



## **BUDGET FOR**

**2026/2027 – 2028/2029**

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## **SECTION B – BUDGET**

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## 1 Glossary

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

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

**AFS** – Annual Financial Statements

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

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

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

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

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

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant

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

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to

determine the affordability level. Also includes details of the previous three years and current years' financial position.

**NT** – National Treasury

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

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

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

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality

## 2 Mayors Report

Speaker  
Aldermen  
Deputy Executive Mayor  
Members of the Mayoral Committee  
Councillors

It is my privilege to present to you the budget for the 2026/2027 financial year as well as the 2027/2028 to 2028/2029 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 to 88%. This is 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 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, and this will urge the municipality to explore other potential sources of income.

It is estimated that 18 415 households receive basic services from the municipality. Of these households an estimated 6 632 live in informal areas where services need to be delivered, these households are not billed for services. The current indigent register has 3 127 households listed. The remainder of 8 656 households are billed for services. A recovery rate of 90% indicates 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.

### **The capital budget.**

The capital budget for the next financial year amounts to R 59 million of which R 24 million is from own revenue. The rest of the capital budget is financed from Grants of R 35 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 1 104 million of which R 865 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 12.8%. 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.

### **Water:**

The water consumption tariff increase will be 6% for all consumers.

### **Rates:**

The increase of Property Rates Revenue will be 8%. The following ratios will be applicable:

### **Sanitation:**

The increase of Sanitation Tariffs will be 6%.

### **Refuse removal:**

The average tariff increase for Refuse Removal Tariffs will be 6%.

### **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 2026/2026 and indicative for the two projected years 2027/2028 and 2028/2029, 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 2026/2027.*
- (c) *Tariffs and charges reflected in Annexure 8.1.8(c) are approved for the budget year 2026/2027.*
- (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 2026/2027.*
- (e) *The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2026/2027.*
- (f) *That the new amended budget related policies be approved with implementations from 1 July 2026:*
  - (i) *Tariff Policy*
  - (ii) *Property Rates Policy*

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

## **4 Executive Summary**

### **Economic outlook**

The National Treasury estimates real economic growth is averaged 1.8 per cent from 2026 to 2028. Medium-term growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. 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.

Inflation is expected to increase from 3.2 per cent in 2025 to 3.4 per cent in 2026, driven by higher food prices (particularly meat due to supply disruptions linked to foot-and mouth disease). Inflation is forecast to ease to 3.3 per cent in 2027 and 3.2 per cent in 2028, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated. The reduction of the inflation target to 3 per cent with a 1 percentage point tolerance band will structurally reduce inflation, helping to protect real income levels.

In April 2024, the National Treasury initiated a comprehensive review of the budget process, with the goal of identifying and implementing reforms that would enhance the efficiency, transparency, and effectiveness of public resource allocation. It has resulted in a set of accountable reform proposals outlined below.

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 thirteen consecutive clean audit reports. Whilst the reports are very positive achievements one has to 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 2026/2027 budget amounts to R 1 170 million, represented by a Capital Budget of R 59 million and an Operating Budget of R 1 111 million.

The total 2026/2027 budget (operating and capital) will be financed from own income R 865 million, Government Grants R 239 million. Debt Impairment is estimated at R74 million.

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

- The increase of Property Rates Revenue will be ± 8%.
- The increase of Water Consumption Tariffs will be 6%
- The increase of Sanitation Tariffs will be 6%.
- The average tariff increase for Refuse Removal Tariffs will be 6%.
- The tariff increase for Electricity Tariffs will be 12.8 % on average.

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

The budgeted increase in expenditure categories are as follows:

<b>Expenditure by Type</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>Increase</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Employee related costs	306 776	327 197	7%
Remuneration of councillors	13 228	13 758	4%
Bulk purchases - electricity	430 619	474 822	10%
Inventory consumed	27 572	22 786	-17%
Debt impairment	76 891	74 824	-3%
Depreciation and amortisation	34 090	38 181	12%
Interest	10 638	10 789	1%
Contracted services	70 877	72 660	3%
Transfers and subsidies	12 779	14 153	11%
Irrecoverable debts written off	30 000	31 500	5%
Reversal of Impairment	- 30 000	- 31 500	5%
Operational costs	69 695	60 475	-13%
Operating Leases	1 371	1 440	5%
<b>TOTAL</b>	<b>1 054 536</b>	<b>1 111 084</b>	<b>5%</b>

The increase in salary expenditure is based on an expected increase of 4.0% CPI plus 0.75% in terms of the bargaining council agreement and the notch increase of 2.54% 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 9.1%.

The financing of capital expenditure from own funds (CRR) totals R24 million. This amount is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding from Capital Grants represents a significant portion (59%) of the Municipality's Capital Budget in 2026/2027 and consist mainly of the Provincial Housing Grant, Public Transport Infrastructure Grant and the Municipal Infrastructure Grant (MIG).

The 2026/2027 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 2026/2027 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	2025/2026	2026/2027	Increase
	R'000	R'000	R'000
Property Rates by Usage	120 291	127 331	6%
Service Charges Electricity	477 889	511 997	7%
Service Charges Refuse	36 276	39 389	9%
Service Charges Sewerage	33 590	45 136	34%
Service Charges Water	53 401	57 134	7%
Interest	52 078	45 752	-12%
Other Operational Revenue	258 054	277 329	7%
<b>TOTAL</b>	<b>1 031 579</b>	<b>1 104 067</b>	<b>7%</b>

## The National, Provincial and District Context

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

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

<b>NATIONAL ALLOCATIONS</b>	<b>2026/2027</b>	<b>2026/2027</b>	<b>2027/2028</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>UNCONDITIONAL GRANTS</b>			
EQUITABLE SHARE	166,475	176,156	178,631
<b>CONDITIONAL GRANTS INFRASTRUCTURE</b>			
MIG	27,062	29,675	30,506
INEP / ENERGY EFFICIENT	3,000	4,624	652
WSIG	-	17,000	10,000
<b>CONDITIONAL GRANTS SPECIFIC PURPOSE ALLOCATIONS</b>			
LG FMG	1,800	1,900	2,000
EPWP	1,976	-	-
<b>NATIONAL GRANTS TOTAL</b>	<b>200,313</b>	<b>229,355</b>	<b>221,789</b>

The following table shows the allocations to Witzenberg Municipality from the Provincial

Government of the Western Cape:

