8%)	5,3%	11,3%	11,3%
Average Cost Per Budgeted Employee Position (Remuneration)					392833,5508	485241,493				540839,9231		
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%	6,0%	6,0%		6,2%	4,6%	4,4%
Debt Impairment % of Total Billable Revenue			7,1%	10,8%	(12,0%)	9,2%	9,2%	9,2%	12,2%	10,9%	10,5%	10,2%

WC022 - 2025/2026 ADOPTED BUDGET - 30 MAY 2025 - WITZENBERG MUNICIPALITY

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
Capital Revenue												
Internally Funded & Other (R'000)			1 478	-	1 460	25 000	10 000	10 000	618	15 000	-	-
Borrowing (R'000)			64 143	65 693	37 926	39 880	41 519	41 519	25 046	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%	273,3%	273,3%	259,4%	271,3%	262,2%	304,8%
Borrowing % of Non Grant Funding			682,5%	305,6%	86,6%	194,7%	116,9%	116,9%	151,9%	85,7%	162,2%	204,8%
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%
Capital Expenditure												
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%
Cash												
Cash Receipts % of Rate Payer & Other			114,2%	136,5%	139,5%	101,4%	99,3%	99,3%	(98,5%)	104,6%	100,5%	101,1%
Cash Coverage Ratio			0	0	0	0	0	0	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1,1%	1,4%	0,6%	1,4%	1,4%	1,4%	0,0%	1,7%	1,6%	1,5%
Borrowing Receipts % of Capital Expenditure			0,0%	0,0%	0,0%	55,0%	54,9%	54,9%	0,0%	0,0%	0,0%	0,0%
Reserves												
Surplus/(Deficit)			91 156	170 161	176 229	174 923	185 479	185 479	204 168	208 008	212 456	226 316
Free Services												
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	807 235	982 936	1 054 551	1 145 229
Total Operating Expenditure			688 735	700 168	866 587	996 730	986 037	986 037	699 061	1 019 335	1 090 772	1 181 745
Surplus/(Deficit) Budgeted Operating Statement			26 486	63 221	58 154	(31 844)	(13 804)	(13 804)	108 173	(36 399)	(36 221)	(36 516)
Surplus/(Deficit) Considering Reserves and Cash Backing			91 156	170 161	176 229	174 923	185 479	185 479	204 168	208 008	212 456	226 316
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

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
Valuation:	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		
Valuation reductions:										
Total value used for rating (Rm)	5	-	19 301	19 446	22 266	22 266	22 266	22 266	22 266	22 266
Rating:										
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		
Rate revenue:										
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)										
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-

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
Current Year 2024/25													
Valuation:													
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?													

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
Valuation reductions:													
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												-
Total valuation reductions:													
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
Rating:													
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
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)													-
Total rebates,exemptns,eductns,discs (R'000)													-

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
Budget Year 2025/26													
Valuation:													
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?													-
Valuation reductions:													

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
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												-
Total valuation reductions:													
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												-
Rating:													
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
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)													-
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	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
Property rates (rate in the Rand)	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					
Property rates by usage									
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	0,0178	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
Exemptions, reductions and rebates (Rands)									
Residential properties									
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	135 000	135 000	135 000
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									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
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	4	4	410	4	5	5
Water usage - Block 2 (c/kl)			10	11	11	1 186	12	13	14
Water usage - Block 3 (c/kl)			10	11	11	1 186	12	13	14
Water usage - Block 4 (c/kl)			10	11	11	1 186	12	13	14
Water usage - Block 5 (c/kl)			-	-	39	4 136	43	46	49
Water usage - Block 6 (c/kl)									
Other	2								

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
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			257	275	292	306	322	341	361
Service point - vacant land (Rands/month)			91	97	103	108	114	121	128
Waste water - flat rate tariff (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 1 (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 2 (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 3 (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 4 (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			263,57	286,00	339,19	375,82	956,27	1 262,58	1 625,99
FBE			-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)			2,12	2,30	2,65	2,93	2,34	2,26	2,13
Meter - IBT Block 2 (c/kwh)			2,12	2,30	2,65	2,93	2,34	2,26	2,13
Meter - IBT Block 3 (c/kwh)			2,12	2,30	2,65	2,93	2,34	2,26	2,13
Meter - IBT Block 4 (c/kwh)			2,86	3,70	4,25	4,71	3,98	3,96	3,88
Meter - IBT Block 5 (c/kwh)			2,86	3,70	4,25	4,71	3,98	3,96	3,88
Prepaid - IBT Block 1 (c/kwh)			1,86	2,02	2,33	2,58	2,91	3,25	3,62
Prepaid - IBT Block 2 (c/kwh)			1,86	2,02	2,33	2,58	2,91	3,25	3,62
Prepaid - IBT Block 3 (c/kwh)			1,86	2,07	2,33	2,58	2,91	3,25	3,62
Prepaid - IBT Block 4 (c/kwh)			3,21	3,49	4,01	4,44	4,99	5,55	6,17
Prepaid - IBT Block 5 (c/kwh)			3,21	3,49	4,01	4,44	4,99	5,55	6,17
Other	2								
Waste management tariffs									
Domestic									
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

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
Exemptions, reductions and rebates (Rands)		Please refer to Tariff Policy							
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							
Water tariffs									
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
Waste water tariffs									
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							
Water tariffs									
Domestic		Please refer to Tariff Policy							
Basic charge/fixe fee (Rands/month)		Please refer to Tariff Policy							
Electricity tariffs									
Water usage - life line tariff		Please refer to Tariff Policy							
Water usage - Block 1 (c/kl)		Please refer to Tariff Policy							
Water usage - Block 2 (c/kl)		Please refer to Tariff Policy							
Water usage - Block 3 (c/kl)		Please refer to Tariff Policy							
Water usage - Block 4 (c/kl)		Please refer to Tariff Policy							
Other	2	Please refer to Tariff Policy							
Waste water tariffs									
Domestic		Please refer to Tariff Policy							
Basic charge/fixe 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%	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%	7,8%	9,4%	9,0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
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%	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 Name of institution & investment ID	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
		Yrs/Months												
Parent municipality														
No Investments at year-end		No Investments at year-end												
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
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
Parent municipality										
Annuity and Bullet Loans		-	-	(2)	23 846	25 000	25 000	20 447	15 981	11 610
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
Municipality sub-total	1	1 019	492	1 220	23 846	25 731	25 731	21 177	16 711	12 340
Total Borrowing	1	1 019	492	1 220	23 846	25 731	25 731	21 177	16 711	12 340
Unspent Borrowing - Categorised by type										
Parent municipality										
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		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		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	-	-	-
Provincial Government:		13 370	14 189	34 087	45 527	47 583	47 583	15 137	11 709	12 799
Capacity Building and Other		13 370	14 189	627	11 364	11 464	11 464	12 860	11 709	12 799
Infrastructure		-	-	33 460	34 163	36 119	36 119	2 277	-	-
District Municipality:		-	-	150	-	-	-	-	-	-
All Grants		-	-	150	-	-	-	-	-	-
Other Grant Providers:		-	1 700	2 083	-	-	-	-	-	-
Private Enterprises		-	1 700	2 083	-	-	-	-	-	-
Total Operating Transfers and Grants	5	124 203	141 344	176 846	194 392	196 865	196 865	175 756	179 869	188 582
Capital Transfers and Grants										
National Government:		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	-	-	-
Provincial Government:		7 894	27 101	16 559	2 232	9 793	9 793	4 104	11 091	3 408
Capacity Building and Other		-	875	985	-	-	-	1 000	-	-
Infrastructure		7 894	26 226	15 574	2 232	9 793	9 793	3 104	11 091	3 408
District Municipality:		264	60	672	-	-	-	185	-	-
All Grants		264	60	672	-	-	-	185	-	-
Total Capital Transfers and Grants	5	65 900	83 284	42 440	46 362	57 118	57 118	35 059	40 470	38 599
TOTAL RECEIPTS OF TRANSFERS & GRANTS		190 103	224 628	219 286	240 754	253 983	253 983	210 815	220 339	227 181

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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		110 530	125 373	140 477	149 622	149 985	149 985	161 460	168 027	175 593
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]		2 446	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	-	-
Provincial Government:		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	-	-
District Municipality:		24	-	150	0	31	31	-	-	-
All Grants		24	-	150	0	31	31	-	-	-
Other Grant Providers:		1 445	3 731	3 877	5 644	5 644	5 644	3 705	3 223	3 392
Foreign Government and International Organisations		1 445	3 239	2 903	3 496	3 496	3 496	704	728	754
Private Enterprises		-	492	974	2 149	2 149	2 149	3 001	2 494	2 638
Total operating expenditure of Transfers and Grants:		124 424	141 750	190 576	204 717	200 788	200 788	179 750	182 902	191 427
Capital expenditure of Transfers and Grants										
National Government:		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	-	-	-
Provincial Government:		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
District Municipality:		404	762	1 644	435	435	435	185	-	-
All Grants		404	762	1 644	435	435	435	185	-	-
Other Grant Providers:		-	197	222	-	-	-	2 239	-	-
Foreign Government and International Organisations		-	197	222	-	-	-	2 239	-	-
Total capital expenditure of Transfers and Grants		64 143	65 693	37 926	39 880	41 519	41 519	30 013	35 191	33 564
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		188 567	207 444	228 503	244 597	242 308	242 308	209 763	218 093	224 991

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
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(9 267)	2 790	1 073	(38 287)	198	198	1 198	1 065	932
Current year receipts		110 833	125 455	140 526	148 865	149 282	149 282	160 619	168 160	175 783
Conditions met - transferred to revenue		(110 530)	(125 373)	(140 477)	(149 622)	(149 985)	(149 985)	(161 460)	(168 027)	(175 593)
Closing Balance		(8 964)	2 871	1 121	(39 044)	(505)	(505)	357	1 198	1 122
Provincial Government:										
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	11 709	12 799
Conditions met - transferred to revenue		(12 424)	(12 646)	(46 072)	(49 451)	(45 128)	(45 128)	(14 585)	(11 653)	(12 442)
Conditions still to be met - transferred to liabilities		2 335	646	1 174	-	-	-	-	-	-
Closing Balance		(3 619)	(3 572)	(16 193)	(7 322)	6 693	6 693	4 135	7 772	8 206
District Municipality:										
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		(24)	-	(150)	(0)	(31)	(31)	-	-	-
Closing Balance		(2 657)	(2 605)	(2 605)	(2 520)	(2 315)	(2 315)	(2 248)	(2 248)	(2 248)
Other grant providers:										
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		-	1 700	2 083	-	-	-	-	-	-
Conditions met - transferred to revenue		(1 445)	(3 731)	(3 877)	(5 644)	(5 644)	(5 644)	(3 705)	(3 223)	(3 392)
Closing Balance		(5 926)	(5 719)	(4 612)	(5 658)	(7 956)	(7 956)	(5 812)	2 653	9 931
Total operating transfers and grants revenue		(124 424)	(141 750)	(190 576)	(204 717)	(200 788)	(200 788)	(179 750)	(182 902)	(191 427)
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
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		57 742	56 124	25 209	44 130	47 325	47 325	30 770	29 379	35 191
Conditions met - transferred to revenue		(47 307)	(41 976)	(21 847)	(37 504)	(40 252)	(40 252)	(25 887)	(25 547)	(30 601)
Conditions still to be met - transferred to liabilities		10 340	5 147	4 678	-	-	-	-	-	-
Closing Balance		20 096	13 518	3 218	44 963	6 342	6 342	2 987	(2 064)	(1 306)
Provincial Government:										
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	4 104	11 091	3 408
Conditions met - transferred to revenue		(16 432)	(22 759)	(14 214)	(1 941)	(832)	(832)	(1 702)	(9 644)	(2 963)
Conditions still to be met - transferred to liabilities		830	2 993	506	-	-	-	-	-	-
Closing Balance		(10 696)	15 469	12 564	2 964	14 145	14 145	(1 949)	(5 182)	(6 185)
District Municipality:										
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		264	60	672	-	-	-	185	-	-
Conditions met - transferred to revenue		(404)	(762)	(1 644)	(435)	(435)	(435)	(185)	-	-
Closing Balance		(1 250)	(2 124)	(3 077)	(561)	(1 832)	(1 832)	(1 498)	(1 498)	(1 498)
Other grant providers:										
Balance unspent at beginning of the year		501	501	501	501	-	-	-	1 939	1 939
Closing Balance		501	501	501	501	-	-	-	1 939	1 939
Total capital transfers and grants revenue		(64 143)	(65 497)	(37 705)	(39 880)	(41 519)	(41 519)	(27 774)	(35 191)	(33 564)
Total capital transfers and grants - CTBM	2	8 652	27 364	13 207	47 868	18 655	18 655	(460)	(6 805)	(7 049)
TOTAL TRANSFERS AND GRANTS REVENUE		(188 567)	(207 247)	(228 281)	(244 597)	(242 308)	(242 308)	(207 524)	(218 093)	(224 991)
TOTAL TRANSFERS AND GRANTS - CTBM		8 652	27 364	13 207	47 868	18 655	18 655	(460)	(6 805)	(7 049)

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
Cash Transfers to Organisations											
<i>Operational</i>		1 906	1 747	2 224	2 160	2 096	2 096	1 504	2 264	2 377	2 496
Total Cash Transfers To Organisations		1 906	1 747	2 224	2 160	2 096	2 096	1 504	2 264	2 377	2 496
Cash Transfers to Groups of Individuals											
<i>Operational</i>		718	461	34 114	34 955	32 532	32 532	14 925	2 668	869	932
Total Cash Transfers To Groups Of Individuals:		718	461	34 114	34 955	32 532	32 532	14 925	2 668	869	932
TOTAL CASH TRANSFERS AND GRANTS	6	2 624	2 208	36 338	37 116	34 627	34 627	16 429	4 931	3 246	3 428
TOTAL TRANSFERS AND GRANTS	6	2 624	2 208	36 338	37 116	34 627	34 627	16 429	4 931	3 246	3 428

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		
		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
Councillors (Political Office Bearers plus Other)										
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	-	-	-
Sub Total - Councillors		10 070	10 766	11 447	12 311	12 311	12 311	13 228	14 160	15 145
% increase	4		6,9%	6,3%	7,5%	-	-	7,5%	7,0%	7,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		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
Sub Total - Senior Managers of Municipality		6 468	7 009	7 034	7 265	7 265	7 265	9 112	9 815	10 571
% increase	4		8,4%	0,4%	3,3%	0,0%	-	25,4%	7,7%	7,7%
Other Municipal Staff										
Basic Salaries and Wages		123 814	128 082	141 863	157 900	159 406	159 406	171 223	180 114	193 702
Pension and UIF Contributions		20 197	21 491	23 199	26 552	26 603	26 603	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
Sub Total - Other Municipal Staff		195 780	210 099	235 345	270 293	271 867	271 867	300 248	318 699	342 569
% increase	4		7,3%	12,0%	14,8%	0,6%	-	10,4%	6,1%	7,5%
Total Parent Municipality		212 317	227 874	253 826	289 869	291 443	291 443	322 589	342 675	368 284
			7,3%	11,4%	14,2%	0,5%	-	10,7%	6,2%	7,5%
TOTAL SALARY, ALLOWANCES & BENEFITS		212 317	227 874	253 826	289 869	291 443	291 443	322 589	342 675	368 284
% increase	4		7,3%	11,4%	14,2%	0,5%	-	10,7%	6,2%	7,5%
TOTAL MANAGERS AND STAFF	5,7	202 247	217 108	242 378	277 558	279 132	279 132	309 360	328 514	353 139

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	714 802	128 664	45 144	-	-	888 610
Executive Mayor		1	860 522	154 894	-	-	-	1 015 416
Deputy Executive Mayor		1	688 414	123 915	45 144	-	-	857 473
Executive Committee		-	1 888 163	339 869	135 432	-	-	2 363 464
Total for all other councillors		-	4 214 517	623 305	677 160	-	-	5 514 983
Total Councillors	8	3	8 366 419	1 370 647	902 880			10 639 946
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 646 596	296 387	208 164	301 161	-	2 452 307
Chief Finance Officer		1	1 105 535	198 996	751 310	287 818	-	2 343 659
Director Corporate Services		1	1 759 898	-	295 944	287 818	-	2 343 660
Director Community Services		-	811 118	146 001	137 940	153 308	-	1 248 367
Director Technical Services		1	1 105 535	198 996	751 310	287 818	-	2 343 659
<i>List of each official with packages >= senior manager</i>								
Total Senior Managers of the Municipality	8,10	4	6 428 681	840 381	2 144 669	1 317 922		10 731 653
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	7	14 795 100	2 211 028	3 047 549	1 317 922		21 371 599

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		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		23	-	23	23	-	23	23	-	23
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees										
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	-
<i>Finance</i>		4	4	-	2	2	-	2	2	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		1	1	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		31	31	-	2	2	-	2	2	-
Technicians		75	65	10	122	111	11	122	111	11
<i>Finance</i>		5	5	-	5	3	2	5	3	2
<i>Spatial/town planning</i>		4	4	-	7	7	-	7	7	-
<i>Information Technology</i>		2	2	-	2	2	-	2	2	-
<i>Roads</i>		1	1	-	-	-	-	-	-	-
<i>Electricity</i>		7	7	-	6	6	-	6	6	-
<i>Water</i>		2	2	-	1	1	-	1	1	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		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
TOTAL PERSONNEL NUMBERS	9	617	523	94	947	503	443	948	503	445
% increase					53,5%	(3,8%)	371,3%	0,1%	-	0,5%
Total municipal employees headcount	6, 10	617	523	94	947	503	443	948	503	445
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
Revenue																
Exchange Revenue																
Service charges - Electricity		48 786	44 325	44 325	30 943	30 943	26 483	26 483	35 404	39 865	44 325	39 865	30 943	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		4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	54 590	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
Non-Exchange Revenue																
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		13 774	13 774	17 140	13 774	13 774	17 140	13 774	13 774	17 140	13 774	13 774	20 618	182 230	182 904	195 443
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
Total Revenue (excluding capital transfers and contributions)		136 796	83 273	86 294	69 888	69 888	69 739	65 426	74 350	81 833	85 855	80 102	79 492	982 936	1 054 551	1 145 229

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
Expenditure																
Employee related costs		25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	28 796	309 360	328 514	353 139
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		43 574	3 998	51 489	23 786	23 786	23 786	19 828	27 744	31 701	35 659	27 744	83 151	396 245	441 118	491 072
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		6 205	6 205	6 601	6 205	6 205	6 601	6 205	6 205	6 601	6 205	6 205	7 536	76 979	74 756	77 629
Transfers and subsidies		411	411	411	411	411	411	411	411	411	411	411	411	4 931	3 246	3 428
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	0	0	0	0
Operational costs		5 564	5 564	5 630	5 564	5 564	5 630	5 564	5 564	5 630	5 564	5 564	7 322	68 723	71 885	75 980
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)	-	-	-
Total Expenditure		94 808	55 231	103 185	75 019	75 019	75 481	71 062	78 977	83 397	86 892	78 977	141 286	1 019 335	1 090 772	1 181 745
Surplus/(Deficit)		41 988	28 042	(16 891)	(5 132)	(5 132)	(5 742)	(5 635)	(4 628)	(1 564)	(1 037)	1 125	(61 794)	(36 399)	(36 221)	(36 516)
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		41 988	28 042	(10 299)	(5 132)	(5 132)	1 284	(5 635)	(4 628)	5 027	(1 037)	1 125	(54 468)	(8 865)	(1 030)	(6 966)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		41 988	28 042	(10 299)	(5 132)	(5 132)	1 284	(5 635)	(4 628)	5 027	(1 037)	1 125	(54 468)	(8 865)	(1 030)	(6 966)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		41 988	28 042	(10 299)	(5 132)	(5 132)	1 284	(5 635)	(4 628)	5 027	(1 037)	1 125	(54 468)	(8 865)	(1 030)	(6 966)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	41 988	28 042	(10 299)	(5 132)	(5 132)	1 284	(5 635)	(4 628)	5 027	(1 037)	1 125	(54 468)	(8 865)	(1 030)	(6 966)

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	
R thousand																	
Revenue by Vote																	
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		11 790	11 790	15 688	11 790	11 790	16 123	11 790	11 790	15 688	11 790	11 790	16 123	157 944	157 594	164 366	
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	1 666	18 558	19 610	20 578	
Vote 4 - Technical Services		65 111	60 649	66 501	47 264	47 264	48 655	42 803	51 726	62 040	60 649	56 187	62 747	671 596	742 179	803 324	
Vote 5 - Municipal Manager		61	61	61	61	61	61	61	61	61	61	61	61	737	774	813	
Total Revenue by Vote		136 008	82 484	92 097	69 099	69 099	75 977	64 638	73 561	87 636	85 066	79 314	95 491	1 010 471	1 089 742	1 174 779	
Expenditure by Vote to be appropriated																	
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		10 510	10 509	10 922	10 509	10 509	10 921	10 509	10 509	10 922	10 510	10 509	15 166	132 005	132 199	140 326	
Vote 3 - Corporate Services		11 163	11 163	11 213	11 163	11 163	11 213	11 163	11 163	11 213	11 163	11 163	12 337	135 277	143 935	153 388	
Vote 4 - Technical Services		67 154	27 578	75 069	47 366	47 366	47 366	43 408	51 323	55 281	59 238	51 323	105 754	678 226	736 936	805 184	
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	
Total Expenditure by Vote		94 891	55 314	103 268	75 102	75 102	75 565	71 145	79 060	83 480	86 975	79 060	140 373	1 019 335	1 090 772	1 181 745	
Surplus/(Deficit) before assoc.		41 117	27 170	(11 171)	(6 003)	(6 003)	412	(6 507)	(5 499)	4 156	(1 909)	254	(44 882)	(8 865)	(1 030)	(6 966)	
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	(8 865)	(8 865)	(1 030)	(6 966)	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	41 117	27 170	(11 171)	(6 003)	(6 003)	412	(6 507)	(5 499)	4 156	(1 909)	254	(44 882)	(8 865)	(1 030)	(6 966)	

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	
Revenue - Functional																	
Governance and administration		57 760	8 699	8 562	8 699	8 699	9 853	8 699	8 699	8 562	11 281	9 990	15 444	164 944	172 744	189 015	
Executive and council		26	26	26	26	26	26	26	26	26	26	26	26	308	323	339	
Finance and administration		57 735	8 673	8 536	8 673	8 673	9 827	8 673	8 673	8 536	11 255	9 964	15 418	164 636	172 421	188 676	
Community and public safety		13 091	13 089	16 579	13 083	13 083	17 005	13 081	13 085	16 577	13 089	13 087	17 007	171 856	173 187	180 719	
Community and social services		10 732	10 732	14 014	10 732	10 732	14 014	10 732	10 732	14 014	10 732	10 732	14 014	141 914	145 779	151 929	
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	
Economic and environmental services		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	
Trading services		65 604	61 145	66 998	47 770	47 770	49 163	43 311	52 228	62 539	61 145	56 687	53 622	667 983	729 046	796 686	
Energy sources		49 284	44 825	44 825	31 449	31 449	26 991	26 991	35 908	40 366	44 825	40 366	31 449	448 729	499 440	555 846	
Water management		5 832	5 832	11 684	5 832	5 832	11 684	5 832	5 832	11 684	5 832	5 832	11 684	93 390	98 509	103 198	
Waste water management		6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	72 294	74 859	78 602	
Waste management		4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	53 571	56 239	59 040	
Other		12	12	12	12	12	12	12	12	12	12	12	12	146	154	161	
Total Revenue - Functional		136 796	83 273	92 886	69 888	69 888	76 765	65 426	74 350	88 424	85 855	80 102	86 818	1 010 471	1 089 742	1 174 779	
Expenditure - Functional																	
Governance and administration		13 323	13 323	13 373	13 323	13 323	13 373	13 323	13 323	13 373	13 323	13 323	14 858	161 558	170 846	181 968	
Executive and council		3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 180	36 516	39 042	41 728	
Finance and administration		9 770	9 770	9 820	9 770	9 770	9 820	9 770	9 770	9 820	9 770	9 770	11 155	118 781	125 073	133 006	
Internal audit		522	522	522	522	522	522	522	522	522	522	522	522	6 261	6 730	7 234	
Community and public safety		13 246	13 246	13 630	13 246	13 246	13 630	13 246	13 246	13 630	13 246	13 246	23 888	170 748	175 090	186 628	
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	5 999	36 698	35 453	37 598	
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	11 418	57 930	60 719	64 629	
Public safety		5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 603	66 786	71 408	76 353	
Housing		738	738	854	738	738	854	738	738	854	738	738	867	9 334	7 509	8 048	
Economic and environmental services		3 765	3 765	3 793	3 765	3 765	3 793	3 765	3 765	3 793	3 765	3 765	6 542	48 038	48 752	51 642	
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	1 682	19 767	19 191	20 579	
Road transport		1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 761	21 119	22 366	23 816	
Environmental protection		369	369	369	369	369	369	369	369	369	369	369	3 098	7 152	7 195	7 247	
Trading services		64 384	24 808	72 300	44 596	44 596	44 596	40 638	48 554	52 511	56 469	48 554	95 909	637 915	694 954	760 322	
Energy sources		47 412	7 835	55 327	27 623	27 623	27 623	23 666	31 581	35 539	39 496	31 581	80 871	436 177	481 067	533 493	
Water management		5 127	5 127	5 127	5 127	5 127	5 127	5 127	5 127	5 127	5 127	5 127	4 195	60 594	64 005	67 616	
Waste water management		4 624	4 624	4 624	4 624	4 624	4 624	4 624	4 624	4 624	4 624	4 624	4 603	55 472	59 214	63 230	
Waste management		7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 221	6 242	85 672	90 668	95 983	
Other		90	90	90	90	90	90	90	90	90	90	90	90	1 076	1 130	1 186	
Total Expenditure - Functional		94 808	55 231	103 185	75 019	75 019	75 481	71 062	78 977	83 397	86 892	78 977	141 286	1 019 335	1 090 772	1 181 745	
Surplus/(Deficit) before assoc.		41 988	28 042	(10 299)	(5 132)	(5 132)	1 284	(5 635)	(4 628)	5 027	(1 037)	1 125	(54 468)	(8 865)	(1 030)	(6 966)	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	41 988	28 042	(10 299)	(5 132)	(5 132)	1 284	(5 635)	(4 628)	5 027	(1 037)	1 125	(54 468)	(8 865)	(1 030)	(6 966)	

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
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		-	-	3 680	-	-	3 680	-	-	3 680	-	-	8 869	19 907	35 631	23 673
Capital multi-year expenditure sub-total	2	29	29	3 884	29	29	3 884	29	29	3 884	29	29	14 244	26 128	35 631	32 409
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	498	1 580	635	50
Vote 4 - Technical Services		346	346	6 471	346	346	6 621	346	346	6 471	346	346	15 613	37 942	19 495	14 941
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	26 384	53 918	21 260	17 541
Total Capital Expenditure	2	477	477	11 790	477	477	12 020	477	477	11 790	477	477	40 628	80 047	56 891	49 950

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
Capital Expenditure - Functional	1															
Governance and administration		169	169	360	169	169	360	169	169	360	169	169	660	3 094	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	469	2 330	2 635	-
Community and public safety		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	-	-
Economic and environmental services		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	-	-
Trading services		208	208	7 325	208	208	7 475	208	208	7 325	208	208	16 657	40 449	19 944	10 792
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	258	83	83	408	83	83	258	83	83	408	2 000	500	500
Waste management		-	-	250	-	-	250	-	-	250	-	-	250	1 000	435	236
Total Capital Expenditure - Functional	2	477	477	13 040	477	477	13 270	477	477	13 040	477	477	36 878	80 047	56 891	49 950
Funded by:																
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	-	-
Transfers recognised - capital		25	25	1 634	25	25	1 634	25	25	1 634	25	25	24 912	30 013	35 191	33 564
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	3 750	-	-	3 750	-	-	3 750	-	-	3 750	15 000	-	-
Internally generated funds		452	452	7 656	452	452	7 886	452	452	7 656	452	452	8 216	35 034	21 700	16 386
Total Capital Funding		477	477	13 040	477	477	13 270	477	477	13 040	477	477	36 878	80 047	56 891	49 950

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
Cash Receipts By Source													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	3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	11 622	77 164	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	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	652
Interest earned - outstanding debtors	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	28 482	29 906	31 402
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	14 433	14 433	14 504	14 433	14 433	14 504	14 433	14 433	14 504	14 433	14 433	16 776	175 756	179 869	188 582
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
Cash Receipts by Source	80 199	80 199	88 057	80 199	80 199	88 057	80 199	80 199	88 057	80 199	80 199	98 329	1 004 087	1 048 579	1 116 062
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	-	-	819	-	-	1 298	-	-	819	-	-	32 253	35 189	40 470	38 599
Total Cash Receipts by Source	80 199	80 199	88 876	80 199	80 199	89 354	80 199	80 199	88 876	80 199	80 199	130 582	1 039 276	1 089 049	1 154 661
Cash Payments by Type															
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)
Cash Payments by Type	(78 494)	(78 494)	(78 494)	(78 494)	(78 494)	(78 494)	(78 494)	(78 494)	(78 494)	(78 494)	(78 494)	(78 494)	(941 929)	(1 013 395)	(1 103 466)
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	(80 047)	(80 047)	(56 891)	(49 950)
Repayment of borrowing	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(3 450)	(6 369)	(6 369)	(6 369)
Total Cash Payments by Type	(78 759)	(78 759)	(78 759)	(78 759)	(78 759)	(78 759)	(78 759)	(78 759)	(78 759)	(78 759)	(78 759)	(161 991)	(1 028 344)	(1 076 655)	(1 159 786)
NET INCREASE/(DECREASE) IN CASH HELD	1 439	1 439	10 116	1 439	1 439	10 595	1 439	1 439	10 116	1 439	1 439	(31 409)	10 932	12 394	(5 125)
Cash/cash equivalents at the month/year begin:	209 837	211 276	212 715	222 831	224 271	225 710	236 305	237 744	239 183	249 299	250 738	252 178	209 837	220 769	233 162
Cash/cash equivalents at the month/year end:	211 276	212 715	222 831	224 271	225 710	236 305	237 744	239 183	249 299	250 738	252 178	220 769	220 769	233 162	228 037

References

- 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.
- Bulk purchases - Electricity & Waste Water - use detail information from Table SA1
- 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										
Financial Performance										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows										
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. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
No External Mechanisms used					

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
		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
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Long Term Lease of Klipriver Park Resort								720	720	720	720	720	10 800	14 400
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		-	-	-	-	-	-	720	720	720	720	720	10 800	14 400
Expenditure Obligation By Contract	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														-
Total Operating Expenditure Implication		1 198	2 168	3 368	4 168	4 168	4 514	-	-	-	-	-	-	19 585
Capital Expenditure Obligation By Contract	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
		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
<i>Contract 4</i>	1,3													-
<i>Contract 5</i>														-
<i>Contract 6</i>														-
<i>Contract 7</i>														-
<i>Contract 8</i>														-
<i>Contract 9</i>														-
<i>Contract 10</i>														-
<i>Contract 11</i>														-
<i>Contract 12</i>														-
<i>Contract 13</i>														-
<i>Contract 14</i>														-
<i>Contract 15</i>														-
<i>Contract 16</i>														-
<i>Contract 17</i>														-
<i>Contract 18</i>														-
<i>Contract 19</i>														-
<i>Contract 20</i>														-
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
		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
R thousand	1,3													
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
		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
R thousand	1,3													
Capital 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 Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		52 286	(57 795)	21 321	22 898	25 859	25 859	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	24 243	24 243	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	24 020	24 020	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	-	-	-	-	-	-
Operational Buildings		-	-	616	-	-	-	-	-	-
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	674	674	330	335	-
Computer Equipment		2 091	653	932	350	674	674	330	335	-
Furniture and Office Equipment		1 436	320	701	516	549	549	1 064	500	250
Furniture and Office Equipment		1 436	320	701	516	549	549	1 064	500	250
Machinery and Equipment		189	306	6 097	950	1 587	1 587	3 230	1 145	736
Machinery and Equipment		189	306	6 097	950	1 587	1 587	3 230	1 145	736
Transport Assets		1 541	1 543	12 395	1 000	8 805	8 805	1 600	2 000	-
Transport Assets		1 541	1 543	12 395	1 000	8 805	8 805	1 600	2 000	-
Total Capital Expenditure on new assets	1	58 278	(54 388)	42 583	26 794	38 838	38 838	30 336	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		
		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%	20,6%	20,6%	11,6%	19,0%	12,6%
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		
		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	16 073	16 073	17 361	18 110	19 015
Roads Infrastructure		3 986	11 903	7 971	13 159	6 125	6 125	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	1 179	1 179	1 207	1 267	1 330
Storm water Infrastructure		1 976	1 554	322	1 535	199	199	204	214	225
Storm water Conveyance		1 976	1 554	322	1 535	199	199	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	2 785	2 785	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	133	133	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	330	330	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	4 688	4 688	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	1 990	1 990	2 004	2 104	2 209
Toilet Facilities		32	110	97	127	127	127	134	140	147
Community Assets		861	515	600	1 103	960	960	2 027	1 016	1 067
Community Facilities		430	353	449	680	663	663	1 715	688	723
Halls		152	141	137	200	170	170	1 250	200	210
Crèches		54	46	106	151	136	136	158	166	174
Libraries		45	29	25	31	32	32	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	776	776	832	874	917
Operational Buildings		293	313	335	559	454	454	557	585	614
Municipal Offices		293	313	335	559	454	454	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	4 172	4 172	5 028	4 766	4 553
Transport Assets		2 169	2 664	2 912	3 439	4 172	4 172	5 028	4 766	4 553
Total Repairs and Maintenance Expenditure	1	14 233	27 047	23 334	31 384	22 502	22 502	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									
<i>R&M as a % of PPE</i>		1,4%	2,8%	2,4%	2,9%	2,0%	2,0%	2,2%	2,1%	2,2%
<i>R&M as % Operating Expenditure</i>		2,1%	3,9%	2,7%	3,1%	2,3%	2,3%	3,7%	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

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									
Revenue Generating		-	468	-	371	371	371	-	-	-
Improved Property		-	468	-	185	185	185	-	-	-
Unimproved Property		-	-	-	185	185	185	-	-	-
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	-	-	-	-	-	-
Operational Buildings		1 080	2 187	1 653	-	-	-	-	-	-
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		376	376	669	2 373	2 373	2 373	2 428	2 549	2 677
Computer Equipment		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
Furniture and Office Equipment		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
Machinery and Equipment		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
Transport Assets		1 970	1 993	2 005	6 921	6 921	6 921	5 025	5 277	5 540
Total Depreciation	1	38 331	34 730	34 241	54 219	54 219	54 219	34 090	35 794	37 584

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		
		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	28 548	28 548	33 787	21 086	20 090
Roads Infrastructure		10 231	27 340	18 633	585	485	485	5 000	16 386	11 576
Roads		-	-	-	100	-	-	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	13 104	13 104	23 318	4 300	8 314
HV Substations		-	-	1 373	25 000	7 245	7 245	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	865	865	5 269	200	-
Water Treatment Works		-	-	-	500	500	500	500	200	-
Distribution		-	-	-	2 840	365	365	4 769	-	-
Sanitation Infrastructure		317	8 030	-	13 643	13 643	13 643	200	200	200
Waste Water Treatment Works		317	8 030	-	13 643	13 643	13 643	200	200	200
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	30 268	30 268	40 411	21 086	22 190
Upgrading of Existing Assets as % of total capex		0,0%	-1496,5%	32,5%	58,1%	34,8%	34,8%	50,5%	37,1%	44,4%
Upgrading of Existing Assets as % of deprecn"		36,8%	132,7%	82,3%	91,5%	55,8%	55,8%	118,5%	58,9%	59,0%

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		
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand				
Capital expenditure	1			
Vote 1 - Financial Services		50	50	50
Vote 2 - Community Services		20 517	1 030	11 186
Vote 3 - Corporate Services		1 580	635	50
Vote 4 - Technical Services		57 849	55 126	38 614
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]		-	-	-
<i>List entity summary if applicable</i>				
Total Capital Expenditure		80 047	56 891	49 950
Future operational costs by vote	2			
Vote 1 - Financial Services		49 416	52 655	56 050
Vote 2 - Community Services		111 488	131 169	129 140
Vote 3 - Corporate Services		133 697	143 300	153 338
Vote 4 - Technical Services		620 376	681 810	766 570
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]		-	-	-
<i>List entity summary if applicable</i>				
Total future operational costs		939 288	1 033 881	1 131 795
Future revenue by source	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		54 590	56 152	58 836
Service charges - Waste Management		36 276	37 996	39 797
Agency services		4 918	5 164	5 423
<i>List other revenues sources if applicable</i>				
<i>List entity summary if applicable</i>				
Total future revenue		624 715	1 140 906	1 259 896
Net Financial Implications		394 620	(50 134)	(78 151)

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)

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
Parent municipality:										
<i>List all capital projects grouped by Function</i>										
Cemeteries, Funeral Parlours and Crematoriums	Capex Expanding Of Existing Cemetery	CAP130	<i>Community Facilities</i>	<i>Cemeteries/Crematoria</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	100	-	-
Cemeteries, Funeral Parlours and Crematoriums	Develop land for regional cemetery new cemetery	CAP252	<i>Community Facilities</i>	<i>Cemeteries/Crematoria</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	-	-	8 736
Community Halls and Facilities	Replace asbestos roof Kliprug Community hall	CAP249	<i>Community Facilities</i>	<i>Halls</i>	PA Hamlet	19.32701184855348	-33.28887016857954	-	-	2 100
Community Halls and Facilities	Replace vinyl flooring Montana Comm hall	CAP250	<i>Community Facilities</i>	<i>Halls</i>	Wolseley	19.19789295035211	-33.41284899620041	-	520	-
Community Parks (including Nurseries)	Capex Plant & Equipment	CAP011	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	300	200	-
Community Parks (including Nurseries)	Capex Brushcutters	CAP043	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	110	120	150
Community Parks (including Nurseries)	Capex Chainsaws	CAP044	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	130	140	150
Community Parks (including Nurseries)	Capex Irrigation Equipment For Parks	CAP149	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	200	-	-
Community Parks (including Nurseries)	Capex Landscaping Of Parks	CAP188	<i>Community Facilities</i>	<i>Parks</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	200	-	-
Economic Development/Planning	Installation of solar panels for Gate motors	CAP246	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Bella Vista	19.31828188698563	-33.32997098951867	30	-	-
Economic Development/Planning	Installation of electronic roller shutter door	CAP247	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	PA Hamlet	19.32701184855348	-33.28887016857954	60	-	-
Economic Development/Planning	Informal Trader infrastructure_ Op die Berg	CAP245	<i>Machinery and Equipment</i>	<i>Markets</i>	Op-die-Berg	19.31244901100523	-33.02363646856553	185	-	-
Electricity	Capex Upgrade Power Station	CAP227	<i>Electrical Infrastructure</i>	<i>HV Substations</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	15 000	-	-
Electricity	Capex Upgrade Of Lv Network Cables	CAP139	<i>Electrical Infrastructure</i>	<i>LV Networks</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	500	400	400
Electricity	Capex: Tools & Equipment	CAP067	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	250	200	200
Electricity	Capex Electrical Network Housing Project	CAP013	<i>Electrical Infrastructure</i>	<i>MV Networks</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	-	518	543
Electricity	Capex Mv Network Equipment	CAP137	<i>Electrical Infrastructure</i>	<i>MV Networks</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 000	1 000	1 000
Electricity	Capex Upgrade Of Mv Cables	CAP140	<i>Electrical Infrastructure</i>	<i>MV Networks</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 500	1 400	1 400
Electricity	Capex Electrical Network Refurbishment	CAP186	<i>Electrical Infrastructure</i>	<i>MV Networks</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 000	1 000	1 000
Electricity	Capex Mv Substation Equipment	CAP138	<i>Electrical Infrastructure</i>	<i>MV Substations</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 630	1 400	1 400
Fire Fighting and Protection	Capex Fire Fighting Equipment	CAP144	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	150	-	-
Fire Fighting and Protection	Fire Fighting Equipment	CAP218	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	870	-	-
Fleet Management	Capex Tools & Equipment	CAP073	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	-	50	-
Fleet Management	Capex Vehicle Replacement Programme	CAP032	<i>Transport Assets</i>	<i>Transport Assets</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	1 300	2 000	-
Finance and Administration	Capex Vehicle Replacement Programme	CAP032	<i>Transport Assets</i>	<i>Transport Assets</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	300	-	-
Fleet Management	Capex Workshop Building Upgrade	CAP200	<i>Operational Buildings</i>	<i>Workshops</i>	Ceres	19.31164140006567	-33.36897405048223	300	-	-
Information Technology	Capex It Equipment	CAP002	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	300	300	-
Libraries and Archives	Capex Library Nduli_Office Equipment	CAP244	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	N'duli	19.34285681435944	-33.3558989814609	200	-	-
Libraries and Archives	Capex Library Nduli	CAP192	<i>Community Facilities</i>	<i>Libraries</i>	N'duli	19.34285681435944	-33.3558989814609	11 665	-	-
Marketing, Customer Relations, Publicity and Information Technology	Capex Camera Equipment	CAP189	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	30	35	-
Marketing, Customer Relations, Publicity and Information Technology	Capex: Access Control - Furniture And Equipment	CAP065	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	100	250	-
Mayor and Council	Capex Furniture & Equipment	CAP005	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	500	-	-
Municipal Manager, Town Secretary and Council	Capex Furniture & Equipment	CAP005	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	264	250	250
Police Forces, Traffic and Street Parking Control	Capex Building Upgrade Traffic Department	CAP228	<i>Operational Buildings</i>	<i>Municipal Offices</i>	Whole of the Municipality	19.30725877409244	-33.37130853694222	300	-	-

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
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
Sewerage	Capex Upgrade WWTW		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	-	-
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								80 047	56 891	49 950
Entities:	<i>List all capital projects grouped by Entity</i>									
Entity A	Water project A									
Entity B	Electricity project B									
Entity Capital expenditure								-	-	-
Total Capital expenditure								80 047	56 891	49 950

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

EXCLUDE
NL

R thousand	Function	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		
														Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:																		
<i>List all capital projects grouped by Function</i>																		
Electricity		Upgrade of Ceres Powerstation	CAP227	Upgrading			of sustainable bas	Electrical Infrastructure	HV Substations	Ceres	-33.3611298310013	19.294025842284636	29000	25 000	10 000	15 000		
Entities:																		
<i>List all capital projects grouped by Entity</i>																		
Entity Name																		
<i>Project name</i>																		

References
 List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
 Asset class as per table A0 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 PC001020206002_00002)