<b>PROVINCIAL ALLOCATIONS</b>	<b>2026/2027</b>	<b>2026/2027</b>	<b>2027/2028</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>INFRASTRUCTURE</b>			
Human Settlements	13550	0	0
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	9192	6709	135
Title Deeds Restoration Grant		300	400
<b>ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING</b>			
Regional socio-economic	1200	0	0
<b>CULTURAL AFFAIRS AND SPORT</b>			
Library Services	4631	4677	4724
Library services: Municipal Replacement Funding	7868	7947	8026
<b>LOCAL GOVERNMENT</b>			
Thusong Centre	150	0	0
Community Development Worker Operational Support Grant	137	137	137
Water Resilience Grant	415	0	0
<b>PROVINCIAL TREASURY</b>			
<b>PROVINCIAL GRAND TOTAL</b>	<b>R37,143</b>	<b>R19,770</b>	<b>R13,422</b>

## **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 2026/2027 budget cycle was adopted by Council during August 2025, 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 2025 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

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

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

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

The tabled budget was provided to National Treasury and Provincial Treasury in March/April 2026 for their consideration in line with S23 of the MFMA.

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

The Municipality's consultation process on its draft IDP and budget was published in the relevant media during April/May 2026, requesting input from various stakeholders.

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2026/2027), 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.

Inputs on the Electricity Tariffs were received from bulk consumers. Please refer to attached minutes.

### **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 community by:

- 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 2026/2027 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:

	<b>2026/2027</b>	<b>2027/2028</b>	<b>2028/2029</b>
<b>DESCRIPTION</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Property rates	3,968	4,286	4,628
Water	892	946	1,002
Sanitation	12,542	13,295	14,093
Electricity	5,969	6,507	7,092
Refuse	11,418	12,103	12,829
<b>Subtotal (Indigent consumers)</b>	<b>34,790</b>	<b>37,135</b>	<b>39,644</b>
Property Rates subsidy of R150 000 exemption to all residential consumers	8,140	8,791	9,495
<b>Total Free Services</b>	<b>42,930</b>	<b>45,927</b>	<b>49,139</b>

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

- (ii) Level of service to be provided.

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

Indigent households will receive 50 kWh of electricity and 10 kilolitres 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 R6000 and R7500 which may qualify for 50% of the indigent subsidy.

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

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

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

Budget Policy

Tariff Policy

Property Rates Policy

Credit Control and Debt Collection Policy

Cash Management and Investment Policy

Consumer Payment Incentive Policy

Petty Cash Policy

Indigent Policy

Budget Virement Policy

Asset Management Policy

Funding and Reserves Policy

Borrowing Policy

Cellular the phone and data card policy

Municipal Supply Chain Management Policy

Preferential Procurement Policy

Long Term Financial Plan Policy

Transport- travel- and subsistence allowance Policy

Post-Employment Medical Aid Contribution Policy

Infrastructure Investment Policy

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

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

#### BUDGET POLICY

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

#### TARIFF POLICY

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

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

#### PROPERTY RATES POLICY

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

The policy guides the annual setting of property rates.

#### 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.

50% if the account is in arrears for more than 6 months.

#### 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.

No amendments are recommended.

#### 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 2025 to be "parked" and written off in instalments as the conditions are met. Verified debt accrued after 1<sup>st</sup> July 2025 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.

The income limit for households to qualify will be increased to R 7 500,00. Households with income less than R 6 000,00 per month will receive the full benefitsw.

It is recommended that the policy be amended by adding the following:

#### LIST OF STAKEHOLDERS

Households/account holders

Existing Indigent register

Non-Governmental organizations in the different towns – form part of IDP interactions.

Different Departments operating in the Witzenberg Municipality.

All other organizations operating in the areas of Witzenberg Municipality.

#### MEANS OR METHOD OF COMMUNICATION

Home visits for applications

Door to door campaigns.

Jamborees/Imbizo's.

Radio talks/interviews

Social media

Printed media

Newsletters

Flyers

#### 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.

No amendments are recommended.

#### 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.

It is recommended that the benefits in terms of the policy be updated to be market related.

## 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.

No amendments are recommended.

## 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.

## 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.

Amendments recommended:

MFMA Circular No. 132

- In the case of post-employment medical aid benefits, these must not be granted to employees appointed from a future date, for example, from 1 July 2026

## 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.

## HUMAN RESOURCE POLICIES

Amendments recommended:

MFMA Circular No. 132

- annual leave encashment during service, municipalities must consult with labour unions and discontinue the expenditure.

- municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, municipalities must consult with labour unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

**Benefits possibly affected:** Group Life Insurance and Rental Subsidy,

## 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 4.75 % increase in salaries plus an additional notch increase (2.4%) for qualifying employees.

Provision has been made for a 4.0% 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. The expected increase in rates and demand for security services to protect municipal assets is concerning. It is also assumed that the capital projects for 2026/2027 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, thus there is no additional financial impact on finance cost. The budget does not make provision for new loans.

### Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 9.1 % as from 1 July 2026, as per guideline by NERSA.

## **Income**

### Households

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year. The construction of Top Structures in the Vredebest Housing Development is currently underway, and it is expected that the estimated completion of some of these top structures will be reached during the new budget 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 2026/2027 financial year.

### Indigents

It is assumed that the total number of indigents will remain stable during the budget year, ranging within the bandwidth of 3 500 – 5 000 indigent households. The municipality urges the communities of Prince Alfred Hamlet & Op-Die-Berg to apply for Indigency to enable the municipality to plan more effectively.

### Efficiencies and cost containment measures

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

## **11 Overview of Budget Funding**

### Summary

*The operating budget for 2026/2027 will be financed as follows:*

	<b>2025/2026</b>	<b>2026/2027</b>	<b>Increase</b>
	R'000	R'000	R'000

Charged for electricity, water, refuse and sewerage	601 157	653 656	9%
Property Rates	120 291	127 331	6%
Provincial and National Operating Grants	188 070	196 336	4%
Sundry charges / Other	94 527	91 741	-3%
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>1 004 045</b>	<b>1 069 064</b>	<b>6%</b>

*The capital budget for 2026/2027 to 2028/2029 will be financed as follows:*

	<b>2026/2027</b>	<b>2027/2028</b>	<b>2028/2029</b>
	R'000	R'000	R'000
Own Funds	24,300	16,886	20,500
(Capital Replacement Reserves)			
Grants	35 003	54,506	35,790
<b>Total Capital Budget</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>

### *Reserves*

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

### *Sustainability of municipality*

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

### *Impact on rates and tariffs*

The way that the budget is funded will ensure that, except for electricity, refuse removal and water tariffs, service tariff increases will be  $\pm 6\%$ . Property rates revenue will increase with  $\pm 8\%$ . The municipality has no control over the increases of electricity tariffs and the proposed municipal tariff of 12.8% increase in electricity tariffs has been approved by NERSA.

### 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	91.0%
Electricity	98.0%
Water	65.0%
Sanitation	80.0%
Refuse	65.0%

### 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 2026/2027 financial year.

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

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

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

No new loans proposed.

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

## Particulars of budgeted allocations and grants

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

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

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

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

#### Costs to Municipality:

#### *Councillors' allowances – Budgeted amounts*

<b>Position</b>	<b>2026/2027 R</b>
<i>Full time Executive Mayor</i>	1,092,295
<i>Full time Speaker/ Deputy Mayor</i>	873,842
<i>Full time Councillors' - Executive Mayoral Committee Members</i>	819,596
<i>Full time Chairpersons of section 79 Committee</i>	795,196
<i>Part time Councillors'</i>	345,675

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

<b>Position</b>	<b>2026/2027 R</b>
Municipal Manager	2 575 957
Director: Corporate Services	2 453 175
Director: Community Services	2 453 175
Director: Technical Services	2 453 175
Chief Financial Officer	2 453 175

Number of Councillors: 23

Number of Senior Managers employed: 5

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**

See attached Annexure for Amendments

**18 Legislation compliance status**

Witzenberg Municipality complies in general with legislation applicable with municipalities.

**19 Municipal Manager's quality certification**

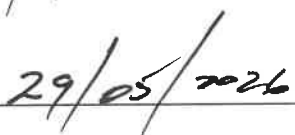
**Quality Certificate**

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 2026/27

Key Performance Area

Essential Services

Strategic Objective

1.1 Sustainable provision & maintenance of basic infrastructure

Department	Project description	Region	Funding Source	Budget 2026 -2027	Budget 2027 -2028	Budget 2028 -2029
Electricity: street lights	Capex upgrade of streetlights	Whole of the municipality	EEDMS	-	4 013 913	-
Electricity: street lights	Capex upgrade of streetlights	Whole of the municipality	Transfer from operational revenue	100 000	100 000	2 000 000
Electro technical services - east	Capex electrical network housing project	Whole of the municipality	INEP	2 608 695	4 020 870	566 957
Electro technical services - east	Capex electrical network refurbishment	Whole of the municipality	Transfer from operational revenue	1 000 000	1 000 000	1 000 000
Electro technical services - east	Capex mv network equipment	Whole of the municipality	Transfer from operational revenue	1 000 000	1 000 000	-
Electro technical services - east	Capex mv substation equipment	Whole of the municipality	Transfer from operational revenue	1 400 000	1 400 000	-
Electro technical services - east	Capex upgrade of lv network cables	Whole of the municipality	Transfer from operational revenue	400 000	400 000	-
Electro technical services - east	Capex upgrade of mv cables	Whole of the municipality	Transfer from operational revenue	1 400 000	1 400 000	-
Electro technical services - east	Capex: tools & equipment	Whole of the municipality	Transfer from operational revenue	200 000	200 000	-
Mechanical workshop	Capex tools & equipment	Whole of the municipality	Transfer from operational revenue	50 000	-	-
Mechanical workshop	Capex vehicle replacement programme	Whole of the municipality	Municipal infrastructure grant	5 461 516	-	-
Mechanical workshop	Capex vehicle replacement programme	Whole of the municipality	Transfer from operational revenue	2 000 000	-	-
Pavement management - east	Capex ceres bella vista taxi rank	Whole of the municipality	Municipal infrastructure grant	1 250 787	16 259 567	-
Pavement management - east	Capex ceres bella vista taxi rank	Whole of the municipality	Transfer from operational revenue	-	2 500 000	-
Pavement management - east	Capex main roads ceres	Ceres	Capex prov main roads	-	5 883 913	-
Pavement management - east	Capex network street	Whole of the municipality	Transfer from operational revenue	8 000 000	5 000 000	4 000 000
Pavement management - east	Capex traffic calming	Whole of the municipality	Transfer from operational revenue	500 000	500 000	500 000
Pavement management - west	Capex main roads tulbagh	Tulbagh	Capex prov main roads	7 993 043	-	-
Road maintenance - west	Capex rehabilitation - streets wolseley	Wolseley	Municipal infrastructure grant	-	8 171 504	-
Sewerage	Capex aerator replacement programme	Whole of the municipality	Transfer from operational revenue	200 000	200 000	-
Sewerage	Capex plant & equipment	Whole of the municipality	Transfer from operational revenue	-	-	150 000
Sewerage	Capex sewer network replacement	Whole of the municipality	Transfer from operational revenue	-	-	4 000 000
Sewerage	Capex sewer pumps-replacement	Whole of the municipality	Transfer from operational revenue	100 000	100 000	-
Sewerage	Capex toilets for informal settlements	Whole of the municipality	Transfer from operational revenue	-	-	1 400 000
Sewerage	Capex upgrade of waste water treatment works	Tulbagh	Municipal infrastructure grant	-	1 373 277	18 276 957
Sewerage	Capex upgrade of waste water treatment works	Whole of the municipality	Transfer from operational revenue	200 000	200 000	-
Sewerage	Capex upgrade of waste water treatment works	Wolseley	Water services infrastructure grant	-	14 782 608	8 695 652
Solid waste (garden)	Capex bulk waste container bins	Whole of the municipality	Transfer from operational revenue	434 600	235 956	-
Stormwater management	Capex plant & equipment	Whole of the municipality	Transfer from operational revenue	-	-	150 000
Water distribution	Capex network- water pipes & valve replac	Whole of the municipality	Transfer from operational revenue	1 000 000	-	3 000 000
Water distribution	Capex plant & equipment	Whole of the municipality	Transfer from operational revenue	-	-	150 000
Water distribution	Capex security upgrades	Whole of the municipality	Transfer from operational revenue	200 000	-	-
Water storage	Capex tulbagh reservoir	Tulbagh	Municipal infrastructure grant	9 960 619	-	-
Water storage	Capex tulbagh reservoir	Tulbagh	Transfer from operational revenue	2 200 000	-	-
				<b>47 659 260</b>	<b>68 741 608</b>	<b>43 889 566</b>