WC022 Witzenberg - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	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				
Parent municipality:												
<i>List all operational projects grouped by Municipal Vote</i>												
Administrative and Corporate Support		RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062		Yes	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	Buildings	Buildings	7130853694222;19.3072587740	110	115	121	Whole of the Municipa
Administrative and Corporate Support		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	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		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	16 654	17 534	18 626	Whole of the Municipa
Administrative and Corporate Support		Municipal Running Cost Vehicles Corporate Services	MRVEH03		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	81	85	90	Whole of the Municipa
Administrative and Corporate Support		Typical Work Streams EPWP Project	TW111		Yes	Project	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`chesBuildings	RM057		Yes	Buildings	Buildings	7130853694222;19.3072587740	70	74	77	Whole of the Municipa
Aged Care		Typical Work Streams Cancer	TW006		Yes	Cancer	Cancer	7130853694222;19.3072587740	1	1	2	Whole of the Municipa
Aged Care		Typical Work Streams Community Development Initiatives	TW025		Yes	Community Development Initiatives	Community Development Initiatives	7130853694222;19.3072587740	572	627	658	Whole of the Municipa
Aged Care		Typical Work Streams Community Development Initiatives	TW110		Yes	Community Development Initiatives	Community Development Initiatives	7130853694222;19.3072587740	68	39	36	Whole of the Municipa
Aged Care		Typical Work Streams Community Initiatives	TW024		Yes	Community Initiatives	Community Initiatives	7130853694222;19.3072587740	315	331	347	Whole of the Municipa
Aged Care		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(128 055)	(133 463)	(138 785)	Whole of the Municipa
Aged Care		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	1 010	1 051	1 121	Whole of the Municipa
Aged Care		Municipal Running Cost Vehicles Community Services	MRVEH01		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	37	39	41	Whole of the Municipa
Aged Care		Typical Work Streams EPWP Project	TW111		Yes	Project	Project	7130853694222;19.3072587740	2 196	-	-	Whole of the Municipa
Aged Care		Typical Work Streams Social Development Programme (Welfare)	TW038		Yes	Social Development Programme (Welfare)	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		Typical Work Streams Youth Development	TW040		Yes	Youth Development	Youth Development	7130853694222;19.3072587740	24	25	26	Whole of the Municipa
Asset Management		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	336	361	388	Whole of the Municipa
Biodiversity and Landscape		Typical Work Streams Alien and Invasive Trees	TW049		Yes	Alien and Invasive Trees	Alien and Invasive Trees	7130853694222;19.3072587740	2	2	2	Whole of the Municipa
Biodiversity and Landscape		Typical Work Streams Catchment and Forestry	TW051		Yes	Catchment and Forestry	Catchment and Forestry	7130853694222;19.3072587740	2 782	2 381	2 518	Whole of the Municipa
Biodiversity and Landscape		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(3 013)	(2 506)	(2 650)	Whole of the Municipa
Biodiversity and Landscape		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	4 339	4 813	4 726	Whole of the Municipa
Biodiversity and Landscape		Typical Work Streams EPWP Project	TW111		Yes	Project	Project	7130853694222;19.3072587740	29	0	0	Whole of the Municipa
Cemeteries, Funeral Parlours and Crema		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(280)	(294)	(308)	Whole of the Municipa
Cemeteries, Funeral Parlours and Crema		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	19	20	21	Whole of the Municipa
Cemeteries, Funeral Parlours and Crema		RM PREV Interval Based COMM Community Facilities Cemeteries	RM041		Yes	External Facilities	External Facilities	7130853694222;19.3072587740	3	3	3	Whole of the Municipa
Cemeteries, Funeral Parlours and Crema		RM COR Planned COMM Community Facilities Cemeteries/Crematoria External Faci	RM078		Yes	External Facilities	External Facilities	7130853694222;19.3072587740	77	80	85	Whole of the Municipa
Cemeteries, Funeral Parlours and Crema		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	6 274	5 868	6 091	Whole of the Municipa
Cemeteries, Funeral Parlours and Crema		Municipal Running Cost Vehicles Community Services	MRVEH01		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	102	108	113	Whole of the Municipa
Cemeteries, Funeral Parlours and Crema		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 Cr&eacchesBuildings	RM070		Yes	Buildings	Buildings	7130853694222;19.3072587740	88	92	97	Whole of the Municipa
Child Care Facilities		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Buildings	Buildings	7130853694222;19.3072587740	250	200	210	Whole of the Municipa
Community Halls and Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	#N/A	(61)	(64)	(67)	Bella Vista
Community Halls and Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	6897405048223;19.3116414000	(61)	(64)	(67)	Ceres
Community Halls and Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	3558989814609;19.34285681433	(16)	(17)	(18)	N'duli
Community Halls and Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	8887016857954;19.3270118485	(41)	(43)	(45)	PA Hamlet
Community Halls and Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	8572647212659;19.1446284840	(10)	(10)	(11)	Tulbagh
Community Halls and Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(315)	(455)	(464)	Whole of the Municipa
Community Halls and Facilities		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	832	873	917	Whole of the Municipa
Community Halls and Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	1284899620041;19.1978929503	(61)	(64)	(67)	Wolseyley
Community Halls and Facilities		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	11 167	12 052	12 860	Whole of the Municipa
Community Halls and Facilities		Typical Work Streams EPWP Project	TW111		Yes	Project	Project	7130853694222;19.3072587740	336	353	370	Whole of the Municipa
Community Parks (including Nurseries)		Typical Work Streams Catchment and Forestry	TW051		Yes	Catchment and Forestry	Catchment and Forestry	7130853694222;19.3072587740	700	648	668	Whole of the Municipa
Community Parks (including Nurseries)		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	5 190	5 450	5 722	Whole of the Municipa
Community Parks (including Nurseries)		RM PREV Interval Based COMM Community Facilities Cemeteries	RM041		Yes	External Facilities	External Facilities	7130853694222;19.3072587740	53	55	58	Whole of the Municipa
Community Parks (including Nurseries)		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	13 871	15 039	16 081	Whole of the Municipa
Community Parks (including Nurseries)		Municipal Running Cost Vehicles Community Services	MRVEH01		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	1 937	2 034	2 135	Whole of the Municipa
Community Parks (including Nurseries)		Typical Work Streams Parks Programme	TW061		Yes	Parks Programme	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)		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	17	18	19	Whole of the Municipa
Corporate Wide Strategic Planning (IDPs)		Typical Workstreams IDP Implementation and Monitoring	TW072		Yes	IDP Implementation and Monitoring	IDP Implementation and Monitoring	7130853694222;19.3072587740	3	3	3	Whole of the Municipa

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Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	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				
Corporate Wide Strategic Planning (IDPs)		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	3 257	3 498	3 758	Whole of the Municipa
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Public Participation Meeting	TW022		Yes	Public Participation Meeting	Public Participation Meeting	7130853694222;19.3072587740	0	0	0	Whole of the Municipa
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Special Events and Functions	TW054		Yes	Special Events and Functions	Special Events and Functions	7130853694222;19.3072587740	80	84	89	Whole of the Municipa
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	3558989814609;19.34285681433	53	55	58	Ward 1
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	#N/A	53	55	58	Ward 10
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	#N/A	108	113	119	Ward 11
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	#N/A	61	64	68	Ward 12
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	#N/A	3	3	3	Ward 2
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	#N/A	63	66	69	Ward 4
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	#N/A	2	2	2	Ward 6
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	#N/A	145	152	159	Ward 7
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	#N/A	53	55	58	Ward 8
Corporate Wide Strategic Planning (IDPs)		Typical Work Streams Ward Initiatives	TW083		Yes	Ward Initiatives	Ward Initiatives	7130853694222;19.3072587740	4	4	5	Whole of the Municipa
Disaster Management		Typical Work Streams Disaster Relief	TW043		Yes	Disaster Relief	Disaster Relief	7130853694222;19.3072587740	44	46	48	Whole of the Municipa
Disaster Management		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	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	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	Compilation of Plan	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Economic Development/Planning		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	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	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	Leadership Development	7130853694222;19.3072587740	70	141	148	Whole of the Municipa
Economic Development/Planning		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	33	35	36	Whole of the Municipa
Economic Development/Planning		Typical Work Streams EPWP Project	TW111		Yes	Project	Project	7130853694222;19.3072587740	175	184	193	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Project Implementation	TW057		Yes	Project Implementation	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	Special Events and Functions	7130853694222;19.3072587740	60	49	51	Whole of the Municipa
Economic Development/Planning		Typical Work Streams Training	TW059		Yes	Training	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	Youth Development	7130853694222;19.3072587740	6	6	6	Whole of the Municipa
Electricity		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Electricity		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	3558989814609;19.34285681433	(11)	(12)	(13)	N'duli
Electricity		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(454 228)	(505 413)	(562 578)	Whole of the Municipa
Electricity		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(14 216)	(14 927)	(15 673)	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)	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	Electricity Bulk Meters	Electricity Bulk Meters	1284899620041;19.1978929503	109	114	120	Wolseley
Electricity		RM COR Emergency ELEC LV Networks Electricity Meters	RM035		Yes	Electricity Meters	Electricity Meters	3558989814609;19.34285681433	428	450	472	N'duli
Electricity		RM COR Emergency ELEC LV Networks Electricity Meters	RM035		Yes	Electricity Meters	Electricity Meters	8572647212659;19.1446284840	32	34	35	Tulbagh
Electricity		RM COR Emergency ELEC LV Networks Electricity Meters	RM035		Yes	Electricity Meters	Electricity Meters	1284899620041;19.1978929503	2	2	2	Wolseley
Electricity		RM COR Emergency ELEC LV Networks LV Conductors	RM032		Yes	LV Conductors	LV Conductors	8572647212659;19.1446284840	45	47	50	Tulbagh
Electricity		Typical Workstreams Master Plan	TW200		Yes	Master plan	Master plan	7130853694222;19.3072587740	220	231	243	Whole of the Municipa
Electricity		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	430 000	475 560	528 135	Whole of the Municipa
Electricity		Municipal Running Cost Vehicles Technical Services	MRVEH04		Yes	Municipal Running Cost	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	MV Conductors	MV Conductors	6897405048223;19.3116414000	5	5	5	Ceres
Electricity		RM COR Emergency ELEC MV Networks MV Network Equipment	RM029		Yes	MV Network Equipment	MV Network Equipment	6897405048223;19.3116414000	589	618	649	Ceres
Electricity		RM COR Emergency ELEC MV Substations MV Network Equipment	RM019		Yes	MV Network Equipment	MV Network Equipment	1284899620041;19.1978929503	45	47	50	Wolseley
Electricity		RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012		Yes	MV Substation Equipment	MV Substation Equipment	6897405048223;19.3116414000	451	474	498	Ceres
Electricity		RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012		Yes	MV Substation Equipment	MV Substation Equipment	7130853694222;19.3072587740	440	462	485	Whole of the Municipa
Electricity		RM COR Emergency ELEC MV Networks MV Transformers	RM030		Yes	MV Transformers	MV Transformers	6897405048223;19.3116414000	153	161	169	Ceres
Electricity		RM COR Planned Roads Pavements	RM091		Yes	Pavements	Pavements	7130853694222;19.3072587740	879	923	970	Whole of the Municipa
Electricity		RM COR Emergency ELEC LV Networks Public Lighting	RM033		Yes	Public Lighting	Public Lighting	8572647212659;19.1446284840	45	47	50	Tulbagh
Electricity		RM COR Emergency ELEC LV Networks Public Lighting	RM033		Yes	Public Lighting	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	Buildings	Buildings	7130853694222;19.3072587740	32	33	35	Whole of the Municipa
Finance		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(172 343)	(180 917)	(197 690)	Whole of the Municipa
Finance		Property Rates Rebate - Indigent Owners	TW096		Yes	Indigent Owners	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	Meter Conversion and Replacement	7130853694222;19.3072587740	661	694	729	Whole of the Municipa
Finance		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	33 879	35 800	37 409	Whole of the Municipa
Finance		Municipal Running Cost Vehicles Financial Services	MRVEH02		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	265	278	292	Whole of the Municipa

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Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	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				
Finance		Typical Work Streams EPWP Project	TW111		Yes	Project	Project	7130853694222;19.3072587740	1 500	1 600	1 700	Whole of the Municipa
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	rkshops, Seminars and Subject Matter Trainrkshops, Seminars and Subject Matter Train	rkshops, Seminars and Subject Matter Trainrkshops, Seminars and Subject Matter Train	7130853694222;19.3072587740	275	289	121	Whole of the Municipa
Fire Fighting and Protection		RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062		Yes	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	Buildings	Buildings	7130853694222;19.3072587740	10	11	11	Whole of the Municipa
Fire Fighting and Protection		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(877)	(8)	(9)	Whole of the Municipa
Fire Fighting and Protection		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	23	24	25	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	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	Municipal Running Cost	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	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	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	Default Transactions	Default Transactions	7130853694222;19.3072587740	(300)	-	-	Whole of the Municipa
Fleet Management		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Municipal Running Cost	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
Government Function		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Buildings	Buildings	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Housing		RM COR Emergency OTHER Housing Social HousingBuildings	RM063		Yes	Buildings	Buildings	7130853694222;19.3072587740	275	289	303	Whole of the Municipa
Housing		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(2 542)	(425)	(458)	Whole of the Municipa
Housing		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	13	14	15	Whole of the Municipa
Housing		Typical Work Streams Housing Projects	TW037		Yes	Housing Projects	Housing Projects	7130853694222;19.3072587740	31	33	34	Whole of the Municipa
Housing		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Municipal Running Cost	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	Default Transactions	Default Transactions	7130853694222;19.3072587740	(705)	(740)	(777)	Whole of the Municipa
Human Resources		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	rkshops, Seminars and Subject Matter Trainrkshops, Seminars and Subject Matter Train	rkshops, Seminars and Subject Matter Trainrkshops, Seminars and Subject Matter Train	7130853694222;19.3072587740	1 377	1 445	1 518	Whole of the Municipa
Informal Settlements		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	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	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	Buildings	Buildings	7130853694222;19.3072587740	33	34	36	Whole of the Municipa
Libraries and Archives		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(13 016)	(11 307)	(12 098)	Whole of the Municipa
Libraries and Archives		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	156	164	172	Whole of the Municipa
Libraries and Archives		Typical Work Streams Library Programmes	TW036		Yes	Library Programmes	Library Programmes	7130853694222;19.3072587740	10	10	11	Whole of the Municipa
Libraries and Archives		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	12 902	13 244	14 131	Whole of the Municipa
Licensing and Regulation		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(146)	(154)	(161)	Whole of the Municipa
Licensing and Regulation		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	26	27	29	Whole of the Municipa
Marketing, Customer Relations, Publicity		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(6)	(6)	(6)	Whole of the Municipa
Marketing, Customer Relations, Publicity		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	6 183	6 427	6 903	Whole of the Municipa
Marketing, Customer Relations, Publicity		Typical Work Streams EPWP Project	TW111		Yes	Project	Project	7130853694222;19.3072587740	14	15	16	Whole of the Municipa
Mayor and Council		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(227)	(239)	(251)	Whole of the Municipa
Mayor and Council		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	19 274	20 577	21 952	Whole of the Municipa
Mayor and Council		Municipal Running Cost Vehicles Corporate Services	MRVEH03		Yes	Municipal Running Cost	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	Special Events and Functions	7130853694222;19.3072587740	505	523	542	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		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		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(80)	(84)	(88)	Whole of the Municipa
Municipal Manager, Town Secretary and		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	8572647212659;19.1446284840	158	165	174	Tulbagh
Municipal Manager, Town Secretary and		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	14 832	15 942	17 134	Whole of the Municipa
Municipal Manager, Town Secretary and		Typical Work Streams EPWP Project	TW111		Yes	Project	Project	8572647212659;19.1446284840	1 114	1 170	1 229	Tulbagh
Municipal Manager, Town Secretary and		Typical Work Streams EPWP Project	TW111		Yes	Project	Project	7130853694222;19.3072587740	520	546	573	Whole of the Municipa
Municipal Manager, Town Secretary and		Typical Work Streams Special Events and Functions	TW054		Yes	Special Events and Functions	Special Events and Functions	7130853694222;19.3072587740	102	107	113	Whole of the Municipa
Police Forces, Traffic and Street Parking		RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074		Yes	Buildings	Buildings	7130853694222;19.3072587740	85	89	93	Whole of the Municipa
Police Forces, Traffic and Street Parking		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(17 479)	(18 352)	(19 270)	Whole of the Municipa

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Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	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				
Police Forces, Traffic and Street Parking		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	18	19	20	Whole of the Municipa
Police Forces, Traffic and Street Parking		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		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
Police Forces, Traffic and Street Parking		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	47 949	51 320	54 929	Whole of the Municipa
Police Forces, Traffic and Street Parking		Municipal Running Cost Vehicles Community Services	MRVEH01		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	1 880	1 974	2 073	Whole of the Municipa
Police Forces, Traffic and Street Parking		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	Municipal Running Cost	7130853694222;19.3072587740	3 946	3 172	3 415	Whole of the Municipa
Property Services		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	285	299	314	Whole of the Municipa
Property Services		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Public Toilets		RM COR Emergency SEWER Toilet Facilities Communal Sanitation	RM040		Yes	Communal Sanitation	Communal Sanitation	7130853694222;19.3072587740	134	140	147	Whole of the Municipa
Public Toilets		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	90	95	99	Whole of the Municipa
Public Toilets		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Buildings	Buildings	7130853694222;19.3072587740	83	87	92	Whole of the Municipa
Recreational Facilities		RM COR Planned COMM Community Facilities HallsBuildings	RM068		Yes	Buildings	Buildings	7130853694222;19.3072587740	1 000	-	-	Whole of the Municipa
Recreational Facilities		RM COR Planned COMM Sport and Recreation Facilities Outdoor FacilitiesCivil Stru	RM073		Yes	Civil Structures	Civil Structures	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Recreational Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	6897405048223;19.3116414000	(628)	(660)	(693)	Ceres
Recreational Facilities		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(7 437)	(7 809)	(8 200)	Whole of the Municipa
Recreational Facilities		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	1 092	1 146	1 204	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	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	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	260	273	287	Whole of the Municipa
Recreational Facilities		Typical Work Streams EPWP Project	TW111		Yes	Project	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
Roads		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(122)	(9 772)	(3 097)	Whole of the Municipa
Roads		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	1	1	1	Whole of the Municipa
Roads		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	1 173	1 231	1 293	Whole of the Municipa
Roads		RM COR Planned Roads Pavements	RM091		Yes	Pavements	Pavements	7130853694222;19.3072587740	5 094	5 230	5 492	Whole of the Municipa
Roads		RM COR Planned Road Furniture Traffic Signs	RM103		Yes	Traffic Signs	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	Buildings	Buildings	7130853694222;19.3072587740	15	15	16	Whole of the Municipa
Sewerage		RM COR Planned Reticulation Civil Structures	RM098		Yes	Civil Structures	Civil Structures	7130853694222;19.3072587740	1 717	1 803	1 893	Whole of the Municipa
Sewerage		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(84 044)	(87 314)	(91 804)	Whole of the Municipa
Sewerage		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(116)	(122)	(128)	Whole of the Municipa
Sewerage		RM COR Emergency Waste Water Treatment Earthworks	RM096		Yes	Earthworks	Earthworks	7130853694222;19.3072587740	394	413	434	Whole of the Municipa
Sewerage		RM COR Emergency Waste Water Treatment Electrical Equipment	RM097		Yes	Electrical Equipment	Electrical Equipment	7130853694222;19.3072587740	370	388	408	Whole of the Municipa
Sewerage		RM COR Emergency Waste Water Treatment Works	RM107		Yes	Mechanical Equipment	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	Mechanical Equipment	Mechanical Equipment	7130853694222;19.3072587740	169	178	187	Whole of the Municipa
Sewerage		Municipal Running Cost	MR001		Yes	Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	39 524	42 245	45 168	Whole of the Municipa
Sewerage		Municipal Running Cost Vehicles Technical Services	MRVEH04		Yes	Municipal Running Cost	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	Municipal Service Connection	Municipal Service Connection	7130853694222;19.3072587740	478	501	527	Whole of the Municipa
Sewerage		RM Cor Planned Reticulation Pipe Bridges	RM100		Yes	Pipe Bridges	Pipe Bridges	7130853694222;19.3072587740	270	283	297	Whole of the Municipa
Sewerage		RM COR Planned Reticulation Pipe Work	RM099		Yes	Pipe Work	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	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	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	Buildings	Buildings	7130853694222;19.3072587740	215	226	237	Whole of the Municipa
Solid Waste Removal		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	#N/A	(834)	(875)	(919)	Administrative or Head
Solid Waste Removal		MUNICIPAL INCOME ITEMS	INC001		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(62 068)	(65 254)	(68 605)	Whole of the Municipa
Solid Waste Removal		Municipal Departmental Charges & Recoveries	MUNCOST		Yes	Default Transactions	Default Transactions	7130853694222;19.3072587740	(997)	(1 047)	(1 099)	Whole of the Municipa
Solid Waste Removal		Typical Work Streams Education Programme: Litter	TW028		Yes	Education Programme: Litter	Education Programme: Litter	7130853694222;19.3072587740	173	171	171	Whole of the Municipa
Solid Waste Removal		Municipal Running Cost	MR001		Yes	Municipal Running Cost	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	Municipal Running Cost	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	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	Special Events and Functions	7130853694222;19.3072587740	40	42	42	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	Waste Management	7130853694222;19.3072587740	9 331	9 891	10 484	Whole of the Municipa

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Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	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				
Sports Grounds and Stadiums	RM COR Emergency COMM Sport and Recreation Facilities Outdoor FacilitiesBuildir	RM060	Yes		Buildings	Buildings	7130853694222;19.3072587740	228	239	251	Whole of the Municipa	
Sports Grounds and Stadiums	MUNICIPAL INCOME ITEMS	INCO01	Yes		Default Transactions	Default Transactions	7130853694222;19.3072587740	(978)	(153)	(160)	Whole of the Municipa	
Sports Grounds and Stadiums	Municipal Departmental Charges & Recoveries	MUNCOST	Yes		Default Transactions	Default Transactions	7130853694222;19.3072587740	426	447	470	Whole of the Municipa	
Sports Grounds and Stadiums	Municipal Running Cost	MR001	Yes		Municipal Running Cost	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		Municipal Running Cost	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	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	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	
Storm Water Management	RM COR Planned Storm water Conveyance Civil Structures	RM104	Yes		Civil Structures	Civil Structures	7130853694222;19.3072587740	47	49	51	Whole of the Municipa	
Storm Water Management	RM COR Planned Storm water Conveyance Drainage	RM105	Yes		Drainage	Drainage	7130853694222;19.3072587740	78	82	86	Whole of the Municipa	
Storm Water Management	Municipal Running Cost	MR001	Yes		Municipal Running Cost	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		Municipal Running Cost	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		Pipe Work	Pipe Work	7130853694222;19.3072587740	80	84	88	Whole of the Municipa	
Storm Water Management	Typical Work Streams EPWP Project	TW111	Yes		Project	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	Municipal Running Cost	7130853694222;19.3072587740	103	110	119	Whole of the Municipa	
Street Lighting and Signal Systems	Municipal Departmental Charges & Recoveries	MUNCOST	Yes		Default Transactions	Default Transactions	7130853694222;19.3072587740	8 099	8 503	8 929	Whole of the Municipa	
Street Lighting and Signal Systems	Municipal Running Cost	MR001	Yes		Municipal Running Cost	Municipal Running Cost	7130853694222;19.3072587740	5 674	5 498	5 805	Whole of the Municipa	
Supply Chain Management	MUNICIPAL INCOME ITEMS	INCO01	Yes		Default Transactions	Default Transactions	7130853694222;19.3072587740	(90)	(95)	(99)	Whole of the Municipa	
Supply Chain Management	Municipal Running Cost	MR001	Yes		Municipal Running Cost	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		Municipal Running Cost	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	Municipal Running Cost	7130853694222;19.3072587740	1 050	1 103	1 158	Whole of the Municipa	
Town Planning, Building Regulations and	MUNICIPAL INCOME ITEMS	INCO01	Yes		Default Transactions	Default Transactions	7130853694222;19.3072587740	(2 007)	(2 107)	(2 212)	Whole of the Municipa	
Town Planning, Building Regulations and	Municipal Running Cost	MR001	Yes		Municipal Running Cost	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	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	Municipal Running Cost	7130853694222;19.3072587740	1	2	2	Whole of the Municipa	
Water Distribution	Typical Work Streams Alien and Invasive Trees	TW049	Yes		Alien and Invasive Trees	Alien and Invasive Trees	8572647212659;19.1446284840	200	210	222	Tulbagh	
Water Distribution	MUNICIPAL INCOME ITEMS	INCO01	Yes		Default Transactions	Default Transactions	7130853694222;19.3072587740	(97 994)	(103 207)	(107 997)	Whole of the Municipa	
Water Distribution	Municipal Departmental Charges & Recoveries	MUNCOST	Yes		Default Transactions	Default Transactions	7130853694222;19.3072587740	(933)	(979)	(1 028)	Whole of the Municipa	
Water Distribution	RM COR Emergency Boreholes Electrical	RM083	Yes		Electrical Equipment	Electrical Equipment	7130853694222;19.3072587740	189	198	208	Whole of the Municipa	
Water Distribution	RM COR Emergency Pump stations Electrical Equipment	RM087	Yes		Electrical Equipment	Electrical Equipment	7130853694222;19.3072587740	62	65	68	Whole of the Municipa	
Water Distribution	RM PREV Planned Condition Based Dams & Weirs land	RM080	Yes		Land	Land	7130853694222;19.3072587740	1 832	1 924	2 020	Whole of the Municipa	
Water Distribution	RM COR Emergence Boreholes Mechanical	RM082	Yes		Mechanical Equipment	Mechanical Equipment	7130853694222;19.3072587740	124	130	137	Whole of the Municipa	
Water Distribution	RM COR Emergency Water Treatment Mechanical Equipment	RM090	Yes		Mechanical Equipment	Mechanical Equipment	7130853694222;19.3072587740	124	130	137	Whole of the Municipa	
Water Distribution	Municipal Running Cost	MR001	Yes		Municipal Running Cost	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		Municipal Running Cost	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		Pipe Work	Pipe Work	7130853694222;19.3072587740	105	110	116	Whole of the Municipa	
Water Distribution	RM COR Emergency Distribution Pipe Work	RM109	Yes		Pipe Work	Pipe Work	7130853694222;19.3072587740	420	441	463	Whole of the Municipa	
Water Distribution	Typical Work Streams EPWP Project	TW111	Yes		Project	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	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)	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	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	Municipal Running Cost	7130853694222;19.3072587740	315	339	365	Whole of the Municipa	
Parent operational expenditure	1							8 865	1 028	6 966		
Entities:												
List all operational projects grouped by Entity												
Entity A												
Water project A												
Entity B												
Electricity project B												
Entity Operational expenditure												
Total Operational expenditure									8 865	1 028	6 966	

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			MTRF		
		2021/22	2022/23	2023/24	Original	Adjusted	Forecast	2025/26	2026/27	2027/28
Essential Services										
Sustainable provision & maintenance of basic infrastructure										
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	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	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	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	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	New	1,0%	1,0%	1,0%	1,0%	1,0%	1,5%
Provide for the needs of informal settlements through										
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	New	2,00	2,00	2,00	2,00	2,00	2,00
Number of new informal water connections meeting minimum	New	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	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
Governance										
Support Institutional Transformation & Development										
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	New	5,0%	5,0%	5,0%	5,0%	4,0%	4,0%
Ensure financial viability.										
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	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	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	New	0,98	0,98	0,98	0,98	0,98	0,98
Cash/Cost coverage ratio	New	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	New	0,00	0,00	0,00	0,00	0,00	0,00
Percentage of total operating expenditure on remuneration	New	New	New	New	0,30	0,30	0,30	0,30	0,30	0,30
Creditors payment period	New	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	New	0,68	0,68	0,68	0,68	0,70	0,72
Percentage change of renewal/upgrading of existing Assets	New	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	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%
To maintain and strengthen relations with international- & inter-										
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	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	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
Communal Services										

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
Provide & maintain facilities that make citizens feel at home.										
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	New	90,0%	90,0%	90,0%	90,0%	92,0%	92,0%
Percentage utilisation rate of community halls	New	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	New	12000	12000	12000	1250000,0%	1250000,0%	1300000,0%
Percentage of municipal cemetery plots available	New	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%
Socio-Economic Support Services										
Support the poor & vulnerable through programmes & policy										
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	New	0,03	0,03	0,03	0,05	0,05	0,05
Number of work opportunities created through Public Employment	New	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
Create an enabling environment to attract investment &										
Bi-annual report on investment incentives implemented.	New	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	4,00	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	4,00	1 Reviewed	1 Reviewed	1 Reviewed	Measure	Measure	Measure
Average time taken to finalise business license applications	New	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	New	700,0%	700,0%	700,0%	700,0%	700,0%	700,0%
Percentage of total municipal operating expenditure spent on	New	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.

<p>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</p>
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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 10th 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.

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.

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 3rd 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 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

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 *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2025. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

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 *m*SCOA 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.

It should also be noted that *m*SCOA Circulars No 9, 10, 11 and 12 have also been aligned to *m*SCOA 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 *m*SCOA 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 *m*SCOA 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 *m*SCOA accounts and regulated segments correctly;
- Use systems and tools that comply with the provisions of the *m*SCOA 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 *m*SCOA 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 *m*SCOA to have one version of the truth for reporting to municipal management, council, provincial and national government.

*m*SCOA 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 *m*SCOA 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 *m*SCOA

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>m</i> SCOA	April 2024 to March 2025
2	Develop standard operating procedures for <i>m</i> SCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for <i>m</i> SCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for <i>m</i> SCOA to the updated <i>m</i> SCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for <i>m</i> SCOA	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 *m*SCOA have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs **by 31 January 2025** to mSCOARegs@treasury.gov.za

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

<p>Internal factors</p> <ul style="list-style-type: none"> • 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 & d) of the MFMA. • 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. • KPI description may be revised to correct errors in the wording. An explanation for the correction must accompany the revision. • 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.
<p>External factors</p> <ul style="list-style-type: none"> • 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. • 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. • 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.
<p>Cross-cutting conditions</p> <ul style="list-style-type: none"> • Municipalities must reflect all KPI changes in their SDBIPs and APRs, providing clear and justifiable reasons for each change and detailing the process followed.

- 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	Matjatji Mashoeshoe Pitso Zwane	012-315 5553 012-315 5171	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso Cethekile Moshane	012-315 5952 012-315 5079	Sifiso.mabaso@treasury.gov.za Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe Pitso Zwane Oreal Tshidino	012-315 5553 012-315 5171 012 315 5090	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za Oreal.Tshidino@Treasury.gov.za
City of Tshwane and City of Johannesburg	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
City of Ekurhuleni	Enock Ndlovu Kgomotso Baloyi Lunathi Dumani	012-315 5866 012-315 5866	Enock.Ndlovu@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi Lunathi Dumani	012-315 5866	Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za
eThekweni uMhlathuze	Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5725 012-315 5952 012-315 5553	Kevin.Bell@treasury.gov.za Sifiso.mabaso@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952	Sifiso.Mabaso@treasury.gov.za Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani Liyasa Nxosi	012-315 5807 012 315 5613	Mandla.Gilimani@treasury.gov.za liyasa.nxosi@treasury.gov.za
Northern Cape	Mandla Gilimani Liyasa Nxosi	012-315 5807 012 315 5613	Mandla.Gilimani@treasury.gov.za liyasa.nxosi@treasury.gov.za
North West	Willem Voigt Makgabo Mabotja Khanyisile Khosa	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za khanyisile.khosa@treasury.gov.za
Mafikeng	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Western Cape	Willem Voigt Enock Ndlovu Khanyisile Khoza	012-315 5830 012-315 5385	WillemCordes.Voigt@treasury.gov.za Enock.Ndlovu@treasury.gov.za khanyisile.khosa@treasury.gov.za
Cape Town George	Kgomotso Baloyi Sifiso Mabaso	012-315 5866 012-315 5952	Kgomotso.Baloyi@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Technical issues on GoMuni Website	Data management		lqdataqueries@treasury.gov.za

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 (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 – Database related and submission queries;
- lgdocuments@treasury.gov.za – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za ; and
- mSCOA 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 – 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 10th 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

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. 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

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

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001

Phone 012 315 5009

Fax 012 395 6553

Website <http://www.treasury.gov.za/default.aspx>

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.

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)¹. 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

¹ 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 15th 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 28th 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 31st 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 3rd 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.

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.

The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:	Timeframe
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 worth 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 and 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 and 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 and 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 and 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

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 3rd 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. 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 *m*SCOA 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 *m*SCOA.

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 *m*SCOA 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	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Pitso Zwane Mandla Gilimani	012-315 5171 012-315 5807/0661198036	Pitso.Zwane@Treasury.gov.za Mandla.Gilimani@treasury.gov.za

Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
City of Tshwane and City of Johannesburg	Pitso Zwane	012-315 7538	Pitso.Zwane@Treasury.gov.za
	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
City of Ekurhuleni	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Kgomotso Baloyi	012-315 5866/082 887 2968	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
eThekweni	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
uMhlathuze	Sifiso Mabaso	012-315 5952/060 923 7343	Sifiso.mabaso@treasury.gov.za
	Matjatji Mashoeshoe	012-315 5553/060 326 6885	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012 315 7538	Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952/060 923 7343	Sifiso.Mabaso@treasury.gov.za
	Jabulile Ngwenya		Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Mafikeng	Khanyisile Khosa		khanyisile.khosa@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Khanyisile Khoza	012-315 5385	khanyisile.khoza@treasury.gov.za
	Kgomotso Baloyi	012-315 5866/082 887 2968	Kgomotso.Baloyi@treasury.gov.za
Cape Town	Sifiso Mabaso	012-315 5952/ 060 923 7343	Sifiso.Mabaso@treasury.gov.za
George			
Technical issues on GoMuni	Data management		lqdataqueries@treasury.gov.za
Local government Conditional Grants			Sello.mashaba@treasury.gov.za Pretty.mavhungu@treasury.gov.za Marvin.ngobeni@treasury.gov.za Akanyang.modise@treasury.gov.za Sandra.adams@treasury.gov.za

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19 March 2025



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TREASURY CIRCULAR MUN. NO. 02/2025

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- 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, SWELLENDAM 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
- THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR H METTLER
- THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
- THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR H PRINS
- THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
- THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT
- THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER
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- THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY: MR D LUBBE
- THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR R BOSMAN
- THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR W HENDRIKS (ACTING)
- THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: DR D O'NEILL
- THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR E PHILLIPS
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- THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: ADV. D SEREO
- THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR A DE KLERK
- THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: MR C PUREN
- THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR G LOUW (ACTING)
- THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR M YEKANI (ACTING)
- THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR M MEMANI
- THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR L MAPHOLOBA
- THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR J PENXA
- THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J BOOYSEN
- THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MR N VAN STADE (ACTING)

THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR D WELGEMOED

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 THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR M BOLTON
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 THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR B BROWN
 THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR K CAROLUS
 THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG
 THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR A MATI (ACTING)
 THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR W CRAFFORD (ACTING)
 THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR P MABHENA (ACTING)
 THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MR D LOUW (ACTING)
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 THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR H LE ROUX (ACTING)
 THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR R DU PLESSIS
 THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR G DE JAGER
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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		
CPI Inflation	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 councillors 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 councillor(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 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 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 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
MFMA Coordination	Dian Cronje	021 483 0390	Dian.Cronje@westerncape.gov.za
Public Finance	Isaac Tsie	021 483 6241	Isaac.Tsie@westerncap.gov.za
	Wafeeqah Mohamed	021 483 8648	Wafeeqah.Mohamed@westerncape.gov.za
Budget Office	Kim Engel	021 483 8459	Kim.Engel@westerncape.gov.za
	Keith Roman	021 483 8692	Keith.Roman@westerncape.gov.za
Fiscal Policy	Malcolm Booysen	021 483 3386	Malcolm.Booyesen@westerncape.gov.za
Cash Management	Anthea Paries	021 483 5472	Anthea.Paries@westerncape.gov.za
Accounting	Faez Salie	021 483 4252	Faez.Salie@westerncape.gov.za

Municipalities may also contact the following officials at NT for assistance.

Responsible Area	Official	Tel. No.	Email
Western Cape	Willem Voigt	012 315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	021 315 5385	Enock.Ndlovu@treasury.gov.za
	Khanyisile Khoza		Khanyisile.Khoza@treasury.gov.za
Cape Town	Kgomotso Baloyi	012 315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Sifiso Mabaso	012 315 5952	Sifiso.Mabaso@treasury.gov.za
Technical issues with Excel formats	Data management		lgdataqueries@treasury.gov.za

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.

 Digitally signed
by Isac Smith
Date: 2025.03.13
16:09:43 +02'00'

MR I SMITH
HEAD OFFICIAL: PROVINCIAL TREASURY(ACTING)

William Mars

From: Francis Matthee <francis@cereskoelkamers.co.za>
Sent: Monday, 12 May 2025 09:16
To: Cobus Kritzinger; francois.malan@cfg.co.za; Willem Coetzee
Cc: Francis Matthee; Jeremy Kolkota; William Mars
Subject: Elektrisiteit - tariewe (3 opsies)

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Goeie more Cobus

Weereens dankie vir jul moeite en voorreg om met jul te gesels. Die voorstel

>1MV High Tension customers:

Vir al 3 opsies geld die volgende voorstel:

- **Die capacity charge word bereken (totale eenhede) soos ooreengekom per kliënt.**
- KVAR (Reactive energy charge) word slegs vir **wintermaande gefaktureer** .

OPSIE 1 en 1ste Keuse:

- 1) Demand Charge (KVA) verlaag tot R119.45 (verlaag met 28.5% vanaf vorige jaar)
- 2) Die volgende tariewe vir die Low Season verhoog:
 - Peak verhoog met R0.10 na R2.96 voor BTW(14.73% verhoging vanaf vorige jaar)
 - Off Peak verhoog met R0.10 na R1.54 oor BTW (25.82% verhoging vanaf vorige jaar)
- 3) Capacity charge bly op R16.54

OPSIE 2:

- 1) Demand Charge (KVA) verlaag tot R141.75 (verlaag met 15.11% vanaf vorige jaar)
- 2) Geen verandering op energie charge c/kWh
- 3) Capacity charge bly op R16.54

OPSIE 3:

- 1) Demand Charge (KVA) verlaag tot R127.00 (verlaag met 23.94% vanaf vorige jaar)
- 2) Capacity Charge verhoog vanaf R16.54 na R25.00
- 3) Geen verandering op energie charge c/kWh

<1MV High Tension customers:

Vir al 3 opsies geld die volgende voorstel:

- **Die capacity charge word bereken (totale eenhede) soos ooreengekom per kliënt.**
- KVAR (Reactive energy charge) word slegs vir **wintermaande gefaktureer** .

OPSIE 1 en 1ste Keuse:

- 1) Demand Charge (KVA) verlaag tot R132.84 (verlaag met 28.5% vanaf vorige jaar)
- 2) Capacity charge bly op R16.54
- 3) Die tariewe vir kwh orals 4.5% hoër maak as die >1MV High Tension customers
Voor BTW werk dit uit op

Peak high season	R	8.39
std high season	R	2.81
off peak high season	R	1.70
peak low	R	3.09
std low	R	2.19
off peak low	R	1.61

Die 2 geel gemerkte is die 10c addisioneel op die >1mv kliente + 4.5%

OPSIE 2:

- 1) Demand Charge (KVA) verlaag tot R157.74 (verlaag met 15.11% vanaf vorige jaar)
- 2) Geen verandering op energie charge c/kWh
- 3) Capacity charge bly op R16.54

OPSIE 3:

- 1) Demand Charge (KVA) verlaag tot R141.31 (verlaag met 23.94% vanaf vorige jaar)
- 4) Capacity Charge verhoog vanaf R16.54 na R25.00
- 5) Geen verandering op energie charge c/kWh

Kontak ons gerus indien onduidelik.

Vriendelike groete

Francis Matthee
Bestuurder
Tel nr : 023 3155003
Sel nr : 083 3099349



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ANNEXURE B



CERES

FRUIT PROCESSORS

PO Box 366, Ceres, 6835 Vos Street, Ceres South Africa
Tel:+27 (0)23 316 8000 e-mail: admin@cfp.co.za

12 Mei 2025

Die Munisipale Bestuurder
Witzenberg Munisipaliteit
Ceres
6835

Geagte Mnr. Nasson

Begroting 2025/2026 vir munisipale water behandeling werke

Die munisipaliteit is deeglik bewus van groot kostes aangegaan deur CFP, om te verseker dat die munisipale water behandeling aanleg die vermoë het om CFP en Pepsico se afloop water volumes te hanteer in die 2025 seisoen. Dit het behels die bagger van die eerste dam en die vestiging van 'n ongeveer 50 hektaar besproeiing stelsel. Hierdie koste is as krisis maatreël aangegaan, aangesien dit duidelik was dat die munisipaliteit nie op daardie stadium die vermoë gehad het om dit self te doen nie.

Die ideaal is tog sekerlik dat die munisipale waterwerke die vermoë het om die water te prosesseer, met besproeiing as terugval opsie.

Dam "2"

Die maatskappye het die eerste dam gebagger en die bio-soliedes uitfiltreer. Hierdie projek moet nog afgehandel word, met die filter sakke wat nou droog word. Die eerste dam is egter klaar gebagger.

Die tweede dam (dam "2") moet ook gebagger word. Die maatskappye versoek die munisipaliteit om voldoende te begroot vir hierdie aktiwiteit, wat in 2025 voltooi moet word om gereed te wees vir die 2026 seisoen.

Reaktor kapasiteit

Die maatskappye het met munisipale goedkeuring en op eie koste, 'n analise deur professionele ingenieurs laat doen, om te bepaal of die munisipale water behandeling aanleg die vermoë het om CFP en Pepsico se afloop water te hanteer. Hierdie verslag is reeds oorhandig aan die munisipaliteit.

Die ondersoek toon aan dat die reaktor in hoog seisoen, ongeveer 30% of meer van sy kapasiteit verloor, omdat die droog beddens nie voldoende kapasiteit bied nie. Die reaktor se biomassa verteer dus homself, eerder as om inkomende afloop water se biomassa te verteer. So word waardevolle reaktor kapasiteit verloor.

Die regstel van die droog beddens kapasiteit, om dit in lyn te bring met wat die reaktor nodig het, is dus belangrik.

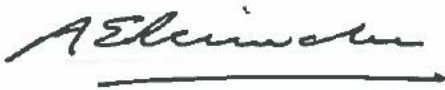


Indien die munisipaliteit in ooreenstemming is met die professionele ingenieurs se bevinding, versoek die maatskappye dat die munisipaliteit voldoende begroot en met dringendheid beweeg om die droog beddens uit te brei tot-op die nodige kapasiteit om die reaktor se volle vermoëns beskikbaar te stel - voor die 2026 seisoen.

Deur voldoende vir beide bogenoemde projekte te begroot en dit voor die 2026 seisoen te implementeer, sal die munisipaliteit goeie voorsorg tref om die ekonomiese aktiwiteite van die dorp en omgewing te ondersteun.