**Capital Budget MTREF 2026/27**

**Key Performance Area**

**Strategic Objective**

**Governance**

**2.1 Support institutional transformation & development**

Department	Project description	Region	Funding Source	Budget 2026 -2027	Budget 2027 -2028	Budget 2028 -2029
Customer relations and access control	Capex camera equipment	Whole of the municipality	Transfer from operational revenue	35 000	-	-
Customer relations and access control	Capex: access control - furniture and equipmen	Whole of the municipality	Transfer from operational revenue	250 000	-	-
Director corporate services	Capex furniture & equipment	Whole of the municipality	Transfer from operational revenue	50 000	50 000	-
Director: community services	Capex furniture & equipment	Whole of the municipality	Transfer from operational revenue	50 000	50 000	-
Director: finance	Capex furniture & equipment	Whole of the municipality	Transfer from operational revenue	50 000	50 000	-
Director: technical services	Capex furniture & equipment	Whole of the municipality	Transfer from operational revenue	50 000	50 000	-
Information technology	Capex it equipment	Whole of the municipality	Transfer from operational revenue	300 000	-	-
Municipal manager	Capex furniture & equipment	Whole of the municipality	Transfer from operational revenue	50 000	50 000	-
				<b>835 000</b>	<b>250 000</b>	<b>-</b>

**Key Performance Area**

**Strategic Objective**

**Communal services**

**3.1 Provide & maintain facilities that make citizens feel at home.**

Department	Project description	Region	Funding Source	Budget 2026 -2027	Budget 2027 -2028	Budget 2028 -2029
Cemeteries	Capex new regional cemetery	Whole of the municipality	Municipal infrastructure grant	-	-	8 250 000
Community halls and facilities	Capex replace asbestos roof kliprug community	Pa hamlet	Transfer from operational revenue	-	2 100 000	-
Community halls and facilities	Capex replace vinyl flooring montana comm ha	Wolseley	Transfer from operational revenue	520 000	-	-
Community halls and facilities	Capex upgrade of kliprug community hall & cha	Pa hamlet	Transfer from operational revenue	-	-	4 000 000
Facilities, maintenance and parks - wolseley	Capex pine valley community hub	Wolseley	Capex ditrict parks & recreation	434 782	-	-
Facilities, maintenance and parks - wolseley	Capex pine valley community hub	Wolseley	Capex prov rsep	434 782	-	-
Facilities, maintenance and parks - wolseley	Capex pine valley community hub	Wolseley	Transfer from operational revenue	500 000	-	-
Facilities,maintenance and parks - ceres	Capex brushcutters	Whole of the municipality	Transfer from operational revenue	120 000	150 000	-
Facilities,maintenance and parks - ceres	Capex chainsaws	Whole of the municipality	Transfer from operational revenue	140 000	150 000	-
Facilities,maintenance and parks - ceres	Capex plant & equipment	Whole of the municipality	Transfer from operational revenue	200 000	-	150 000
Library services - nduli	Capex library nduli	N'duli	Municipal infrastructure grant	6 859 252	-	-
Recreational land	Capex sports facilities upgrade tulbagh	Tulbagh	Transfer from operational revenue	1 600 000	-	-
				<b>10 808 816</b>	<b>2 400 000</b>	<b>12 400 000</b>

**Grand total** 59 303 076 71 391 608 56 289 566

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
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### 1. Property rates and other municipal taxes

	<b>1.1. Property rates</b>								
R 0.00700	1.1.1. Residential Property	0.0%	<b>R 0.00756</b>	8.0%	R 0.00816	8.00%	R 0.00882	8.00%	0.0076
R 0.00700	1.1.2. Informal Settlements	0.0%	<b>R 0.00756</b>	8.0%	R 0.00816	8.00%	R 0.00882	8.00%	0.0076
R 0.01925	1.1.3. Business/Commercial Property	0.0%	<b>R 0.02079</b>	8.0%	R 0.02245	8.00%	R 0.02424	8.00%	0.0208
R 0.01925	1.1.4. Industrial Property	0.0%	<b>R 0.02079</b>	8.0%	R 0.02245	8.00%	R 0.02424	8.00%	0.0208
	1.1.5. Agricultural Properties:								
R 0.00162	1.1.5.1 Bona fida Agricultural	0.0%	<b>R 0.00175</b>	8.0%	R 0.00189	8.00%	R 0.00204	8.00%	0.0017
R 0.01925	1.1.5.2 Agricultural/Business	0.0%	<b>R 0.02079</b>	8.0%	R 0.02245	8.00%	R 0.02424	8.00%	0.0208
R 0.01925	1.1.5.3 Agricultural/Industrial	0.0%	<b>R 0.02079</b>	8.0%	R 0.02245	8.00%	R 0.02424	8.00%	0.0208
R 0.01925	1.1.6. Public service purposes	0.0%	<b>R 0.02079</b>	8.0%	R 0.02245	8.00%	R 0.02424	8.00%	0.0208
R 0.01925	1.1.7. Vacant Land - Urban	0.0%	<b>R 0.02079</b>	8.0%	R 0.02245	8.00%	R 0.02424	8.00%	0.0208
R 0.01925	1.1.8. Public Service Infrastructure	0.0%	<b>R 0.02079</b>	8.0%	R 0.02245	8.00%	R 0.02424	8.00%	0.0208
R 0.00175	1.1.9. Public Benefit Organisations	0.0%	<b>R 0.00189</b>	8.0%	R 0.00204	8.00%	R 0.00220	8.00%	0.0019
R 0.00175	1.1.10. Building clauses	0.0%	<b>R 0.00189</b>	8.0%	R 0.00204	8.00%	R 0.00220	8.00%	0.0019

**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

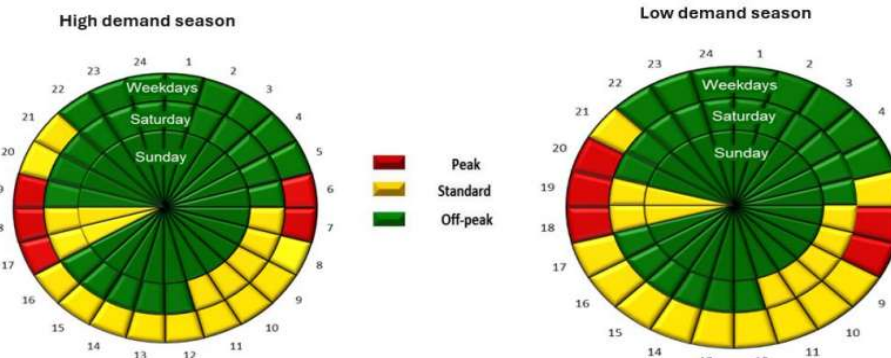
### 1.2. Tariffs are based on the actual use of the property.