Met dank

Die uwe



Anton Reinecke
Besturende Direkteur
Ceres Fruit Processors

CERES FRUIT PROCESSORS (PTY) LTD

Reg. No: 1992/006982/07

Directors: PJ Graaff (Chairman), AE Reinecke (Managing), FH du Toit, PR Cillie, TC Erasmus, CvdM du Toit, Dr. JG van Deventer,
J Kotze (Secretary)



ANNEXURE C

Annexure C List of Amendments to Tabled Budget

Operational Budget	Tabled Budget			Amendments to Tabled Budget			Final Budget			Reason
	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	
Service charges - Electricity	442 689	492 693	548 344	-	-	-	442 689	492 693	548 344	Increase in Industrial Effluent
Service charges - Water	53 401	56 207	59 152	-	-	-	53 401	56 207	59 152	
Service charges - Waste Water Management	53 590	56 152	58 836	1 000	-	-	54 590	56 152	58 836	
Service charges - Waste Management	36 276	37 996	39 797	-	-	-	36 276	37 996	39 797	
Sale of Goods and Rendering of Services	5 813	6 103	6 409	-	-	-	5 813	6 103	6 409	
Agency services	4 918	5 164	5 423	-	-	-	4 918	5 164	5 423	
Interest	11	12	13	-	-	-	11	12	13	
Interest earned from Receivables	24 727	25 963	27 261	-	-	-	24 727	25 963	27 261	
Interest earned from Current and Non Current Assets	23 567	24 745	25 982	-	-	-	23 567	24 745	25 982	
Rent on Land	29	30	31	-	-	-	29	30	31	
Rental from Fixed Assets	6 316	6 632	6 963	-	-	-	6 316	6 632	6 963	
Operational Revenue	1 852	1 944	2 042	-	-	-	1 852	1 944	2 042	
Property rates	120 291	130 091	140 685	-	-	-	120 291	130 091	140 685	
Surcharges and Taxes	4 849	5 468	5 281	-	-	-	4 849	5 468	5 281	
Fines, penalties and forfeits	11 816	12 407	13 028	-	-	-	11 816	12 407	13 028	
Licences or permits	2 566	2 694	2 829	-	-	-	2 566	2 694	2 829	
Transfer and subsidies - Operational	182 551	181 408	194 717	(320)	1 496	726	182 230	182 904	195 443	Update of Grants to Align to DORA & Memorandum of Agreements
Interest	3 744	3 932	4 128	-	-	-	3 744	3 932	4 128	
Operational Revenue	3 250	3 412	3 583	-	-	-	3 250	3 412	3 583	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	982 256	1 053 055	1 144 503	680	1 496	726	982 936	1 054 551	1 145 229	
Expenditure	-	-	-	-	-	-	-	-	-	Belgium Grant Expenditure aligned to Agreement Electricity Cost iro Sewerahe plant moved to Operationila Cost Immaterial Variance Adjustment to Bursary Allocations Electricity Cost iro Sewerahe plant moved to Operationila Cost, Sport Awards & Branding
Employee related costs	313 081	332 458	357 320	(3 721)	(3 944)	(4 180)	309 360	328 514	353 139	
Remuneration of councillors	13 228	14 160	15 145	-	-	-	13 228	14 160	15 145	
Bulk purchases - electricity	400 843	446 236	496 770	(4 598)	(5 118)	(5 698)	396 245	441 118	491 072	
Inventory consumed	28 145	28 529	29 525	-	-	-	28 145	28 529	29 525	
Debt impairment	76 891	81 490	86 399	-	-	-	76 891	81 490	86 399	
Depreciation and amortisation	34 090	35 794	37 584	-	-	-	34 090	35 794	37 584	
Interest	10 742	11 279	11 843	-	-	-	10 742	11 279	11 843	
Contracted services	77 000	74 788	77 668	(21)	(32)	(39)	76 979	74 756	77 629	
Transfers and subsidies	4 610	2 886	3 031	321	359	397	4 931	3 246	3 428	
Irrecoverable debts written off	0	0	0	-	-	-	0	0	0	
Operational costs	63 812	66 655	70 177	4 911	5 230	5 803	68 723	71 885	75 980	
Total Expenditure	1 022 442	1 094 277	1 185 462	(3 107)	(3 505)	(3 717)	1 019 335	1 090 772	1 181 745	
Surplus/(Deficit)	(40 186)	(41 222)	(40 959)	3 786	5 001	4 442	(36 399)	(36 221)	(36 516)	
Transfers and subsidies - capital (monetary allocations)	27 535	35 191	29 550	-	-	-	27 535	35 191	29 550	
Surplus/(Deficit) for the year	(12 651)	(6 031)	(11 408)	3 786	5 001	4 442	(8 865)	(1 030)	(6 966)	

Annexure C List of Amendments to Tabled Budget

Departmental Charges	Tabled Budget			Amendments to Tabled Budget			Final Budget			Reason
	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	
Municipal Department Charges	-	-	-	16 262	17 075	17 929	16 262	17 075	17 929	Budget for Internal Charges
Municipal Department Recoveries	-	-	-	16 262	17 075	17 929	16 262	17 075	17 929	Budget for Internal Recoveries

Capital Expenditure - Functional	Tabled Budget			Amendments to Tabled Budget			Final Budget			Reason
	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	
Governance and administration	2 794	2 885	250	300	-	-	3 094	2 885	250	Provision of Vehicle for Corporate Services
<i>Executive and council</i>	764	250	250	-	-	-	764	250	250	
<i>Finance and administration</i>	2 030	2 635	-	300	-	-	2 330	2 635	-	
Community and public safety	20 258	980	11 136	-	-	-	20 258	980	11 136	
<i>Community and social services</i>	11 965	520	10 836	-	-	-	11 965	520	10 836	
<i>Sport and recreation</i>	6 974	460	300	-	-	-	6 974	460	300	
<i>Public safety</i>	1 320	-	-	-	-	-	1 320	-	-	
<i>Housing</i>	-	-	-	-	-	-	-	-	-	
Economic and environmental services	16 245	33 082	27 771	-	-	-	16 245	33 082	27 771	
<i>Planning and development</i>	275	-	-	-	-	-	275	-	-	
<i>Road transport</i>	15 750	33 082	27 771	-	-	-	15 750	33 082	27 771	
<i>Environmental protection</i>	220	-	-	-	-	-	220	-	-	
Trading services	40 249	19 744	10 592	200	200	200	40 449	19 944	10 792	Provision for Upgrade to WWTW
<i>Energy sources</i>	24 568	6 018	10 057	-	-	-	24 568	6 018	10 057	
<i>Water management</i>	12 881	12 991	-	-	-	-	12 881	12 991	-	
<i>Waste water management</i>	1 800	300	300	200	200	200	2 000	500	500	
<i>Waste management</i>	1 000	435	236	-	-	-	1 000	435	236	
	79 547	56 691	49 750	500	200	200	80 047	56 891	49 950	

ANNEXURE D



Western Cape
Government
FOR YOU



Strategic Integrated Municipal Engagement (SIME 2) 2025

Cape Winelands District

Witzenberg Municipality



WITZENBERG MUNICIPALITY

INTEGRATED PLANNING AND BUDGETING ASSESSMENT: ANALYSIS OF MUNICIPAL IDP, SDF AND BUDGET

Western Cape Government

APRIL/MAY 2025

WITZENBERG MUNICIPALITY DIAGNOSTIC AND SUMMARY OF KEY RECOMMENDATIONS

<p>Integrated Development & Spatial Planning</p>	<ul style="list-style-type: none"> ● Improve credit control procedures and debt collection rates. ● Encouraged to ensure that eligible beneficiaries are registered for indigent relief. ● Expedite the transfer of rental stock to eligible beneficiaries. ● Improve planning in relation to target setting, considering current and future circumstances. ● The Municipality must put systems in place to improve refuse collection, in all un-serviced areas including informal settlements. They must report on the implementation of the IWMP in their annual report and submit the report to DEA&DP for assessment.
<p>Economic Sustainability</p>	<ul style="list-style-type: none"> ● The Municipality should develop a comprehensive Long-Term Financial Plan (LTFP) with scenario-based modelling to guide financial decisions and enhance resilience over the medium term. ● Employee-related costs must be better aligned with affordability indicators. Growth in non-salary items should be linked to productivity improvements and expenditure reviews. ● Revenue enhancement initiatives, including indigent registration, billing accuracy, and credit control, should be prioritized to strengthen own-revenue sustainability.
<p>Revenue and Expenditure</p>	<ul style="list-style-type: none"> ● Align revenue assumptions with historical collection trends to avoid overstated cash inflows and budget credibility risks. ● Adjust debt impairment provisions using MFMA Circular 71 methodologies to reflect more realistic estimates and improve financial credibility. ● Monitor and contain core cost drivers (e.g., electricity, salaries, and contracted services) through targeted expenditure reviews and operational efficiency measures. ● Clearly disclose and plan around unspent grants and rollover assumptions to ensure funding integrity. ● Reassess employee-related expenditure increases, particularly in overtime and allowances, in line with affordability and service needs.
<p>Capital Budget & Infrastructure</p>	<ul style="list-style-type: none"> ● Increase funding for repairs and maintenance to meet or exceed the NT benchmark of 8% of asset value; current levels (2.2%) are insufficient to sustain infrastructure. ● Align capital project budgeting with the Municipality's asset condition assessments and long-term service delivery needs. ● Strengthen integration between the IDP, SDBIP, and budget to ensure infrastructure plans are responsive to community priorities and lifecycle costs. ● Review the use of regional waste facilities and develop a funding strategy for the Ceres landfill site to avoid growing liabilities. ● Prioritize asset management system updates to guide future planning, budgeting, and reporting on capital performance.
<p>Strategic Procurement</p>	<ul style="list-style-type: none"> ● SCM SOPs, SCM Delegations, and FIDPM Policy not submitted for analysis ● SCM Policy non-compliant and requires updates ● High volumes of infrastructure-related procurement emanating from IDP projects necessitate good governance in infrastructure procurement ● Procurement plan omits OPEX contracts in their entirety ● Unable to determine whether Asset Register informs the IDP and/or Procurement Plan and/or Budget
<p>mSCOA Compliance</p>	<ul style="list-style-type: none"> ● The tabled budget, mSCOA data strings, and the NT Funding Tool projections need to reconcile.

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LIST OF ACRONYMS

CAPEX	Capital Expenditure
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
CWD	Cape Winelands District
DC	Development Charges
DEA&DP	Department of Environmental Affairs and Development Planning
DLG	Department of Local Government
DM	District Municipality
DoI	Department of Infrastructure
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlements Plan
IDP	Integrated Development Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
ITP	Integrated Transport Plan
IYM	In-year Monitoring
IWMP	Integrated Waste Management Plan
JOC	Joint Operations Centre
kl	Kilolitre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	Kilowatt hour (1 000 watt hours)
LED	Local Economic Development
LTFP	Long Term Financial Plan
LUPA	Land Use Planning Act
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act
MER	Municipal Energy Resilience
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant
MIP	Municipal Infrastructure Plan
MISA	Municipal Infrastructure Support Agency
MMP	Maintenance Management Plan

MTREF	Medium Term Revenue and Expenditure Framework
MVA	Megavolt Amperes (1 Million volt amperes)
MWh	Megawatt hour (1 Million watt hours)
NRW	Non-revenue Water
NDHS	National Department of Human Settlements
NT	National Treasury
O&M	Operations and Maintenance
OPEX	Operating Expenditure
PMS	Performance Management Systems
RMP	Road Management Plan
SCM	Supply Chain Management
SDBIP	Service Delivery Budget Implementation Plan
SDF	Spatial Development Framework
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

SECTION 1: INTRODUCTION

The 2025 SIME assessment summarises comments by the Western Cape Government (WCG) on the draft 2025/26 MTREF Budget, 2025/26 Integrated Development Plan (IDP), Spatial Development Framework (SDF) and other relevant policies and documents.

The assessment covers the following key areas; conformance with the MFMA, MSA & Municipal Budget and Reporting Regulations (MBRR); an integrated, spatial and environmental planning analysis of the IDP and SDF and the responsiveness, credibility and sustainability of the tabled budget.

The WCG intends meeting the executives of your Municipality in May 2025, where the key findings and recommendations of this report will be presented and deliberated upon. The planned engagement will contextualise the Municipality's challenges and responses as presented in the draft budget, IDP, LED, SDF and as well as other strategic matters for discussion between the two spheres of government. All the information related to the assessment and analysis of the draft annual budget, IDP and SDF are found in the report below.

The budget snapshot below provides a high-level overview of key socio-economic and financial indicators of the Witzenberg Municipality in relation to the regional economy.

BUDGET SNAPSHOT

2025/26 Municipal Expenditure

Source: Draft 2025/26 A1 Schedule

GDPR

MERO 2024

2021 Constant Prices	2024f	2025f	2026f
R9.2 billion	3.0%	2.7%	2.6%

GDPR Growth

2024e	2025f	2026f	2027f
4.4%	4.3%	4.6%	4.4%

Inflation

NT MFMA Budget Circular 130

2024e	2025f	2026f	2027f
4.4%	4.3%	4.6%	4.4%

Total Population

Census 2022: *103 765

Est average annual 2024 - 2029: *2.2%

No. of Households

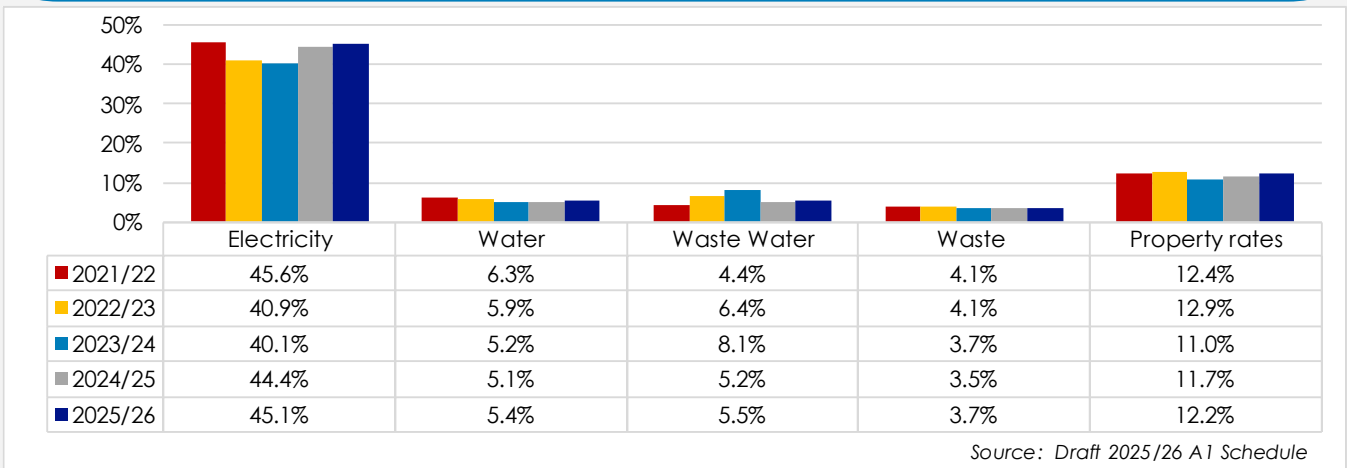
Census 2022: *26 227

No. of Indigent Households

AR 2022/23: 9 012

* Stats SA Mid-year population estimates (MYPE) 2024 data was used in the 2024 MERO and SEP-LG. MYPE population data deviates from that in Census 2022.

Service charges and Property Rates Revenue as a % of Total Revenue (2021/22 to 2025/26)



Ratings Afrika MFSI®

Financial Sustainability Index Score			
	2022	2023	2024
Witzenberg	56	59	58
WC Average	53	53	55

Debtors' collection rate

Interest-bearing debt : total income

Adjusted current ratio

Source: Ratings Afrika Financial Sustainability Analysis Service January 2025.
The graphs reflect the percentage or ratio (Y-axis) for the period 2019 to 2024 (X-axis)

SECTION 2: INTEGRATED PLANNING

2.1 INTEGRATED DEVELOPMENT PLANNING

2.1.1 Introduction

The Municipal Systems Act 32 of 2000 (MSA) requires that every municipal council must review its IDP annually in accordance with an assessment of its performance measurements and to the extent that changing circumstances demand. Further provision is made for every municipal council to amend such IDP following a prescribed process outlined in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations of 2001 (MSA Regulations).

During the 2024/25 financial year, the Witzenberg Municipality (the Municipality) conducted the annual review of its IDP, which is the third review of the 2022 - 2027 IDP. Given Council's intention to adopt a reviewed IDP by the end of May 2025 as reflected in Council Resolution 2/2/1, the draft reviewed IDP will not be assessed for compliance or alignment given the requirements of the MSA.

2.1.2 IDP Implementation

Section 41 of the MSA provides for a municipality, in accordance with its performance management system, to set performance measures with regard to its development priorities and objectives set out in the IDP. In addition, section 41 provides for the monitoring of the performance, measure and review performance at least once per year, implement steps to improve the performance, and set a regular reporting system. This section thus reflects on whether the Municipality might be at risk of not achieving its strategic objectives (SOs), noting that this is the third review cycle of the 2022 – 2027 IDP.

To conduct the assessment of the Municipality's IDP over the current term of office, the following documents were consulted:

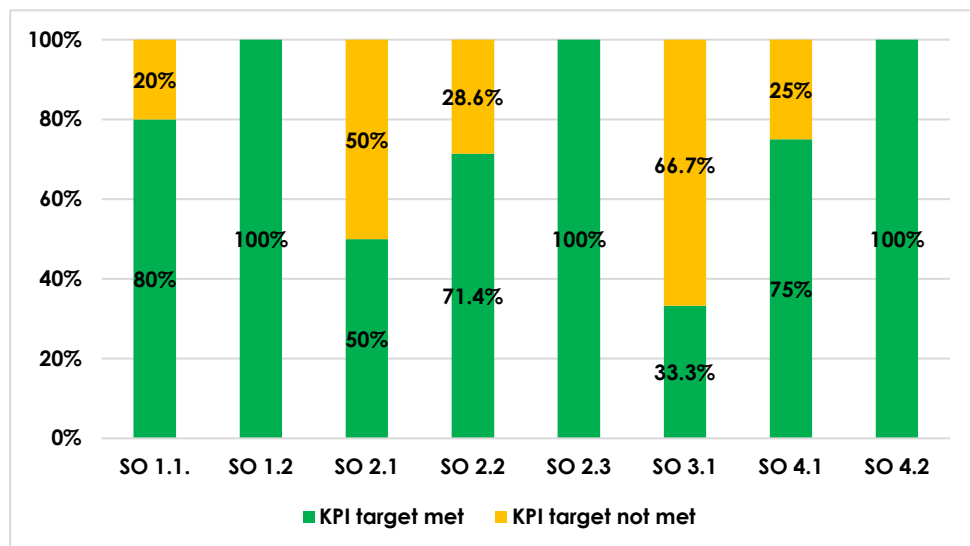
- 2022-2027 IDP and subsequent reviews and amendments;
- 2022/23, 2023/24 and 2024/25 Service Delivery and Budget Implementation Plans (SDBIPs);
- 2022/23 and 2023/24 Annual Reports;
- 2024/25 Technical Integrated Municipal Engagement (TIME) Report; and
- 2024/25 Section 72 Report.

The Municipality has implemented, monitored and evaluated eight strategic objectives (SOs), which remain unchanged following the adoption of the 2022-2027 IDP in May 2022, these include the following:

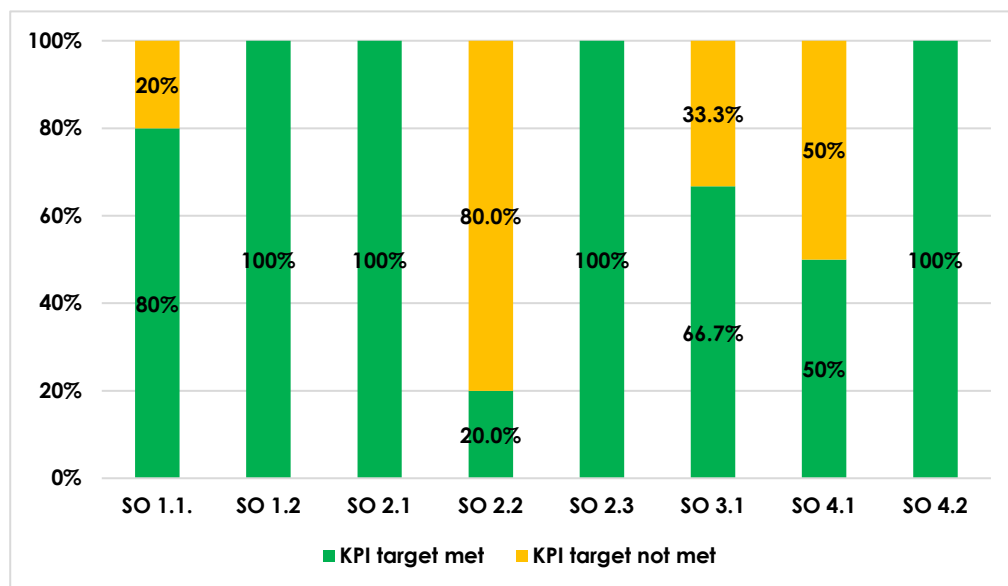
- SO 1.1: Sustainable provision and maintenance of basic infrastructure;
- SO 1.2: Provide for the needs of informal settlements through improved services;
- SO 2.1: Support institutional transformation and development;
- SO 2.2: Ensure financial viability;
- SO 2.3: To maintain and strengthen relations with international and intergovernmental partners as well as the local community through the creation of participative structures;
- SO 3.1: Provide and maintain facilities that make citizens feel at home;
- SO 4.1: Support the poor and vulnerable through programmes and policy; and
- SO 4.2: Create an enabling environment to attract investment and support to the local economy.

The implementation of the Municipality's SOs over the 2022/23 – 2023/24 reporting periods have shown a minor increase of 0.85 per cent from 76.22 per cent to 77.07 per cent. However, the Department of Local Government (the Department) notes an underperformance in key performance indicators (KPIs) linked to SO 2.2 (Ensure Financial Viability) and SO 4.1 (Support the Poor and Vulnerable) over the reporting periods. The underperformance identified under SO 2.2 reflects a decrease in the achievement of targets from 71.4 per cent to 20 per cent and from 75 per cent to 50 per cent for the KPIs linked to SO 4.1.

Municipal Performance 2022/23:



Municipal Performance 2023/24:



The primary factors that contributed to the performance challenges linked to SO 2.2 include low debt collection rates from outstanding debtors and underspending on the capital budget largely as a result of capital damage sustained at the Ceres Sport Facility due to adverse weather. The low debt collection rates have transcended the two reporting periods and are reflected as areas for improvement in the 2024/25 TIME report. With regards to SO 4.1 the Department notes that the underperformance was largely due to challenges in obtaining the original title deeds from the deeds office and previous service providers. In addition, the Municipality experienced challenges in relation to extending the reach of basic services through indigent relief and subsidisation in line with the Indigent Policy.

The 2024/25 TIME report provides an assessment of the Municipality's performance at mid-year which reflects that for the applicable KPIs, 66 per cent of targets were met, having achieved 67 per cent during the 2023/24 mid-year assessment. Considering the performance trends, there is no foreseeable risk that the Municipality may fail to achieve the SOs set out in the IDP over the current term of office.

2.2 KEY FINDINGS AND RECOMMENDATIONS

2.2.1 Key Findings

Based on the above assessment, below is a summary of key findings:

- The Municipality experienced challenges in relation to executing effective credit control processes, evidenced by a trend of underperformance against debt collection targets;
- The Municipality could not achieve its target for the transfer of rental stock due to delays and challenges to obtain the original title deeds from the deeds office and previous service providers; and
- The Municipality's implementation of the IDP over the current term of office shows room for improvement, however, there is no foreseeable risk that the Municipality may fail to achieve the SOs set out in the IDP over the current term of office.

2.2.2 Recommendations

It is recommended that the Municipality:

- Implement stringent credit control and debt collection procedures, and ensure that eligible indigents are registered for indigent relief;
- Expedite the transfer of rental stock to eligible beneficiaries through regular monitoring of the appointed service provider;
- Enhance planning in relation to target setting to ensure that reasonable targets are set considering current and future planning circumstances as part of the IDP review process; and
- Continue monitoring the Municipality's performance to risk manage any potential declines in performance as observed in the KPIs linked to SO 2.2 and SO 4.1 over the 2022/23 – 2023/24 reporting periods.

2.3 ENVIRONMENTAL AND PLANNING ANALYSIS

2.3.1 Strategic Spatial Planning Pressures and Risks

● MSDF Performance Review

The Municipality has recently initiated the process of redrafting its MSDF. The Municipality is reminded that a new MSDF adoption must be undertaken through an IDP amendment to ensure compliance with legislative requirements

2.3.2 The Municipality's Response to Strategic Pressures and Risks

● Capital Expenditure Framework

The Municipality is reminded that ideally that's its new MSDF, together with a CEF should be used as a budget decision-making tool in the preparation of its capital budget, and this should be championed by the manager responsible for spatial planning in the Budget Steering Committee.

Should the Municipality require support or resources to develop a CEF, please contact the DEA&DP's Directorate: Spatial Planning. The Directorate can assist by facilitating connections with potential funding partners. While organisations such as the Department of Land Reform and Rural Development (DLRRD), the Department of Cooperative Governance and Traditional Affairs (COGTA), and the Development Bank of Southern Africa (DBSA) have supported CEF development in various contexts, municipalities are encouraged to engage with us directly so that we may offer guidance and support in preparing and submitting funding requests to the appropriate entities.

● **Inclusionary Housing Policy**

The Witzenberg Municipality does not have an Inclusionary Housing Policy (IHP). It is important for Municipalities to prepare IHP to actively pursue spatial transformation and address historical spatial inequalities and the exclusionary property market. Municipalities have a legal mandate through SPLUMA to implement policies that promote affordable housing and spatial justice as outlined in their MSDFs. These local policies, informed by housing market studies, allow municipalities to tailor solutions to their specific context and leverage the value of development rights to create more integrated and inclusive settlements without relying solely on public funding. Ultimately, an Inclusionary Housing Policy is a crucial tool for municipalities to meet their obligations towards spatial justice and the right to adequate housing.

To develop an Inclusionary Housing Policy, a municipality must follow an evidence-based, multi-step process aimed at promoting affordability while avoiding unintended consequences.

To begin with foundational studies should be undertaken i.e. a Housing Market Study to identify affordability gaps and target beneficiaries, and an Economic/Financial Feasibility Study to set feasible developer contribution thresholds based on land use value. Lastly, the municipality must determine where inclusionary housing should be applied using their MSDF. Once the groundwork is laid, the policy should define target groups, outline delivery mechanisms (on-site, off-site, or in-lieu), and ensure long-term affordability through appropriate monitoring and enforcement. To support implementation, the municipality should incorporate the policy into its new MSDF and Municipal Planning By-Law, establish a central register for transparency, and ensure regular monitoring, evaluation, and updates based on evolving data and circumstances.

As the Municipality will be redrafting its MSDF (which should include a CEF), it may not be possible to source funding for an Inclusionary Housing Policy and Housing Market Study at this time. It is recommended that the new MSDF should identify the designated areas where a national or provincial inclusionary housing policy may be applicable as required in SPLUMA Section 21 (i).

● **Incremental Upgrading of Informal Settlements:**

The existing Witzenberg MSDF acknowledges the need for and outlines strategies for the upgrading of informal settlements. The MSDF proposals identify the following informal settlements for potential incremental upgrading: The ongoing upgrading in Nduli, Pine Valley, Zibonele, Polocross, and Die Gaatjie. The identification of these specific informal settlements and the general guidelines indicate a clear intention within the Witzenberg MSDF to apply incremental upgrading approaches to development and regulation in these residential areas.

The draft IDP and draft budget provide evidence of the progressive introduction of administration (e.g. recognition of the challenges indicates administration), engineering services (KPIs, budget allocations for water, sanitation, electricity, waste management), and initial steps towards land tenure rights (provision of serviced sites) in informal settlements. Evidence for the progressive introduction of dedicated management systems within these settlements and more concrete steps for formalising land tenure rights beyond serviced sites is less explicitly detailed.

● Waste Management

Witzenberg Municipality have 5 Waste management facilities which includes Tulbagh WDF, Op-Die-Berg WDF, Wolseley WDF, Prince Alfred Hamlet (PAH) WDF and Ceres MRF. Only the latter two facilities are operational and the former 3 needs to be decommissioned by the Municipality. The Municipality needs to improve its compliance at their only operational waste disposal facility at Prince Alfred Hamlet (PAH WDF). The Municipality needs to carry out the weighted WML compliance conditions such as the borehole installation for groundwater quality monitoring, disposal airspace assessments, internal and external auditing, and availability of cover material amongst other requirements as per the Waste management authorizations. The Witzenberg Municipality intend to carry out waste recycling activities at the PAH WDF, the effect of this will be monitored to establish if this will improve the waste management and improve effective waste minimization measures within the Municipality.

The Department conducted topographical studies at Prince Alfred Hamlet and Tulbagh waste disposal facilities to conduct an airspace assessment. The Municipality must request a WML Variation on the PAH WML that consist of assessing for waste body height authorization as the current licence does not have this included in their WML to fully make use of the assessed airspace, as these two factors have a direct link with each other. The Municipality also needs to confirm the proposed future disposal and their intention of when waste will be directed to the CWDM regional facility in Worcester, as the facility is planned to be operational in 2025/ 2026.

The rate of compliance per operating waste management facility Prince Alfred Hamlet WDF is 44.26 per cent, Wolseley WDF 1.88 per cent, and Op-Die-Berg WDF 50.65 per cent.

Wolseley has been abandoned but needs to be properly decommissioned. Many houses are situated on the periphery adjacent to the WDF. Illegal dumping takes place around the Facility. The Municipality must also finalize the Tulbagh WDF matters as per the letter from Minister Bredell dated 5 September 2024 requesting decommissioning.

● Ecological Infrastructure

Ecological Infrastructure (EI) entails naturally functioning ecosystems that provide services to people and the economy and plays a vital role in municipal service delivery across the Western Cape. It supports reliable, good-quality raw water supply and contributes to disaster risk reduction, especially in terms of wildfires and flooding (inland and coastal).

To guide municipalities in investing in Ecological Infrastructure, the Western Cape Government developed the **Western Cape Ecological Infrastructure Investment Framework**. This framework highlights EI's potential to lower service delivery costs and enhance community well-being. Municipalities are encouraged to integrate EI into their service delivery planning, using one or more of the following approaches:

- **Collaboration & Participation:** Many municipalities support landscape initiatives aimed at reducing environmental risks (e.g., Boland Groot Winterhoek Collective, Outeniqua to Tsitsikamma Water Working Group) where important EI is identified and a "whole of society" approach to safeguarding or improving this EI is refined, often with real benefits to municipalities.
- **Identification & Planning:** Some municipalities have mapped key EI areas and developed investment plans, which can attract external funding and boost service delivery effectiveness.
- **Direct Investment:** Others are directly funding EI projects—for example, to secure water supply or reduce flood risks—often in partnership with the private sector for co-investment.

Guiding materials and examples are available from the Department of Environmental Affairs and Development Planning. Municipalities are urged to tailor EI investment to their local context as a complementary strategy to enhance service delivery and human wellbeing within their administrative domains.

2.3.3 Key Findings and Recommendations

- The Municipality must put systems in place to improve refuse collection, in all un-serviced areas including informal settlements. They must report on the implementation of the IWMP in their annual report and submit the report to DEA&DP for assessment.
- The Municipality needs to also finalize the Tulbagh WDF matters as per the letter from Minister Bredell dated 5 September 2024 requesting decommissioning.

SECTION 3: ECONOMIC and FINANCIAL SUSTAINABILITY

3.1 INTRODUCTION

This section provides an assessment of key indicators related to the responsiveness, credibility and sustainability of the tabled budget.

Key to assessing the above criteria is the alignment of the Municipality's budget to its strategic objectives, where if there are gaps identified, recommendations will be provided considering the Municipality's current socio-economic challenges.

The revenue and expenditure analysis and risks section provide a gap analysis with regard to trading services, analysing the credibility, tariff structure and responsiveness of the Municipality's budget.

As capital infrastructure development is a key catalyst for economic growth and sustainability, the Municipality's capital funding mix, capital budget implementation and procurement planning assessment are critical to understand the Municipal area's growth trajectory.

3.2 SUSTAINABLE ECONOMIC DEVELOPMENT

Table 1 Strategic Objectives for the 2025/26 Medium Term Revenue & Expenditure Framework

Strategic Objective	2025/26 Medium Term Revenue & Expenditure Framework OPEX				2025/26 Medium Term Revenue & Expenditure Framework CAPEX			
	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	Average Annual Growth	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	Average Annual Growth
Sustainable provision & maintenance of basic infrastructure	677 517	736 917	804 909	9.0%	57 599	48 134	29 752	-28.1%
Support Institutional Transformation and Development	116 357	121 799	129 792	5.6%	1 194	835	250	-54.2%
Ensure financial viability	47 486	50 575	53 807	6.4%	-	-	-	#DIV/0!
To maintain and strengthen relations with international & inter-governmental partners as well as with the local community through creation of participative structures	6 261	6 730	7 234	7.5%	-	-	-	#DIV/0!
Support the poor & vulnerable through programme and policy	10 190	7 495	8 033	-11.2%	20 478	7 722	19 749	-1.8%
Provide and maintain facilities and environment that make citizens feel at home	161 798	167 697	178 422	5.0%	-	-	-	#DIV/0!
Create an enabling environment to support local economy	2 832	3 064	3 264	7.4%	275	-	-	-100.0%
Total Expenditure	1 022 441	1 094 277	1 185 461	7.7%	79 546	56 691	49 751	-20.9%

Source: Witzenberg Municipality, A-Schedules

- The bulk of the 2025/26 MTREF operating expenditure relates to Strategic Objective: Sustainable provision & maintenance of basic infrastructure with R677.157 million allocated for 2025/26 (66.2 per cent) increasing at 9.0 per cent on annual average to R804.909 million in 2027/28. The capital expenditure budget also allocates the bulk of the budget at R57.599 million (72.4 per cent) in 2025/26 towards this Strategic Objective, however, the capital expenditure allocations reflect a declining trajectory, with 28.1 per cent annual average decrease over the MTREF period and is expected to decline to R29.752 in 2027/28. Also looking back at the 2024/25 MTREF, the capital expenditure budget for this Strategic Objective has been on the decline.

- Strategic Objective: Provide and maintain facilities that make citizens feel at home receives the second priority at R161.798 million (15.8 per cent) in 2025/26; this allocation is expected to increase by 5 per cent on annual average over the MTREF Period reaching R178.422 million by 2027/28. There is no capital expenditure budget for this strategic objective over the 2025/26 MTREF period.
- Strategic Objective: Support Institutional Transformation and Development receives the third priority with R116 357 million (11.4 per cent) allocated for 2025/26 increasing by annual average of 5.6 per cent to R129.792 million in the outer year of the MTREF.
- Strategic Objective: Support the poor through projects and policy on the other hand has been on the decline. The allocation declines by 11.2 per cent over the MTREF period from R 10.190 million in 2025/26 to R8.033 million in 2027/28. The Capital expenditure budget for this Strategic Objective fluctuates from R20.477 in 2025/26 to R 7.722 million in 2026/27 and then improved to R19.749 million in 2027/28. This results into an annual average decrease of 1.8 per cent over the MTREF period.
- Overall, the decline in OPEX budget for supporting the poor underscores the importance of balancing fiscal constraints with the Municipality's commitment to promoting social equity and inclusive development. It highlights the need for careful budgetary planning, stakeholder engagement, and proactive measures to mitigate the adverse effects of funding reductions on vulnerable populations.
- Alignment of the Municipal priorities to the National and Provincial priorities is dealt with in pages 15 - 19 of the Integrated Development Plan review for 2025/26 financial year, alignment with National Development Plan (NDP vision for 2030), National priorities (2019 - 2024), Western Cape Provincial Strategic Plan (this should reflect alignment to 2025 - 2030) and alignment to Cape Winelands Strategic Objectives is included in the budget.

3.3 REVENUE AND EXPENDITURE ANALYSIS AND RISKS

3.3.1 BUDGET OVERVIEW

Table 2 Budget overview for the 2025/26 MTREF Budget

Witzenberg	CURRENT YEAR			MEDIUM TERM REVENUE					
Description	2024/25	2024/25	2024/25	2025/26	2025/26	2026/27	2026/27	2027/28	2027/28
	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
Total Operating Revenue (excluding capital transfers and contributions)	964 887	972 233	972 233	982 256	982 256	1 053 055	1 053 055	1 144 503	1 144 503
Total Operating Expenditure	996 730	988 103	1 032 405	1 022 442	1 057 891	1 094 277	1 132 643	1 185 462	1 226 956
Surplus/(Deficit)	(31 844)	(15 870)	(60 172)	(40 186)	(75 635)	(41 222)	(79 588)	(40 959)	(82 453)
Non Cash Items									
Depreciation & asset impairment	54 219	54 219	54 219	34 090	34 090	35 794	35 794	37 584	37 584
A4: Total Operating Budget Restated Result	22 375	38 348	(5 954)	(6 096)	(41 545)	(5 428)	(43 794)	(3 374)	(44 869)
A5: Total Capital Expenditure	85 365	84 919	80 727	79 547	77 069	56 691	56 691	49 750	45 736
Funded by:									
Transfers recognised - capital	39 880	41 519	37 328	30 013	27 535	35 191	35 191	33 564	29 550
Borrowing	25 000	10 000	10 000	15 000	15 000	-	-	-	-
Internally generated funds	20 485	33 400	33 400	34 534	34 534	21 500	21 500	16 186	16 186
A7 - Cash/cash equivalents at the year end:	192 278	175 613	166 965	234 234	101 331	234 346	62 088	237 785	29 150
A8 - Surplus / (shortfall) after application of cash and investments	163 319	246 504	166 695	222 284	94 084	210 076	49 487	212 188	10 159
BUDGET FUNDING POSITION	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED

Source: A1 schedules, NT funding tool, ORGB data strings.

- For the 2025/26 financial year, Witzenberg Municipality has tabled an operational deficit of R40.2 million, excluding capital transfers. This continues a pattern of budgeted deficits observed in previous years, where operating expenditure exceeds operating revenue. The Municipality projects a strong cash position, with cash and investments available at R219.20 million and a surplus after the application of funds amounting to R222.28 million. This reflects that the budget is funded in terms of MFMA requirements. However, continued reliance on accumulated surpluses to offset operational shortfalls is not a sustainable approach. To promote long-term financial sustainability, the Municipality is encouraged to work towards budgeting for operational surpluses and to allocate excess cash into reserves such as the Capital Replacement Reserve (CRR), in order to safeguard its ability to invest in critical infrastructure and maintain service delivery standards.
- The current cash position enables the Municipality to meet its short-term obligations and maintain the quality of services in the near term. To sustain this level of service delivery and overall financial health into the future, the Municipality must improve revenue collection, limit cost escalation, and ensure that operating budgets return to surplus. Additionally, greater investment in infrastructure maintenance and renewal, funded through structured reserves, will be key to maintaining service quality and avoiding service interruptions over the medium to long term.

- A review of the 2025/26 budget indicates that the Municipality has reduced its depreciation provision from R54.22 million in the 2024/25 adjustment budget to R34.09 million. Considering the continued increase in the value of Property, Plant and Equipment, this reduction warrants further review to ensure the budgeted depreciation accurately reflects asset consumption and complies with accounting standards. Additionally, the Municipality budgeted R76.89 million for debt impairment, which is significantly lower than the R112.34 million calculated using the funding tool in line with MFMA Circular 71 and audited data. This difference is due to the use of higher projected collection rates than those achieved in practice. Such assumptions may understate financial risk and overstate available funding. It is recommended that the Municipality reassesses both provisions to enhance the credibility and realism of its budget.
- The 2025/26 budget projects a positive cash flow from operating activities of R92.5 million, indicating that the Municipality is generating sufficient internal funds to support its operations. While this is a favourable sign, the overall trend in recent years shows fluctuations rather than steady improvement. Notably, the Municipality experienced a significant cash outflow in the 2023/24 financial year, and although recovery is projected, sustained growth in cash flow is not yet evident. Liquidity remains adequate, with cash and investments exceeding cash commitments by R174.16 million in 2025/26, and the Municipality is able to cover its short-term obligations. However, the persistence of operating deficits and rising debt impairment costs are early indicators of financial pressure. To strengthen its financial health, the Municipality should aim to stabilise and grow its cash flow in line with population and service delivery demands. Achieving this will require improved revenue collection, prudent cost management, and a careful balance between operational expenditure and capital investment. Continued focus on managing liquidity and cost coverage ratios will be essential to mitigate future financial constraints.
- The Municipality should review Table SA20, which presents the reconciliation of transfers, grant receipts, and unspent funds. The presence of an opening balance for unspent grants indicates that some funds were rolled over from previous financial years. According to good budgeting practice and the MFMA framework, it is standard to assume that all grant funding received will be fully spent within the financial year, unless otherwise approved for rollover. Unspent funds must either be spent in line with the conditions of the grant or refunded to the transferring department if not utilised. The Municipality is therefore advised to ensure that these balances are correctly disclosed, supported by implementation plans, and reflected in the cash flow projections to avoid overstating available funding. Failure to align grant allocations with credible expenditure timing may lead to distortions in the funding position as reported in Table A8.
- An assessment of the budgeted cash flow receipts from property rates and service charges, using the "Current Debtors Collection Rate" disclosed in Table SA8 at 125.5 per cent, reveals an overstatement in projected inflows. The Municipality's budget is based on a 90 per cent collection rate; however, audited AFS shows a declining trend. The collection rate for services declined from 88.9 per cent in 2022 to 82.2 per cent in 2024, while property rates decreased from 93.2 per cent to 92.2 per cent over the same period. This misalignment suggests that the Municipality's projections are not reflective of actual performance. Recalculating expected receipts using the audited rates in line with MFMA Circular 71 would result in lower inflows, potentially affecting the Municipality's ability to meet cash obligations and undermining the funding credibility in Table A8. It is recommended that the Municipality aligns its revenue assumptions with historical collection trends to ensure more accurate and realistic cash flow projections.
- A review of the cash flow projections in relation to the Statement of Financial Position reveals a misalignment between capital financing and the associated cash flow movements. While capital expenditure for 2025/26 is budgeted at R79.5 million and reflected appropriately as a cash outflow under investing activities, the financing section shows a net cash outflow of R3.18 million despite the

inclusion of new borrowing of R15 million in the capital funding mix. This inconsistency suggests that either the full value of new borrowing has not been captured as a financing inflow or that repayments and other financing outflows are under-disclosed. This discrepancy raises concerns about the completeness of the financing assumptions and may impact the credibility of the budget funding position. It is recommended that the Municipality reviews and aligns its financing and cash flow projections to ensure accurate reporting and compliance with MFMA funding principles.

- An analysis of Table A8 confirms that Witzenberg Municipality has provided for key non-cash items and statutory commitments within its funding calculations. The total application of cash and investments for 2025/26 amounts to R45 million, against available cash and investments of R219 million, resulting in a surplus of R174 million. This indicates that the Municipality has made adequate provision for liabilities such as employee benefits, reserves, and other commitments. However, the credibility of these provisions must be supported by clear links to actual financial liabilities disclosed in the audited financial statements and related policies. While the current funding position is compliant, continued reliance on historical surpluses and optimistic revenue assumptions may weaken credibility if not adjusted to reflect actual performance trends and updated liability valuations.
- The analysis of Table A6 (Budgeted Financial Position) indicates that the Municipality is projected to maintain a positive working capital position throughout the MTREF period. Table A6 also reflects fluctuations in cash and cash equivalents, with projected positive balances of R219.20 million in 2025/26, R217.84 million in 2026/27, and R219.67 million in 2027/28.
- Notably, the cash and cash equivalents reflected in Tables A6 and A7 are not aligned. Based on the mSCOA data strings presented in Table A7 (Cash Flow Statement), the Municipality anticipates positive cash and cash equivalents over the MTREF period, amounting to R234.23 million, R234.35 million, and R237.78 million in 2025/26, 2026/27, and 2027/28, respectively.
- Disclaimer: It should be noted that the tabled budget, mSCOA data strings, and the NT Funding Tool projections do not reconcile. These inconsistencies present a distorted view of the working capital position reflected in Table A6, raising concerns regarding the credibility of the submitted data and potentially undermining the overall quality of financial reporting.
- The Municipality has demonstrated the ability to meet its monthly fixed operating commitments from available cash and investments. These projections consider all intended applications of cash as reflected in Table A8. It is important to note that any omissions or uncommitted provisions would reflect a distorted view of the actual cash position.
- The projected liquidity (cash) ratios are 5.55:1 for 2025/26, -4.53:1 for 2026/27, and -4.90:1 for 2027/28. While the Municipality appears to have sufficient resources to meet its short-term obligations in the 2025/26 MTREF year, the projections for 2026/27 and 2027/28 indicate a significant decline in liquidity, with negative ratios suggesting insufficient cash flow to settle short-term liabilities as they fall due. This situation implies a need to improve debtor collections and convert outstanding receivables into cash.
- In terms of cost coverage, the Municipality projects ratios of 3.30 months (2025/26), 3.17 months (2026/27), and 3.04 months (2027/28), suggesting that it may have sufficient cash to cover monthly fixed operational costs. These projected ratio outcomes fall within the National Treasury norm of 1 – 3 months, although the reliability of these projections remains questionable given the noted inconsistencies.
- Property rates of R114.28 million are reported in the 2025/26 budgeted monthly cash flow statement (SA30), compared to R120.29 million in the Budgeted Financial Performance (A4), reflecting a 95 per cent collection rate. This means the Municipality has assumed a 5 per cent under-collection on cash receipts against the budgeted figure. Based on the Municipality's revenue projections and

billing/collection trends, this assumption appears realistic. However, it is important for the Municipality to continue enforcing its credit control and debt collection policies and strategies to prevent outstanding debt from exceeding 30 days, as failure to collect what is due may reduce its working capital.

- Regarding Service charges, the 2025/26 budgeted monthly cash flow statement (SA30) reports R649.19 million, compared to R585.96 million in the Budgeted Financial Performance (A4), reflecting a 110.8 per cent collection rate. This indicates that more revenue is projected to be collected than billed. While this may improve short-term cash flow, it is important to evaluate the sustainability of these collections to ensure that they do not distort the Municipality's financial position or impact the accuracy of the financial reporting.

3.4 TRADING SERVICES

3.4.1 OUTCOMES OF THE COST REFLECTIVE TOOL

Table 3 Outcome of the Cost Reflective Tool

Operating Expenditure and Income Across Functions (Figures in Rand)					Energy sources	Water management	Waste water management	Waste management
Demarcation Description	Demarc Code	CAP	Period					
Witzenberg	WC022	L	2025/26 Tabled Budget	2900 Total Revenue (excluding capital transfers and cor	442,041,020	65,376,867	59,544,115	48,216,070
Witzenberg	WC022	L	2025/26 Tabled Budget	4400 Total Expenditure	446,892,557	61,326,258	50,900,074	90,646,797
Witzenberg	WC022	L	2025/26 Tabled Budget	4500 Surplus/(Deficit)	-4,851,537	4,050,609	8,644,041	-42,430,727

Source: GoMuni

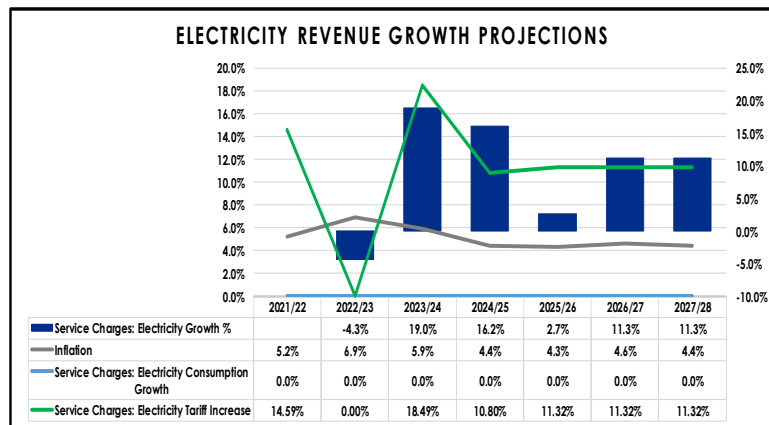
- Witzenberg Municipality submitted the Cost Reflective Tool with 2024/25 as year 1, hence we opted to use the operating expenditure and income across functions, from GoMuni as depicted in table 3 above.
- Operating expenditure and income across functions, from GoMuni as depicted above in table 3 shows a deficit of R4.85 million in the electricity service suggests tariffs are currently not cost-reflective, potentially due to under-pricing relative to bulk purchase costs, distribution losses or inefficiencies and cross-subsidisation pressures. Waste Management is Severely Under-Recovered, it incurs a massive deficit of R42.4 million, indicating an urgent tariff misalignment, with nearly double the cost relative to revenue, this suggests significant financial risk and/or subsidisation from other revenue streams. Water and wastewater services generated a marginal surplus, with water recording a moderate surplus of 6.60 per cent and wastewater with a Surplus of 17 per cent, suggests full cost reflectiveness and potential efficiency gains.
- Witzenberg Municipality faces significant challenges in ensuring tariff cost reflectiveness, particularly in the waste and energy sectors. While water and wastewater services are marginally or fully cost-reflective, the magnitude of the waste services deficit is unsustainable. Immediate action is needed to realign tariffs, reduce inefficiencies, and balance affordability with financial sustainability to secure the long-term viability of Municipal service delivery over the MTREF period.
- The Municipality's proposed electricity tariff increase is 11.32 per cent increase, like the increase in electricity bulk purchases for the 2025/2026 financial year as approved by NERSA. The Municipality may be able to achieve a lower average tariff increase for consumers if they limit the growth in the cost of other inputs to the electricity reticulation service. The municipality should show this in their tariff application to NERSA that must be based on a cost of supply methodology and is due to be submitted by 30 April 2025. However, the Municipality indicated in their table budget that the proposed electricity tariff is based on the final findings and recommendation of their cost of supply study.

- A 5.00 per cent increase for the water tariff, wastewater tariff and waste removal has been proposed by Witzenberg Municipality for the 2025 MTREF, slightly above with the recommended range as per the National Treasury MFMA Circular No. 129, but below the Provincial average, which is 6.42 per cent for water, 5.95 per cent for wastewater and 8.70 per cent for waste removal.

3.4.2 Energy Services

3.4.2.1 Energy Services Credibility and Sustainability

Figure 1 Energy trading service trends



	Direct and Indirect	2025/26	2026/27	2027/28
Cost Recovery	Revenue Required	R509 236 899	R540 788 710	R621 452 702
	Revenue	R442 689 217	R492 692 855	R548 344 056
	Surplus/ Deficit	-R66 547 682	R68 095 855	R73 108 646

Source: All schedules

2025/26 Tariffs	Basic Charge	Basic Charge (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R473.31	R781.95	11.32%	11.50%
Households	R136.24	R310.73	11.32%	11.50%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Electricity Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10,SA1)	3 127	R 5 311	R 5 985	R 6 745
Indigent (LGES)	21 410	R 38 550	R 40 940	R 42 791

Source: All schedules

Source: NT GoMun 2024/25 Draft Budget

- The Municipality indicated an expected electricity revenue growth of 11.32 per cent for the 2025/26 financial year. While this exceeds the projected inflation rate of 4.3 per cent, the growth is not consumption driven, as no consumption growth is projected. Instead, the increase is primarily linked to anticipated Eskom bulk tariff adjustments, and the final Municipal tariffs remain subject to NERSA approval, introducing a degree of uncertainty in the revenue projections.
- The Municipality did not complete the required revenue and consumer growth rates in schedule SA9, and also did not submit the National Treasury Cost Reflective Tariff Tool for the 2025/26 MTREF. This limits the ability to assess whether the proposed electricity tariffs are financially sustainable and aligned with the actual cost of delivering the service. The Municipality has indicated that no consumption growth is projected, as the notional maximum demand ceiling has already been reached. While this may explain the absence of growth projections, it further emphasises the importance of aligning revenue strategies with realistic consumption levels. Based on available GoMuni data, the electricity function is only expected to become cost-reflective from the 2026/27 budget year, which raises concerns about the sustainability of the current tariff structure.
- The lack of outer year tariff increase projections for 2026/27 and 2027/28 further undermines the credibility of the MTREF forecasts. With these year's projecting an 11.3 per cent revenue increase without supporting assumptions, the outer-year forecasts risk being unsubstantiated extrapolations rather than evidence-based estimates.
- The Municipality has a formally adopted indigent policy which entitles qualifying households to receive 50kWh per month of Free Basic Electricity (FBE), funded through the Local Government Equitable Share (LGES). In 2025/26, the Municipality receives LGES allocations based on 21,410 indigent households, yet only 3,127 households are reflected in the budget as receiving FBE support, representing just 17 per cent of the 18,415 total households in the Municipality. While the policy outlines clear application procedures, eligibility threshold (R6,000/month), and support for elderly and exceptional cases, this gap in implementation raises concern over the effectiveness of indigent registration.

- The Municipality has confirmed that a Cost of Supply Study was conducted and approved by Council, with recommendations being phased in over a three-year period beginning in 2025/26. The study informed the tariff increases for the current year and proposed the introduction of fixed charges for prepaid customers to improve cost recovery and equity across consumer categories. However, the Municipality has not yet uploaded the study to the GoMuni platform as required by National Treasury, and it remains listed as outstanding. A revised Cost of Supply Study is planned for 2026/27 to respond to recent Eskom tariff adjustments, including a 14.5 per cent increase in network charges. It is recommended that the Municipality ensure full submission of the current study and finalise the updated version timeously to support transparent and cost-reflective tariff setting.
- The Municipality's electricity losses are reported at 10.3 per cent, which is within the acceptable norm. Sustained investment in repairs and maintenance is essential to prevent rising losses and ensure reliable supply. It is recommended that the Municipality continues to monitor losses and align Repairs and Maintenance budgets to support long-term network sustainability.
- The Municipality has an approved SSEG policy but has not adopted a wheeling framework or renewable energy policy. No reference to embedded generation or renewable integration appears in the 2026/27 budget or IDP, while a solar PV plant in Ceres is under consideration and generators have been installed, it is unclear whether the full financial impact of load-shedding is reflected in the MTREF. The Municipality is encouraged to quantify these costs and develop a clear renewable energy and resilience strategy to support long-term revenue sustainability.

3.4.2.2 Responsiveness to Energy Demand and Provision

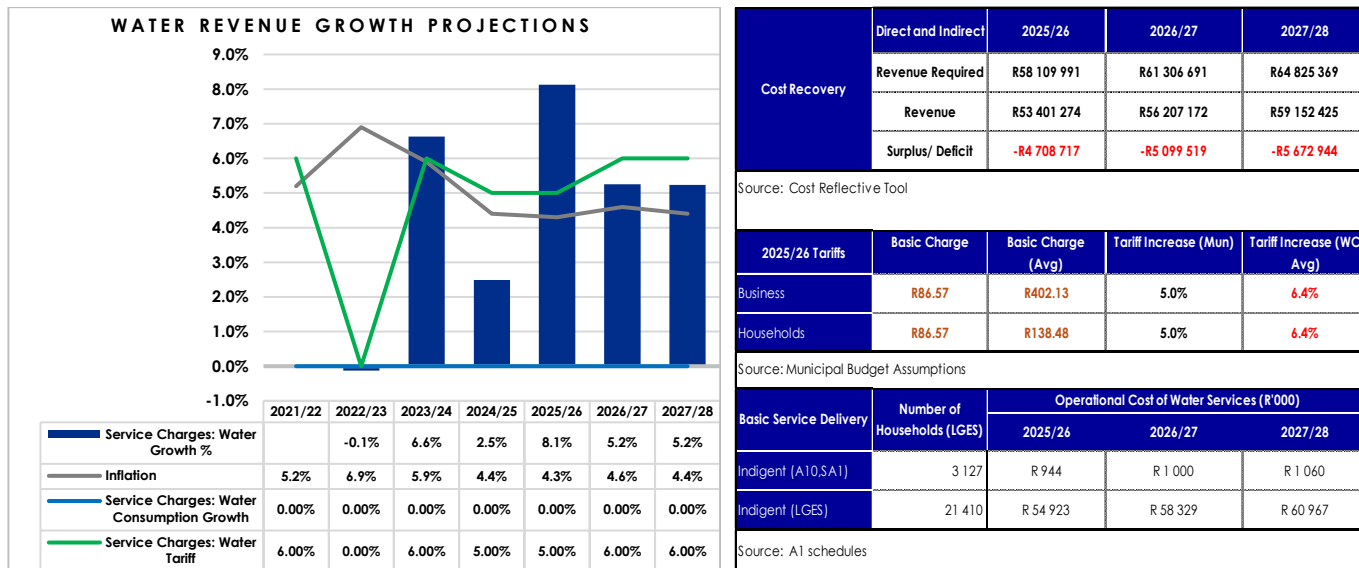
Municipal challenges	<ul style="list-style-type: none"> ● Insufficient electricity supply. ● Insufficient funds to tackle electricity infrastructure.
Electricity Expenditure Analysis	<ul style="list-style-type: none"> ● The IDP indicates that no new business or expansions of current businesses can be allowed due to the inability of Eskom to increase the electricity supply to the Municipal area. ● This inability of Eskom to increase electricity supply to a municipal area can have far-reaching consequences, ranging from economic stagnation and unemployment to reduced investment and diminished quality of life for residents. This is a long-standing matter in Witzenberg and despite many years of concerted effort, remains unresolved. ● This stresses the importance for renewable energy and resilience strategy mentioned earlier to meet the growing economy and population demands in Witzenberg. It remains a risk that ESKOM has not increased electricity bulk supply. ● The Municipality allocates R24.568 million towards energy projects in 2025/26; this expenditure fluctuates to R6.018 million and R10.057 million in 2026/27 and 2027/28 respectively, this shows a 48.7 per cent annual average decrease over the 2025/26 MTREF period. Although these investments will contribute to Infrastructure and economic development and generate additional revenue for the Municipality; it is noted that the declining investments in electrical infrastructure does not bode well with the increasing demand from both businesses and households. ● For business to expand in the area reliable electricity supply is required. It is essential for the Municipality to effectively manage these allocations to ensure the successful implementation of energy projects and infrastructure improvements while meeting the community's needs and adhering to financial constraints. ● The detailed Capital Expenditure breakdown in SA36 for 2025/26 indicates that the bulk of the energy budget to the amount of R15.000 million is allocated for the Upgrading of the HV power station (in Ceres,) However, a concern is raised regarding the planned upgrade of the substation already in the 2024/25 budget which was not fully implemented. Not fully completed projects from prior years risk creating bottlenecks in the overall energy infrastructure, potentially affecting service quality and reliability.

- In addition, the following projects are budgeted for:
 - MV Substation Equipment: R1.630 million
 - MV Equipment Networks: R1.00 million
 - MV Cables Upgrade of mv cables: R1.500 million
 - CAPEX Electrical Network Refurbishment: R1.00 million
 - Upgrade of Lv network cables: R500,000
- However, the detailed project breakdown total for electricity projects in SA36 (R20.880 million) is not aligned to the R24 million in A5.
- The budget for electricity infrastructure projects should cater for the anticipated demand as informed by annual population growth in the medium- and long-term estimates.
- The OPEX allocations for energy sources on the other hand reflects an upward trend from R446.893 million (43.7 per cent of the OPEX) in 2025/26 to R545.935 million in 2027/28, reflecting an annual average increase of 10.5 per cent over the MTREF period.
- Household service delivery targets for electricity are not completed in Table A10; however, Table SA9 indicates that the number of households will increase to 56 205 which aligns to the Medium-Term population estimates(MYPE). This indicates a significant rise compared to the 27 420 households anticipated for the 2024/25 MTREF period. Discrepancies in Census 2022 data revealed an underestimation of Witzenberg Municipality's population, contributing to lower household figures included for 2024/25. As a result, the MYPE figures have been revised upward to better reflect the municipality's actual population dynamics.

3.4.3 Water Services

3.4.3.1 Water Services Credibility and Sustainability

Figure 2 Water trading service trends



Source: NT GoMun 2024/25 Draft Budget

- The Municipality projects water revenue growth of 5.2 per cent in 2026/27, aligned with the proposed 6.0 per cent tariff increase and slightly above the projected inflation rate of 4.6 per cent. While revenue growth appears stable, it is not consumption-driven, as consumption growth remains at zero per cent for all years. Despite the tariff increase, the water service continues to show a cost-recovery deficits, with a shortfall of R5.1 million in 2026/27. Although the Municipality does not purchase water from a water board or Department of Water and Sanitation (DWS), it relies on internally sourced water from boreholes and surface schemes, which still incur high costs related to electricity, infrastructure

maintenance, and treatment. This indicates that current tariff increases, and basic charges are insufficient to fully cover the cost of service.

- To ensure regulatory compliance, the Municipality is advised to confirm whether the internal water sources currently used are supported by a legal servitude / water use license (WULA) or a formal exemption granted by the Department of Water and Sanitation (DWS). This verification is important given that all water rights in the Republic of South Africa are vested in the state, and usage without formal arrangements may present legal and operational risks. Additionally, given the increasing competition for water use licenses from agricultural expansion in the region, the Municipality is advised to assess its long-term water security strategy to ensure municipal supply is not compromised by competing sectoral demands.
- To address this, the Municipality should explore further efficiencies in areas such as contracted services, operational costs, and materials, and consider phasing in a higher basic charge over time. Additionally, the cost of providing water to 21,410 indigent households (R58.3 million in 2026/27) represents a significant portion of the water budget. This figure reflects the number of indigent households used for LGES allocations, whereas only 3,127 households are currently registered as indigent. It is recommended that the Municipality ensures that LGES funding is effectively allocated, and that further steps are taken to reduce losses, enhance billing accuracy, and improve revenue collection to eliminate the cost-reflective deficit over the MTREF.
- The Municipality has indicated that the free basic water allocation for indigent households will increase from 6kl to 10kl per month, exceeding the national minimum norm. While the budgeted cost for indigent water remains relatively low at R944,000 for 3,127 households in 2025/26, the increase in allocation represents a significant policy shift. Although the financial impact may appear limited initially, the broader coverage and higher volume of subsidized water is likely to expand the cost of service over time. It is therefore important to verify whether the current Water Use Licence (WULA) allocation permits this increase and to consider that the indigent household population in Witzenberg is reportedly growing faster than other households income types. It is recommended that the Municipality closely monitors this impact across the MTREF and ensures that the additional subsidy is supported by equitable share funding or offset by operational efficiencies.
- The Municipality's calculated collection rate based on audited figures is 69.9 per cent, while the 2025/26 budget assumes a lower rate of 60 per cent, resulting in a higher debt impairment of R22.38 million compared to a calculated R16.02 million. Although the Long-Term Financial Plan Policy commits the Municipality to identifying revenue enhancement strategies and maintaining a balance between revenue collection and spending, no clear strategy is reflected in the 2026/27 budget documents. This weakens working capital and may constrain the Municipality's ability to meet short-term financial obligations if not addressed. It is recommended that the Municipality develop and implement a focused revenue improvement plan to strengthen billing, improve collection rates, and reduce impairment over the medium term.

3.4.3.2 Responsiveness to Water Services Demand and Provision

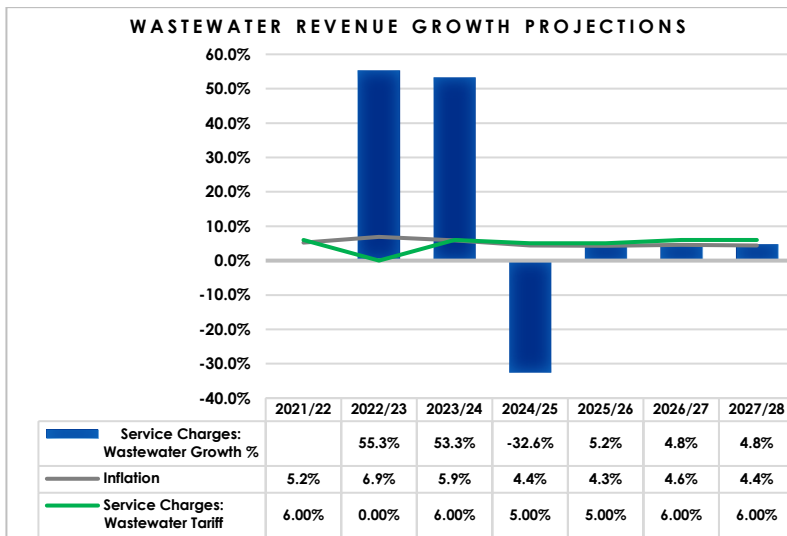
Municipal challenges	<ul style="list-style-type: none"> ● Funding constraints ● Aging infrastructure and increasing population ● Water losses
Water Expenditure Analysis	<ul style="list-style-type: none"> ● Overall, R12.881 million is allocated for 2025/26 financial year, accounting for 16.2 per cent of the capital expenditure budget, however, no budget is allocated for 2027/28. ● Ensuring continuous investment in water infrastructure is crucial for sustainable service delivery. Addressing funding gaps for water infrastructure in the 2027/28 financial year is essential to maintain and improve service delivery.

- In 2025/26, R4.769 million will be invested for Nduli upgrade water pipeline, R1.424 million for Tierhokskloof Bulk pipeline, R1.00 million for water pipes & Amp: valve, and R500,000 for security upgrades.
- For water storage, the Tulbagh Reservoir project is the largest, with R5.189 million planned for 2025/26 and R11.791 million for 2026/27. Water issues in Witzenberg Municipality and especially Tulbagh have been a concern as indicated in the various reports. Challenges such as aging infrastructure and a rapidly growing population have contributed to inefficiencies in water management.
- In terms of the SDBIP, the targeted water losses of 39 per cent for 2025/26, and 38 per cent for the two subsequent years are higher than the norm. This requires a focused attention given the 'water security' potential risk identified.

3.4.4 Wastewater Services

3.4.4.1 Wastewater Services Credibility and Sustainability

Figure 3 Wastewater trading service trends



	Direct and Indirect	2025/26	2026/27	2027/28
Cost Recovery	Revenue Required	R52 216 550	R55 481 204	R59 078 181
	Revenue	R53 590 453	R56 152 477	R58 835 552
	Surplus/ Deficit	R1 373 903	R671 273	-R242 629

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	5.0%	6.20%
Households		5.0%	6.20%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Wastewater Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10.SA1)	3 127	-	-	-
Indigent (LGES)	21 410	R 34 366	R 36 497	R 38 147

Source: A1 schedules

Source: NT GoMun 2024/25 Draft Budget

- For the 2025/26 budget year, wastewater revenue is projected to grow by 5.2 per cent, supported by a 5.0 per cent tariff increase, which is higher than the inflation estimate of 4.3 per cent. This reflects stable planning following a sharp revenue decline of -32.6 per cent in 2024/25. The sanitation service is budgeted to generate a cost-recovery surplus of R1.37 million, indicating that tariffs are broadly aligned with service costs. However, no clear strategy is outlined in the budget to maintain cost-reflectivity beyond 2025/26, as a deficit is forecast for 2027/28. While the Water Services Development Plan provides long-term infrastructure and service delivery goals, it does not directly address how future cost pressures or tariff restructuring will be managed. The Municipality is encouraged to monitor cost drivers, identify operational efficiencies, and plan tariff adjustments to ensure long-term financial sustainability.
- Based on the A-schedules and LGES calculations, the Municipality receives sufficient equitable share to fund the cost of free basic services. In 2025/26, the operational cost of providing wastewater services to 21,410 indigent households is R34.37 million, and this appears to be adequately covered through the LGES allocation. While registration issues are more commonly noted in Eskom electricity supply areas, similar challenges may affect access to other basic services, including sanitation. The Municipality is encouraged to improve indigent registration and targeting processes to ensure that all qualifying households benefit from the full range of subsidised basic services. This should include regularly updating the indigent register to minimise data mismatches and improve alignment with LGES funding assumptions.

- The calculated collection rate using the audited annual financial statements is 43.6 per cent, although the accrued revenue of R25.58 million reported in the audited (AUDA) data strings appears excessive given the low actual cash collection. In contrast, the tabled budget uses a much higher collection rate of 72 per cent, resulting in a significantly lower budgeted debt impairment of R11.84 million, compared to a calculated impairment of R30.01 million. This discrepancy raises concerns about the credibility of revenue projections and the accuracy of impairment assumptions. It is recommended that the Municipality reassess its revenue recognition practices and align debt impairment more closely with actual collection trends to ensure realistic budgeting and financial sustainability.

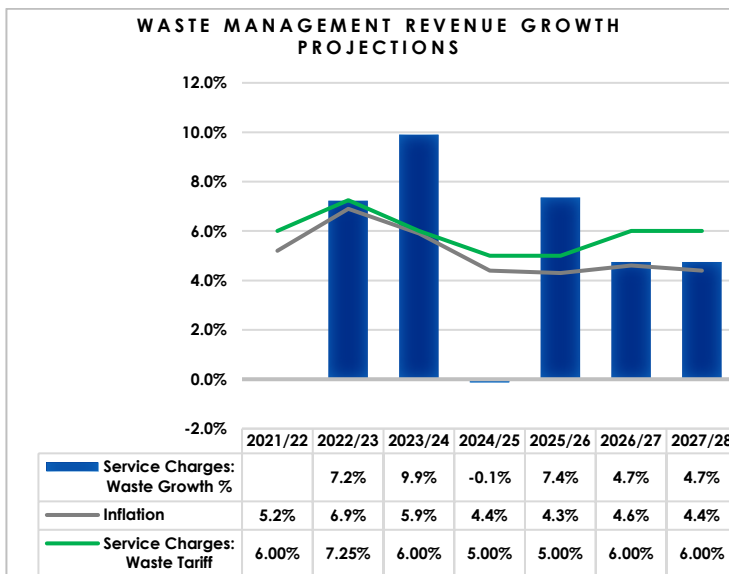
3.4.4.2 Responsiveness to Wastewater Services Demand and Provision

Municipal challenges	<ul style="list-style-type: none"> Funding constraints for capital refurbishment. Vandalism.
Wastewater Expenditure Analysis	<ul style="list-style-type: none"> Only R1.8 million is budgeted for 2025/26, with R300,000 allocated for both 2026/27 and 2027/28. This represents a significant decline compared to the R19.984 million allocated in 2024/25. The planned projects include: <ul style="list-style-type: none"> Network replacement: R1.00 million. Toilets for informal settlements: R500 000. Aerator Replacement Programme: R200 000. Sewer network replacement: R100 000. These allocations are insufficient given the increasing population numbers and households and the need for infrastructure expansion. This puts pressure on existing infrastructure and exacerbates service delivery challenges. Overall, for 2025/26 there is a lack of clarity about continuity and adequacy of projects compared to the 2024/25 financial year, signalling potential gaps in service delivery planning.

3.4.5 Waste Removal Services

3.4.5.1 Waste Removal Services Credibility and Sustainability

Figure 4 Waste removal service trends



Source: NT GoMun 2024/25 Draft Budget

Cost Recovery	Direct and Indirect	2025/26	2026/27	2027/28
	Revenue Required	R91 653 636	R96 852 620	R102 585 651
	Revenue	R36 275 684	R37 996 159	R39 797 059
	Surplus/ Deficit	-R55 377 952	-R58 856 461	-R62 788 592
Source: A1 schedules				
2025/26 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)	
Business	Yes	5.0%	8.7%	
Households		5.0%	8.7%	
Source: Municipal Budget Assumptions				
Basic Service Delivery	Number of Households (LGES)	Operational Cost of Waste Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10,SA1)	3 127	-	-	-
Indigent (LGES)	21 410	R 28 808	R 30 595	R 31 978
Source: A1 schedules				

- In 2025/26, the Municipality projects waste management revenue growth of 7.4 per cent, supported by a 5.0 per cent tariff increase, which exceeds inflation (4.3 per cent). Despite this, the service continues to operate under a significant cost recovery deficit of R55.38 million, which grows to over R62 million by 2027/28. The Municipality has not provided a clear strategy to phase out this shortfall, and the Integrated Waste Management Plan (IWMP), though endorsed by the Western Cape Department of Environmental Affairs in 2021, does not appear to be directly linked to the current budget. The IWMP forms part of the IDP and should guide financial and operational planning in the solid waste function. The Municipality is encouraged to align its tariff and cost-recovery planning with the IWMP, and to explore operational efficiencies and waste diversion initiatives to support long-term sustainability.
- Based on the A-schedules and LGES calculations, the Municipality receives sufficient equitable share to fund the cost of providing free basic services, including electricity, water, sanitation, and waste removal. However, the Municipality has indicated difficulties in registering indigents, particularly in areas where Eskom is the electricity provider. This may limit access to free basic services across sectors, as registration is a prerequisite for support. As a result, the Municipality may under-serve qualifying households despite having sufficient funding. Improved outreach, particularly in Eskom-supplied and informal areas, is recommended to ensure equitable access and to strengthen alignment between LGES allocations and actual service delivery.
- The Municipality indicated that no consumer consumption growth is expected, the Municipality has reached full-service coverage across its jurisdiction. This implies that future revenue growth will depend entirely on tariff increases rather than expanded usage. Without consumption growth, the Municipality's ability to improve cost recovery and absorb rising operational costs becomes limited. It is recommended that the Municipality explore options such as demand-side efficiencies, technical loss reduction, and alternative service models to maintain financial sustainability within the existing demand cap.
- The calculated collection rate using the audited annual financial statements is 58 per cent, compared to the 60 per cent rate used in the 2025/26 budget. While the difference appears marginal, it results in a R3 million variance in debt impairment with a budgeted impairment of R18.24 million, compared to a calculated R15.24 million. This illustrates how even slight misalignments in assumptions can materially affect financial projections. It is recommended that the Municipality continue to monitor actual collection trends closely and adjust impairment calculations accordingly to ensure realistic and transparent budgeting.
- The Municipality has confirmed in its financial statements that the Ceres landfill site reached the end of its useful life in 2003, yet it has not been rehabilitated, with a current liability estimated at R4.18 million. While all operational waste is now diverted to the Prince Alfred Hamlet site, this increases transport and operational costs. The IWMP and annual report both highlight the additional burden of using regional facilities, such as the Cape Winelands District site in Worcester, but the 2025/26 budget does not provide for the rehabilitation of legacy sites, nor does it outline a clear strategy for long-term landfill closure. Although the Municipality has indicated its intention during the TIME engagement to participate in the Cape Winelands District regional landfill development, the 2025/26 budget does not reflect any financial provision or implementation timeline for this transition. The Municipality is encouraged to prioritise a funding plan for the Ceres site and integrate this into its waste budget and future capital plans to avoid escalating environmental liabilities.

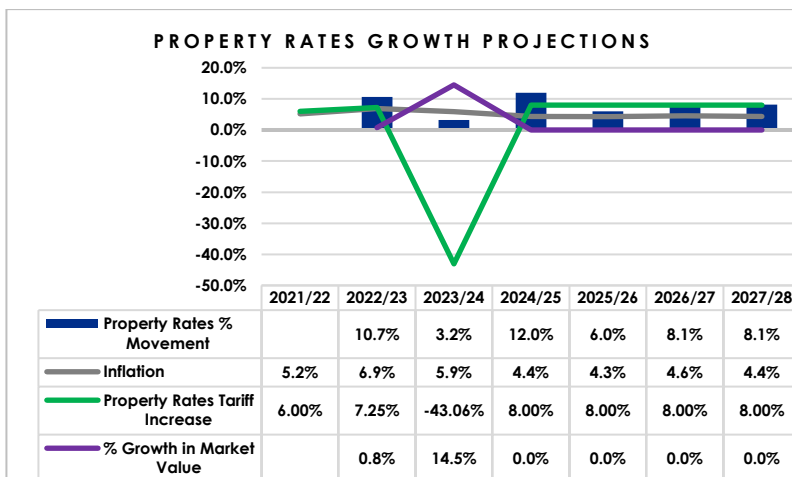
3.4.5.2 Responsiveness to Waste Removal Demand and Provision

Municipal challenges	<ul style="list-style-type: none"> Drastically increased operating costs and permit conditions of existing sites. Lack of available landfill space and increasingly strict legislation to adhere to. The Ceres landfill site has been closed since 1999 as a permit was not issued due to the nature of soil conditions that could lead to underground water pollution.
Waste Expenditure Analysis	<ul style="list-style-type: none"> Only R1.000 million is allocated for CAPEX waste projects in 2025/26, and this amount declines to R435 000 and R235 000 in 2026/27 and 2027/28 respectively. This declining trend may hinder the implementation of long-term infrastructure improvements for waste management, potentially impacting service efficiency. The OPEX allocations for waste management on the other hand increases from R90.647 million in 2025/26 to R101.569 million in 2027/28; indicating an annual average increase of 5.9 per cent over the MTREF period. Of the budgeted amount, R57.518 million is allocated for solid waste removal and R33.026 million for solid waste disposal in 2024/25. Household service delivery targets are not completed in A10. Household service delivery targets are critical for effective planning and monitoring; ensuring this data is accurately completed will enhance resource allocation. The draft SDBIP target to provide refuse removal services to 12 050 households in formal areas. This number is notably low compared to the total household count of 2022 Census (or the StatsSA MYPE figure). This number is also lower than the number included for refuse service delivery in the annual report. Overall, the Municipality should evaluate capital expenditure declines over the MTREF period. Potential risks of reduced infrastructure investment should be addressed. The budgeted numbers for refuse removals in the SDBIP should better align with total household numbers to ensure comprehensive coverage.

3.5 REVENUE

3.5.1 Property Rates

Figure 5 Property rates



2025/26 Tariffs	Rate in Rand (Mun)	Rate in Rand (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R0.00193	R0.06995	8.0%	5.4%
Households	R0.00700	R0.03640	8.0%	5.4%

Source: Municipal Budget Assumptions

Property Rates Rebates	Number of Indigent HH	Rebates		
		2025/26	2026/27	2027/28
Indigent (A10,SA1)	3 127	R 8 819	R 9 348	R 9 909

Last GV date: 01 07 2023
Source: A1 schedules

Source: A1 Schedules

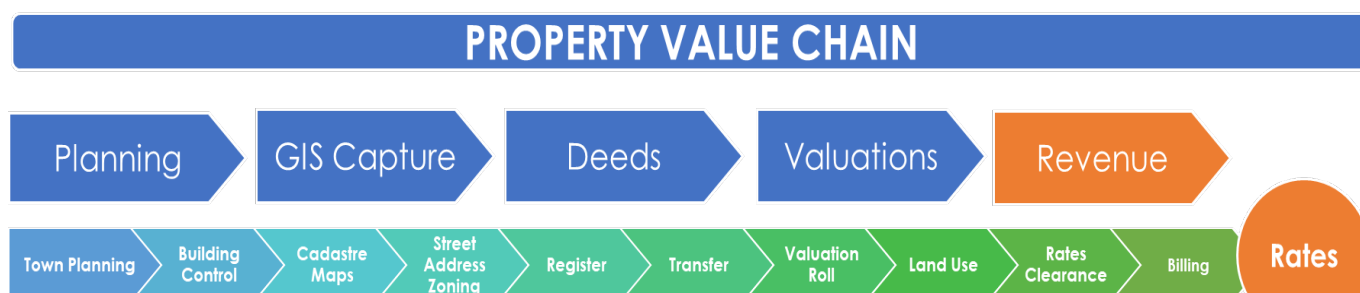
- For the 2025/26 budget year, property rates revenue is projected to grow by 6.0 per cent, driven by an 8.0 per cent tariff increase, which is well above the National Treasury's inflation projection of 4.3 per cent. This follows the last General Valuation (GV) conducted on 1 July 2023, which previously boosted the market value base by 14.5 per cent in 2023/24. The upward adjustment to the rate-in-the-rand aligns with the post-GV implementation trend and reflects a proactive approach to maintaining the revenue base.

- Despite this, the municipal rate-in-the-rand remains well below the Western Cape average, suggesting limited fiscal space for further increases. Additionally, 3,127 indigent households are budgeted to receive a total of R8.8 million in rebates in 2025/26. While the tariff and revenue projections are stable, actual performance is at risk due to the historically low collection rate of 58 per cent, which undermines the sustainability of the rates-funded portion of the budget. The Municipality is encouraged to improve billing and credit control processes, review exemptions and rebates periodically, and maintain a forward-looking plan to support rates-funded services in the medium term. The Municipality indicated tariff growth of 8 per cent for the 2025/26 MTREF. This is higher than the expected inflation. The property rates increase is higher than the Western Cape average. This may make the Municipality uncompetitive when compared to neighbouring municipalities
- The Municipality did not submit the quarterly Valuation Roll Reconciliation as required by MFMA Circular 126, nor were supporting schedules SA11 (Revenue by Property Category), SA12a (Valuation Roll Summary), and SA12b (Revenue by Source and Category) fully completed. These omissions limit the ability to assess the accuracy and completeness of the property rates base, revenue categorisation, and overall billing integrity. The absence of this data reduces transparency around the implementation of the general valuation roll and the management of property categories, rebates, and exclusions. It is recommended that the Municipality prioritise compliance with valuation reporting requirements and ensure all supporting schedules are complete and accurate to support robust oversight and credible revenue forecasting.
- The Municipality's budgeted revenue and billing figures appear consistent when assessed by property usage category, which reflects sound alignment. However, there are still outstanding balances for mining and PBO properties, with no evidence of collections during the period. The budget reflects only opening balances for these categories, suggesting either persistent non-payment or inaccurate classification or billing practices. The Municipality is advised to review these accounts to confirm whether the amounts are recoverable, correctly categorised, and whether any policy or legal exemptions apply. Addressing these anomalies is essential to ensure the accuracy of the revenue base and reduce potential bad debt exposure.

3.5.2 The Property Value Chain

The Municipality's properties is an important component of its assets. This is also a significant source of income, derived from charging for property rates. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. Municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing. The Figure below highlights the key inputs into the Property Value Chain to realise maximum revenue from property rates.

Figure 6 Property Value Chain



Source: City of Cape Town Municipality

3.5.3 Land Value Capture and Alternative Financing

3.5.3.1 Development Charges

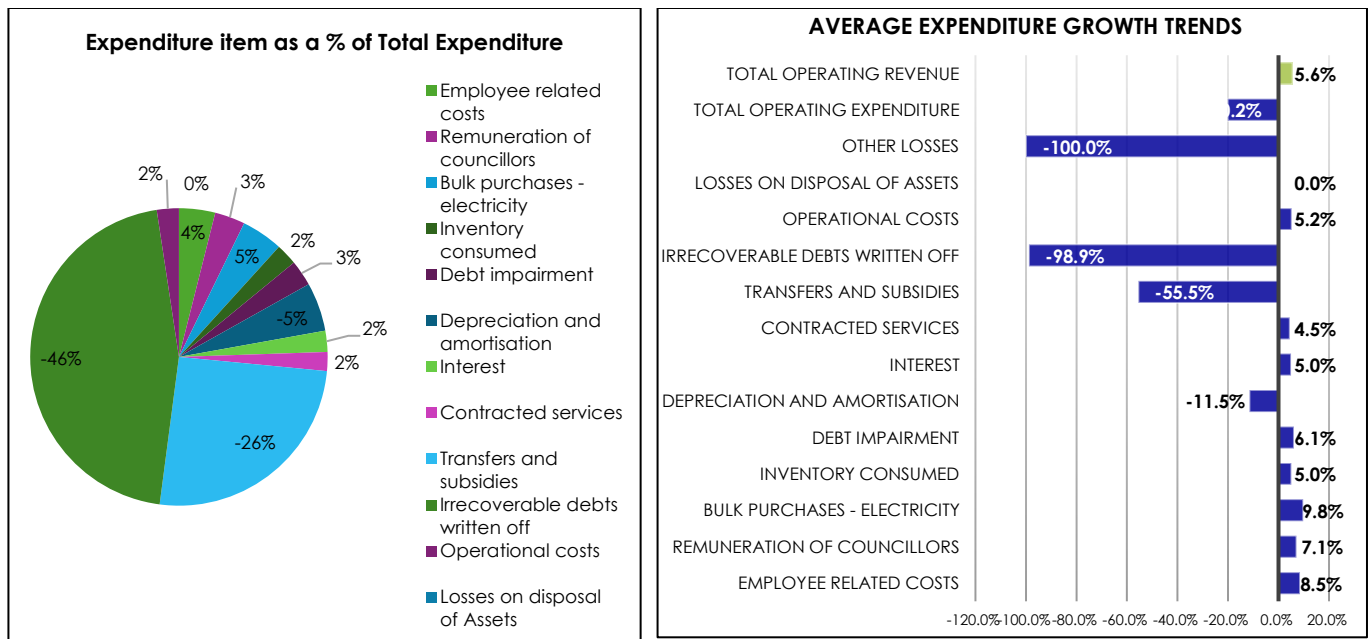
- On the 11th of June 2024, The President of the Republic of South Africa signed into law the Municipal Fiscal Powers and Functions Act (MFPFA) (Act No: 4 of 2024), with the insertion of Chapter 3A: Development Charges.
- Prior to the MFPFA, municipalities levied development charges in an inconsistent and sometimes biased manner. This lack of standardisation caused confusion for developers, leading to disputes and reducing investment attractiveness. The MFPFA will provide a clear, legal framework that standardised the levying and application of DCs, bringing greater transparency and predictability for both developers and municipalities.
- Therefore, municipalities that are already levying DCs in terms their pre-existing DC policy or DC by-law, as at the date of commencement of this Act, must ensure that it complies with this amended Act within 36 months after the date of commencement of the Act, While municipalities intending to levy DCs, their municipal councils must adopt a resolution for the municipality to levy the DCs, and thereafter develop their policy that is compliant with the Act.
- Annexure 2 in the guidelines for the implementation of municipal DC in South Africa, offers a DCs policy guidance and model policy that municipalities can adapt to their unique contexts, when updating or developing their DC policies and PT could assist by sharing examples of successful DC policies from other municipalities to serve as benchmarks.

3.5.4 Other Revenue Risks

- While the budget reflects stable projected revenue from fines and penalties (R11.8 million in 2025/26), there is limited explanation from the budget document for how this will be achieved given the gap between fines issued and actual collections reported in the 2023/24 annual report and in the 2024/25 current financial year. Despite an improved accounting recovery rate (85.49 per cent), cash collections remain low. It is recommended that the Municipality provides narrative justification and enforcement assumptions linked to these projections, particularly given historical underperformance and provision for impairment trends.