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
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### 2. Electricity Service Tariffs

High-demand (June – August) and low-demand (September – May) seasons  
High-demand tariffs applicable to July - September accounts



	<b>2.1 Service Availability:</b>								
R 400.00	Service Availability charge per month or part of it: Unimproved sites ≤ 1000 m2	15.0%	<b>R 518.88</b>	12.8%	R 585.400	12.82%	R 660.449	12.82%	451.2000
R 100.00	Additional Service Availability charge per month or part of it: Unimproved sites > 1000 m2 per additional 1000 m2	15.0%	<b>R 129.72</b>	12.8%	R 146.350	12.82%	R 165.112	12.82%	112.8000
	<b>2.2 Residential customers</b>								
	<b>2.2.1 Single part tariff</b>								
	<b>2.2.1.1 Prepaid 30 Amps limit</b>								
R 2.490	0-50 kWh	15.0%	<b>R 3.23</b>	12.8%	R 3.645	12.82%	R 4.112	12.82%	2.8092
R 2.490	51-350 kWh	15.0%	<b>R 3.23</b>	12.8%	R 3.645	12.82%	R 4.112	12.82%	2.8092
R 2.490	351-600 kWh	15.0%	<b>R 3.23</b>	12.8%	R 3.645	12.82%	R 4.112	12.82%	2.8092
R 4.280	601-800 kWh	15.0%	<b>R 5.55</b>	12.8%	R 6.265	12.82%	R 7.068	12.82%	4.8287
R 4.280	Above 800 kWh	15.0%	<b>R 5.55</b>	12.8%	R 6.265	12.82%	R 7.068	12.82%	4.8287
	<b>2.2.1.2 Prepaid &gt; 30 Amps</b>								
R 0.00	New Basic Charge	15.0%	<b>R 0.00</b>		R 0.000	#DIV/0!	R 0.000	0.00%	-
R 0.00	New Capacity charge (R/Amp)	15.0%	<b>R 0.00</b>		R 0.000	#DIV/0!	R 0.000	0.00%	-
R 2.520	0-50 kWh	15.0%	<b>R 3.27</b>	12.8%	R 3.689	12.82%	R 4.162	12.82%	2.8431
R 2.520	51-350 kWh	15.0%	<b>R 3.27</b>	12.8%	R 3.689	12.82%	R 4.162	12.82%	2.8431
R 2.520	351-600 kWh	15.0%	<b>R 3.27</b>	12.8%	R 3.689	12.82%	R 4.162	12.82%	2.8431
R 4.320	601-800 kWh	15.0%	<b>R 5.60</b>	12.8%	R 6.323	12.82%	R 7.134	12.82%	4.8738
R 4.320	Above 800 kWh	15.0%	<b>R 5.60</b>	12.8%	R 6.323	12.82%	R 7.134	12.82%	4.8738
	<b>2.2.1.3 Credit meter - Single phase</b>								
R 117.96	New Basic Charge	15.0%	<b>R 153.05</b>	12.8%	R 172.666	12.8%	R 194.802	12.82%	133.0832
R 5.99	New Capacity charge (R/Amp)	15.0%	<b>R 7.77</b>	12.8%	R 8.763	12.8%	R 9.886	12.82%	6.7537
R 2.028	0-50 kWh	15.0%	<b>R 2.63</b>	12.8%	R 2.968	12.82%	R 3.348	12.82%	2.2875
R 2.028	51-350 kWh	15.0%	<b>R 2.63</b>	12.8%	R 2.968	12.82%	R 3.348	12.82%	2.2875
R 2.028	351-600 kWh	15.0%	<b>R 2.63</b>	12.8%	R 2.968	12.82%	R 3.348	12.82%	2.2875
R 3.447	601-800 kWh	15.0%	<b>R 4.47</b>	12.8%	R 5.046	12.82%	R 5.693	12.82%	3.8892
R 3.447	Above 800 kWh	15.0%	<b>R 4.47</b>	12.8%	R 5.046	12.82%	R 5.693	12.82%	3.8892

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>2.2.2 Three phase</b>								
	<b>2.2.2.2 Three phase (Limited to 60 Amps per house)</b>								
R 144.39	Basic charge per month or part of it:	15.0%	<b>R 187.34</b>	12.8%	R 211.360	12.8%	R 238.456	12.8%	162.9064
R 7.77	NEW Capacity charge (R/Amp/Phase)	15.0%	<b>R 10.09</b>	12.8%	R 11.379	12.8%	R 12.838	12.82%	8.7708
	Energy in c/kWh								
R 1.900	0-50 kWh	15.0%	<b>R 2.47</b>	12.8%	R 2.781	12.8%	R 3.138	12.82%	2.1436
R 1.900	51-350 kWh	15.0%	<b>R 2.47</b>	12.8%	R 2.781	12.8%	R 3.138	12.82%	2.1436
R 1.900	351-600 kWh	15.0%	<b>R 2.57</b>	17.8%	R 2.904	12.8%	R 3.277	12.82%	2.2386
R 1.900	Above 600 kWh	15.0%	<b>R 2.57</b>	17.8%	R 2.904	12.8%	R 3.277	12.82%	2.2386
	<b>2.3 Commercial customers</b>								
	<b>2.3.1 Prepaid customers &lt;= 20 Amp</b>								
R 0.00	2.3.1.1 Basic charge per month or part of it:	15.0%	<b>R 0.00</b>		R 0.000		R 0.000		-
	Energy in c/kWh								
R 3.994	2.3.1.2 0-600 kWh	15.0%	<b>R 5.18</b>	12.8%	R 5.846	12.8%	R 6.595	12.82%	4.5055
R 4.220	Above 600 kWh	15.0%	<b>R 5.48</b>	12.8%	R 6.177	12.8%	R 6.969	12.82%	4.7610
	<b>2.3.2 Single phase Prepaid and Credit meters</b>								
	<b>No new connections allowed larger than 80 AMPS on Single phase on this tariff</b>								
	2.3.2.1 Basic charge per month or part of it:								
R 499.40	1 Ph 20 Amp 1 Ph 20 Amp Basic charge (R/month)	15.0%	<b>R 647.94</b>	12.8%	R 731.006	12.8%	R 824.721	12.8%	563.4259
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 3.195	Energy charge (R/kWh)	15.0%	<b>R 4.15</b>	12.8%	R 4.677	12.8%	R 5.077	8.6%	3.6045
R 877.16	1 Ph 40 Amp 1 Ph 40 Amp Basic charge (R/month)	15.0%	<b>R 1 138.05</b>	12.8%	R 1 283.947	12.8%	R 1 393.768	8.6%	989.6082
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 3.19	Energy charge (R/kWh)	15.0%	<b>R 4.15</b>	12.8%	R 4.677	12.8%	R 5.077	8.6%	3.6045
R 936.37	1 Ph 60 Amp 1 Ph 60 Amp Basic charge (R/month)	15.0%	<b>R 1 214.88</b>	12.8%	R 1 370.626	12.8%	R 1 487.860	8.6%	1 056.4163
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 3.195	Energy charge (R/kWh)	15.0%	<b>R 4.15</b>	12.8%	R 4.677	12.8%	R 5.077	8.6%	3.6045
R 937.74	1 Ph 80 Amp 1 Ph 80 Amp Basic charge (R/month)	15.0%	<b>R 1 216.65</b>	12.8%	R 1 372.623	12.8%	R 1 490.028	8.6%	1 057.9555
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 3.195	Energy charge (R/kWh)	15.0%	<b>R 4.15</b>	12.8%	R 4.677	12.8%	R 5.077	8.6%	3.6045
R 1 193.07	1 Ph 100 Amp 1 Ph 100 Amp Basic charge (R/month)	15.0%	<b>R 1 547.92</b>	12.8%	R 1 746.369	12.8%	R 1 895.741	8.6%	1 346.0214
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 3.195	Energy charge (R/kWh)	15.0%	<b>R 4.15</b>	12.8%	R 4.677	12.8%	R 5.077	8.6%	3.6045
R 1 140.95	1 Ph 150 Amp 1 Ph 150 Amp Basic charge (R/month)	15.0%	<b>R 1 480.30</b>	12.8%	R 1 670.077	12.8%	R 1 812.925	8.6%	1 287.2196
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 3.195	Energy charge (R/kWh)	15.0%	<b>R 4.15</b>	12.8%	R 4.677	12.8%	R 5.077	8.6%	3.6045
R 1 259.97	1 Ph 200 Amp 1 Ph 200 Amp Basic charge (R/month)	15.0%	<b>R 1 634.72</b>	12.8%	R 1 844.295	12.8%	R 2 002.044	8.6%	1 421.4986
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 3.195	Energy charge (R/kWh)	15.0%	<b>R 4.15</b>	12.8%	R 4.677	12.8%	R 5.077	8.6%	3.6045
R 1 607.31	1 Ph 250 Amp 1 Ph 250 Amp Basic charge (R/month)	15.0%	<b>R 2 085.38</b>	12.8%	R 2 352.724	12.8%	R 2 553.960	8.6%	1 813.3723
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 3.195	Energy charge (R/kWh)	15.0%	<b>R 4.15</b>	12.8%	R 4.677	12.8%	R 5.077	8.6%	3.6045

All users with greater than 80Amp Connections must be converted to 3 phase connections