3.6 OPERATING EXPENDITURE

Figure 7 Operating expenditure trends



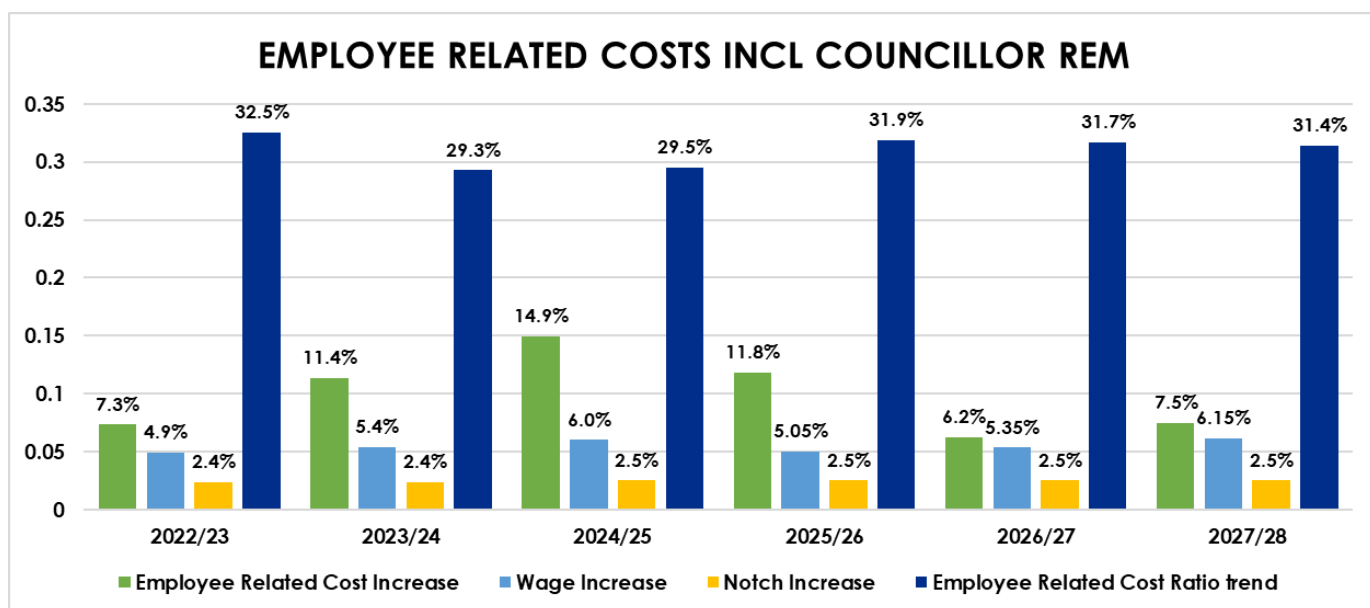
Source: NT GoMun 2024/25 Draft Budget

- The significant decline of 20.2 per cent in operating expenditure is primarily driven by reductions in non-cash or once-off items. The Irrecoverable debts written off by 98.9 per cent, Transfers and subsidies by 55.5 per cent and Depreciation and amortization decreased by 11.5 per cent when compared to the growth over the MTREF period. In addition, the Municipality has not budgeted for irrecoverable debt or other losses in the 2025/26 financial year which has also had an impact on the expenditure. These factors account for the sharp decline in the overall expenditure trend. However, key cost drivers such as employee-related costs (12 per cent), bulk purchases (6.8 per cent), and contracted services (13 per cent) are still increasing. This indicates that while the headline expenditure figure is decreasing, internal cost pressures persist and may not be adequately matched by the projected revenue growth of 5.6 per cent. The Municipality is advised to ensure that cost containment efforts address the core operating cost base, not just once-off or non-cash components, to ensure long-term budget sustainability.
- Bulk electricity purchases are projected to increase by 6.8 per cent for the 2025/26 budgeted year, a cost largely outside of the Municipality's control due to its dependence on Eskom's tariff structure. This growth contributes significantly to operating expenditure pressures, particularly in the absence of equivalent revenue growth from electricity tariffs. The Municipality has indicated that a new cost of supply study will be undertaken to assess and align electricity pricing with the revised Eskom tariff structure. This is a necessary step to ensure cost-reflective tariffs and to mitigate the risk of under-recovery. However, until the study is completed and implemented, the rising cost of bulk electricity may continue to place strain on the Municipality's funding position and cost recovery efforts. It is recommended that the outcomes of the cost-of-supply study be incorporated into future tariff setting and that regular monitoring of recovery rates be performed to ensure long-term sustainability.
- Debt impairment is projected to increase by only 22.5 per cent over the 2025/26 budgeted year, which assumes an average collection rate of 93.9 per cent. While the Municipality has historically achieved this rate for Property Rates and Electricity, the same cannot be said for other services, such as Water and Waste Management, where collection rates have consistently underperformed. As a result, the current debt impairment provision of R76.89 million for 2025/26 may be understated.

- The recalculated debt impairment provision using the budget funding tool, based on actual audited collection trends and Circular 71 methodology, indicates the impairment should be closer to R112.34 million. This gap suggests a risk of overestimating cash inflows and under-providing for doubtful debt. Moreover, the Municipality has made no provision for irrecoverable debt write-offs in 2025/26, which were included in previous years. These shortfalls may impact the credibility of funding reflected in Table A8 and compromise the realism of the overall budget. It is recommended that the Municipality reassess its revenue assumptions and align impairment provisions more closely with actual performance to ensure accurate budgeting and mitigate financial risk.
- While estimated useful lives will differ across asset types, the Municipality plans to allocate approximately 70 per cent of its capital budget to the acquisition of new assets over the MTRF. This trend suggests a growing asset base, which will likely result in an upward adjustment of future depreciation charges. Unless offset by corresponding increases in asset renewals or funding reserves, this could place additional pressure on the operating budget. It is therefore important that the Municipality monitors the impact of its capital investment programme on depreciation and ensures that these non-cash costs are accurately budgeted for. Failure to align depreciation with the growth in the asset base may result in under-provisioning, which can distort the funding position reported in Table A8 and affect the credibility of future budgets.
- The Municipality is commended for its sound financial governance during the 2023/24 financial year, having incurred no unauthorised, fruitless or wasteful expenditure. However, irregular expenditure was disclosed in the audited financial statements. The Municipality has indicated that this irregular expenditure arises from its interpretation of the Preferential Procurement Regulations, which differs from the interpretation by the Auditor-General of South Africa (AGSA) and National Treasury. The Municipality has noted that it is formally disputing this interpretation. While this demonstrates a willingness to engage with oversight institutions, it is essential that the Municipality ensures future compliance by strengthening its internal control environment, especially within supply chain management processes. Clear alignment with regulatory frameworks will support audit outcomes and reinforce public confidence in financial management practices.

3.6.1 Employee Related Cost

Figure 8 Employee related cost including councillor remuneration

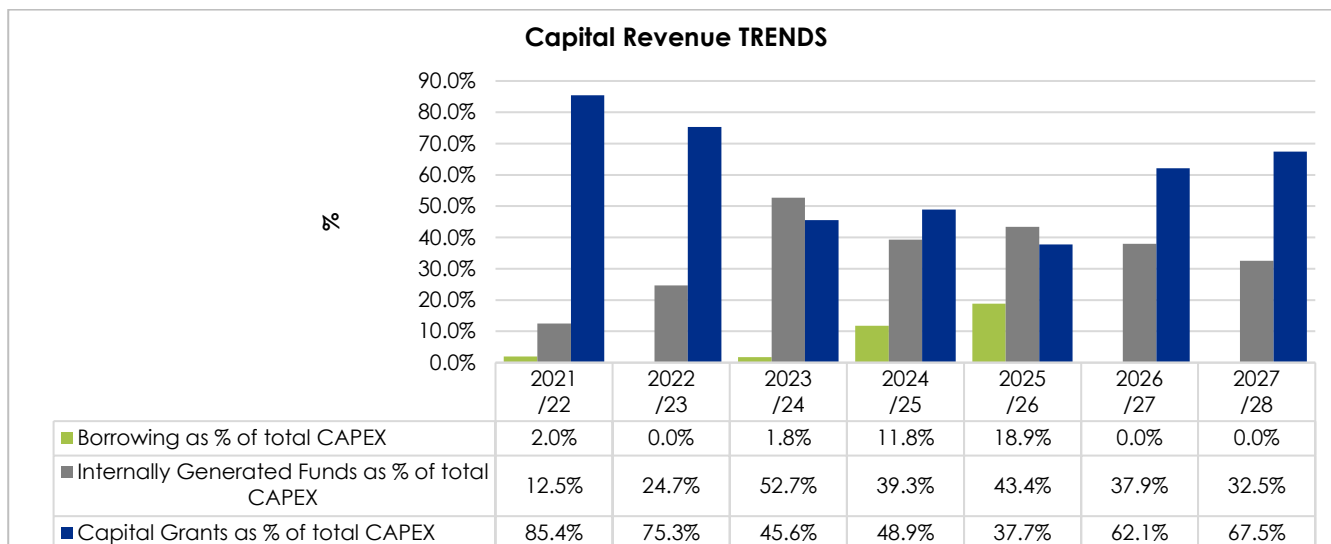


Source: NT GoMun 2024/25 Draft Budget

- Employee-related costs in the 2025/26 budget have increased by 11.8 per cent, which is notably higher than the inflation rate and the average wage and notch adjustments prescribed by National Treasury. SA24 shows that the total staff complement has only increased by one employee, a senior manager, which aligns with the 25.4 per cent increase in senior management remuneration as reflected in SA22. However, other staff categories also reflect an 11.8 per cent increase, despite no change in headcount. A detailed review of the components of employee costs shows that basic salaries increased by 9.5 per cent, while non-salary items such as bonuses, overtime, and standby allowances increased sharply by 25.3 per cent, 26.2 per cent, and 25.7 per cent respectively. Given the country's fiscal consolidation drive, the sustainability of these personnel costs increases particularly those unrelated to headcount growth requires further scrutiny.
- These increases suggest that the overall growth in employee-related costs is driven more by variable compensation and allowances than by wage adjustments or workforce expansion. In line with MFMA Circular 82, the Municipality is advised to strengthen controls over personnel expenditure, particularly variable remuneration, and ensure alignment with productivity, affordability, and long-term sustainability.
- Employee-related costs account for 31.9 per cent of the Municipality's total operating expenditure in the 2025/26 budget. While this remains within National Treasury's guideline of 25 to 40 per cent, the increase reflects a progressive upward trend that warrants closer scrutiny. This growth is largely driven by variable compensation items, which collectively increased by over 25 per cent. Given that staff numbers remained largely unchanged, these increases raise concerns about internal cost controls and the effectiveness of workforce planning. Although the Municipality remains compliant with the NT benchmark, continued increases at this rate may place pressure on available funding, especially in light of flat reserve levels. It is therefore important that employee costs be closely monitored and aligned with productivity improvements to ensure long-term affordability. In this context, the Municipality may consider reviewing its organisational structure in terms of the Municipal Systems Act, to ensure alignment between workforce design, service needs, and long-term affordability.

3.7 CAPITAL FUNDING MIX

Figure 9 Capital funding mix



Source: NT GoMun 2024/25 Draft Budget

- The 2025/26 financial year, Witzenberg Municipality's reliance on internally generated funds to finance capital expenditure is projected at 43.4 per cent. This is a peak compared to 39.3 per cent in 2024/25 and 32.5 per cent in 2027/28, indicating that the Municipality is drawing significantly on its own resources in the short term. While this demonstrates financial effort and autonomy, a declining trend in

the outer years may signal constrained reserves or reduced internal capacity to sustain capital investment without external support. This could impact the Municipality's ability to drive infrastructure growth from its own balance sheet over the longer term.

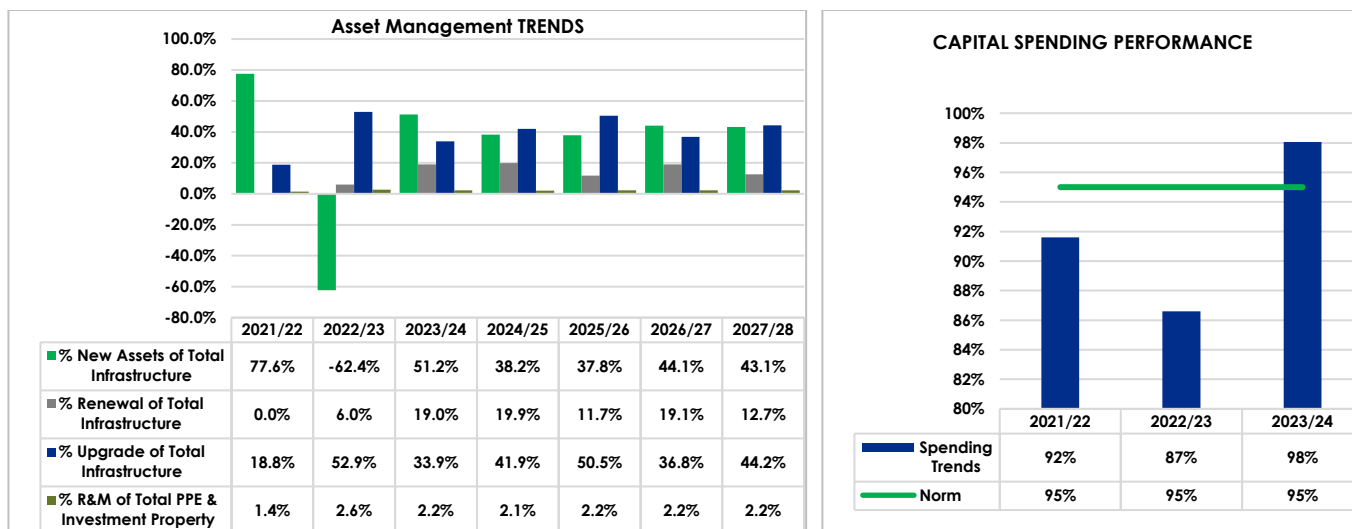
- At the same time, reliance on capital grants is projected to drop to 37.7 per cent in 2025/26, down from 48.9 per cent in the previous year. Although grants increase again to 67.5 per cent by 2027/28, the fluctuating trend highlights the uncertainty associated with this funding source. Grants are typically designed to support basic services and pro-poor programmes, which limits their ability to fund growth-enabling infrastructure. High dependence on grants may therefore restrict the Municipality's flexibility to pursue strategic infrastructure investment beyond the scope of conditional allocations. A balanced funding approach is encouraged to maintain both service delivery equity and long-term development potential.
- In the 2025/26 financial year, the Municipality plans to finance R15 million of its capital programme through borrowing. However, this additional borrowing is not reflected in the budgeted interest on annuity loans. Even at a conservative interest rate of 5 per cent, the loan should generate at least R750 000 in finance charges, yet no corresponding increase is visible in the interest expenditure line. This inconsistency raises concerns about the completeness and accuracy of the borrowing assumptions in the budget. While the overall level of borrowing appears to remain within sustainable limits, the lack of alignment between projected borrowings and associated finance costs weakens the credibility of the funding plan. It is recommended that the Municipality reviews the treatment of new borrowings in the budget to ensure that all associated costs are adequately reflected, and that affordability is transparently assessed.
- The Municipality plans to fund 43.4 per cent of its 2025/26 capital budget, or R34.5 million, from internally generated funds. The 2023/24 AFS confirm that cash and cash equivalents amounted to R187.24 million on 30 June 2024. While this reflects a strong cash position, only R11.17 million is held in the Capital Replacement Reserve, meaning the remainder of internal funding is drawn from general accumulated surpluses. This reinforces the need to ensure that funding for capital is not based on projected in-year revenue but on actual, uncommitted reserves from prior years. To strengthen credibility, the Municipality should ring-fence sufficient reserves and improve alignment between long-term capital investment plans and available internal funding.

3.7.1 Borrowing

- The Municipality plans to fund capital expenditure from borrowings of R15 million in 2025/26 MTREF year.
- The revenue-to-debt (gearing) ratio is projected at 3.0 per cent for 2025/26 and 2026/27, and 2.9 per cent for 2027/28, all of which are well within the National Treasury's recommended norm of below 45 per cent. This indicates that the Municipality has capacity for further borrowing, although any future borrowings should be weighed against overall cash flow requirements.
- Disclaimer: it should be noted the financial liabilities under current liabilities on table A6 were not added to the gearing ratio. This could distort the true reflection of the ratio.
- The Municipality projects a positive cash and cash equivalents position that includes provision for repayment obligations, as detailed in the Budgeted Cash Flow Statement (A7). Repayments on borrowings are budgeted at R3.18 million for each of the financial years over the MTREF period.
- Although the Municipality is expected to generate revenue and cash from its operations to service the projected debt, it must also consider all factors that may impact its cash flow.
- The tariff structure should include capital charges to ensure sufficient funds are available to meet debt repayment obligations.

3.8 CAPITAL EXPENDITURE TRENDS

Figure 10 Asset Management



Source: NT GoMun 2025/26 Draft Budget

- In 2025/26, Witzenberg Municipality has allocated R9.3 million toward the renewal of existing infrastructure assets and a further R33.59 million for upgrading those assets, totalling R42.89 million. This amount exceeds the annual depreciation provision of R34.09 million, resulting in a renewal and upgrade ratio of approximately 126 per cent. This indicates a strong reinvestment effort into existing infrastructure, which supports long-term service sustainability and helps reduce infrastructure backlogs.
- Repairs and maintenance are also underfunded, with a projected ratio of 2.2 per cent of net asset value, well below the National Treasury benchmark of 8 per cent. This level of investment is considered below average and may be insufficient to prevent asset deterioration. To ensure long-term infrastructure sustainability, it is recommended that the Municipality develop and maintain a full long-term financial plan, including scenario-based modelling, to guide funding strategies for infrastructure renewal and ongoing maintenance.
- Capital spending performance over the past three financial years reflects a generally positive trend, supporting the credibility of its ability to implement the 2025/26 capital programme. Capital expenditure was 92 per cent in 2021/22, declined to 87 per cent in 2022/23, but improved significantly to 98 per cent in 2023/24. This recovery indicates that the Municipality has the internal capacity and systems in place to implement and manage capital projects effectively. Based on this track record, the budgeted capital programme for 2025/26 appears credible, and the risk of underperformance is considered low. However, any major in-year shifts in priorities or funding sources, particularly affecting the Capital Replacement Reserve (CRR), should be carefully monitored to ensure they do not impact implementation timelines or long-term asset sustainability.

3.9 OTHER CAPITAL INFRASTRUCTURE RESPONSIVENESS

<p>Municipal challenges</p>	<ul style="list-style-type: none"> ● Upgrading needs for public infrastructure. ● Limited public transport.
<p>Capital Expenditure Analysis</p>	<ul style="list-style-type: none"> ● The Municipality's capital expenditure budget for 2025/26 through 2027/28 demonstrates a strategic focus on road transport, taxi ranks, and community infrastructure. ● Road infrastructure is a catalyst for economic growth, social inclusivity, and community upliftment. Improved road infrastructure can strengthen connectivity between urban and rural areas, enabling the flow of goods and services. This can attract investments, boost the tourism sector, and create opportunities for small and medium enterprises, further supporting local economies. ● R15.750 million is allocated for road transport in 2025/26 capital expenditure budget, R33.082 million in 2026/27 and R27.771 million in 2027/28. The road allocations increases by 32.8 per cent on annual average over the MTREF period. In 2025/26 the roads projects includes Rehabilitation of Cellier Street in Ceres R5.00 million, R600 million for network Street for the whole of the Municipality. ● Taxi ranks are also budgeted at R 4.700 million in 2025/26, R8.696 in 2026/27 and R11.199 million in 2027/28. ● Community Infrastructure: The Municipality allocates R11.665 million in 2025/26 to upgrade–Nduli Library. This project highlights the Municipality's investment in enhancing educational and community services.

3.10 MUNICIPAL READINESS: INFRASTRUCTURE IMPLEMENTATION CAPACITY

<p>Municipal factors/scoring</p>	<ul style="list-style-type: none"> ● Decreasing infrastructure investments.
<p>Capacity Analysis</p>	<p>Key Findings from the RATINGS AFRIKA SCORECARD</p> <ul style="list-style-type: none"> ● The RATINGS AFRIKA SCORECARD provides a comprehensive evaluation of municipal performance across various dimensions, including infrastructure management. ● Key findings relevant to Witzenberg Municipality include: ● Infrastructure Maintenance: The Municipality scores for infrastructure development has been classified as very weak reaching a score of 29 out of 100 in 2024. For the 2025/26 MTREF expenditure is expected to amount to R185.988 million including R79.547 million for 2025/26. These investments will be funded through a mix of grants (National and Provincial), own funds and borrowings to the amount of R15.00 million in 2025/26. ● The Municipality faces its fair share of challenges with regards to implementation of bulk infrastructure delivery. Over the current MTREF period investment in infrastructure is set to decrease by 20.9 per cent which is less ambitious to tackle infrastructure development in the Municipality, considering increasing demand due to population growth. ● Financial Management: Witzenberg overall financial sustainability reflects fair levels of sustainability. The decline in capital investments will affect the sustainability score. ● Debt Governance: Witzenberg maintains a relatively strong debt governance score, which is crucial for leveraging debt to fund infrastructure projects. The Municipality has been very conservative in its borrowing strategy. ● Insights from the MERO 2024 Publication: ● The MERO 2024 publication provides a broader economic and infrastructure context for Witzenberg Municipality: ● GDPR Growth and Infrastructure Investment: The MERO 2024 report highlights a positive correlation between infrastructure investment and economic growth. For Witzenberg, infrastructure development is essential to support key sectors such as agriculture, which is a significant contributor to the local economy. However, the Municipality's infrastructure score (29 in 2024) is relatively low.

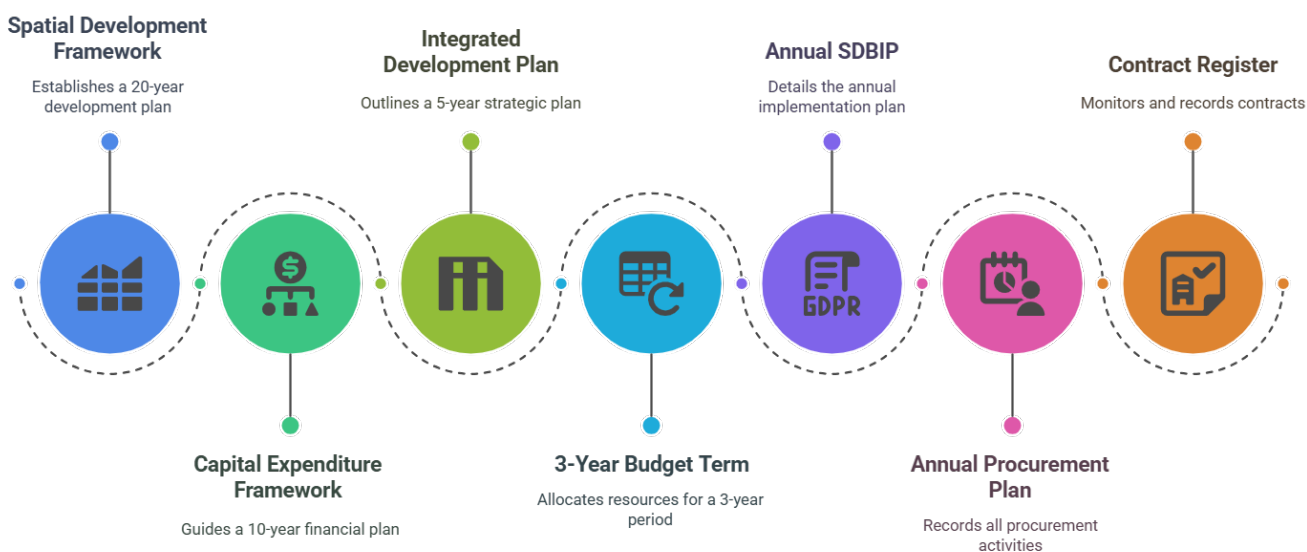
3.11 SUPPLY CHAIN MANAGEMENT AND ASSET MANAGEMENT

Introduction

This section includes a review of all SCM-related policies (including Asset Management) to assess the maturity of SCM governance in the municipality. Focus areas include:

- The compliance of SCM and AM-related policies to regulatory requirements and highlighting areas which require amendment or review prior to council adoption in June.
- The completeness of procurement plans, considering both new and existing procurement contracts in place to give effect to procurement requirements in the financial year, i.e. the alignment of the procurement plan to the budget.
- The completeness, accuracy and reliability of Contract Registers and their interrelationship with procurement plans.
- Availability and completeness of asset registers and their ability to influence IDPs and the 3-year budget cycle for either asset maintenance or replacement/refurbishment.
- Commodity-specific opportunities for strategic procurement for improved efficiency, value-for-money and service delivery, whether at municipal, district, provincial or national level.

Municipal Planning and Procurement Process Flow



Witzenberg Municipality Assessment

Table 4 Summary of inputs received from Witzenberg Municipality

Item	Provided (Y/N)	Council Adopted? (Y/N)	Last Review Date	Comments
SCM Policy*	Y	24-Jan-24	24-Jan-24	Unclear whether included in the Council Resolution dated 31 March 2025
SOPs	N	n/a	unknown	No SOPs provided for review
SCM + AM Delegations	N	unknown	unknown	No Delegations provided.
Preferential Procurement Policy*	Y	10-Mar-23	10-Mar-23	Unclear whether included in the Council Resolution dated 31 March 2025
FIDPM Policy*	N	unknown	unknown	No FIDPM Policy provided for review
Procurement Plan	Y	unknown	unknown	Minimal provision for operating expenditure procurement
Contract Register	Y	n/a	unknown	Register provided,
Asset Mgmt Policy	Y	01-Jul-10	unknown	Includes disposal provisions; does not appear to have been reviewed or updated since 2010.
Asset Disposal Policy	n/a	n/a	n/a	Included in the AMP under Guideline procedures for the disposal of assets
Asset Register	Y	unknown	unknown	Basic GRAP Asset information and structure, omitting lifecycle tracking, and strategic alignments. No technical Asset Register

*if not incl. in SCM policy

Table 5 CM Policy sufficiency & compliance

Rating	Measure
1	No SCM policies, SOPs or Delegations provided
2	Some SCM policies, SOPs and/or Delegations provided, but not compliant or sufficient
3	Some SCM policies, SOPs and/or Delegations provided, with omissions &/or areas of improvement identified
4	All SCM policies, SOPs or Delegations provided, with areas of improvement identified
5	All SCM policies, SOPs and Delegations provided, and all are compliant & sufficient
	Municipal assessment & comments
	No SCM SOPs or Delegations submitted for review.
	The SCM Policy incorrectly makes reference to a threshold of R15 000 for suppliers whose tax matters are not in order (cl. 51). NT MFMA Circular 29 increased the threshold to R30 000.
	The Municipality has included additional provisions for deviation from competitive procurement which do not align to SCM Reg 36 and which may result in adverse audit findings and irregular expenditure. The Municipality is urged to review SCM Policy cl. 43 in consultation with the PT.
	The SCM policy provides for procedures related to logistics management; the Municipality should consider incorporating this into a SOP for inventory management.
2	<p>The Municipality incorporated the provisions of cancellation of tenders, whilst there is no regulatory prescript on how to deal with cancellation of tenders due to the repeal of the PPRs 2017. Municipalities were advised to include the following provision in their tender documents: "The Municipality is not bound to accept any bid submitted. The Municipality may accept or reject any bid (in accordance with the provisions of the Terms of Reference) and may cancel the tender contemplated herein for any reason, including, but not limited, to the reasons below:</p> <ul style="list-style-type: none"> - Due to changed circumstances, if there is no longer a need for the services as specified in these Terms of Reference or there is no longer a need for such services on the terms set out in these Terms of Reference; - Funds are no longer available to cover the total envisaged expenditure; - No acceptable bids are received; or - There is a material irregularity in the tender process."

Table 6 Infrastructure Procurement Policy sufficiency & compliance

Rating	Measure
1	FIDPM Policy not provided
2	FIDPM Policy provided, but not compliant or sufficient
3	FIDPM Policy provided, with omissions &/or areas of improvement identified
4	FIDPM Policy provided, with areas of improvement identified
5	FIDPM Policy provided, and is compliant & sufficient
Municipal assessment & comments	
1	No FIDPM Policy was provided for assessment, therefore no recommendations can be made. However, given the volume of infrastructure-related procurement planned at the municipality, it is recommended that this policy is carefully reviewed and/or updated before the inception of the new FY.

Table 7 SCM Involvement in planning & budgeting cycle

Rating	Measure
1	No evidence of SCM involvement in IDP
2	No explicit evidence of SCM involvement in IDP, but implied in documents provided
3	Some evidence of SCM involvement in IDP, with gaps to be addressed
4	Evidence of SCM involvement in IDP, but gaps identified
5	Clear evidence of SCM involvement in IDP
Municipal assessment & comments	
4	Some evidence of SCM involvement in IDP, with gaps to be addressed. The sources provide in the IDP and the Procurement Plan give an indication that SCM is involvement in the implementation of the IDP. e.g. " <i>The municipality's focus is to ensure that local SMMEs and local businesses are adequately empowered to provide these goods and services.</i> "
	The draft procurement plan is aligned to the basic requirements as set out in MFMA Circular 62. Furthermore, the procurement plan will be finalised once the budget has been approved.
	The procurement plan mainly focuses on Capex (97.24% of planned procurement)
	Several projects can be consolidated for efficiency gains e.g. Tools, Plant, Equipment, Furniture

The following additional risks have been specifically identified as pertaining to the draft Procurement Plan:

- Limited evidence of projects being consolidated by commodity to achieve greater value for money;
- The municipality is commended for making use of RT contract for fleet acquisition, and is encouraged to consider participating in SITA contracts for ICT requirements;
- No OpEx projects are listed in procurement plan (only includes Capital procurement).

Witzenberg Municipality's influenceable spend amounts to approximately R243m for 2025/26, compared to approximately R247m for 2024/25, broken down as follows:

Table 8 Witzenberg Influenceable Spend Amounts

	2025/26	2024/25
Inventory Consumed	28 145 214	25 929 000
Contracted Services	76 999 874	75 234 000
Operational Costs	59 196 939	60 487 000
Procurable Opex	164 342 027	161 650 000
Capital Projects	79 546 825	85 365 000
TOTAL	243 888 852	247 015 000
Rep & Maint R-value in Budget	25 777 704	31 384 000

Source: Municipal Budget A-Schedules

Repairs and Maintenance as well as Capital Projects allocations in the budget have decreased from 2024/25 to 2025/26, whereas Inventory Consumed and Contracted Services have increased by approximately 9% and 2%, respectively.

Operational expenditure constitutes 67% of the municipality's influenceable expenditure, highlighting the necessity for increased focus on procurement planning for operational expenditure as well as capital expenditure.

Contract Register: Sufficiency and Alignment to Procurement Plan

The Contract Register complies partially with the requirements outlined in the National Treasury Contract Management Guide (August 2010). The register includes fields for contract monitoring such as Contract ID, Contract Description, Contract Type, Contract Value and Contract Duration, as well as appeals received and contract completion date.

It is evident that an annual review of the contract register is performed, suggesting partial alignment between the Contract Register and the Procurement Plan.

The Contract Register makes provision for several operating expenditure-related contracts, many contracts of which are due to expire in the 2025/26 year (approx. 40 contracts), but all of which are entirely omitted from the Procurement Plan.

Table 9 Sufficiency & compliance of Asset Management (incl. Disposal) Policy

Rating	Measure
1	No AMP provided
2	AMP provided, but not compliant or sufficient
3	AMP provided, with omissions &/or areas of improvement identified
4	AMP provided, with areas of improvement identified
5	AMP provided, compliant and sufficient (incl. best practice)
	Municipal assessment & comments
3	The AMP was last approved by Council in 2010
	Policy does not include a dedicated, structured approach to identifying, evaluating, and mitigating asset-related risks.
	No requirement for lifecycle costing
	The Policy addresses GRAP compliance but excludes ISO/SANS 55001 principles for asset management
	Policy does not incorporate environmental sustainability or climate resilience considerations, which are increasingly critical in asset lifecycle planning
	Disposals are addressed in the Asset Management Policy.

Table 10 Completeness of Asset Register

Rating	Measure
1	No Asset Register
2	Outdated GRAP-oriented asset register, not on ERP
3	Separate GRAP-compliant register on ERP system, but outdated ISO55001-oriented registers outside ERP system
4	Separate GRAP & ISO55001-compliant asset registers, regularly updated with only financial register housed on the ERP system
5	Integrated, GRAP & ISO55001-compliant asset register, regularly updated and housed on the ERP system
Municipal assessment & comments	
3	The Asset Register is GRAP-compliant but not aligned to the principles of the ISO/SANS 55001 standard
	Asset Register provided contains minimal integrateable fields

PT is undertaking extensive analysis of all Western Cape municipalities' asset management governance and organisational arrangements, to ensure alignment to the mSCOA refresh process and support municipalities in achieving an appropriate baseline in asset management practice before determining which municipalities would be most suitable for potential digital solutions to asset management challenges. This approach aligns to the National Treasury's IDMS Module 3 for Infrastructure Asset Management and various best practice guidelines.

Conclusion

This assessment sought to determine the extent to which SCM and Asset Management-related policies are sufficient and compliant, and whether asset management, procurement planning and contract management effectively influence the IDP and budget cycle.

Witzenberg's SCM policy includes provisions for cancellation of tenders which do not align to the repealed PPRs. This should be amended promptly to prevent audit challenges.

The municipality is urged to ensure that its procurement plan includes both CAPEX and OPEX projects, given that the majority of its procurable budget lies within operational expenditure.

Key projects in the Witzenberg IDP are included in the Procurement Plan. However, the interrelationship of the Asset Register, Procurement Plan and Contract Register could not be determined due to inherent limitations in the scope of the aforementioned documents. In particular, the renewal of operational contracts, as well as the status of assets within the asset register (and operational management of assets) should inform the procurement plan and budget.

SECTION 4: REVIEW OF THE HISTORICAL FINANCIAL INFORMATION

4.1 THE FINANCIAL PERFORMANCE AS PER THE AUDITED ANNUAL FINANCIAL STATEMENTS

The assessment of the financial health and performance is an integrated process involving a review of a municipality's audited annual financial statements, audit report and ratio analysis. The results of the ratio analysis are used to support financial decisions and to identify factors which may influence the financial stability of the Municipality.

Adverse ratio outcomes show potential areas requiring action to ensure sustainability. The assessment trend analysis is based on the audited financial statements for 2022, 2023 and 2024; however, the table provides a five-year time frame (2020 to 2024) to provide a more comprehensive perspective for evaluating the 2025/26 budget.



The analysis is conducted as per National Treasury MFMA Circular No.71. Provincial Treasury has analysed these ratios, and the following items are highlighted.

4.2 SUMMARY AND FINDINGS FROM HISTORICAL TRENDS

NT Web-Based Portal Status

The Municipality **has not submitted** both the 2022/23 (restated) and 2023/24 (audited) ratio on the NT web-enabled system and PT is in the process of validating the ratios with the Municipality. Note that in order for PT to engage, it is essential that the ratio analysis submission occur on the NT web-enabled system for the FCM (MFMA Circular 114 issued February 2022). This report is based on PT calculations.

4.2.1 ASSET MANAGEMENT



No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
1	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): 0%	0.0%	0.1%	0.2%	0.1%	0.0%	N/A	N/A	
2	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): 8%	1.5%	2.8%	2.3%	2.5%	2.0%	7.3%	2.2%	

- The Municipality's repairs and maintenance ratio, as a percentage of Property, Plant, and Equipment (PPE) and Investment Property, remains low compared to the benchmark of 8 per cent, indicating lower spending on repairs and maintenance relative to asset values. However, the Compound Annual Growth Rate (CAGR) of 7.3 per cent shows a steady increase in maintenance spending over time, signalling an improvement in investment in this area. Despite this growth, the Municipality still falls short of the 8 per cent target, which may not be sufficient to keep up with the increasing values of assets like PPE and investment properties.
- Proactive measures are necessary to enhance repairs and maintenance spending to ensure maintained assets and prevent future impairments. The impairment ratio, which has remained stable

between 0.0 per cent and 0.2 per cent, indicates minimal impairments and no significant upward trend. This consistent impairment ratio reflects effective asset management and aligns with the gradual increases in repairs and maintenance spending. The projected impairment ratio for 2025 is expected to remain similarly low around 0.0 per cent or 0.1 per cent unless there are significant operational changes in the Municipality.




- These ratios collectively suggest that while the Municipality is making positive progress in asset management, more focus is needed on proactive repairs and maintenance investments to ensure asset preservation and prevent future impairments. By aligning repairs and maintenance spending more closely with asset values, the Municipality can enhance its financial health and maintain its low impairment track record.

4.2.2 Working Capital

No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
3	Net debtors' days: ≤30 days	58 Days	58 Days	58 Days	53 Days	71 Days	4.9%	74 Days	
4	Creditors Payment Period (Trade Creditors): 30 days	41 days	42 days	38 days	61 days	45 days	2.1%	45 Days	




- The Net Debtors' Days ratio consistently exceeds the target of ≤30 days and has notably worsened in 2024, indicating possible inefficiencies in the Municipality's debt collection process. This upward trend suggests room for improvement, as prolonged debtor days may strain liquidity and hinder operational efficiency. With a CAGR of 4.9 per cent, immediate and effective actions are necessary to address this issue and prevent potential risks to the Municipality's financial stability.
- Similarly, the creditors' payment period has consistently exceeded the 30-day benchmark, ranging between 38 and 61 days over the past five years. While there was a slight improvement in 2024 due to a decrease in trade creditors and increases in contracted services and bulk purchases, overall performance has been inconsistent. This inconsistency suggests potential cash flow challenges or internal delays, which could strain supplier relationships and impact service delivery. The lack of projected improvement for 2025 highlights the need for stronger financial controls.
- In conclusion, addressing inefficiencies in both debtor collections and creditor payments is crucial for enhancing the Municipality's working capital management. Improving these areas will bolster financial sustainability, enhance liquidity, and reduce exposure to financial risk in the long run.

4.2.3 Going Concern

No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
5	Total Liabilities to Total Assets: <50%	22.0%	24.2%	21.9%	19.6%	17.5%	-5.6%	16.5%	
6	Total Debt to Total Assets	0.4%	0.2%	0.2%	0.0%	0.1%	-32.0%	0.1%	
7	Current Ratio: 1.5-2:1	1.8	1.7	2.3	2.1	2.6	9.7%	2.9	

- The Total Liabilities to Total Assets ratio has shown a positive trend, decreasing from 22.0 per cent in 2020 to 17.5 per cent in 2024. This reduction indicates effective debt management and improves financial position. With a Compound Annual Growth Rate (CAGR) of -5.6 per cent, the ratio reflects a consistent and prudent approach to reducing liabilities in relation to assets, key for long-term financial stability. The projected ratio of 16.5 per cent suggests this positive trend will continue, highlighting the Municipality's strong financial health and balanced asset-liability approach. The ratio well below the 50 per cent benchmark underscores a stable financial outlook, enhancing the Municipality's Going Concern status and sustainable growth path.
- The Total Debt to Total Assets ratio has also improved significantly, dropping from 0.4 per cent in 2020 to 0.1 per cent in 2024, with a CAGR of -32.0 per cent. This decline shows proactive debt management, strengthening the Municipality's financial position. The projected ratio of 0.1 per cent indicates a continued low debt burden, reinforcing the solid financial foundation. This trend reduces financial distress risk and enhances the Going Concern status, ensuring a stable financial outlook.
- The Current Ratio, measuring the Municipality's ability to cover short-term liabilities with short-term assets, has consistently stayed within a healthy range of 1.5 to 2:1. It has increased from 1.8 in 2020 to 2.6 in 2024, showing improved capacity to meet short-term obligations. With a CAGR of 9.7 per cent, this rise indicates enhanced liquidity management and effective handling of short-term financial pressures. The projected ratio of 2.9 supports the expectation of continued positive liquidity management, reinforcing the Municipality's strong financial position and Going Concern status, prepared to meet short-term financial needs confidently.

* CAGR = Compound annual growth rate is a business and investing specific term for the geometric progression ratio that provides a constant rate of return over the time period. $CAGR = [(End\ Value/Beginning\ Value)^{1/number\ of\ years\ of\ growth}] - 1$

	Favourable
	Unfavourable
	Needs Improvement

4.3 mSCOA IMPLEMENTATION

4.3.1 Credibility of mSCOA Data Strings

- MFMA Circular No.122 states that the credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2023/24 municipal financial year. Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.
- Comparison of the submitted budget document and the data strings showed differences on the statement of financial position and budgeted cash flows.

Table 11 mSCOA Segments Use Analysis

No	Segment	TABB 2026
1	Project Segment	
1.1	Use of the Project Segment	The municipality has not consistently applied balance sheet budgeting and movement accounting due to Operational:Typical Work Streams:Property Rates Rebate:Indigent Owners which has only included the "Monthly Billings".
2	Fund Segment	
2.1	Use of Fund Segment	The same applies to the funding segment, there is a missing leg for the property rates rebates, which is why the funding segment is not balancing. The funding source should be assigned to depreciation, as only a few items have a funding source, while the rest are classified as non-funding transactions.
3	Function Segment	
3.1	Use of Function Segment	The same error applies to the function segment not balancing to zero due to incorrect accounting treatment of the property rates rebates. The function for bulk purchases should be classified under energy sources, as it is currently classified under finance and administration.
4	Costing Segment	
4.1	Use of Costing Segment	Sufficiently used
5	Region Segment	
5.1	Use of Region Segment	Same error applies to the Regional segment not balancing to zero due incorrect accounting treatment for the property rates rebates.
6	Item Segment :	
6.1	<p>The municipality's balance sheet budget needs to be reviewed as discrepancies are still evident in items such as property rates and service charges, including electricity and water. VAT for debt impairment has been incorrectly accounted for, as the debit side includes VAT, which should not be the case. The contra account for depreciation does not align, as the intangible assets for computer software have not been included in the contra account.</p> <p>A VAT reconciliation needs to be done for the bulk purchases, as it appears that the VAT is overstated. Water inventory has not been properly disclosed or accounted for, and no natural sources have been budgeted under the inventory account.</p>	

- Provincial Treasury has provided the TABB segment tools analysis to the Municipality, with the goal of assisting municipalities in examining their data and determining if the information is appropriately retrieved across all segments before finalising the ORGB data strings. TABB shall be rectified in the ORGB before the adopted budget is locked on the financial system and the ORGB data string is created. Furthermore, it is recommended that the Municipality make themselves available for a session (through MS Teams) on the TABB segment analysis to provide further clarification on the segment analysis tools.
- Municipalities must ensure that all planned transactions are included in the budget, reflecting their impact on the statement of financial position. Proper combinations of mSCOA segments must be used to ensure credible data strings.

SECTION 5: CONCLUSION

The 2025 SIME 2 assessment highlights key issues for consideration and offers recommendations aimed at supporting more effective planning, budgeting and service delivery. It also underscores the importance of addressing identified risks, strengthening financial credibility and sustainability and promoting greater alignment and integration across key planning frameworks.

We look forward to engaging further during the upcoming meeting in May 2025, where these matters will be discussed in more detail. This engagement will provide an opportunity for open dialogue, shared understanding, and collaborative efforts to strengthen planning and service delivery within the Municipality.

ANNEXURE E



2025 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT

Date 7 May 2025

2025/26 MTREF Assessment Response

MTREF Assessment Response

Integrated Development & Spatial Planning

- *Service Provider for SDF appointed.*
- *Capital Expenditure Framework part of scope of work.*
- *RSEP funding for survey of informal settlements.*
- *Better alignment between IDP, SDBIP, SDF, CEF and budget.*

MTREF Assessment Response

Economic Sustainability

- *The Municipality should develop a comprehensive Long-Term Financial Plan (LTFP) with scenario-based modelling to guide financial decisions and enhance resilience over the medium term.*
- *The Capital Expenditure Framework for the next ten years and beyond was updated two years ago.*
- *The update of the CEF is part of the mandate of the service provider appointed for the updating of the Spatial Development Framework*

MTREF Assessment Response

Economic Sustainability

- *Employee-related costs must be better aligned with affordability indicators. Growth in non-salary items should be linked to productivity improvements and expenditure reviews.*
- *The salary expenditure ratios are within acceptable norms. (31.9%)*
- *The staff complement was not increased in the past ten years in line with the population growth.*
- *Overtime and standby payments can be reduced by the appointment of additional staff.*

MTREF Assessment Response

Economic Sustainability

- *Revenue enhancement initiatives, including indigent registration, billing accuracy, and credit control, should be prioritized to strengthen own-revenue sustainability.*
- *We do not agree with the inaccurate billing finding – please elaborate.*
- *Amendments to relevant policies were tabled in council for consideration with the budget.*
- *An electronic indigent system will be implemented to improve the application and renewal process for indigent households.*
- *Negotiations are held with DBSA to help with revenue enhancement.*

MTREF Assessment Response

Revenue and Expenditure

- *the Municipality budgeted R76.89 million for debt impairment, which is significantly lower than the R112.34 million calculated using the funding tool in line with MFMA Circular 71 and audited data.*
- *Debt Impairment of R76.89 was calculated based upon a 90% collection rate for service charges and 20% collection rate for fines.*
- *Kindly note that accrued revenue R 77 million is included in year end debtors which distort the collection rates and impairment calculations.*
Industrial effluent R 40 million (prior year R 14 million)

MTREF Assessment Response

Revenue and Expenditure

- *An assessment of the budgeted cash flow receipts from property rates and service charges, using the "Current Debtors Collection Rate" disclosed in Table SA8 at 125.5 per cent, reveals an overstatement in projected inflows. The Municipality's budget is based on a 90 per cent collection rate; however, audited AFS shows a declining trend. The collection rate for services declined from 88.9 per cent in 2022 to 82.2 per cent in 2024, while property rates decreased from 93.2 per cent to 92.2 per cent over the same period*
- *SA 8- Formulae incorrect. Does not consider Property Rates. Formulae also ignore VAT which is included in the Cash flow and excluded in the Statement of Financial Performance. Reperformance of the calculation yields a collection rate of 92%*

MTREF Assessment Response

Revenue and Expenditure

- *A review of the cash flow projections in relation to the Statement of Financial Position reveals a misalignment between capital financing and the associated cash flow movements. While capital expenditure for 2025/26 is budgeted at R79.5 million and reflected appropriately as a cash outflow under investing activities, the financing section shows a net cash outflow of R3.18 million despite the inclusion of new borrowing of R15 million in the capital funding mix.*
- *The R 15 million loan is a portion of the R 25 million loan included in the 2024/2025 budget. R3.18 million represent the redemption payment*

MTREF Assessment Response

Revenue and Expenditure

- *The Municipality indicated an expected electricity revenue growth of 11.32 per cent for the 2025/26 financial year. While this exceeds the projected inflation rate of 4.3 per cent, the growth is not consumption driven, as no consumption growth is projected. Instead, the increase is primarily linked to anticipated Eskom bulk tariff adjustments,*
- *The municipality's negligible surplus on electricity indicates its commitment to cost reflective tariffs.*
- *Bulk Purchases is 87% of Electricity expenditure.*

MYBROADBAND

29/04/2025

● *To date, NERSA has received compliant tariff applications from the following licensees:*

● *City of Mbombela Municipality*

● *Dr Pixley ka Isaka Seme Municipality*

● *Matjhabeng Municipality*

● *Msukaligwa Municipality*

● *Overstrand Municipality*

● *Saldanha Bay Municipality*

● *Senqu Municipality*

● *Umsobomvu Municipality*

● ***Witzenberg Municipality.***

MTREF Assessment Response

Strategic Procurement

- The SCM Policy incorrectly makes reference to a threshold of R15 000 for suppliers whose tax matters are not in order (cl. 51). NT MFMA Circular 29 increased the threshold to R30 000.
- The SCM regulations of 2003 were promulgated by the Minister of Finance, acting with the concurrence of the Minister for Provincial and Local Government in Government Gazette 27636. I am respectfully of opinion that the regulations cannot be amended by a circular issued by a National Treasury official.
- The contents of NT MFMA Circular 29 was not included in the amendments to the regulations as promulgated by the Minister of Finance acting with concurrence of the Minister of Cooperative Governance and Traditional Affairs in Government Gazette 49863, dated 14 December 2023.

MTREF Assessment Response

Strategic Procurement

- The Municipality has included additional provisions for deviation from competitive procurement which do not align to SCM Reg 36 and which may result in adverse audit findings and irregular expenditure.
- **The SCM policy does not include additional provisions for deviation from competitive procurement, but it provide more clarity (elaborate) on the deviation process.**

MTREF Assessment Response

Ecological Infrastructure

- The municipality has an Invasive Alien Species Strategy 2035 including Invasive Species Monitoring, Control & Eradication Plans for the Ceres Mountain Fynbos Nature reserve (CMFNR), the PAH, ODB & Wolseley commonages. These plans have since lapsed and are currently undergoing review.

MTREF Assessment Response

Ecological Infrastructure

- To support alien vegetation eradication efforts within the CMFNR, the Ceres Business Initiative has entered into a public-private partnership with the municipality, securing funding from local businesses, farmers, and Independent Power Producers (IPPs). Additionally, a local IPP is funding Ecological Infrastructure (EI) projects within the CMFNR to promote biodiversity conservation and enhance the quality and quantity of drinking water for the towns of Ceres, Bella Vista, N'duli, and PAH. These projects also contribute to local job creation, providing employment opportunities for youth and helping to alleviate poverty within the community.

MTREF Assessment Response

Ecological Infrastructure

- In collaboration with the WWF Nedbank Green Fund Trust, the Ceres Rivers Restoration Program has been identified. Ceres is located within the Upper Catchment of the Breede River, a waterway of high ecological significance that plays a crucial role in the socio-economic activities of the Cape Winelands District. The primary objective of the restoration program is to enhance and conserve vital water resources, ensuring long-term sustainability and ecosystem health.

Key Areas for Discussion / Areas of Support

Priority 1: Lack of Eskom to supply electricity

- Without a sufficient and sustainable electricity supply, the Witzenberg economy finds itself in dire straits.

The hard-hitting facts are that Witzenberg Municipality is for all intents and purposes running at its NMD (Notified Maximum Demand) of 41,5 MVA.

The current Eskom backbone network does not permit an increase of this NMD until such time that their backbone network has been upgraded. The implications of this is 7 years and R360 million, meaning that 2030 is the earliest our NMD can be upgraded.

It is therefore an urgent need that Witzenberg be assisted with the alternative energy project, funded by Provincial government to overcome this problem.

Priority 1: Lack of Eskom to supply electricity

Below is a table depicting the current and immediate future growth, its load forecast.

	Ceres	Tulbagh	Wolseley
NMD	36.5 MVA NMD (41.5) Highest Registered 38.89 MVA (Feb 22)	4.5 MVA NMD Highest Registered 4.18MVA (Feb 22)	5.2 MVA NMD Highest Registered 5.1 MVA (Feb 22)
Developments proceeding	<ul style="list-style-type: none"> Vredebes development (2850 RDP housing units) 5.2 MVA Bella Frutta 1 MVA Golfing estate dev (slow growth) 0.5MVA Erf 9602 Ceres Mall 1MVA <p style="text-align: center;">[6.7 MVA]</p>	<ul style="list-style-type: none"> Informal settlement growth 1 MVA <p style="text-align: center;">[1 MVA]</p>	<ul style="list-style-type: none"> Pine Valley 2H (120 Houses) 0.5 MVA Lotus Flower 3 1.5MVA (Construction phase) <p style="text-align: center;">[2 MVA]</p>
Developments on "hold"	<ul style="list-style-type: none"> Belmont Development 0.5MVA Kleinbegin (220 RDP housing units) 0.5 MVA Mazoe (270 RDP housing units) 0.8 MVA <p style="text-align: center;">[1.8 MVA]</p>	<ul style="list-style-type: none"> Natural growth short term 0.5MVA Digby (315 housing units) 1MVA Waverenskroon (1350 housing units / Commercial 16 970m² / Institutional 20 775 m² / Recreation 24 400m²) 1.5 MVA <p style="text-align: center;">[3 MVA]</p>	<ul style="list-style-type: none"> Natural growth short term 0.5MVA VV4 1MVA (phased) Goedgevonden (269 units security/frail care) 1 MVA <p style="text-align: center;">[2.5 MVA]</p>
	TOTAL 8.5 MVA	Total 4 MVA	Total 4.5 MVA

Priority 2: Infrastructure needs

- *Some Electricity, Water and Sewer reticulation networks have reached the end of its economic useful life.*
- *Additional reservoirs for improved water provision.*
- *Stormwater network for PAH*
- *Winterbourne sewer system for PAH*
- *Social Infrastructure (sport fields) for ODB*

Capital Budget & Infrastructure

CAPITAL BUDGET 2025/26 R'000

MIG FUNDING	
Library Nduli	8 926
Sports Facilities Upgrade Tulbagh	4 301
Tulbagh Reservoir	5 189
Nduli Water pipeline	3 268
Tierhokskloof – Wolseley - Bulk Pipeline	723

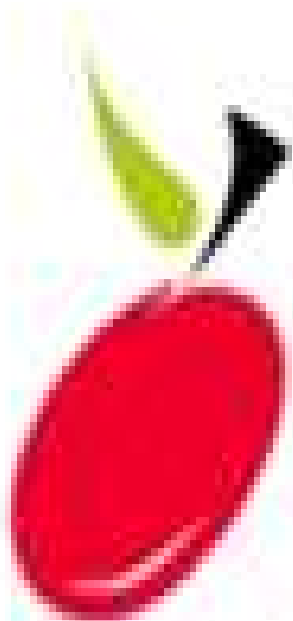
CAPITAL BUDGET 2025/26 R'000

PROPOSED LOAN	
Electricity Substation	15 000
ENERGY EFFICIENCY GRANT	
Upgrade Of Streetlights	3 478

CAPITAL BUDGET 2025/26 R'000

OWN FUNDS	
Electricity upgrades & equipment	6 090
Streets	15 750
Vehicles	1 000
Water	3 700
Sewerage	1 800
Community Services	3 314
Other	2 880

THANK YOU



WITZENBERG

Municipality • Munisipaliteit • UMasisipala Wase



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%	R 0.00700	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%	R 0.00700	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%	R 0.01925	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%	R 0.01925	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%	R 0.00162	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%	R 0.01925	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%	R 0.01925	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%	R 0.01925	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%	R 0.01925	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%	R 0.01925	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%	R 0.00175	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%	R 0.00175	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

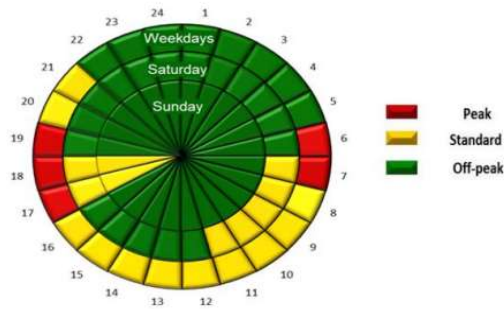
1.2. Tariffs are based on the actual use of the property.

2. Electricity Service Tariffs

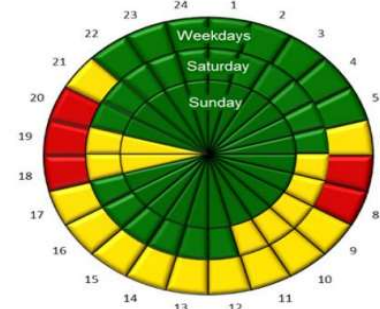
High-demand (June – August) and low-demand (September – May) seasons

High-demand tariffs applicable to July - September accounts

High demand season



Low demand season



R 326.80	2.1 Service Availability:								
	Service Availability charge per month or part of it: Unimproved sites ≤ 1000 m2	15.0%	R 460.00	22.40%	R 710.133	54.38%	R 1,011.002	42.37%	R 400.00
	Additional Service Availability charge per month or part of it: Unimproved sites > 1000 m2 per additional 1000 m2	15.0%	R 115.00	New	R 139.200	21.04%	R 168.432	21.00%	R 100.00
	2.2 Residential customers								
	2.2.1 Single part tariff								
	2.2.1.1 Prepaid 30 Amps limit								
R 2.244	0-50 kWh	15.0%	R 2.86	10.97%	R 3.188	11.32%	R 3.548	11.32%	R 2.4900
R 2.244	51-350 kWh	15.0%	R 2.86	10.97%	R 3.188	11.32%	R 3.548	11.32%	R 2.4900
R 2.244	351-600 kWh	15.0%	R 2.86	10.97%	R 3.188	11.32%	R 3.548	11.32%	R 2.4900
R 3.864	601-800 kWh	15.0%	R 4.92	10.78%	R 5.479	11.32%	R 6.099	11.32%	R 4.2800
R 3.864	Above 800 kWh	15.0%	R 4.92	10.78%	R 5.479	11.32%	R 6.099	11.32%	R 4.2800
	2.2.1.2 Prepaid > 30 Amps								
	New Basic Charge	15.0%	R 0.00	New	R 0.000	#DIV/0!	R 0.000	#DIV/0!	R 0.0000
	New Capacity charge (R/Amp)	15.0%	R 0.00	New	R 0.000	#DIV/0!	R 0.000	#DIV/0!	R 0.0000
	0-50 kWh	15.0%	R 2.90	12.30%	R 3.250	12.15%	R 3.620	11.38%	R 2.5200
	51-350 kWh	15.0%	R 2.90	12.30%	R 3.250	12.15%	R 3.620	11.38%	R 2.5200
	351-600 kWh	15.0%	R 2.90	12.30%	R 3.250	12.15%	R 3.620	11.38%	R 2.5200
	601-800 kWh	15.0%	R 4.97	11.81%	R 5.550	11.71%	R 6.170	11.17%	R 4.3200
	Above 800 kWh	15.0%	R 4.97	11.81%	R 5.550	11.71%	R 6.170	11.17%	R 4.3200
	2.2.1.3 Credit meter - Single phase								
	New Basic Charge	15.0%	R 135.65	New	R 201.348	48.4%	R 280.175	39.15%	R 117.9606
	New Capacity charge (R/Amp)	15.0%	R 6.88	New	R 10.981	59.5%	R 15.917	44.95%	R 5.9863
R 2.549	0-50 kWh	15.0%	R 2.33	-20.44%	R 2.250	-3.50%	R 2.120	-5.77%	R 2.0276
R 2.549	51-350 kWh	15.0%	R 2.33	-20.44%	R 2.250	-3.50%	R 2.120	-5.77%	R 2.0276
R 2.549	351-600 kWh	15.0%	R 2.33	-20.44%	R 2.250	-3.50%	R 2.120	-5.77%	R 2.0276
R 4.095	601-800 kWh	15.0%	R 3.96	-15.83%	R 3.939	-0.65%	R 3.856	-2.09%	R 3.4472
R 4.095	Above 800 kWh	15.0%	R 3.96	-15.83%	R 3.939	-0.65%	R 3.856	-2.09%	R 3.4472

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
	2.2.2	Three phase								
	2.2.2.2	Three phase (Limited to 60 Amps per house)								
R 1,034.28		Basic charge per month or part of it:	15.0%	R 166.05	-86.04%	-R 244.850	-247.5%	-R 750.910	206.7%	R 144.39
	NEW	Capacity charge (R/Amp/Phase)	15.0%	R 8.94	New	R 13.270	48.4%	R 18.465	39.15%	R 7.77
		Energy in c/kWh								
R 1.482		0-50 kWh	15.0%	R 2.19	28.20%	R 2.895	32.5%	R 3.738	29.11%	R 1.90
R 1.482		51-350 kWh	15.0%	R 2.19	28.20%	R 2.895	32.5%	R 3.738	29.11%	R 1.90
R 1.482		351-600 kWh	15.0%	R 2.19	28.20%	R 2.895	32.5%	R 3.738	29.11%	R 1.90
R 2.132		Above 600 kWh	15.0%	R 2.19	-10.90%	R 2.586	18.4%	R 3.050	17.94%	R 1.90
	2.3	Commercial customers								
	2.3.1	Prepaid customers <= 20 Amp								
R 0.00	2.3.1.1	Basic charge per month or part of it:	15.0%	R 0.00		R 0.000		R 0.000		R 0.00
	2.3.1.2	Energy in c/kWh								
R 3.587		0-600 kWh	15.0%	R 4.59	11.32%	R 5.112	11.3%	R 5.691	11.32%	R 3.99
R 3.892		Above 600 kWh	15.0%	R 4.85	8.43%	R 5.354	10.3%	R 5.907	10.32%	R 4.22
	2.3.2	Single phase Prepaid and Credit meters								
		No new connections allowed larger than 80 AMPS on Single phase on this tariff								
	2.3.2.1	Basic charge per month or part of it:								
R 646.41	1 Ph 20 Amp	1 Ph 20 Amp Basic charge (R/month)	15.0%	R 574.31	-22.74%	R 545.369	-5.0%	R 502.513	-7.86%	R 499.40
		Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.933		Energy charge (R/kWh)	15.0%	R 3.67	8.93%	R 4.060	10.5%	R 4.486	10.50%	R 3.19
R 1,217.92	1 Ph 40 Amp	1 Ph 40 Amp Basic charge (R/month)	15.0%	R 1,008.73	-27.98%	R 918.671	-8.9%	R 795.297	-13.4%	R 877.16
		Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.933		Energy charge (R/kWh)	15.0%	R 3.67	8.93%	R 4.060	10.5%	R 4.486	10.50%	R 3.19
R 1,216.09	1 Ph 60 Amp	1 Ph 60 Amp Basic charge (R/month)	15.0%	R 1,076.83	-23.00%	R 1,020.622	-5.2%	R 937.891	-8.11%	R 936.37
		Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.933		Energy charge (R/kWh)	15.0%	R 3.67	8.93%	R 4.060	10.5%	R 4.486	10.50%	R 3.19
R 1,217.92	1 Ph 80 Amp	1 Ph 80 Amp Basic charge (R/month)	15.0%	R 1,078.40	-23.01%	R 1,022.077	-5.2%	R 939.186	-8.11%	R 937.74
		Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.933		Energy charge (R/kWh)	15.0%	R 3.67	8.93%	R 4.060	10.5%	R 4.486	10.50%	R 3.19
R 1,561.60	1 Ph 100 Amp	1 Ph 100 Amp Basic charge (R/month)	15.0%	R 1,372.03	-23.60%	R 1,294.647	-5.6%	R 1,182.162	-8.69%	R 1,193.07
		Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.933		Energy charge (R/kWh)	15.0%	R 3.67	8.93%	R 4.060	10.5%	R 4.486	10.50%	R 3.19
R 1,491.45	1 Ph 150 Amp	1 Ph 150 Amp Basic charge (R/month)	15.0%	R 1,312.09	-23.50%	R 1,239.010	-5.6%	R 1,132.569	-8.59%	R 1,140.95
		Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.933		Energy charge (R/kWh)	15.0%	R 3.67	8.93%	R 4.060	10.5%	R 4.486	10.50%	R 3.19
R 1,651.65	1 Ph 200 Amp	1 Ph 200 Amp Basic charge (R/month)	15.0%	R 1,448.97	-23.71%	R 1,366.064	-5.7%	R 1,245.827	-8.80%	R 1,259.97
		Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.933		Energy charge (R/kWh)	15.0%	R 3.67	8.93%	R 4.060	10.5%	R 4.486	10.50%	R 3.19
R 2,018.70	1 Ph 250 Amp	1 Ph 250 Amp Basic charge (R/month)	15.0%	R 1,848.41	-20.38%	R 1,784.589	-3.5%	R 1,682.632	-5.71%	R 1,607.31
		Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.933		Energy charge (R/kWh)	15.0%	R 3.67	8.93%	R 4.060	10.5%	R 4.486	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
2.3.3	Three phase								
	No new connections allowed larger than 150 AMPS on Three phase on this tariff								
2.3.3.1	Basic charge per month or part of it:								
	Three phase <=150 Amp 3 phase								
R 2,016.52	3 Ph 20 Amp 20A - Connection	15.0%	R 1,778.26	-23.32%	R 1,681.503	-5.4%	R 1,540.053	-8.41%	R 1,546.31
	Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.604	Energy charge (R/kWh)	15.0%	R 3.14	4.74%	R 3.418	9.0%	R 3.724	8.94%	R 2.73
R 2,158.71	3 Ph 40 Amp 40A - Connection	15.0%	R 1,899.74	-23.48%	R 1,794.264	-5.6%	R 1,640.567	-8.57%	R 1,651.95
	Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.604	Energy charge (R/kWh)	15.0%	R 3.14	4.74%	R 3.418	9.0%	R 3.724	8.94%	R 2.73
R 2,106.55	3 Ph 60 Amp 60A - Connection	15.0%	R 1,855.19	-23.42%	R 1,752.910	-5.5%	R 1,603.707	-8.51%	R 1,613.20
	Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.604	Energy charge (R/kWh)	15.0%	R 3.14	4.74%	R 3.418	9.0%	R 3.724	8.94%	R 2.73
R 2,270.55	3 Ph 80 Amp 80A - Connection	15.0%	R 2,081.15	-20.30%	R 2,010.395	-3.4%	R 1,896.956	-5.64%	R 1,809.69
	Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.604	Energy charge (R/kWh)	15.0%	R 3.14	4.74%	R 3.418	9.0%	R 3.724	8.94%	R 2.73
R 3,043.91	3 Ph 100 Amp 100A - Connection	15.0%	R 2,741.88	-21.67%	R 2,623.730	-4.3%	R 2,443.694	-6.86%	R 2,384.25
	Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.604	Energy charge (R/kWh)	15.0%	R 3.14	4.74%	R 3.418	9.0%	R 3.724	8.94%	R 2.73
R 3,839.16	3 Ph 150 Amp 150A - Connection	15.0%	R 3,421.33	-22.51%	R 3,254.433	-4.9%	R 3,005.914	-7.64%	R 2,975.07
	Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.604	Energy charge (R/kWh)	15.0%	R 3.14	4.74%	R 3.418	9.0%	R 3.724	8.94%	R 2.73
R 4,093.56	3 Ph 200 Amp 200A - Connection	15.0%	R 3,637.95	-22.72%	R 3,455.109	-5.0%	R 3,184.260	-7.84%	R 3,163.43
	Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.604	Energy charge (R/kWh)	15.0%	R 3.14	4.74%	R 3.418	9.0%	R 3.724	8.94%	R 2.73
R 4,191.35	3 Ph 250 Amp 250A - Connection	15.0%	R 3,722.23	-22.78%	R 3,533.747	-5.1%	R 3,254.901	-7.89%	R 3,236.72
	Capacity charge (R/Amp)	15.0%	R 8.95	New	R 9.961	11.3%	R 11.089	11.32%	R 7.78
R 2.604	Energy charge (R/kWh)	15.0%	R 3.14	4.74%	R 3.418	9.0%	R 3.724	8.94%	R 2.73
2.4	Rural customers								
2.4.1	< 25 KVA								
R 1,209.48	Basic charge per month or part of it:	15.0%	R 1,548.35	11.32%	R 1,723.619	11.3%	R 1,918.731	11.32%	R 1,346.39
R 3.110	Energy in c/kWh	15.0%	R 4.10	14.58%	R 4.605	12.4%	R 5.174	12.37%	R 3.56
2.4.2	25 KVA <= 50 KVA								
R 1,767.87	Basic charge per month or part of it:	15.0%	R 2,263.19	11.32%	R 2,519.386	11.3%	R 2,804.580	11.32%	R 1,967.99
R 3.112	Energy in c/kWh	15.0%	R 4.10	14.50%	R 4.604	12.4%	R 5.172	12.34%	R 3.56
2.4.3	50 KVA <= 100 KVA								
R 2,326.50	Basic charge per month or part of it:	15.0%	R 2,978.35	11.32%	R 3,315.498	11.3%	R 3,690.816	11.32%	R 2,589.87
R 3.112	Energy in c/kWh	15.0%	R 4.10	14.50%	R 4.562	11.3%	R 5.078	11.32%	R 3.56
2.5	BULK CONSUMERS (LARGE POWER USERS)								
	All Large Power Users (LPU) must maintain a power factor of 0.85 lagging or better								
	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.								
2.5.1	Rural customers								
2.5.1.1	Time of use customers								
2.5.1.1.2	Low tension								
R 9,108.40	Basic charge per month or part of it	15.0%	R 8,039.71	-23.25%	R 4,919.267	-38.8%	R 989.330	-79.9%	R 6,991.05
New	Capacity Charge	15.0%	R 36.56	New	R 81.397	122.6%	R 135.917	66.98%	R 31.79
R 227.41	Demand charge R/KVA	15.0%	R 270.34	3.37%	R 277.812	2.8%	R 283.507	2.05%	R 235.08
	Energy charge c/kWh								
	High season								
R 7.266	Peak time	15.0%	R 9.73	16.39%	R 11.298	16.2%	R 13.102	15.97%	R 8.46
R 2.343	Standard	15.0%	R 3.13	16.10%	R 3.626	15.9%	R 4.196	15.72%	R 2.72
R 1.389	Off- peak time	15.0%	R 1.84	15.11%	R 2.114	15.0%	R 2.428	14.87%	R 1.60
	Low season								
R 2.538	Peak time	15.0%	R 3.37	15.62%	R 3.896	15.5%	R 4.493	15.31%	R 2.93
R 1.801	Standard	15.0%	R 2.40	15.70%	R 2.768	15.5%	R 3.194	15.38%	R 2.08
R 1.214	Off- peak time	15.0%	R 1.61	15.53%	R 1.861	15.4%	R 2.145	15.24%	R 1.40
New	Reactive Energy	15.0%	R 0.12	New	R 0.275	122.6%	R 0.459	66.98%	R 0.11
2.5.2	Urban customers								
2.5.2.1	Time of use customers								
2.5.2.1.1	> 1 MVA High tension (Urban)								
R 28,897.04	Basic charge per month or part of it	15.0%	R 25,205.94	-24.15%	R 14,937.447	-40.7%	R 2,021.168	-86.5%	R 21,918.21
New	Capacity charge (R/KVA)	15.0%	R 19.02	New	R 42.353	122.7%	R 70.724	66.99%	R 16.54
R 166.98	Demand charge R/KVA	15.0%	R 163.01	-15.11%	R 141.898	-13.0%	R 113.914	-19.7%	R 141.75
	Energy charge c/kWh								
	High season								
R 7.47	Peak time	15.0%	R 9.23	7.47%	R 9.909	7.3%	R 10.621	7.18%	R 8.03
R 2.42	Standard	15.0%	R 3.10	11.24%	R 3.444	11.2%	R 3.831	11.24%	R 2.69
R 1.42	Off- peak time	15.0%	R 1.88	15.12%	R 2.162	15.0%	R 2.483	14.87%	R 1.63
	Low season								
R 2.58	Peak time	15.0%	R 3.29	10.85%	R 3.651	11.0%	R 4.052	11.00%	R 2.86
R 1.86	Standard	15.0%	R 2.41	12.74%	R 2.721	12.7%	R 3.067	12.71%	R 2.10
R 1.22	Off- peak time	15.0%	R 1.66	17.65%	R 1.941	17.2%	R 2.269	16.91%	R 1.44
New	Reactive energy	15.0%	R 0.12	New	R 0.257	122.6%	R 0.429	66.98%	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	< 1 MVA High tension (Urban)								
		Basic charge per month or part of it	15.0%	R 15,307.80	-23.05%	R 9,428.139	-38.4%	R 2,021.168	-78.6%	R 13,311.13
R 185.79	New	Capacity Charge	15.0%	R 19.03	New	R 42.358	122.6%	R 70.730	66.98%	R 16.54
		Demand charge R/KVA	15.0%	R 194.27	-9.07%	R 167.763	-13.6%	R 132.760	-20.9%	R 168.93
		Energy charge c/kWh								
		High season								
R 7.97		Peak time	15.0%	R 9.66	5.38%	R 10.147	5.0%	R 10.621	4.67%	R 8.40
R 2.58		Standard	15.0%	R 3.23	9.00%	R 3.518	9.0%	R 3.831	8.90%	R 2.81
R 1.49		Off- peak time	15.0%	R 1.94	13.14%	R 2.196	13.1%	R 2.483	13.09%	R 1.69
		Low season								
R 2.76		Peak time	15.0%	R 3.44	8.66%	R 3.739	8.6%	R 4.058	8.53%	R 2.99
R 1.96		Standard	15.0%	R 2.50	10.74%	R 2.770	10.7%	R 3.067	10.74%	R 2.18
R 1.34		Off- peak time	15.0%	R 1.75	13.82%	R 1.994	13.8%	R 2.267	13.71%	R 1.52
	New	Reactive energy	15.0%	R 0.12	New	R 0.257	122.6%	R 0.429	66.98%	R 0.10
	2.5.2.1.3	< 1 MVA Low tension								
R 15,548.96		Basic charge per month or part of it	15.0%	R 13,536.43	-24.30%	R 7,978.740	-41.1%	R 989.330	-87.6%	R 11,770.81
R 205.62	New	Capacity Charge	15.0%	R 36.56	New	R 81.397	122.6%	R 135.917	66.98%	R 31.79
		Demand charge R/KVA	15.0%	R 251.75	6.46%	R 267.461	6.2%	R 283.507	6.00%	R 218.91
		Energy charge c/kWh								
		High season								
R 7.72		Peak time	15.0%	R 8.72	-1.76%	R 9.279	6.4%	R 9.850	6.15%	R 7.58
R 2.43		Standard	15.0%	R 3.24	16.24%	R 3.661	12.9%	R 4.132	12.87%	R 2.82
R 1.51		Off- peak time	15.0%	R 2.16	24.28%	R 2.483	15.2%	R 2.856	15.06%	R 1.87
		Low season								
R 2.73		Peak time	15.0%	R 3.47	10.63%	R 3.838	10.6%	R 4.245	10.62%	R 3.02
R 1.92		Standard	15.0%	R 2.51	13.89%	R 2.861	13.8%	R 3.255	13.77%	R 2.19
R 1.23		Off- peak time	15.0%	R 1.66	17.25%	R 1.944	17.0%	R 2.269	16.68%	R 1.45
	New	Reactive energy	15.0%	R 0.12	New	R 0.257	122.6%	R 0.429	66.98%	R 0.10
	2.5.2.2	Normal								
R 22,020.51	2.5.2.2.1	> 1 MVA High tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)								
	TOU	All consumers must be moved to Time of use tariffs								
R 19,431.03	2.5.2.2.2	< 1 MVA High tension								
	TOU	All consumers must be moved to Time of use tariffs								
R 15,539.43	2.5.2.2.3	< 1 MVA Low tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)								
	TOU	All consumers must be moved to Time of use tariffs								
R 3.510	2.6	Sport customers								
		Energy charge c/kWh	15.0%	R 4.49	11.23%	R 4.998	11.32%	R 5.564	11.32%	R 3.90
R 3.370	2.7	Streetlights								
	New	Maintenance Charge	15.0%	R 50.63	New	R 112.730	122.6%	R 188.236	66.98%	R 44.03
		Energy charge c/kWh	0.0%	R 3.85	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%	R 879.38	23.34%	R 978.921	11.32%	R 1,089.735	11.32%	R 764.67
	2.9	SSEG - Small Urban TOU < 80 kVA LV								
R 69.47		Basic charge 1 phase	15.0%	R 113.41	New	R 126.251	11.32%	R 140.543	11.32%	R 98.62
R 101.71		Basic charge 3 phase	15.0%	R 166.05	New	R 184.845	11.32%	R 205.770	11.32%	R 144.39
R 11.95		Capacity charge (R/Amp)	15.0%	R 19.50	New	R 21.712	11.32%	R 24.170	11.32%	R 16.96
		High season								
R 5.45		Peak time	15.0%	R 7.73	New	R 8.603	11.32%	R 9.577	11.32%	R 6.72
R 2.09		Standard time	15.0%	R 2.97	New	R 3.303	11.32%	R 3.677	11.32%	R 2.58
R 1.42		Off- peak time	15.0%	R 2.02	New	R 2.253	11.32%	R 2.508	11.32%	R 1.76
		Low season								
R 2.20		Peak time	15.0%	R 3.13	New	R 3.482	11.32%	R 3.876	11.32%	R 2.72
R 1.71		Standard time	15.0%	R 2.43	New	R 2.701	11.32%	R 3.007	11.32%	R 2.11
R 1.32		Off- peak time	15.0%	R 1.86	New	R 2.074	11.32%	R 2.309	11.32%	R 1.62
	2.10	Small Scale Embedded Generation Tariff								
		<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	Feed In Tariff (REFIT) per kWh								
R 0.57	2.10.2.1	Peak Time	15.0%	R 2.67	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%	R 1.50	127.75%	R 1.66	11.32%	R 1.85	11.32%	R 1.30
R 0.57	2.10.2.3	Off Peak Time	15.0%	R 1.07	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
	3. Refuse Service Tariffs								
	(All Areas in respect of residential sites)								
R 94.28	3.1. Service Availability charge per month or part of it: Unimproved sites ≤ 1000 m2	15.0%	R 113.85	5.01%	R 120.70	6.02%	R 127.94	6.00%	R 99.00
	Additional Service Availability charge per month or part of it: Unimproved sites > 1000 m2 per additional 1000 m2	15.0%	R 34.50	New	R 41.700	20.87%	R 50.457	21.00%	R 30.00
	Residential Properties: (2 refuse bags or less)								
R 211.58	Valuation ≤ 100 000	15.0%	R 255.49	5.00%	R 270.82	6.00%	R 287.07	6.00%	R 222.16
R 227.86	Valuation > 100 000 ≤ 150 000	15.0%	R 275.14	5.00%	R 291.65	6.00%	R 309.15	6.00%	R 239.25
R 244.14	Valuation > 150 000 ≤ 200 000	15.0%	R 294.79	5.00%	R 312.48	6.00%	R 331.23	6.00%	R 256.34
R 260.41	Valuation > 200 000 ≤ 500 000	15.0%	R 314.45	5.00%	R 333.32	6.00%	R 353.32	6.00%	R 273.43
R 283.20	Valuation > 500 000 ≤ 800 000	15.0%	R 341.96	5.00%	R 362.48	6.00%	R 384.23	6.00%	R 297.36
R 292.96	Valuation > 800 000 ≤ 1 000 000	15.0%	R 353.75	5.00%	R 374.98	6.00%	R 397.47	6.00%	R 307.61
R 325.51	Valuation > 1 000 000	15.0%	R 393.06	5.00%	R 416.64	6.00%	R 441.64	6.00%	R 341.79
R 211.58	All other residential consumers	15.0%	R 255.49	5.00%	R 270.82	6.00%	R 287.07	6.00%	R 222.16
R 211.58	Additional units per collection	15.0%	R 255.49	5.00%	R 270.82	6.00%	R 287.07	6.00%	R 222.16
	Residential Properties : (240L Wheelie Bin)								
R 238.7385	1 Collection per week per 240 Wheelie Bin per household	15.0%	R 288.28	5.00%	R 305.57	6.00%	R 323.91	6.00%	R 250.68
	All other properties Monthly Tariff								
	770L Wheelie Bin								
R 976.54	1 Collection per week per	15.0%	R 1,179.17	5.00%	R 1,249.92	6.00%	R 1,324.92	6.00%	R 1,025.37
R 1,953.08	2 Collections per week per 700L Wheelie Bin	15.0%	R 2,358.35	5.00%	R 2,499.85	6.00%	R 2,649.84	6.00%	R 2,050.74
R 2,929.63	3 Collections per week per 700L Wheelie Bin	15.0%	R 3,537.52	5.00%	R 3,749.77	6.00%	R 3,974.76	6.00%	R 3,076.11
R 976.54	1 Collection per week per additional Wheelie Bin	15.0%	R 1,179.17	5.00%	R 1,249.92	6.00%	R 1,324.92	6.00%	R 1,025.37
R 1,953.08	2 Collections per week per additional Wheelie Bin	15.0%	R 2,358.35	5.00%	R 2,499.85	6.00%	R 2,649.84	6.00%	R 2,050.74
R 2,929.63	3 Collections per week per additional Wheelie Bin	15.0%	R 3,537.52	5.00%	R 3,749.77	6.00%	R 3,974.76	6.00%	R 3,076.11
	If a counter system is available, the above tariffs will be implemented as follows:								
R 976.54	Service availability - per month. Include 4 removals/month.	15.0%	R 1,179.17	5.00%	R 1,249.92	6.00%	R 1,324.92	6.00%	R 1,025.37
R 242.71	Additional removals per removal.	15.0%	R 293.07	5.00%	R 310.65	6.00%	R 329.29	6.00%	R 254.84
	240L Wheelie Bin								
R 406.89	1 Collection per week per 240L Wheelie Bin	15.0%	R 491.32	5.00%	R 520.80	6.00%	R 552.05	6.00%	R 427.24
R 813.79	2 Collections per week per 240L Wheelie Bin	15.0%	R 982.65	5.00%	R 1,041.61	6.00%	R 1,104.11	6.00%	R 854.47
R 1,220.68	3 Collections per week per 240L Wheelie Bin	15.0%	R 1,473.97	5.00%	R 1,562.41	6.00%	R 1,656.15	6.00%	R 1,281.71
R 406.89	1 Collection per week per additional Wheelie Bin	15.0%	R 491.32	5.00%	R 520.80	6.00%	R 552.05	6.00%	R 427.24
R 813.79	2 Collections per week per additional Wheelie Bin	15.0%	R 982.65	5.00%	R 1,041.61	6.00%	R 1,104.11	6.00%	R 854.47
R 1,220.68	3 Collections per week per additional Wheelie Bin	15.0%	R 1,473.97	5.00%	R 1,562.41	6.00%	R 1,656.15	6.00%	R 1,281.71
	If a counter system is available, the above tariffs will be implemented as follows:								
R 406.89	Service availability - per month. Include 4 removals/month.	15.0%	R 491.32	5.00%	R 520.80	6.00%	R 552.05	6.00%	R 427.24
R 102.79	Additional removals per removal.	15.0%	R 124.12	5.00%	R 131.57	6.00%	R 139.46	6.00%	R 107.93
	Cost of Wheelie Bins								
R 6,141.77	700L Wheelie Bin	15.0%	R 7,416.19	5.00%	R 7,861.16	6.00%	R 8,332.83	6.00%	R 6,448.86
R 690.95	240L Wheelie Bin	15.0%	R 834.32	5.00%	R 884.38	6.00%	R 937.44	6.00%	R 725.50
-R 2.6087	3.3 Recyclable material per filled 15l recyclable bag/ 15l of recvclable material	15.0%	-R 3.00	0.00%	-R 3.18	6.00%	-R 3.37	6.00%	-R 2.61

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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
4. Sewerage Service Tariffs									
R 94.26	Service Availability charge per month or part of it: Unimproved sites ≤ 1000 m2	15.0%	R 113.82	#DIV/0!	R 120.65	6.00%	R 127.89	6.00%	R 98.97
	Additional Service Availability charge per month or part of it: Unimproved sites > 1000 m2 per additional 1000 m2	15.0%	R 34.50	New	R 41.700	20.87%	R 50.457	21.00%	R 30.00
4.1. Septic Tank systems (All Areas, excluding rural area in respect of availability charge)									
Service Availability charge per month or part of it:									
R 44.56	4.1.1.1 Per site with improvements	15.0%	R 53.81	5.00%	R 57.04	6.00%	R 60.46	6.00%	R 46.79
R 266.44	4.1.2.1.1 Urban areas charge per occasion	15.0%	R 321.73	5.00%	R 341.03	6.00%	R 361.49	6.00%	R 279.76
R 1,074.52	4.1.2.2.1 Rural areas: Charge per occasion	15.0%	R 1,297.48	5.00%	R 1,375.33	6.00%	R 1,457.85	6.00%	R 1,128.24
R 50.15	4.1.2.2.2 Charge per kilometre	15.0%	R 60.56	5.00%	R 60.56	0.00%	R 60.56	0.00%	R 52.66
4.2. Waterborne Sewerage systems (All Areas connected to the main sewerage system)									
(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)									
Service Availability charge per month or part of it:									
R 266.44	4.2.1.2 Water connection size: 0 - 25 mm	15.0%	R 321.73	5.00%	R 341.03	6.00%	R 361.49	6.00%	R 279.76
R 1,036.84	4.2.1.3 Water connection size: 26 - 50 mm	15.0%	R 1,251.98	5.00%	R 1,327.10	6.00%	R 1,406.73	6.00%	R 1,088.68
R 2,654.84	4.2.1.4 Water connection size: 51 - 80 mm	15.0%	R 3,205.72	5.00%	R 3,398.06	6.00%	R 3,601.94	6.00%	R 2,787.58
R 4,147.77	4.2.1.5 Water connection size: 81 - 100 mm	15.0%	R 5,008.43	5.00%	R 5,308.94	6.00%	R 5,627.48	6.00%	R 4,355.16
R 9,329.64	4.2.1.6 Water connection size: 101 - 150 mm	15.0%	R 11,265.54	5.00%	R 11,941.47	6.00%	R 12,657.96	6.00%	R 9,796.12
4.2.2. Exceptions: Charge per month or part of it									
R 44,142.89	4.2.2.1 Obiqua Prison - Tulbagh	15.0%	R 53,302.53	5.00%	R 56,500.69	6.00%	R 59,890.73	6.00%	R 46,350.03
R 266.44	4.2.2.2 Schools - Op-die-Berg	15.0%	R 321.73	5.00%	R 341.03	6.00%	R 361.49	6.00%	R 279.76
R 266.44	4.2.2.3 Other sites - Op-die-Berg	15.0%	R 321.73	5.00%	R 341.03	6.00%	R 361.49	6.00%	R 279.76
R 109.44	4.2.2.4 Departmental tariff	0.0%	R 114.91	5.00%	R 121.81	6.00%	R 129.11	6.00%	R 114.91
Special Contracts, for example Del monte as per each agreement. Rand per Kg COD									
R 7.36	4.2.2.5.1 Ceres Group Companies	15.0%	R 8.89	5.00%	R 9.43	6.00%	R 9.99	6.00%	R 7.73
R 11.84	4.2.2.5.2 Du Toit Vrugte	15.0%	R 14.29	5.00%	R 15.15	6.00%	R 16.06	6.00%	R 12.43
R 11.84	4.2.2.5.3 L O Rall	15.0%	R 14.29	5.00%	R 15.15	6.00%	R 16.06	6.00%	R 12.43
R 11.84	4.2.2.5.4 Bokkeveld Korrektiewe Dienste	15.0%	R 14.29	5.00%	R 15.15	6.00%	R 16.06	6.00%	R 12.43
R 11.84	4.2.2.5.5 Snocoled Marketing (Edms). Bpk.	15.0%	R 14.29	5.00%	R 15.15	6.00%	R 16.06	6.00%	R 12.43
R 11.84	4.2.2.5.6 Ceres Fruit Growers	15.0%	R 14.29	5.00%	R 15.15	6.00%	R 16.06	6.00%	R 12.43
R 201.09	4.2.2.6 Informal settlements without an account (Flat rate)	0.0%	R 211.15	5.00%	R 223.81	6.00%	R 237.24	6.00%	R 211.15
R 550.14	4.3 Unnecessary call outs for work on customer side	15.0%	R 664.29	5.00%	R 704.15	6.00%	R 746.40	6.00%	R 577.64