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
2.3.3	<b>Three phase</b>								
	<b>No new connections allowed larger than 150 AMPS on Three phase on this tariff</b>								
2.3.3.1									
R 1 546.31	3 Ph 20 Amp 20A - Connection	15.0%	<b>R 2 006.23</b>	12.8%	R 2 263.433	12.8%	R 2 553.605	12.8%	1 744.5510
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 2.727	Energy charge (R/kWh)	15.0%	<b>R 3.54</b>	12.8%	R 3.992	12.8%	R 4.504	12.8%	3.0770
R 1 651.95	3 Ph 40 Amp 40A - Connection	15.0%	<b>R 2 143.28</b>	12.8%	R 2 418.054	12.8%	R 2 728.049	12.8%	1 863.7260
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 2.727	Energy charge (R/kWh)	15.0%	<b>R 3.54</b>	12.8%	R 3.992	12.8%	R 4.504	12.8%	3.0770
R 1 613.20	3 Ph 60 Amp 60A - Connection	15.0%	<b>R 2 093.02</b>	12.8%	R 2 361.345	12.8%	R 2 664.070	12.8%	1 820.0175
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 2.727	Energy charge (R/kWh)	15.0%	<b>R 3.54</b>	12.8%	R 3.992	12.8%	R 4.504	12.8%	3.0770
R 1 809.69	3 Ph 80 Amp 80A - Connection	15.0%	<b>R 2 347.95</b>	12.8%	R 2 648.958	12.8%	R 2 988.554	12.8%	2 041.6962
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 2.727	Energy charge (R/kWh)	15.0%	<b>R 3.54</b>	12.8%	R 3.992	12.8%	R 4.504	12.8%	3.0770
R 2 384.25	3 Ph 100 Amp 100A - Connection	15.0%	<b>R 3 093.39</b>	12.8%	R 3 489.965	12.8%	R 3 937.378	12.8%	2 689.9060
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 2.727	Energy charge (R/kWh)	15.0%	<b>R 3.54</b>	12.8%	R 3.992	12.8%	R 4.504	12.8%	3.0770
R 2 975.07	3 Ph 150 Amp 150A - Connection	15.0%	<b>R 3 859.94</b>	12.8%	R 4 354.784	12.8%	R 4 913.067	12.8%	3 356.4692
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 2.727	Energy charge (R/kWh)	15.0%	<b>R 3.54</b>	12.8%	R 3.992	12.8%	R 4.504	12.8%	3.0770
R 3 163.43	3 Ph 200 Amp 200A - Connection	15.0%	<b>R 4 104.33</b>	12.8%	R 4 630.506	12.8%	R 5 224.137	12.8%	3 568.9832
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 2.727	Energy charge (R/kWh)	15.0%	<b>R 3.54</b>	12.8%	R 3.992	12.8%	R 4.504	12.8%	3.0770
R 3 236.72	3 Ph 250 Amp 250A - Connection	15.0%	<b>R 4 199.41</b>	12.8%	R 4 737.780	12.8%	R 5 345.163	12.8%	3 651.6649
R 7.78	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	12.8%	R 11.390	12.8%	R 12.850	12.8%	8.7788
R 2.727	Energy charge (R/kWh)	15.0%	<b>R 3.54</b>	12.8%	R 3.992	12.8%	R 4.504	12.8%	3.0770
<b>2.4</b>	<b>Rural customers</b>								
<b>2.4.1</b>	<b>&lt; 25 kVA</b>								
R 1 346.39	Basic charge per month or part of it:	15.0%	<b>R 1 746.85</b>	12.8%	R 1 970.792	12.8%	R 2 223.447	12.8%	1 518.9965
	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	New					8.7800
R 3.563	Energy in c/kWh	15.0%	<b>R 4.38</b>	6.8%	R 4.939	12.8%	R 5.572	12.8%	3.8064
<b>2.4.2</b>	<b>25 kVA &lt;= 50 kVA</b>								
R 1 967.99	Basic charge per month or part of it:	15.0%	<b>R 2 553.33</b>	12.8%	R 2 880.671	12.8%	R 3 249.973	12.8%	2 220.2898
	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	New					8.7800
R 3.563	Energy in c/kWh	15.0%	<b>R 4.38</b>	6.8%	R 4.939	12.8%	R 5.572	12.8%	3.8064
<b>2.4.3</b>	<b>50 kVA &lt;= 100 kVA</b>								
R 2 589.87	Basic charge per month or part of it:	15.0%	<b>R 3 360.17</b>	12.8%	R 3 790.945	12.8%	R 4 276.944	12.8%	2 921.8875
	Capacity charge (R/Amp)	15.0%	<b>R 10.10</b>	New					8.7800
R 3.563	Energy in c/kWh	15.0%	<b>R 4.38</b>	6.8%	R 4.939	12.8%	R 5.572	12.8%	3.8064
<b>2.5</b>	<b>BULK CONSUMERS (LARGE POWER USERS)</b>								
	<b>All Large Power Users (LPU) must maintain a power factor of 0.85 lagging or better</b>								
	<b>The following public holidays will always be treated as a Sunday for Large Power Users. New Year's Day, Good Friday, Family Day, Christmas Day and Day of Goodwill. All other public holidays will be treated as the day of the week on which it falls.</b>								
<b>2.5.1</b>	<b>Rural customers</b>								
<b>2.5.1.1</b>	<b>Time of use customers</b>								
<b>2.5.1.1.2</b>	<b>Low tension</b>								
R 6 991.05	Basic charge per month or part of it	15.0%	<b>R 9 070.40</b>	12.8%	R 7 122.991	-21.5%	R 4 527.189	-36.4%	7 887.3070
R 31.79	Capacity Charge (R/kVA)	15.0%	<b>R 52.75</b>	44.3%	R 64.509	22.3%	R 77.779	20.57%	45.8668
R 235.08	Demand charge R/kVA	15.0%	<b>R 287.75</b>	6.4%	R 314.642	9.3%	R 344.979	9.64%	250.2189
	<b>Energy charge c/kWh</b>								
	High season								
R 8.457	Peak time	15.0%	<b>R 10.97</b>	12.8%	R 12.230	11.5%	R 13.629	11.44%	9.5416
R 2.720	Standard	15.0%	<b>R 3.53</b>	12.8%	R 3.928	11.3%	R 4.371	11.28%	3.0690
R 1.599	Off-peak time	15.0%	<b>R 2.07</b>	12.8%	R 2.297	10.7%	R 2.543	10.71%	1.8035
	Low season								
R 2.934	Peak time	15.0%	<b>R 3.81</b>	12.8%	R 4.227	11.0%	R 4.693	11.01%	3.3106
R 2.084	Standard	15.0%	<b>R 2.70</b>	12.8%	R 3.003	11.1%	R 3.335	11.05%	2.3507
R 1.403	Off-peak time	15.0%	<b>R 1.82</b>	12.8%	R 2.020	11.0%	R 2.241	10.95%	1.5825
R 0.11	New Reactive Energy	15.0%	<b>R 0.40</b>	225.7%	R 0.541	34.4%	R 0.709	30.96%	0.3500