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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
	5. Water service Tariffs								
	5.1. Conventional Meters (All Areas)								
	5.1.1. Service Availability charge per month or part of it:								
R 158.62	5.1.1.1 it: Unimproved sites ≤ 1000 m2	15.0%	R 190.25	4.30%	R 198.43	4.30%	R 206.96	4.30%	R 165.44
	Additional Service Availability charge per month or part of it: Unimproved sites > 1000 m2 per additional 1000 m2	15.0%	R 34.50	New	R 41.700	20.87%	R 50.457	21.00%	R 30.00
R 72.17	5.1.1.2 Water connection size: 0 - 25 mm	15.0%	R 86.57	4.30%	R 90.29	4.30%	R 94.17	4.30%	R 75.28
R 1,196.61	5.1.1.3 Water connection size: 26 - 50 mm	15.0%	R 1,435.27	4.30%	R 1,496.99	4.30%	R 1,561.36	4.30%	R 1,248.06
R 3,023.02	5.1.1.4 Water connection size: 51 - 80 mm	15.0%	R 3,625.96	4.30%	R 3,781.88	4.30%	R 3,944.50	4.30%	R 3,153.01
R 4,786.45	5.1.1.5 Water connection size: 81 - 100 mm	15.0%	R 5,741.10	4.30%	R 5,987.97	4.30%	R 6,245.45	4.30%	R 4,992.26
R 10,706.54	5.1.1.6 Water connection size: 101 - 150 mm	15.0%	R 12,841.96	4.30%	R 13,394.16	4.30%	R 13,970.11	4.30%	R 11,166.92
R 233,024.64	5.1.1.7 Consumption of more than 20,000 kl per month	15.0%	R 279,501.40	4.30%	R 291,519.96	4.30%	R 304,055.32	4.30%	R 243,044.70
R 352.69	5.1.1.8 Un-metered connections	15.0%	R 423.03	4.30%	R 441.22	4.30%	R 460.20	4.30%	R 367.86
	5.1.2 Consumption per kiloliter								
	5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.57	0-6 kl	15.0%	R 4.31	5.00%	R 4.57	6.00%	R 4.84	6.00%	R 3.75
R 10.32	7-30 kl	15.0%	R 12.46	5.00%	R 13.21	6.00%	R 14.00	6.00%	R 10.83
R 10.32	31-60 kl	15.0%	R 12.46	5.00%	R 13.21	6.00%	R 14.00	6.00%	R 10.83
R 10.32	61-300 kl	15.0%	R 12.46	5.00%	R 13.21	6.00%	R 14.00	6.00%	R 10.83
R 35.97	Above 300 kl	15.0%	R 43.43	5.00%	R 46.04	6.00%	R 48.80	6.00%	R 37.77
	5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 11.94	0-300 kl	15.0%	R 14.41	5.00%	R 15.28	6.00%	R 16.19	6.00%	R 12.53
R 11.94	301-1000 kl	15.0%	R 14.41	5.00%	R 15.28	6.00%	R 16.19	6.00%	R 12.53
R 11.94	1001-8000 kl	15.0%	R 14.41	5.00%	R 15.28	6.00%	R 16.19	6.00%	R 12.53
R 13.13	Above 8000 kl	15.0%	R 15.85	5.00%	R 16.81	6.00%	R 17.81	6.00%	R 13.79
	5.1.2.3 Block C (Aimed at larger industrial clients)								
R 4.84	Consumption above 20,000 kl per month	15.0%	R 5.84	5.00%	R 6.19	6.00%	R 6.57	6.00%	R 5.08
	5.1.2.4 Block D (Internal)								
R 4.36	Departmental consumption	15.0%	R 5.26	5.00%	R 5.57	6.00%	R 5.91	6.00%	R 4.57
	5.1.2 Consumption per kiloliter: Restrictions Level 1								
	5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.57	0-6 kl	15.0%	R 4.31	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 11.46	7-30 kl	15.0%	R 13.84	5.00%	R 14.67	6.00%	R 15.55	6.0%	R 12.04
R 11.46	31-60 kl	15.0%	R 13.84	5.00%	R 14.67	6.00%	R 15.55	6.0%	R 12.04
R 11.46	61-300 kl	15.0%	R 13.84	5.00%	R 14.67	6.00%	R 15.55	6.0%	R 12.04
R 41.52	Above 300 kl	15.0%	R 50.14	5.00%	R 53.14	6.00%	R 56.33	6.0%	R 43.60
	5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 14.33	0-300 kl	15.0%	R 17.30	5.00%	R 18.34	6.00%	R 19.44	6.0%	R 15.05
R 14.33	301-1000 kl	15.0%	R 17.30	5.00%	R 18.34	6.00%	R 19.44	6.0%	R 15.05
R 14.33	1001-8000 kl	15.0%	R 17.30	5.00%	R 18.34	6.00%	R 19.44	6.0%	R 15.05
R 14.33	Above 8000 kl	15.0%	R 17.30	5.00%	R 18.34	6.00%	R 19.44	6.0%	R 15.05
	5.1.2.3 Block C (Aimed at larger industrial clients)								
R 5.81	Consumption above 20,000 kl per month	15.0%	R 7.01	5.00%	R 7.43	6.00%	R 7.88	6.0%	R 6.10
	5.1.2 Consumption per kiloliter: Restrictions Level 2								
	5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.57	0-6 kl	15.0%	R 4.31	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 14.45	7-30 kl	15.0%	R 17.45	5.00%	R 18.50	6.00%	R 19.61	6.0%	R 15.18
R 14.45	31-60 kl	15.0%	R 17.45	5.00%	R 18.50	6.00%	R 19.61	6.0%	R 15.18
R 14.45	61-300 kl	15.0%	R 17.45	5.00%	R 18.50	6.00%	R 19.61	6.0%	R 15.18
R 46.71	Above 300 kl	15.0%	R 56.40	5.00%	R 59.79	6.00%	R 63.37	6.0%	R 49.05
	5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 16.72	0-300 kl	15.0%	R 20.19	5.00%	R 21.40	6.00%	R 22.69	6.0%	R 17.56
R 16.72	301-1000 kl	15.0%	R 20.19	5.00%	R 21.40	6.00%	R 22.69	6.0%	R 17.56
R 16.72	1001-8000 kl	15.0%	R 20.19	5.00%	R 21.40	6.00%	R 22.69	6.0%	R 17.56
R 16.72	Above 8000 kl	15.0%	R 20.19	5.00%	R 21.40	6.00%	R 22.69	6.0%	R 17.56
	5.1.2.3 Block C (Aimed at larger industrial clients)								
R 6.78	Consumption above 20,000 kl per month	15.0%	R 8.19	5.00%	R 8.68	6.00%	R 9.20	6.0%	R 7.12
	5.1.2 Consumption per kiloliter: Restrictions Level 3								
	5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.57	0-6 kl	15.0%	R 4.31	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 16.52	7-30 kl	15.0%	R 19.95	5.00%	R 21.15	6.00%	R 22.42	6.0%	R 17.35
R 16.52	31-60 kl	15.0%	R 19.95	5.00%	R 21.15	6.00%	R 22.42	6.0%	R 17.35
R 16.52	61-300 kl	15.0%	R 19.95	5.00%	R 21.15	6.00%	R 22.42	6.0%	R 17.35
R 51.90	Above 300 kl	15.0%	R 62.67	5.00%	R 66.43	6.00%	R 70.41	6.0%	R 54.49
	5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 19.11	0-300 kl	15.0%	R 23.08	5.00%	R 24.46	6.00%	R 25.93	6.0%	R 20.07
R 19.11	301-1000 kl	15.0%	R 23.08	5.00%	R 24.46	6.00%	R 25.93	6.0%	R 20.07
R 19.11	1001-8000 kl	15.0%	R 23.08	5.00%	R 24.46	6.00%	R 25.93	6.0%	R 20.07
R 19.11	Above 8000 kl	15.0%	R 23.08	5.00%	R 24.46	6.00%	R 25.93	6.0%	R 20.07
	5.1.2.3 Block C (Aimed at larger industrial clients)								
R 8.14	Consumption above 20,000 kl per month	15.0%	R 9.82	5.00%	R 10.41	6.00%	R 11.04	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
	5.1.2 Consumption per kiloliter: Restrictions Level 4								
	5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.57	0-6 kl	15.0%	R 4.31	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 18.59	7-30 kl	15.0%	R 22.45	5.00%	R 23.79	6.00%	R 25.22	6.0%	R 19.52
R 18.59	31-60 kl	15.0%	R 22.45	5.00%	R 23.79	6.00%	R 25.22	6.0%	R 19.52
R 18.59	61-300 kl	15.0%	R 22.45	5.00%	R 23.79	6.00%	R 25.22	6.0%	R 19.52
R 57.09	Above 300 kl	15.0%	R 68.94	5.00%	R 73.07	6.00%	R 77.46	6.0%	R 59.94
	5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 21.51	0-300 kl	15.0%	R 25.97	5.00%	R 27.53	6.00%	R 29.18	6.0%	R 22.58
R 21.51	301-1000 kl	15.0%	R 25.97	5.00%	R 27.53	6.00%	R 29.18	6.0%	R 22.58
R 21.51	1001-8000 kl	15.0%	R 25.97	5.00%	R 27.53	6.00%	R 29.18	6.0%	R 22.58
R 21.51	Above 8000 kl	15.0%	R 25.97	5.00%	R 27.53	6.00%	R 29.18	6.0%	R 22.58
R 9.76	5.1.2.3 Block C (Aimed at larger industrial clients) Consumption above 20,000 kl per month	15.0%	R 11.79	5.00%	R 12.50	6.00%	R 13.24	6.0%	R 10.25
	5.1.2 Consumption per kiloliter: Restrictions Level 5								
	5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.57	0-6 kl	15.0%	R 4.31	5.00%	R 4.57	6.00%	R 4.84	6.0%	R 3.75
R 20.65	7-30 kl	15.0%	R 24.93	5.00%	R 26.43	6.00%	R 28.01	6.0%	R 21.68
R 20.65	31-60 kl	15.0%	R 24.93	5.00%	R 26.43	6.00%	R 28.01	6.0%	R 21.68
R 20.65	61-300 kl	15.0%	R 24.93	5.00%	R 26.43	6.00%	R 28.01	6.0%	R 21.68
R 62.28	Above 300 kl	15.0%	R 75.20	5.00%	R 79.71	6.00%	R 84.50	6.0%	R 65.39
	5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 23.89	0-300 kl	15.0%	R 28.84	5.00%	R 30.57	6.00%	R 32.41	6.0%	R 25.08
R 23.89	301-1000 kl	15.0%	R 28.84	5.00%	R 30.57	6.00%	R 32.41	6.0%	R 25.08
R 23.89	1001-8000 kl	15.0%	R 28.84	5.00%	R 30.57	6.00%	R 32.41	6.0%	R 25.08
R 23.89	Above 8000 kl	15.0%	R 28.84	5.00%	R 30.57	6.00%	R 32.41	6.0%	R 25.08
R 11.71	5.1.2.3 Block C (Aimed at larger industrial clients) Consumption above 20,000 kl per month	15.0%	R 14.15	5.00%	R 14.99	6.00%	R 15.89	6.0%	R 12.30
	5.2. Water Management Device								
	5.2.1. Water connection on site (Consumption per kiloliter)								
R 6.38	0-6 kl	15.0%	R 7.70	5.00%	R 8.17	6.00%	R 8.66	6.00%	R 6.70
R 12.26	Bo 6 kl	15.0%	R 14.80	5.00%	R 15.69	6.00%	R 16.63	6.00%	R 12.87
	Consumption per kiloliter: Restrictions Level 1								
R 7.49	0-6 kl	15.0%	R 9.04	5.00%	R 9.59	6.00%	R 10.16	6.00%	R 7.86
R 14.40	Bo 6 kl	15.0%	R 17.38	5.00%	R 18.43	6.00%	R 19.53	6.00%	R 15.12
	Consumption per kiloliter: Restrictions Level 2								
R 8.60	0-6 kl	15.0%	R 10.39	5.00%	R 11.01	6.00%	R 11.67	6.00%	R 9.03
R 16.53	Bo 6 kl	15.0%	R 19.96	5.00%	R 21.16	6.00%	R 22.43	6.00%	R 17.36
	Consumption per kiloliter: Restrictions Level 3								
R 9.71	0-6 kl	15.0%	R 11.73	5.00%	R 12.43	6.00%	R 13.18	6.00%	R 10.20
R 18.67	Bo 6 kl	15.0%	R 22.55	5.00%	R 23.90	6.00%	R 25.33	6.00%	R 19.61
	Consumption per kiloliter: Restrictions Level 4								
R 10.82	0-6 kl	15.0%	R 13.07	5.00%	R 13.85	6.00%	R 14.68	6.00%	R 11.36
R 20.81	Bo 6 kl	15.0%	R 25.13	5.00%	R 26.64	6.00%	R 28.23	6.00%	R 21.85
	Consumption per kiloliter: Restrictions Level 5								
R 12.76	0-6 kl	15.0%	R 15.41	5.00%	R 16.33	6.00%	R 17.31	6.00%	R 13.40
R 24.51	Bo 6 kl	15.0%	R 29.60	5.00%	R 31.38	6.00%	R 33.26	6.00%	R 25.74
	Pensioners may qualify for 6 Kl of water free of charge per month in terms of councils policy.								
R 1,096.68	5.3. "Leiwater beurte" (In Urban areas per month Informal settlements without an account (Flat rate))	15.0%	R 1,324.24	5.00%	R 1,403.69	6.00%	R 1,487.91	6.00%	R 1,151.51
R 113.51	5.4.	15.0%	R 137.07	5.00%	R 145.29	6.00%	R 154.01	6.00%	R 119.19
	5.5. Mobile Water provision								
	5.5.1 Humanitarian purposes		Free		Free		Free		
R 316.91	5.5.2 All non Residential per trip	15.0%	R 382.67	5.00%	R 405.63	6.00%	R 429.96	6.00%	R 332.75
R 633.81	5.6 Unnecessary call outs for work on customer side	15.0%	R 765.33	5.00%	R 811.25	6.00%	R 859.93	6.00%	R 665.51
	5.7 Greywater								
R 0.3214	5.7.1 Per Cubic Meter (m3)	15.0%	R 0.39	5.00%	R 0.41	6.00%	R 0.44	6.00%	R 0.34
	5.8 Raw Water for Agricultural use								
R 0.7346	5.8.1 Per kiloliter water	15.0%	R 0.89	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	
6. Other tariffs and charges										
6.1. CORPORATE SERVICES										
R 710.43	6.1.1	Erection of banners (per application)	15.0%	R 857.00	4.90%	R 908.00	5.95%	R 962.00	5.95%	R 745.22
R 545.22	6.1.2	Erection of placards (deposit)	15.0%	R 658.00	4.94%	R 697.00	5.93%	R 738.00	5.88%	R 572.17
R 1,110.43	6.1.3	Cancellation of purchase agreement (Admin fee)	15.0%	R 1,340.00	4.93%	R 1,420.00	5.97%	R 1,505.00	5.99%	R 1,165.22
R 180.87	6.1.4	Agenda and minutes of Council meetings								
		001-400 q	15.0%	R 218.00	4.81%	R 231.00	5.96%	R 244.00	5.63%	R 189.57
R 201.74		401-500 q	15.0%	R 243.00	4.74%	R 257.00	5.76%	R 272.00	5.84%	R 211.30
R 237.39		501-600 q	15.0%	R 286.00	4.76%	R 303.00	5.94%	R 321.00	5.94%	R 248.70
R 256.52		601-700 q	15.0%	R 309.00	4.75%	R 327.00	5.83%	R 346.00	5.81%	R 268.70
R 316.52		701+ q	15.0%	R 382.00	4.95%	R 404.00	5.76%	R 428.00	5.94%	R 332.17
R 493.91	6.1.6	Translation service (Per hour or part of it)	15.0%	R 596.00	4.93%	R 631.00	5.87%	R 668.00	5.86%	R 518.26
	6.1.7	Access to information								
R 130.43	6.1.7.1	Fee payable when information is requested	15.0%	R 157.00	4.67%	R 166.00	5.73%	R 175.00	5.42%	R 136.52
	6.1.7.2	Reproduction fees:								
R 1.30		Photocopies (A4 or part of it) per page	15.0%	R 1.50	0.00%	R 1.60	6.67%	R 1.70	6.25%	R 1.30
R 0.87		Print outs per copy	15.0%	R 1.00	0.00%	R 1.10	10.00%	R 1.20	9.09%	R 0.87
R 25.22		Information on a memory stick	15.0%	R 30.00	3.45%	R 31.00	3.33%	R 32.00	3.23%	R 26.09
R 146.96		Information on a CD	15.0%	R 177.00	4.73%	R 187.00	5.65%	R 198.00	5.88%	R 153.91
R 80.87		Transcription of visual image (A4 page) per page	15.0%	R 97.00	4.30%	R 102.00	5.15%	R 108.00	5.88%	R 84.35
R 216.52		Copy of a visual image (A4 page) per page	15.0%	R 261.00	4.82%	R 276.00	5.75%	R 292.00	5.80%	R 226.96
R 43.48		Transcription of an audio record (A4 page) per page	15.0%	R 52.00	4.00%	R 55.00	5.77%	R 58.00	5.45%	R 45.22
R 58.26		Copy of audio record	15.0%	R 70.00	4.48%	R 74.00	5.71%	R 78.00	5.41%	R 60.87
	6.1.7.3	Investigation fee								
R 53.04		To search for record and to prepare it for release -- per hour, first hour excluded	15.0%	R 64.00	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
	6.1.7.4	Postage								
		If record should be posted to applicant	15.0%	Actual cost plus 20% plus VAT						
R 4,653.91	6.1.8	Application for extension of trading hours to sell Liquor	15.0%	R 5,619.00	4.99%	R 5,956.00	6.00%	R 6,313.00	5.99%	R 4,886.09
6.2. COMMUNITY SERVICES										
6.2.1 Libraries										
	6.2.1.1	Hall rental (per session or part thereof)								
		NOTE: a session is from								
R 165.22		08:00 - 13:00	15.0%	R 199.00	4.74%	R 210.00	5.53%	R 222.00	5.71%	R 173.04
R 180.87		13:00 - 18:00	15.0%	R 218.00	4.81%	R 231.00	5.96%	R 244.00	5.63%	R 189.57
R 201.74		18:00 - 00:00	15.0%	R 243.00	4.74%	R 257.00	5.76%	R 272.00	5.84%	R 211.30
		NB: 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)	15.0%	R 539.00	4.86%	R 571.00	5.94%	R 605.00	5.95%	R 468.70
		Deposit for kitchen rental	Exempt	R 235.00	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
	6.2.2 Traffic Services								
	6.2.2.1 Assistance: Escorting and Traffic assistance or Any Other Special Event								
	(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)								
R 717.39	(a) First hour per officer (normal working hours)	15.0%	R 866.00	4.97%	R 917.00	5.89%	R 972.00	6.00%	R 753.04
R 256.52	(b) Subsequent hourly tariff within normal working hours	15.0%	R 309.00	4.75%	R 327.00	5.83%	R 346.00	5.81%	R 268.70
R 904.35	(c) First hour per officer (after hours & weekends)	15.0%	R 1,092.00	5.00%	R 1,157.00	5.95%	R 1,226.00	5.96%	R 949.57
R 354.78	(d) Subsequent hourly tariff after hours & weekends	15.0%	R 428.00	4.90%	R 453.00	5.84%	R 480.00	5.96%	R 372.17
R 1,859.13	(e) Per officer (Sundays per 4 hour bracket)	15.0%	R 2,244.00	4.96%	R 2,378.00	5.97%	R 2,520.00	5.97%	R 1,951.30
R 216.52	(f) Per vehicle (less than 15 km)	15.0%	R 261.00	4.82%	R 276.00	5.75%	R 292.00	5.80%	R 226.96
R 11.39	(g) Per kilometre tariff thereafter	15.0%	R 14.10	7.63%	R 15.00	6.38%	R 15.50	3.33%	R 12.26
R 216.52	(h) Hiring of road signs and equipment	15.0%	R 261.00	4.82%	R 276.00	5.75%	R 292.00	5.80%	R 226.96
R 919.13	(i) Mega phone per day	15.0%	R 1,109.00	4.92%	R 1,175.00	5.95%	R 1,245.00	5.96%	R 964.35
	6.2.2.1.2 Non-Profit Organisations: (per gathering/march)								
R 256.52	(a) First hour per officer (normal working hours)	15.0%	R 309.00	4.75%	R 327.00	5.83%	R 346.00	5.81%	R 268.70
R 130.43	(b) Subsequent hourly tariff within normal working hours	15.0%	R 157.00	4.67%	R 166.00	5.73%	R 175.00	5.42%	R 136.52
R 336.52	(c) First hour per officer (after hours & weekends)	15.0%	R 406.00	4.91%	R 430.00	5.91%	R 455.00	5.81%	R 353.04
R 201.74	(d) Subsequent hourly tariff after hours & weekends	15.0%	R 243.00	4.74%	R 257.00	5.76%	R 272.00	5.84%	R 211.30
R 926.96	(e) Per officer (Sundays per 4 hour bracket)	15.0%	R 1,119.00	4.97%	R 1,186.00	5.99%	R 1,257.00	5.99%	R 973.04
R 130.43	(f) Per vehicle (less than 15 km)	15.0%	R 157.00	4.67%	R 166.00	5.73%	R 175.00	5.42%	R 136.52
R 11.39	(g) Per kilometre tariff thereafter	15.0%	R 14.10	7.63%	R 15.00	6.38%	R 15.50	3.33%	R 12.26
R 97.39	(h) Hiring of road signs and equipment	15.0%	R 117.00	4.46%	R 124.00	5.98%	R 131.00	5.65%	R 101.74
R 453.91	(i) Mega phone per day	15.0%	R 548.00	4.98%	R 580.00	5.84%	R 614.00	5.86%	R 476.52
	6.2.2.2 Dog Tax Tariffs								
R 271.30	6.2.2.2.1 Male dog; per year or part thereof	15.0%	R 327.00	4.81%	R 346.00	5.81%	R 366.00	5.78%	R 284.35
R 549.57	6.2.2.2.2 Bitch; per year or part thereof	15.0%	R 663.00	4.91%	R 702.00	5.88%	R 744.00	5.88%	R 576.52
R 133.91	6.2.2.2.3 Sterilised/castrated (proof)	15.0%	R 161.00	4.55%	R 170.00	5.59%	R 180.00	5.88%	R 140.00
R 215.65	6.2.2.3 Executing of warrants of arrest	15.0%	R 260.00	4.84%	R 275.00	5.77%	R 291.00	5.82%	R 226.09
	6.2.3 Fire Brigade Service								
	(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)	15.0%	R 3,932.00	4.99%	R 4,167.00	5.98%	R 4,417.00	6.00%	R 3,419.13
	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	15.0%	R 654.00	4.98%	R 693.00	5.96%	R 734.00	5.92%	R 568.70
R 46.09	b) Absorbent per kilogram	15.0%	R 55.00	3.77%	R 58.00	5.45%	R 61.00	5.17%	R 47.83
R 49.57	c) Foam per litre	15.0%	R 59.00	3.51%	R 62.00	5.08%	R 65.00	4.84%	R 51.30
R 477.39	d) Handheld extinguisher	15.0%	R 576.00	4.92%	R 610.00	5.90%	R 646.00	5.90%	R 500.87
R 109.57	e) Decontamination concentrate	15.0%	R 132.00	4.76%	R 139.00	5.30%	R 147.00	5.76%	R 114.78
	6.2.3.3 Special Standby Services at Events								
R 2,170.43	a) First hour	15.0%	R 2,620.00	4.97%	R 2,777.00	5.99%	R 2,943.00	5.98%	R 2,278.26
R 544.35	b) Per hour or part thereof, thereafter	15.0%	R 657.00	4.95%	R 696.00	5.94%	R 737.00	5.89%	R 571.30
R 2,661.74	6.2.3.4 Controlled Burns	15.0%	R 3,214.00	5.00%	R 3,406.00	5.97%	R 3,610.00	5.99%	R 2,794.78
R 690.43	6.2.3.5 Clearing of overgrown properties (residential areas) and	15.0%	R 833.00	4.91%	R 882.00	5.88%	R 934.00	5.90%	R 724.35
	6.2.3.6 Flammable Liquid Certificates:								
R 126.09	(a) Domestic installations	15.0%	R 152.00	4.83%	R 161.00	5.92%	R 170.00	5.59%	R 132.17
R 488.70	(b) Commercial installations	15.0%	R 590.00	4.98%	R 625.00	5.93%	R 662.00	5.92%	R 513.04
R 552.17	(c) Industrial Installations	15.0%	R 666.00	4.88%	R 705.00	5.86%	R 747.00	5.96%	R 579.13
R 488.70	(d) LPG Suppliers	15.0%	R 590.00	4.98%	R 625.00	5.93%	R 662.00	5.92%	R 513.04
R 488.70	(e) Spray paint rooms	15.0%	R 590.00	4.98%	R 625.00	5.93%	R 662.00	5.92%	R 513.04
	6.2.3.7 Fire Safety Certification								
R 376.52	a) New Building plan or alterations	15.0%	R 454.00	4.85%	R 481.00	5.95%	R 509.00	5.82%	R 394.78
R 126.09	b) Educational and old age facilities	15.0%	R 152.00	4.83%	R 161.00	5.92%	R 170.00	5.59%	R 132.17
R 376.52	c) New business licence application	15.0%	R 454.00	4.85%	R 481.00	5.95%	R 509.00	5.82%	R 394.78
R 488.70	d) Commercial/Industrial Facility	15.0%	R 590.00	4.98%	R 625.00	5.93%	R 662.00	5.92%	R 513.04
	6.2.3.8 Dangerous Goods Transport Permit (Annual)								
R 323.48	a) Light Delivery vehicle up to 3500 kg	15.0%	R 390.00	4.84%	R 413.00	5.90%	R 437.00	5.81%	R 339.13
R 408.70	b) Light Delivery vehicle above 3500 kg	15.0%	R 493.00	4.89%	R 522.00	5.88%	R 553.00	5.94%	R 428.70
R 801.74	c) Rigid tankers and flat beds up to 20 0	15.0%	R 968.00	4.99%	R 1,026.00	5.99%	R 1,087.00	5.95%	R 841.74
R 1,201.74	d) Rigid tankers and flat beds above 20	15.0%	R 1,451.00	4.99%	R 1,538.00	6.00%	R 1,630.00	5.98%	R 1,261.74
	e) Articulated vehicles up to 20 000 litres								
R 323.48	1) Horse	15.0%	R 390.00	4.84%	R 413.00	5.90%	R 437.00	5.81%	R 339.13
R 801.74	2) Per unit or tanker thereafter	15.0%	R 968.00	4.99%	R 1,026.00	5.99%	R 1,087.00	5.95%	R 841.74
	f) Articulated vehicles above 20 000 litres								
R 323.48	1) Horse	15.0%	R 390.00	4.84%	R 413.00	5.90%	R 437.00	5.81%	R 339.13
R 1,201.74	2) Per unit or tanker thereafter	15.0%	R 1,451.00	4.99%	R 1,538.00	6.00%	R 1,630.00	5.98%	R 1,261.74
R 180.00	g) Transfer of certificate	15.0%	R 217.00	4.83%	R 230.00	5.99%	R 243.00	5.65%	R 188.70
	6.2.3.9 Event application								
R 180.00	a) Below 500 attendees	15.0%	R 217.00	4.83%	R 230.00	5.99%	R 243.00	5.65%	R 188.70
R 360.00	b) Between 500 and 1000 attendees	15.0%	R 434.00	4.83%	R 460.00	5.99%	R 487.00	5.87%	R 377.39
R 727.83	c) More than 1000 attendees	15.0%	R 878.00	4.90%	R 930.00	5.92%	R 985.00	5.91%	R 763.48
	6.2.3.10 Training per person								
R 380.87	Industrial and Commercial Basic Firefighting – 3 days	15.0%	R 459.00	4.79%	R 486.00	5.88%	R 515.00	5.97%	R 399.13
R 637.39	Industrial and Commercial Advanced– 5 days	15.0%	R 769.00	4.91%	R 815.00	5.98%	R 863.00	5.89%	R 668.70
R 126.09	Portable Fire Extinguisher course – 4 hours (excluding	15.0%	R 152.00	4.83%	R 161.00	5.92%	R 170.00	5.59%	R 132.17

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
	6.2.7	Licensing and Regulating: Hiring and Sundry								
R 920.00	6.2.7.1	Vendor stalls (uncovered)	15.0%	R 1,110.00	4.91%	R 1,176.00	5.95%	R 1,246.00	5.95%	R 965.22
R 1,489.57	6.2.7.2	Vendor stalls -- under cover (per annum)	15.0%	R 1,798.00	4.96%	R 1,905.00	5.95%	R 2,019.00	5.98%	R 1,563.48
	6.2.7.3	Clean-up of premises (cost recoverable from owner)								
	6.2.7.4	Vendor stalls: (Food trailer)	15%	R 1,600.00	New	R 1,696.00	#DIV/0!	R 1,797.00	#DIV/0!	R 1,391.30
	6.2.7.5	Business licences								
	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%	R 250.00	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%	R 300.00	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%	R 250.00	New	R 265.00	#DIV/0!	R 280.00	#DIV/0!	R 217.39
	6.2.8	Holiday Resorts								
		Deposit for hiring C & D types Chalets at Pine Forest (<i>Dennebos</i>)	Exempt	R 841.00	4.99%	R 891.00	5.95%	R 944.00	5.95%	
		Deposit for hiring of other	Exempt	R 652.00	4.99%	R 691.00	5.98%	R 732.00	5.93%	
	6.2.8.1	Pine Forest (<i>Dennebos</i>)								
25.00%	6.2.8.1.1	Administrative levy for cancellation of booking (% of rental amount, no maximum)		25.00%	0.00%	25.00%	0.00%	25.00%	0.00%	25.00%
	6.2.8.1.2	Camping (per stand per night)								
R 426.96		High season	15.0%	R 515.00	4.89%	R 545.00	5.83%	R 577.00	5.87%	R 447.83
R 277.39		High season	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 167.83		Out of season	15.0%	R 202.00	4.66%	R 214.00	5.94%	R 226.00	5.61%	R 175.65
		Deposit	Exempt	R 635.00	4.96%	R 673.00	5.98%	R 713.00	5.94%	
	6.2.8.1.3	Annual Booking Fee								
R 22,135.65		A-type - caravan premises cabin	15.0%	R 26,728.00	5.00%	R 28,331.00	6.00%	R 30,030.00	6.00%	R 23,241.74
R 17,402.61		A & B-type - caravan premises Non cabin	15.0%	R 21,013.00	5.00%	R 22,273.00	6.00%	R 23,609.00	6.00%	R 18,272.17
R 17,733.91		C-type - caravan premises Non cabin	15.0%	R 23,453.00	15.00%	R 22,273.00	-5.03%	R 23,609.00	6.00%	R 20,393.91
R 22,135.65		Loq Cabins	15.0%	R 26,728.00	5.00%	R 28,331.00	6.00%	R 30,030.00	6.00%	R 23,241.74
R 18,614.78		A-type - Lost City Cabin	15.0%	R 24,618.00	15.00%	R 28,310.00	15.00%	R 30,030.00	6.08%	R 21,406.96
R 15,611.30		B-type - Lost City Cabin	15.0%	R 20,645.00	14.99%	R 23,741.00	15.00%	R 27,302.00	15.00%	R 17,952.17
		Deposit	Exempt							
	6.2.8.1.4	Chalets (per unit per night)								
	6.2.8.1.4.1	A - Type								
R 520.87		High season (24 December to 9 January & Easter weekend)	15.0%	R 628.00	4.84%	R 665.00	5.89%	R 704.00	5.86%	R 546.09
R 463.48		High season	15.0%	R 559.00	4.88%	R 592.00	5.90%	R 627.00	5.91%	R 486.09
R 377.39		Out of season	15.0%	R 455.00	4.84%	R 482.00	5.93%	R 510.00	5.81%	R 395.65
	6.2.8.1.4.2	B - Type								
R 848.70		High season (24 December to 9 January & Easter weekend)	15.0%	R 1,024.00	4.92%	R 1,085.00	5.96%	R 1,150.00	5.99%	R 890.43
R 689.57		High season	15.0%	R 832.00	4.92%	R 881.00	5.89%	R 933.00	5.90%	R 723.48
R 533.91		Out of season	15.0%	R 644.00	4.89%	R 682.00	5.90%	R 722.00	5.87%	R 560.00
	6.2.8.1.4.3	C - Type								
R 1,217.39		High season (24 December to 9 January & Easter weekend)	15.0%	R 1,470.00	5.00%	R 1,558.00	5.99%	R 1,651.00	5.97%	R 1,278.26
R 1,162.61		High season	15.0%	R 1,403.00	4.94%	R 1,487.00	5.99%	R 1,576.00	5.99%	R 1,220.00
R 640.00		Out of season	15.0%	R 772.00	4.89%	R 818.00	5.96%	R 867.00	5.99%	R 671.30
	6.2.8.1.4.4	D - Type								
R 1,101.74		High season (24 December to 9 January & Easter weekend)	15.0%	R 1,330.00	4.97%	R 1,409.00	5.94%	R 1,493.00	5.96%	R 1,156.52
R 923.48		High season	15.0%	R 1,115.00	4.99%	R 1,181.00	5.92%	R 1,251.00	5.93%	R 969.57
R 582.61		Out of season	15.0%	R 703.00	4.93%	R 745.00	5.97%	R 789.00	5.91%	R 611.30
	6.2.8.1.4.5	E - Type								
R 799.13		High season (24 December to 9 January & Easter weekend)	15.0%	R 964.00	4.90%	R 1,021.00	5.91%	R 1,082.00	5.97%	R 838.26
R 740.00		High season	15.0%	R 893.00	4.94%	R 946.00	5.94%	R 1,002.00	5.92%	R 776.52
R 474.78		Out of season	15.0%	R 573.00	4.95%	R 607.00	5.93%	R 643.00	5.93%	R 498.26
	6.2.8.1.4.6	F - Type								
R 520.87		High season (24 December to 9 January & Easter weekend)	15.0%	R 628.00	4.84%	R 665.00	5.89%	R 704.00	5.86%	R 546.09
R 463.48		High season	15.0%	R 559.00	4.88%	R 592.00	5.90%	R 627.00	5.91%	R 486.09
R 377.39		Out of season	15.0%	R 455.00	4.84%	R 482.00	5.93%	R 510.00	5.81%	R 395.65
	6.2.8.1.4.7	G - Type								
R 1,223.48		High season (24 December to 9 January & Easter weekend)	15.0%	R 1,477.00	4.98%	R 1,565.00	5.96%	R 1,658.00	5.94%	R 1,284.35
R 973.91		High season	15.0%	R 1,176.00	5.00%	R 1,246.00	5.95%	R 1,320.00	5.94%	R 1,022.61
R 603.48		Out of season	15.0%	R 728.00	4.90%	R 771.00	5.91%	R 817.00	5.97%	R 633.04
	6.2.8.1.4.8	Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.								
	6.2.8.1.5	Day Visitors - Entrance								
R 82.61		Per person per day	15.0%	R 99.00	4.21%	R 104.00	5.05%	R 110.00	5.77%	R 86.09
R 77.39		Per vehicle per day	15.0%	R 93.00	4.49%	R 98.00	5.38%	R 103.00	5.10%	R 80.87

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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
	6.2.8.1.6 Sundry Tariffs								
	Conference Hall (deposit)	Exempt	R 800.00	0.00%	R 848.00	6.00%	R 898.00	5.90%	
R 613.91	Conference Hall hire: per session								
	08:00 – 13.00	15.0%	R 741.00	4.96%	R 785.00	5.94%	R 832.00	5.99%	R 644.35
R 613.91	13:00 – 18:00	15.0%	R 741.00	4.96%	R 785.00	5.94%	R 832.00	5.99%	R 644.35
R 820.00	18:00 – 24:00	15.0%	R 990.00	4.98%	R 1,049.00	5.96%	R 1,111.00	5.91%	R 860.87
R 1,573.91	Conference Hall hire: per day	15.0%	R 1,900.00	4.97%	R 2,014.00	6.00%	R 2,134.00	5.96%	R 1,652.17
	<i>Renting of Recreational Halls to sports clubs (local):</i>								
	Deposit	Exempt	R 350.00	0.00%	R 371.00	6.00%	R 393.00	5.93%	
R 2,842.94	Annual tariff	15.0%	R 3,923.25	20.00%	R 4,158.00	5.98%	R 4,407.00	5.99%	R 3,411.52
R 89.57	Bedding hiring: per set per week (chalets)	15.0%	R 108.00	4.85%	R 114.00	5.56%	R 120.00	5.26%	R 93.91
	Entrance (Local Residents)								
R 199.13	Clip cards - Local residence in Witzenberg area entrance (5 Visits)	15.0%	R 240.00	4.80%	R 254.00	5.83%	R 269.00	5.91%	R 208.70
	Local residence in Witzenberg annual tickets (per ticket)								
R 463.48	Adults	15.0%	R 559.00	4.88%	R 592.00	5.90%	R 627.00	5.91%	R 486.09
R 340.00	Children	15.0%	R 410.00	4.86%	R 434.00	5.85%	R 460.00	5.99%	R 356.52
R 317.39	Vehicles	15.0%	R 383.00	4.93%	R 405.00	5.74%	R 429.00	5.93%	R 333.04
	Clip cards - Recreational facilities 5 clips per ticket	15.0%	R 84.00	5.00%	R 89.00	5.95%	R 94.00	5.62%	R 73.04
R 69.57	Laundromat facilities								
R 55.65	Per 8kg, excluding washing powder	15.0%	R 67.00	4.69%	R 71.00	5.97%	R 75.00	5.63%	R 58.26
	6.2.8.2 Klipriver Park (Closed)								
	6.2.8.3 Discounts - Both Resorts								
	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								
	6.2.9 Swimming Pools								
	All swimming pools in Witzenberg								
R 9.57	Entrance: Adults	15.0%	R 10.00	-9.09%	R 10.00	0.00%	R 10.00	0.00%	R 8.70
R 0.87	Children (school-going)	15.0%	R 1.00	0.0%	R 1.00	0.00%	R 1.00	0.00%	R 0.87
R 130.43	Season tickets	15.0%	R 150.00	0.00%	R 150.00	0.00%	R 150.00	0.00%	R 130.43
	Annual fee per School (Only for School activities)	15.0%	R 600.00	0.0%	R 600.00	0.00%	R 600.00	0.00%	R 521.74
R 521.74	Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	15.0%	R 1,100.00	0.00%	R 1,100.00	0.00%	R 1,100.00	0.00%	R 956.52
	6.2.10 Sports grounds								
	6.2.10.1 All sports grounds in Witzenberg								
R 85.22	School practices (per practice) max 2/week @3hours / occasion	15.0%	R 102.00	4.08%	R 108.00	5.88%	R 114.00	5.56%	R 88.70
R 184.35	School matches (per match)	15.0%	R 222.00	4.72%	R 235.00	5.86%	R 249.00	5.96%	R 193.04
R 184.35	Sports clubs (per practice) max 2/week @3hours / occasion	15.0%	R 222.00	4.72%	R 235.00	5.86%	R 249.00	5.96%	R 193.04
R 434.78	Sports clubs (per match) with no entrance fees	15.0%	R 642.00	4.90%	R 680.00	5.92%	R 720.00	5.88%	R 434.78
R 869.57	Sports clubs (per match) with entrance/ gate fees	15.0%	R 1,285.00	4.98%	R 1,362.00	5.99%	R 1,443.00	5.95%	R 869.57
R 1,304.35	Other events	15.0%	R 1,927.00	4.96%	R 2,042.00	5.97%	R 2,164.00	5.97%	R 1,304.35
R 1,304.35	Tournaments / day	15.0%	R 1,927.00	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)	15.0%	R 1,927.00	4.96%	R 2,042.00	5.97%	R 2,164.00	5.97%	R 1,304.35
R 3,060.00	6.2.10.2 Deposit per event	Exempt	R 3,213.00	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								
	6.2.11 Community Halls and Town Halls								
	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								

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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
6.2.11.1.3 Town Hall - Ceres									
Hall, stage and main toilets									
R 386.96	Morning	15.0%	R 467.00	4.94%	R 495.00	6.00%	R 524.00	5.86%	R 406.09
R 386.96	Afternoon	15.0%	R 467.00	4.94%	R 495.00	6.00%	R 524.00	5.86%	R 406.09
R 477.39	Evening	15.0%	R 576.00	4.92%	R 610.00	5.90%	R 646.00	5.90%	R 500.87
Kitchen									
R 251.30	Morning	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30	Afternoon	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 249.57	Evening	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 249.57
Banqueting Hall: (only when not used in									
R 236.52	Morning	15.0%	R 285.00	4.78%	R 302.00	5.96%	R 320.00	5.96%	R 247.83
R 236.52	Afternoon	15.0%	R 285.00	4.78%	R 302.00	5.96%	R 320.00	5.96%	R 247.83
R 268.70	Evening	15.0%	R 324.00	4.85%	R 343.00	5.86%	R 363.00	5.83%	R 281.74
Tariff 2: Public dances per session									
Tariff 3: Guarantee deposit									
R 2,224.00	Per function	Exempt	R 2,335.00	4.99%	R 2,475.00	6.00%	R 2,623.00	5.98%	R 2,335.00
Tariff 4: equipment per occasion									
R 33.04	Hiring of table cloths (each, per day)	15.0%	R 39.00	2.63%	R 41.00	5.13%	R 43.00	4.88%	R 33.91
R 22.61	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
R 20.87	Hiring of cutlery (per dozen, per day)	15.0%	R 25.00	4.17%	R 26.00	4.00%	R 27.00	3.85%	R 21.74
Tariff 5: reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the									
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									
Tariff 7: Pianos per function (currently not available)									
R 223.48	Piano organ	15.0%	R 269.00	4.67%	R 285.00	5.95%	R 302.00	5.96%	R 233.91
R 251.30	Grand piano	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
Tariff 8: Rehearsals (per rehearsal)									
In respect of hall and stage only									
R 157.39	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 190.00	4.97%	R 201.00	5.79%	R 213.00	5.97%	R 165.22
R 175.65	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 212.00	4.95%	R 224.00	5.66%	R 237.00	5.80%	R 184.35
Tariff 9: Changes to Bookings -- per booking									
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%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 268.70	Sound system for Town Hall (per occasion)	15.0%	R 324.00	4.85%	R 343.00	5.86%	R 363.00	5.83%	R 281.74

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6.2.11.1.4 Bella Vista Community Hall									
	All traditional church services (through the night)								
R 2,782.00	X2 the 24hour tariff	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
	Deposit for above								
	Tariff 1: Basic charges per session								
	Hall, stage and main toilets								
R 277.39	Morning	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 277.39	Afternoon	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 417.39	Evening	15.0%	R 504.00	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 438.26
	Kitchen								
R 251.30	Morning	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30	Afternoon	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 277.39	Evening	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
	Change rooms (excluding main toilets)								
R 70.43	Morning	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 70.43	Afternoon	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 144.35	Evening	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
	Tariff 2: Public dances per session								
R 959.13	Hall, stage and toilets	15.0%	R 1,158.00	4.99%	R 1,227.00	5.96%	R 1,300.00	5.95%	R 1,006.96
	Tariff 3: Guarantee deposit								
R 483.48	Per function --- excluding kitchen	15.0%	R 583.00	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 1,933.91	Per function --- including kitchen	15.0%	R 2,335.00	4.99%	R 2,475.00	6.00%	R 2,623.00	5.98%	R 2,030.43
	Tariff 4: equipment per occasion								
R 33.04	Hiring of table cloths (each, per day)	15.0%	R 39.00	2.63%	R 41.00	5.13%	R 43.00	4.88%	R 33.91
R 20.87	Hiring of tables (each, per day)	15.0%	R 27.00	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)	15.0%	R 20.40	5.15%	R 21.60	5.88%	R 22.90	6.02%	R 17.74
	Tariff 5: Reduced rates								
	50% discount to organisations that qualify								
	Tariff 6: Levy in respect of exceeding the vacating time								
	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	Tariff 7: Pianos		REMOVED		REMOVED		REMOVED		REMOVED
	Tariff 8: Rehearsals (per rehearsal)								
	In respect of hall and stage only								
R 100.87	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 121.00	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
	Tariff 9: Changes to Bookings -- per booking								
	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%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
6.2.11.1.5 Dreyer Hall (currently on lease contract)									
	Tariff 1: Basic charges per session								
	Hall, stage and main toilets								
R 251.30	Morning	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30	Afternoon	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 346.09	Evening	15.0%	R 417.00	4.77%	R 442.00	6.00%	R 468.00	5.88%	R 362.61
	Kitchen								
R 84.35	Morning	15.0%	R 101.00	4.12%	R 107.00	5.94%	R 113.00	5.61%	R 87.83
R 84.35	Afternoon	15.0%	R 101.00	4.12%	R 107.00	5.94%	R 113.00	5.61%	R 87.83
R 100.87	Evening	15.0%	R 121.00	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
	Change rooms (excluding main toilets)								
R 72.17	Morning	15.0%	R 87.00	4.82%	R 92.00	5.75%	R 97.00	5.43%	R 75.65
R 72.17	Afternoon	15.0%	R 87.00	4.82%	R 92.00	5.75%	R 97.00	5.43%	R 75.65
R 159.13	Evening	15.0%	R 192.00	4.92%	R 203.00	5.73%	R 215.00	5.91%	R 166.96
	Tariff 2: Public dances per session								
R 966.09	Hall, stage and toilets	15.0%	R 1,166.00	4.95%	R 1,235.00	5.92%	R 1,309.00	5.99%	R 1,013.91
R 422.00	Tariff 3: Guarantee deposit per function	Exempt	R 443.00	4.98%	R 469.00	5.87%	R 497.00	5.97%	R 443.00
	Tariff 4: Equipment								
	Tariff 5: Reduced rates								
	50% discount to organisations that qualify								
	Tariff 6: Levy in respect of exceeding the vacating time								
	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								
	Tariff 7: Pianos								
	Tariff 8: Rehearsals (per rehearsal)								
	In respect of hall and stage only								
R 72.17	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 87.00	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%	R 139.00	4.51%	R 147.00	5.76%	R 155.00	5.44%	R 120.87
	Tariff 9: Changes to Bookings -- per booking								
	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%	R 139.00	4.51%	R 147.00	5.76%	R 155.00	5.44%	R 120.87

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
6.2.11.1.6 Bella Vista Youth Centre and Polo cross Hall N'duli									
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 251.30	Morning	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30	Afternoon	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 344.35	Evening	15.0%	R 415.00	4.80%	R 439.00	5.78%	R 465.00	5.92%	R 360.87
Tariff 2: Public dances per session									
R 959.13	Hall, stage and toilets	15.0%	R 1,158.00	4.99%	R 1,227.00	5.96%	R 1,300.00	5.95%	R 1,006.96
R 419.00	Tariff 3: Guarantee deposit per function	Exempt	R 439.00	4.77%	R 465.00	5.92%	R 492.00	5.81%	R 439.00
Tariff 4: Reduced rates									
50% discount to organisations that qualify									
Tariff 5: Levy in respect of exceeding the vacating time									
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									
Tariff 6: Rehearsals (per rehearsal)									
In respect of hall and stage only									
R 70.43	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 113.91	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
Tariff 7: Changes to bookings --- per booking									
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%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
6.2.11.1.7 N'duli New Hall									
All traditional church services (through the night)									
X2 the 24 hour tariff									
R 2,782.00	Deposit for above	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 277.39	Morning	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 277.39	Afternoon	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 417.39	Evening	15.0%	R 504.00	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 438.26
Kitchen									
R 128.70	Morning	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 128.70	Afternoon	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 190.43	Evening	15.0%	R 229.00	4.57%	R 242.00	5.68%	R 256.00	5.79%	R 199.13
Change rooms (excluding main toilets)									
R 53.04	Morning	15.0%	R 64.00	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
R 53.04	Afternoon	15.0%	R 64.00	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
R 84.35	Evening	15.0%	R 101.00	4.12%	R 107.00	5.94%	R 113.00	5.61%	R 87.83
Tariff 3: Guarantee deposit per function									
REMOVED	Deposit per function- excluding kitchen	Exempt	R 583.00	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 583.00
R 556.00	Deposit per function- including kitchen	Exempt	R 2,337.00	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,337.00
R 2,226.00	Tariff 4: Equipment								
R 20.87	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 20.87
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
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									
Tariff 7: Rehearsals (per rehearsal)									
In respect of hall and stage only									
R 113.91	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 8: Changes to bookings --- per booking									
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%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13

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
6.2.11.1.8 Prince Alfred's Hamlet Town Hall									
R 2,782.00	All traditional church services (through the night) X2 the 24 hour tariff Deposit for above	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 277.39	Morning	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 277.39	Afternoon	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 417.39	Evening	15.0%	R 504.00	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 438.26
Kitchen									
R 128.70	Morning	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 128.70	Afternoon	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 190.43	Evening	15.0%	R 229.00	4.57%	R 242.00	5.68%	R 256.00	5.79%	R 199.13
Tariff 3: Guarantee deposit									
R 483.48	Per function --- excluding kitchen	15.0%	R 583.00	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 1,935.65	Per function --- including kitchen	15.0%	R 2,337.00	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,032.17
Tariff 4: equipment per occasion									
R 22.61	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
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									
Tariff 8: Rehearsals (per rehearsal)									
R 100.87	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 121.00	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 9: Changes to Bookings -- per booking									
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%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
6.2.11.1.9 Prince Alfred's Hamlet Community Hall									
R 2,782.00	All traditional church services (through the night) X2 the 24 hour tariff Deposit for above	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 277.39	Morning	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 277.39	Afternoon	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 417.39	Evening	15.0%	R 504.00	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 438.26
Kitchen									
R 128.70	Morning	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 128.70	Afternoon	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 190.43	Evening	15.0%	R 229.00	4.57%	R 242.00	5.68%	R 256.00	5.79%	R 199.13
Tariff 3: Guarantee deposit									
R 483.48	Per function --- excluding kitchen	15.0%	R 583.00	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 1,935.65	Per function --- including kitchen	15.0%	R 2,337.00	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,032.17
Tariff 4: equipment per occasion									
R 22.61	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
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									
Tariff 8: Rehearsals (per rehearsal)									
R 100.87	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 121.00	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 9: Changes to Bookings -- per booking									
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%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13

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
6.2.11.1.10 Tulbagh Community Hall									
R 2,782.00	All traditional church services (through the night) X2 the 24 hour tariff Deposit for above	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
R 113.91	Indoor Sport Preparation of hall per hour	15.0%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 277.39	Morning	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 277.39	Afternoon	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 417.39	Evening	15.0%	R 504.00	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 438.26
Kitchen									
R 128.70	Morning	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 128.70	Afternoon	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 190.43	Evening	15.0%	R 229.00	4.57%	R 242.00	5.68%	R 256.00	5.79%	R 199.13
Tariff 3: Guarantee deposit									
R 483.48	Per function --- excluding kitchen	15.0%	R 583.00	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 1,935.65	Per function --- including kitchen	15.0%	R 2,337.00	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,032.17
Tariff 4: equipment per occasion									
R 22.61	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
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									
Tariff 8: Rehearsals (per rehearsal)									
R 100.87	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 121.00	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 9: Changes to Bookings -- per booking									
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%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
6.2.11.2 Local Organisations									
6.2.11.2.1 Tulbagh Town Hall									
R 2,782.00	All traditional church services (through the night) X2 the 24 hour tariff Deposit for above	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 386.96	Morning	15.0%	R 467.00	4.94%	R 495.00	6.00%	R 524.00	5.86%	R 406.09
R 386.96	Afternoon	15.0%	R 467.00	4.94%	R 495.00	6.00%	R 524.00	5.86%	R 406.09
R 477.39	Evening	15.0%	R 576.00	4.92%	R 610.00	5.90%	R 646.00	5.90%	R 500.87
Kitchen									
R 251.30	Morning	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30	Afternoon	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 277.39	Evening	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
Banqueting Hall: (only when not used in conjunction with kitchen) per session									
R 236.52	Morning	15.0%	R 285.00	4.78%	R 302.00	5.96%	R 320.00	5.96%	R 247.83
R 236.52	Afternoon	15.0%	R 285.00	4.78%	R 302.00	5.96%	R 320.00	5.96%	R 247.83
R 268.70	Evening	15.0%	R 324.00	4.85%	R 343.00	5.86%	R 363.00	5.83%	R 281.74
Tariff 3: Guarantee deposit									
R 1,935.65	Per function	15.0%	R 2,337.00	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,032.17
Tariff 4: equipment per occasion									
R 22.61	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
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									
Tariff 8: Rehearsals (per rehearsal)									
In respect of hall and stage only									
R 157.39	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 190.00	4.97%	R 201.00	5.79%	R 213.00	5.97%	R 165.22
R 175.65	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 212.00	4.95%	R 224.00	5.66%	R 237.00	5.80%	R 184.35
Tariff 9: Changes to Bookings -- per booking									
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%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 144.35	Preparation of hall per hour	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30

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
6.2.11.2.3 Montana Community Hall									
R 2,782.00	All traditional church services (through the night) X2 the 24 hour tariff Deposit for above Concerts and stage performances	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 277.39	Morning	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 277.39	Afternoon	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 417.39	Evening	15.0%	R 504.00	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 438.26
Kitchen									
R 251.30	Morning	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30	Afternoon	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 277.39	Evening	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
Change rooms (excluding main toilets)									
R 70.43	Morning	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 70.43	Afternoon	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 144.35	Evening	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 3: Guarantee deposit									
R 483.48	Per function --- excluding kitchen	15.0%	R 583.00	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 1,935.65	Per function --- including kitchen	15.0%	R 2,337.00	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,032.17
Tariff 4: equipment per occasion									
R 22.61	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
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									
Tariff 8: Rehearsals (per rehearsal)									
R 100.87	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 121.00	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 9: Changes to Bookings -- per booking									
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%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
R 128.70	Montana Library Hall : Per occasion (No Church Services)	15.0%	R 155.00	4.73%	R 164.00	5.81%	R 173.00	5.49%	R 134.78
R 157.39	Stamper Street Hall : (per occasion)	15.0%	R 190.00	4.97%	R 201.00	5.79%	R 213.00	5.97%	R 165.22
6.2.11.2.4 Pine Valley Community Hall									
R 2,782.00	All traditional church services (through the night) X2 the 24 hour tariff Deposit for above	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
Concerts and stage performances									
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 277.39	Morning	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 277.39	Afternoon	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 417.39	Evening	15.0%	R 504.00	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 438.26
Kitchen									
R 251.30	Morning	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30	Afternoon	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 277.39	Evening	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
Change rooms (excluding main toilets)									
R 70.43	Morning	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 70.43	Afternoon	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 144.35	Evening	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 3: Guarantee deposit									
R 483.48	Per function --- excluding kitchen	15.0%	R 583.00	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 1,935.65	Per function --- including kitchen	15.0%	R 2,337.00	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,032.17
Tariff 4: equipment per occasion									
R 22.61	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
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									
Tariff 8: Rehearsals (per rehearsal)									
R 100.87	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 121.00	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 9: Changes to Bookings -- per booking									
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%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
NB: 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.									
NB: 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
6.2.11.2.5 Op-Die-Berg Community Hall									
R 2,782.00	All traditional church services (through the night) X2 the 24 hour tariff Deposit for above	Exempt	R 2,921.00	5.00%	R 3,096.00	5.99%	R 3,281.00	5.98%	R 2,921.00
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 277.39	Morning	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 277.39	Afternoon	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
R 417.39	Evening	15.0%	R 504.00	5.00%	R 534.00	5.95%	R 566.00	5.99%	R 438.26
Kitchen									
R 251.30	Morning	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 251.30	Afternoon	15.0%	R 303.00	4.84%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 277.39	Evening	15.0%	R 334.00	4.70%	R 354.00	5.99%	R 375.00	5.93%	R 290.43
Change rooms (excluding main toilets)									
R 70.43	Morning	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 70.43	Afternoon	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
R 144.35	Evening	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 3: Guarantee deposit									
R 483.48	Per function --- excluding kitchen	15.0%	R 583.00	4.86%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 1,935.65	Per function --- including kitchen	15.0%	R 2,337.00	4.99%	R 2,477.00	5.99%	R 2,625.00	5.97%	R 2,032.17
Tariff 4: equipment per occasion									
R 22.61	Hiring of tables (each, per day)	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
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									
Tariff 8: Rehearsals (per rehearsal)									
R 100.87	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 121.00	4.31%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
R 144.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 174.00	4.82%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
Tariff 9: Changes to Bookings -- per booking									
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%	R 137.00	4.58%	R 145.00	5.84%	R 153.00	5.52%	R 119.13
NB: 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.									
NB: 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.									
6.2.12 Cemeteries									
6.2.12.1 Non-local residents									
All persons that were resident outside the Witzenberg Municipal jurisdiction.									
R 4,349.57	6 ft excavation: plot included	15.0%	R 5,252.00	5.00%	R 5,567.00	6.00%	R 5,901.00	6.00%	R 4,566.96
R 5,165.22	8 ft excavation: plot included	15.0%	R 6,237.00	5.00%	R 6,611.00	6.00%	R 7,007.00	5.99%	R 5,423.48
R 1,300.00	Re-burials: opening and closing of graves	15.0%	R 1,569.00	4.95%	R 1,663.00	5.99%	R 1,762.00	5.95%	R 1,364.35
R 436.52	Memorial plaque	15.0%	R 527.00	4.98%	R 558.00	5.88%	R 591.00	5.91%	R 458.26
6.2.12.2 Local residents									
All persons that were resident inside the Witzenberg Municipal jurisdiction.									
6.2.12.2.1 Indigent cases									
Town residents									
Definition:									
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.									
Rural residents									
Definition:									
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.									
Plots for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.									
6.2.12.2.2 Local Residents and all other cases									
R 482.61	Plot	15.0%	R 582.00	4.86%	R 616.00	5.84%	R 652.00	5.84%	R 506.09
R 1,550.43	6 ft excavation	15.0%	R 1,872.00	4.99%	R 1,984.00	5.98%	R 2,103.00	6.00%	R 1,627.83
R 1,663.48	8 ft excavation	15.0%	R 2,008.00	4.97%	R 2,128.00	5.98%	R 2,255.00	5.97%	R 1,746.09
R 745.22	Re-burials: opening and closing of graves	15.0%	R 899.00	4.90%	R 952.00	5.90%	R 1,009.00	5.99%	R 781.74
R 418.26	Memorial plaque	15.0%	R 505.00	4.99%	R 535.00	5.94%	R 567.00	5.98%	R 439.13

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. FINANCIAL SERVICES								
	6.3.1 Administrative fees								
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	15.0%	R 190.00	4.97%	R 201.00	5.79%	R 213.00	5.97%	R 165.22
	6.3.1.2 Re-evaluation of properties (per application)								
R 283.48	6.3.1.2.1 - Residential properties	15.0%	R 342.00	4.91%	R 362.00	5.85%	R 383.00	5.80%	R 297.39
R 1,386.96	- Business properties	15.0%	R 1,674.00	4.95%	R 1,774.00	5.97%	R 1,880.00	5.98%	R 1,455.65
R 1,725.22	- Agricultural properties	15.0%	R 2,083.00	4.99%	R 2,207.00	5.95%	R 2,339.00	5.98%	R 1,811.30
R 1,550.43	- State owned properties	15.0%	R 1,872.00	4.99%	R 1,984.00	5.98%	R 2,103.00	6.00%	R 1,627.83
R 139.13	- Urban vacant land	15.0%	R 168.00	5.00%	R 178.00	5.95%	R 188.00	5.62%	R 146.09
R 283.48	- Other not specified above	15.0%	R 342.00	4.91%	R 362.00	5.85%	R 383.00	5.80%	R 297.39
R 60.00	6.3.1.2.2 Deeds office search per erf	15.0%	R 72.00	4.35%	R 76.00	5.56%	R 80.00	5.26%	R 62.61
R 1,112.17	6.3.1.2.3 Request for valuation detail per erf	15.0%	R 1,342.00	4.93%	R 1,422.00	5.96%	R 1,507.00	5.98%	R 1,166.96
R 58.26	6.3.1.3 Tracing of any information older than six months. (per hour or part thereof)	15.0%	R 70.00	4.48%	R 74.00	5.71%	R 78.00	5.41%	R 60.87
R 58.26	6.3.1.4 Issuing of accounts' duplicates (per account)	15.0%	R 70.00	4.48%	R 74.00	5.71%	R 78.00	5.41%	R 60.87
R 619.13	6.3.1.5 Furnishing of name- and address list (per list) (per town)	15.0%	R 747.00	4.92%	R 791.00	5.89%	R 838.00	5.94%	R 649.57
R 124.35	6.3.1.6 Surcharge on <i>Refer to Drawer</i> cheques (per cheque)	15.0%	R 150.00	4.90%	R 159.00	6.00%	R 168.00	5.66%	R 130.43
R 40.00	6.3.1.7 Excess	15.0%	R 48.00	4.35%	R 50.00	4.17%	R 53.00	6.00%	R 41.74
	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)	15.0%	R 53.00	3.92%	R 56.00	5.66%	R 59.00	5.36%	R 46.09
R 66.96	6.3.1.8.1.2 Stamp costs (per summons)	15.0%	R 80.00	3.90%	R 84.00	5.00%	R 89.00	5.95%	R 69.57
	6.3.1.8.1.3 Serving of summonses and/or writs (per serving)								
R 192.17	Inside the Witzenberg jurisdiction	15.0%	R 232.00	4.98%	R 245.00	5.60%	R 259.00	5.71%	R 201.74
R 470.43	Outside the Witzenberg jurisdiction	15.0%	R 568.00	4.99%	R 602.00	5.99%	R 638.00	5.98%	R 493.91
	6.3.1.8.2 Levying of any legal costs								
	6.3.2 Water								
	Re-connection of suspended supply on request by consumer per connection								
R 140.00	6.3.2.1 (a) Urban areas	15.0%	R 169.00	4.97%	R 179.00	5.92%	R 189.00	5.59%	R 146.96
R 173.04	(b) Rural areas	15.0%	R 208.00	4.52%	R 220.00	5.77%	R 233.00	5.91%	R 180.87
	6.3.2.2 Re-connection after non-payment per suspension list - per connection								
R 53.91	6.3.2.2.1 (a) Urban areas	15.0%	R 65.00	4.84%	R 68.00	4.62%	R 72.00	5.88%	R 56.52
R 80.87	(b) Rural areas	15.0%	R 97.00	4.30%	R 102.00	5.15%	R 108.00	5.88%	R 84.35
	6.3.2.3 Special meter reading per reading per meter								
R 206.96	6.3.2.3.1 (a) Urban areas	15.0%	R 249.00	4.62%	R 263.00	5.62%	R 278.00	5.70%	R 216.52
R 320.87	(b) Rural areas	15.0%	R 387.00	4.88%	R 410.00	5.94%	R 434.00	5.85%	R 336.52
	6.3.2.5 Tampering with meter connection								
	(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								
R 1,386.96	(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:	15.0%	R 1,674.00	4.95%	R 1,774.00	5.97%	R 1,880.00	5.98%	R 1,455.65
	(i) A criminal charge to be laid by the SAPS, or								
R 2,778.26	(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid.	15.0%	R 3,354.00	4.98%	R 3,555.00	5.99%	R 3,768.00	5.99%	R 2,916.52
	(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.								

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 1,013.91	Gaining Access to water services without approval from the municipality	15.0%	R 1,224.00	4.97%	R 1,297.00	5.96%	R 1,374.00	5.94%	R 1,064.35
R 1,013.91	Gain Acces to water services without agreement with the Municipality	15.0%	R 1,224.00	4.97%	R 1,297.00	5.96%	R 1,374.00	5.94%	R 1,064.35
R 1,013.91	Refuse to give access required by the municipality in terms of section 19	15.0%	R 1,224.00	4.97%	R 1,297.00	5.96%	R 1,374.00	5.94%	R 1,064.35
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	15.0%	R 612.00	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 532.17
R 1,013.91	Disconnect a measuring device and its associated apparatus from the pipe in which they	15.0%	R 1,224.00	4.97%	R 1,297.00	5.96%	R 1,374.00	5.94%	R 1,064.35
R 506.96	Break a seal which the municipality has placed on a water meter	15.0%	R 612.00	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 532.17
R 506.96	Interfere with a measuring device and its associated apparatus	15.0%	R 612.00	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 532.17
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	15.0%	R 2,448.00	4.97%	R 2,594.00	5.96%	R 2,749.00	5.98%	R 2,128.70
R 506.96	Disregard any water restrictions imposed by the municipality	15.0%	R 612.00	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 532.17
R 506.96	Permit wasteful discharge of water from the terminal fittings	15.0%	R 612.00	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 532.17
R 506.96	Permit an overflow of water to persist	15.0%	R 612.00	4.97%	R 648.00	5.88%	R 686.00	5.86%	R 532.17
	6.3.3 Electricity								
	6.3.3.1 Re-connections of cut supplies of Pre-Paid, per								
R 51.30	(a) Urban areas	15.0%	R 61.00	3.39%	R 64.00	4.92%	R 67.00	4.69%	R 53.04
R 51.30	(b) Rural areas	15.0%	R 61.00	3.39%	R 64.00	4.92%	R 67.00	4.69%	R 53.04
	6.3.3.2 Re-connections of cut supplies on request of consumers of Conventional Meters, per re-								
R 136.52	(a) Urban areas	15.0%	R 164.00	4.46%	R 173.00	5.49%	R 183.00	5.78%	R 142.61
R 173.04	(b) Rural areas	15.0%	R 208.00	4.52%	R 220.00	5.77%	R 233.00	5.91%	R 180.87
R 246.09	(c) All areas after hours	15.0%	R 297.00	4.95%	R 314.00	5.72%	R 332.00	5.73%	R 258.26
	6.3.3.3 Special meter reading as per Article 52(3) per								
R 206.96	(a) Urban areas	15.0%	R 249.00	4.62%	R 263.00	5.62%	R 278.00	5.70%	R 216.52
R 320.87	(b) Rural areas	15.0%	R 387.00	4.88%	R 410.00	5.94%	R 434.00	5.85%	R 336.52
R 19.13	6.3.3.4 Duplicate Identification Card: Pre-Paid electricitv. per card.	15.0%	R 24.00	9.09%	R 15.00	-37.50%	R 15.00	0.00%	R 20.87
R 303.48	6.3.3.5 Switching Fee (Any call out for private purposes)	15.0%	R 366.00	4.87%	R 387.00	5.74%	R 410.00	5.94%	R 318.26
	6.3.4 Deposits - new buildings								
R 2,799.00	Businesses Industries (Estimated on consumption)	Exempt Exempt	R 2,938.00	4.97%	R 3,114.00	5.99%	R 3,300.00	5.97%	R 2,938.00
	Residential clients								
R 405.00	With pre-paid electricity and water meter	Exempt	R 425.00	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	R 689.00	4.87%	R 730.00	5.95%	R 773.00	5.89%	R 689.00
R 1,563.00	All other residential clients	Exempt	R 1,641.00	4.99%	R 1,739.00	5.97%	R 1,843.00	5.98%	R 1,641.00
	<i>Deposit can be adjusted to align it to the Credit Contril Policy</i>								

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
	6.4.	TECHNICAL SERVICES								
	6.4.1.	CIVIL SERVICES								
	6.4.1.1	Building Plan								
R 26.09	6.4.1.1.1	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)	15.0%	R 32.00	6.67%	R 34.00	6.25%	R 37.00	8.82%	R 27.83
R 292.17		Industrial/commercial tariff per building plan per m ² (Subject to the stipulation at 4.1.1.2 hereunder)	15.0%	R 352.00	4.76%	R 373.00	5.97%	R 395.00	5.90%	R 306.09
R 2,320.00		With a minimum building plan tariff Building deposit	Exempt	R 2,436.00	5.00%	R 2,582.00	5.99%	R 2,736.00	5.96%	R 2,436.00
R 158.26		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:	15.0%	R 191.00	4.95%	R 202.00	5.76%	R 214.00	5.94%	R 166.09
R 490.43	6.4.1.1.2	Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	15.0%	R 592.00	4.96%	R 627.00	5.91%	R 664.00	5.90%	R 514.78
R 2,362.61	6.4.1.1.3	Advertising signs application								
R 3,939.13		Permitted third party advertising sign (<2,0m ²)	15.0%	R 2,852.00	4.97%	R 3,023.00	6.00%	R 3,204.00	5.99%	R 2,480.00
R 310.43		Permitted third party advertising sign (>2,0m ²)	15.0%	R 4,756.00	4.99%	R 5,041.00	5.99%	R 5,343.00	5.99%	R 4,135.65
R 1,097.39		Advertising sign, direction indicator or name sign on building (<1,0m ²) per sign	15.0%	R 374.00	4.76%	R 396.00	5.88%	R 419.00	5.81%	R 325.22
R 2,362.61		Advertising sign, direction indicator or name sign on building (>5,0m ²) per sign	15.0%	R 1,325.00	4.99%	R 1,404.00	5.96%	R 1,488.00	5.98%	R 1,152.17
R 465.22		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m ²) per board	15.0%	R 2,852.00	4.97%	R 3,023.00	6.00%	R 3,204.00	5.99%	R 2,480.00
R 1,650.43		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m ²) per board	15.0%	R 561.00	4.86%	R 594.00	5.88%	R 629.00	5.89%	R 487.83
R 3,149.57		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m ²) per board	15.0%	R 1,992.00	4.95%	R 2,111.00	5.97%	R 2,237.00	5.97%	R 1,732.17
R 869.57		Removal of illegal signs or advertisements	15.0%	R 3,803.00	5.00%	R 4,031.00	6.00%	R 4,272.00	5.98%	R 3,306.96
R 715.65	6.4.1.1.4	Internal Changes (All Buildings)	15.0%	R 1,000.00	new	R 1,060.00	6.00%	R 1,123.00	5.94%	R 869.57
R 2,026.09	6.4.1.1.5	Major Hazard Installations	15.0%	R 864.00	4.98%	R 915.00	5.90%	R 969.00	5.90%	R 751.30
R 1,628.70	6.4.1.1.6	LPG Installations	15.0%	R 2,446.00	4.98%	R 2,592.00	5.97%	R 2,747.00	5.98%	R 2,126.96
R 2,811.30	6.4.1.1.7	Cellphone Mast	15.0%	R 1,966.00	4.97%	R 2,083.00	5.95%	R 2,207.00	5.95%	R 1,709.57
R 956.52	6.4.1.1.8	Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan)	15.0%	R 3,394.00	4.98%	R 3,597.00	5.98%	R 3,812.00	5.98%	R 2,951.30
R 1,195.65	6.4.1.1.9	Demolition certificate	15.0%	R 1,155.00	5.00%	R 1,224.00	5.97%	R 1,297.00	5.96%	R 1,004.35
R 2,397.39	6.4.1.1.10	Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	15.0%	R 1,443.00	4.95%	R 1,529.00	5.96%	R 1,620.00	5.95%	R 1,254.78
R 460.87	6.4.1.1.11	Minimum building fee	15.0%	R 2,894.00	4.97%	R 3,067.00	5.98%	R 3,251.00	6.00%	R 2,516.52
R 8,695.65	6.4.1.1.12	Penalty Fee for moving into house without occupation certificate	15.0%	R 556.00	4.91%	R 589.00	5.94%	R 624.00	5.94%	R 483.48
				R 11,684.00	5.00%	R 12,385.00	6.00%	R 13,128.00	6.00%	R 8,695.65

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
	6.4.1.2	Sewerage								
R 6,808.70		Sewerage connection, per connection	15.0%	R 8,221.00	4.99%	R 8,714.00	6.00%	R 9,236.00	5.99%	R 7,148.70
R 6,823.48		150 mm - connection to the maximum of 10 m in length	15.0%	R 8,239.00	5.00%	R 8,733.00	6.00%	R 9,256.00	5.99%	R 7,164.35
R 350.43		> 10 m lengths (per meter)	15.0%	R 423.00	4.96%	R 448.00	5.91%	R 474.00	5.80%	R 367.83
R 640.00		Sewerage blockages: per blockage	15.0%	R 772.00	4.89%	R 818.00	5.96%	R 867.00	5.99%	R 671.30
R 1,130.43		Week days	15.0%	R 1,365.00	5.00%	R 1,446.00	5.93%	R 1,532.00	5.95%	R 1,186.96
		Weekends and Public Holidays - per call-out	15.0%							
		Sewerage Connection (Per Connections) > 10 m lengths (per meter) - Actual Cost								
R 2,173.91		Illegally installing a connecting sewer without the necessary authority or approval	15.0%	R 2,920.00	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 inorganic solid matter	15.0%	R 1,752.00	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	15.0%	R 1,166.00	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	15.0%	R 5,841.00	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. Charged per incident	15.0%	R 1,752.00	4.97%	R 1,857.00	5.99%	R 1,968.00	5.98%	R 1,304.35
R 1,304.35		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	15.0%	R 2,920.00	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	15.0%	R 2,920.00	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	Water								
	6.4.1.3.1	Water connection (per connection)								
R 3,355.65		Size: To 25 mm	15.0%	R 4,051.00	4.98%	R 4,294.00	6.00%	R 4,551.00	5.99%	R 3,522.61
R 4,284.35		32 mm	15.0%	R 5,173.00	4.99%	R 5,483.00	5.99%	R 5,811.00	5.98%	R 4,498.26
R 4,886.09		40 mm	15.0%	R 5,899.00	4.98%	R 6,252.00	5.98%	R 6,627.00	6.00%	R 5,129.57
R 10,008.70		50 mm	15.0%	R 12,085.00	5.00%	R 12,810.00	6.00%	R 13,578.00	6.00%	R 10,508.70
R 11,224.35		80 mm	15.0%	R 13,553.00	5.00%	R 14,366.00	6.00%	R 15,227.00	5.99%	R 11,785.22
R 12,927.83		100 mm	15.0%	R 15,610.00	5.00%	R 16,546.00	6.00%	R 17,538.00	6.00%	R 13,573.91
R 24,920.87		150 mm	15.0%	R 30,091.00	5.00%	R 31,896.00	6.00%	R 33,809.00	6.00%	R 26,166.09
	6.4.1.3.2	Smart Meter Connection (per connection)								
R 5,734.78		15 mm	15.0%	R 6,924.00	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%	R 7,052.00	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%	R 33,861.00	5.00%	R 35,892.00	6.00%	R 38,045.00	6.00%	R 29,444.35

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	6.4.1.4 Civil								
	Motor driveways								
R 2,264.35	Single driveways (3,5m max) each	15.0%	R 2,734.00	4.99%	R 2,898.00	6.00%	R 3,071.00	5.97%	R 2,377.39
R 4,093.91	Double driveways (7,0m max) each	15.0%	R 4,943.00	4.99%	R 5,239.00	5.99%	R 5,553.00	5.99%	R 4,298.26
R 751.30	Placement of bridging/kerbina (each)	15.0%	R 907.00	4.98%	R 961.00	5.95%	R 1,018.00	5.93%	R 788.70
	Any other private work (per quotation): Actual cost + 20 %	15.0%							
	Private work forms to be completed in all cases								
	6.4.1.5 Plans: copies								
R 105.22	Copies of plans per square meter size of plan	15.0%	R 127.00	4.96%	R 134.00	5.51%	R 142.00	5.97%	R 110.43
R 263.48	Copies: Sepia, per copy	15.0%	R 318.00	4.95%	R 337.00	5.97%	R 357.00	5.93%	R 276.52
R 310.43	Copies: Durester, per copy	15.0%	R 374.00	4.76%	R 396.00	5.88%	R 419.00	5.81%	R 325.22
R 13.04	A3 or A4 , per copy	15.0%	R 16.00	6.67%	R 17.00	6.25%	R 19.00	11.76%	R 13.91
	6.4.1.6 Town Planning costs								
	(In terms of Ordinance on Land Use Planning)								
R 1,699.13	Concessionary use, per application	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	Re-zoning, per property	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
	6.4.1.6.3 Departure Art 15(1)(a)(i)								
R 350.43	Erven <500m² per application	15.0%	R 423.00	4.96%	R 448.00	5.91%	R 474.00	5.80%	R 367.83
R 705.22	Erven 500m² - 750m² per application	15.0%	R 851.00	4.93%	R 902.00	5.99%	R 956.00	5.99%	R 740.00
R 1,699.13	Erven > 750m² per application	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	Section 15(1)(a)(ii)(temporary) per application	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
	6.4.1.6.4 Sub-divisions: per application								
R 1,699.13	Up to 20 erven	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 73.04	More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	15.0%	R 88.00	4.76%	R 93.00	5.68%	R 98.00	5.38%	R 76.52
R 6,521.74	6.4.1.6.6.4 Buyout of parking	15.0%	R 7,500.00		R 7,950.00	6.00%	R 8,427.00	6.00%	R 6,521.74
	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	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	6.4.1.6.7.2 Restrictive condition	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	6.4.1.6.7.3 Deemed zoning	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	6.4.1.6.7.4 Amendment/cancellation of subdivision	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	6.4.1.6.7.5 Consolidation	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	6.4.1.6.7.6 Amendment of Condition	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	6.4.1.6.7.7 Extension of validity period	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	6.4.1.6.7.8 Lease area	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 1,699.13	6.4.1.6.7.9 Transfer certificate	15.0%	R 2,051.00	4.96%	R 2,174.00	6.00%	R 2,304.00	5.98%	R 1,783.48
R 6,718.26	6.4.1.6.7.9 Strategic/High impact developments (incl. renewable energy & rezoninas exceeding 10ha)	15.0%	R 8,112.00	5.00%	R 8,598.00	5.99%	R 9,113.00	5.99%	R 7,053.91
	6.4.1.7 Industrial effluent								
	Industries that dispose via the normal network								
	Industries that dispose directly into the sewage treatment works	15.0%	As per contractual agreements						
	Industries that exceed with disposal	15.0%	Penalty rate calculated as per contractual agreement						

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	6.4.1.8	Refuse removal								
R 159.13		Receipt and processing of private dumping at dumping site. per cubic meter	15.0%	R 192.00	4.92%	R 203.00	5.73%	R 215.00	5.91%	R 166.96
		Receipt and processing of household refuse from Farms at :								
NEW		PA Hamlet Landfill, per cubic meter	15.0%	R 183.00	NEW	R 193.00	5.46%	R 204.00	5.70%	R 159.13
NEW		Wolseley Drop Off, per cubic meter	15.0%	R 1,856.84	NEW	R 1,968.00	5.99%	R 2,086.00	6.00%	R 1,614.64
NEW		Tulbagh Drop Off / Drop off at Landfill, per cubic meter	15.0%	R 1,856.84	NEW	R 1,968.00	5.99%	R 2,086.00	6.00%	R 1,614.64
R 324.35		Abattoir waste at dumping site, per cubic meter	15.0%	R 391.00	4.83%	R 414.00	5.88%	R 438.00	5.80%	R 340.00
R 22.61		Refuse bags (Black), per package of 25 bags	15.0%	R 27.00	3.85%	R 28.00	3.70%	R 29.00	3.57%	R 23.48
R 28.70		Refuse bags (Green), per package of 25 bags	15.0%	R 34.00	3.03%	R 36.00	5.88%	R 38.00	5.56%	R 29.57
R 9.65		Provision of refuse bins for special events - per bin per occasion	15.0%	R 11.70	5.41%	R 12.30	5.13%	R 12.90	4.88%	R 10.17
R 714.78		Advertisements on street refuse bins. Per advertisement per bin b/a	15.0%	R 863.00	4.99%	R 914.00	5.91%	R 968.00	5.91%	R 750.43
R 520.00		Refuse removal: special events (Festivals & Carnivals)	15.0%	R 627.00	4.85%	R 664.00	5.90%	R 703.00	5.87%	R 545.22
R 991.30		Hire of 6m skip for Garden refuse per day	15.0%	R 1,197.00	5.00%	R 1,268.00	5.93%	R 1,344.00	5.99%	R 1,040.87
R 78.26		Additional day (Skip)	15.0%	R 94.00	4.44%	R 99.00	5.32%	R 104.00	5.05%	R 81.74
R 1,240.87		Special Garden Refuse removal per load. 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)	15.0%	R 1,498.00	4.98%	R 1,587.00	5.94%	R 1,682.00	5.99%	R 1,302.61
	6.4.1.9	Development Charges								
	6.4.1.9.1	Witzenberg								
R 5,327.83	6.4.1.9.1.1	Water: Unit of measurement R/kl/day	15.0%	R 6,433.00	4.99%	R 6,818.00	5.98%	R 7,227.00	6.00%	R 5,593.91
R 3,555.65	6.4.1.9.1.2	Sewer: Unit of measurement R/kl/day	15.0%	R 4,293.00	4.99%	R 4,550.00	5.99%	R 4,823.00	6.00%	R 3,733.04
R 744.35	6.4.1.9.1.3	Roads: Unit of measurement R/trips/day	15.0%	R 898.00	4.91%	R 951.00	5.90%	R 1,008.00	5.99%	R 780.87
R 103,470.43	6.4.1.9.1.4	Storm water: Unit of measurement R/trips/day	15.0%	R 124,940.00	5.00%	R 132,436.00	6.00%	R 140,382.00	6.00%	R 108,643.48
R 1,486.96	6.4.1.9.1.5	Solid Waste: Unit of measurement R/ka/day	15.0%	R 1,795.00	4.97%	R 1,902.00	5.96%	R 2,016.00	5.99%	R 1,560.87
R 1,515.65	6.4.1.9.1.6	Electricity: Unit of measurement R/kVA	15.0%	R 1,830.00	4.99%	R 1,939.00	5.96%	R 2,055.00	5.98%	R 1,591.30
	6.4.1.10	Wayleaves for the installation of services in the road reserve								
	6.4.1.10.1	Administration and Supervision (Per Application)								
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)	15.0%	R 660.00	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%	R 2,247.00	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%	R 5,949.00	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%			200% of above admin & supervision fees				
	6.4.1.10.2	Refundable deposit								
R 1,865.22	6.4.1.10.2.1	Trenches in roadways measured per m ²	15.0%	R 2,252.00	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 m ²	15.0%	R 1,004.00	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 m ²	15.0%	R 197.00	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%	R 9,254.00	4.99%	R 9,809.00	6.00%	R 10,397.00	5.99%	R 8,046.96
	6.4.1.10.3	Roadway Open Trench Fee								
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%	R 7,403.00	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%	R 1,585.00	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%	200% of the above	New	200% of the above		200% of the above		200% of the above
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%	R 267.00	4.71%	R 283.00	5.99%	R 299.00	5.65%	R 191.30

General Notes: 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.

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
	6.4.2.	ELECTRICAL SERVICES								
	6.4.2.1	Re-connection after tampering with meters								
		In terms of Section 14 of the Supply Regulations,								
		Per re-connection								
R 1,878.26		First offence	15.0%	R 2,268.00	5.00%	R 2,404.00	6.00%	R 2,548.00	5.99%	R 1,972.17
R 3,760.87		Second offence	15.0%	R 4,541.00	4.99%	R 4,813.00	5.99%	R 5,101.00	5.98%	R 3,948.70
	6.4.2.2	Repair to supply								
		In terms of Section 22 of the Supply Regulations								
		Per repair to supply								
R 386.09		Urban areas	15.0%	R 466.00	4.95%	R 493.00	5.79%	R 522.00	5.88%	R 405.22
R 436.52		Rural areas	15.0%	R 527.00	4.98%	R 558.00	5.88%	R 591.00	5.91%	R 458.26
		In terms of Section 28 of the Supply Regulations								
		Per re-connection (Section 28(1))								
R 182.61		Urban areas	15.0%	R 220.00	4.76%	R 233.00	5.91%	R 246.00	5.58%	R 191.30
R 230.43		Rural areas	15.0%	R 278.00	4.91%	R 294.00	5.76%	R 311.00	5.78%	R 241.74
	6.4.2.3	Verification and Testing of electricity meter								
		In terms of Section 51 (3)								
		Per testing of meter								
		Urban areas								
		(i) Test Single Phase electro-mechanical, per meter	15.0%	R 826.00	4.96%	R 875.00	5.93%	R 927.00	5.94%	R 718.26
R 684.35		(ii) Test Three Phase electro-mechanical, per meter	15.0%	R 1,082.00	4.95%	R 1,146.00	5.91%	R 1,214.00	5.93%	R 940.87
R 896.52		(iii) Test Single phase pre-paid meter, per meter	15.0%	R 802.00	4.97%	R 850.00	5.99%	R 901.00	6.00%	R 697.39
R 664.35		(iv) Test Three phase pre-paid meter, per meter	15.0%	R 1,058.00	4.96%	R 1,121.00	5.95%	R 1,188.00	5.98%	R 920.00
R 876.52		(v) Test KVA / kWh meter, per meter	15.0%	R 1,236.00	4.92%	R 1,310.00	5.99%	R 1,388.00	5.95%	R 1,074.78
R 1,024.35		(vi) Meter verifying	15.0%	R 400.00	0.00%	R 423.00	5.75%	R 448.00	5.91%	R 347.83
R 347.83		Rural areas								
		(i) Test Single phase electro-mechanical, per meter	15.0%	R 899.00	4.90%	R 952.00	5.90%	R 1,009.00	5.99%	R 781.74
R 745.22		(ii) Test Three phase electro-mechanical, per meter	15.0%	R 1,157.00	4.99%	R 1,226.00	5.96%	R 1,299.00	5.95%	R 1,006.09
R 958.26		(iii) Test Single Phase pre-paid meter, per meter	15.0%	R 883.00	4.99%	R 935.00	5.89%	R 991.00	5.99%	R 767.83
R 731.30		(iv) Test Three phase pre-paid meter per meter	15.0%	R 1,139.00	4.98%	R 1,207.00	5.97%	R 1,279.00	5.97%	R 990.43
R 943.48		(v) Test KVA / kWh meter per meter	15.0%	R 1,314.00	4.95%	R 1,392.00	5.94%	R 1,475.00	5.96%	R 1,142.61
R 1,088.70		(vi) Meter verifying	15.0%	R 672.00	5.00%	R 712.00	5.95%	R 754.00	5.90%	R 478.26
R 478.26										
	6.4.2.4	Single phase connection								
		Single phase connection with underground cable and electro-mechanical meter, per connection	15.0%	R 18,452.00	5.00%	R 19,559.00	6.00%	R 20,732.00	6.00%	R 16,045.22
R 15,281.74		Single phase connection with underground cable and pre-paid meter, per connection	15.0%	R 18,452.00	5.00%	R 19,559.00	6.00%	R 20,732.00	6.00%	R 16,045.22
R 15,281.74		Single phase connection with overhead cable and electro-mechanical meter, per connection	15.0%	R 12,835.00	5.00%	R 13,605.00	6.00%	R 14,421.00	6.00%	R 11,160.87
R 10,629.57		Single phase connection with overhead cable and pre-paid meter, per connection	15.0%	R 12,835.00	5.00%	R 13,605.00	6.00%	R 14,421.00	6.00%	R 11,160.87
R 10,629.57		Informal Single phase overhead connection with pre-paid meter and ready board	15.0%	R 14,438.00	5.00%	R 15,304.00	6.00%	R 16,222.00	6.00%	R 12,554.78
R 11,957.39		Change from electro-mechanical meter to automat meter, per change	15.0%	R 1,219.00	5.00%	R 1,292.00	5.99%	R 1,369.00	5.96%	R 1,060.00
R 1,009.57										
	6.4.2.5	Temporary connection								
		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.								
	6.4.2.6	Government-subsidised housing - (20 % admin. Charges not included)	15.0%	R 11,560.00	5.00%	R 12,253.00	5.99%	R 12,988.00	6.00%	R 10,052.17
R 9,573.91										