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat		Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>2.5.2</b>	<b>Urban customers</b>								
	<b>2.5.2.1</b>	<b>Time of use customers</b>								
	<b>2.5.2.1.1</b>	<b>&gt; 1 mVA High tension (Urban)</b>								
R 21 918.21	New	Basic charge per month or part of it	15.0%	<b>R 28 437.35</b>	12.8%	R 22 003.939	-22.6%	R 13 453.632	-38.9%	24 728.1272
R 16.54		Capacity charge (R/kVA)	15.0%	<b>R 32.96</b>	73.3%	R 42.185	28.0%	R 52.593	24.67%	28.6604
R 141.75		Demand charge R/kVA	15.0%	<b>R 163.21</b>	0.1%	R 174.134	6.7%	R 186.458	7.1%	141.9224
		<b>Energy charge c/kWh</b>								
		High season								
R 8.03		Peak time	15.0%	<b>R 10.42</b>	12.8%	R 11.058	6.2%	R 11.694	5.75%	9.0572
R 2.69		Standard	15.0%	<b>R 3.49</b>	12.8%	R 3.790	8.5%	R 4.106	8.34%	3.0372
R 1.63		Off- peak time	15.0%	<b>R 2.12</b>	12.8%	R 2.349	10.8%	R 2.601	10.71%	1.8442
		Low season								
R 2.86		Peak time	15.0%	<b>R 3.71</b>	12.8%	R 4.023	8.4%	R 4.353	8.23%	3.2267
R 2.10		Standard	15.0%	<b>R 2.72</b>	12.8%	R 2.980	9.4%	R 3.256	9.29%	2.3684
R 1.44		Off- peak time	15.0%	<b>R 1.87</b>	12.8%	R 2.093	12.0%	R 2.346	12.04%	1.6246
R 0.100	New	Reactive energy c/kVArh	15.0%	<b>R 0.40</b>	249.0%	R 0.535	33.0%	R 0.695	29.93%	0.3500
	<b>2.5.2.1.2</b>	<b>&lt; 1 mVA High tension (Urban)</b>								
R 13 311.13	New	Basic charge per month or part of it	15.0%	<b>R 17 270.26</b>	12.8%	R 13 604.055	-21.2%	R 8 713.998	-35.9%	15 017.6148
R 16.54		Capacity Charge R/kVA	15.0%	<b>R 38.71</b>	103.5%	R 48.678	25.7%	R 59.918	23.09%	33.6649
R 157.74		Demand charge R/kVA	15.0%	<b>R 181.66</b>	0.1%	R 194.945	7.3%	R 209.937	7.7%	157.9623
		<b>Energy charge c/kWh</b>								
		High season								
R 8.40		Peak time	15.0%	<b>R 10.90</b>	12.8%	R 11.421	4.8%	R 11.898	4.18%	9.4767
R 2.81		Standard	15.0%	<b>R 3.64</b>	12.8%	R 3.903	7.1%	R 4.170	6.83%	3.1678
R 1.69		Off- peak time	15.0%	<b>R 2.19</b>	12.8%	R 2.401	9.6%	R 2.630	9.53%	1.9045
		Low season								
R 2.99		Peak time	15.0%	<b>R 3.88</b>	12.8%	R 4.153	6.9%	R 4.427	6.60%	3.3775
R 2.18		Standard	15.0%	<b>R 2.82</b>	12.8%	R 3.053	8.2%	R 3.298	8.01%	2.4538
R 1.52		Off- peak time	15.0%	<b>R 1.98</b>	12.8%	R 2.175	10.0%	R 2.392	9.95%	1.7194
R 0.100	New	Reactive energy	15.0%	<b>R 0.40</b>	249.0%	R 0.535	33.0%	R 0.695	29.93%	0.3500
	<b>2.5.2.1.3</b>	<b>&lt; 1 mVA Low tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
R 11 770.81	New	Basic charge per month or part of it	15.0%	<b>R 15 271.80</b>	12.8%	R 11 787.682	-22.8%	R 7 159.240	-39.3%	13 279.8258
R 31.79		Capacity Charge R/kVA	15.0%	<b>R 58.50</b>	60.0%	R 70.996	21.4%	R 85.098	19.86%	50.8668
R 218.91		Demand charge R/kVA	15.0%	<b>R 261.02</b>	3.7%	R 284.484	9.0%	R 310.955	9.30%	226.9747
		<b>Energy charge c/kWh</b>								
		High season								
R 7.58		Peak time	15.0%	<b>R 9.84</b>	12.8%	R 10.682	8.6%	R 11.578	8.39%	8.5568
R 2.82		Standard	15.0%	<b>R 3.66</b>	12.8%	R 3.972	8.6%	R 4.305	8.39%	3.1814
R 1.87		Off- peak time	15.0%	<b>R 2.43</b>	12.8%	R 2.640	8.6%	R 2.861	8.39%	2.1144
		Low season								
R 3.02		Peak time	15.0%	<b>R 3.91</b>	12.8%	R 4.232	8.1%	R 4.568	7.93%	3.4035
R 2.19		Standard	15.0%	<b>R 2.84</b>	12.8%	R 3.121	10.1%	R 3.432	9.99%	2.4657
R 1.45		Off- peak time	15.0%	<b>R 1.88</b>	12.8%	R 2.099	11.9%	R 2.350	11.92%	1.6310
R 0.100	New	Reactive energy	15.0%	<b>R 0.40</b>	249.0%	R 0.535	33.0%	R 0.695	29.93%	0.3500
	<b>2.5.2.2</b>	<b>Normal</b>								
	<b>2.5.2.2.1</b>	<b>&gt; 1 mVA High tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
	<b>TOU</b>	<b>All consumers must be moved to Time of use tariffs</b>								
	<b>2.5.2.2.2</b>	<b>&lt; 1 mVA High tension</b>								
	<b>TOU</b>	<b>All consumers must be moved to Time of use tariffs</b>								
	<b>2.5.2.2.3</b>	<b>&lt; 1 mVA Low tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
	<b>TOU</b>	<b>All consumers must be moved to Time of use tariffs</b>								
	<b>2.6</b>	<b>Sport customers</b>								
R 3.904		Energy charge c/kWh	15.0%	<b>R 5.07</b>	12.8%	R 5.714	12.80%	R 6.445	12.80%	4.4046
	<b>2.7</b>	<b>Streetlights</b>								
R 44.029	New	Maintenance Charge	15.0%	<b>R 57.12</b>	12.8%	R 100.093	75.2%	R 153.140	53.00%	49.6733
R 3.851		Energy charge c/kWh	0.0%	<b>R 4.34</b>	12.8%	R 4.775	9.9%	R 5.243	9.82%	4.3447
R 764.67	<b>2.8</b>	Unnecessary call outs for work on customer side	15.0%	<b>R 992.11</b>	12.8%	R 1 119.102	12.80%	R 1 262.347	12.80%	862.7058
	<b>2.9</b>	<b>SSEG - Small Urban TOU &lt; 80 kVA LV</b>								
R 98.62		Basic charge 1 phase	15.0%	<b>R 127.95</b>	12.8%	R 144.330	12.80%	R 162.834	12.82%	111.2631
R 144.39		Basic charge 3 phase	15.0%	<b>R 187.34</b>	12.8%	R 211.315	12.80%	R 238.405	12.82%	162.9008
R 16.96		Capacity charge (R/Amp)	15.0%	<b>R 22.00</b>	12.8%	R 24.821	12.80%	R 28.003	12.82%	19.1343
		High season								
R 6.72		Peak time	15.0%	<b>R 8.72</b>	12.8%	R 9.835	12.80%	R 11.096	12.82%	7.5815
R 2.58		Standard time	15.0%	<b>R 3.35</b>	12.8%	R 3.776	12.80%	R 4.260	12.82%	2.9108
R 1.76		Off- peak time	15.0%	<b>R 2.28</b>	12.8%	R 2.576	12.80%	R 2.906	12.82%	1.9856
		Low season								
R 2.72		Peak time	15.0%	<b>R 3.53</b>	12.8%	R 3.981	12.80%	R 4.491	12.82%	3.0687
R 2.11		Standard time	15.0%	<b>R 2.74</b>	12.8%	R 3.088	12.80%	R 3.484	12.82%	2.3805
R 1.62		Off- peak time	15.0%	<b>R 2.10</b>	12.8%	R 2.371	12.80%	R 2.675	12.82%	1.8277

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<p>2.10 <b>Small Scale Embedded Generation Tariff</b>  <i>Small-scale embedded generation (SSEG) refers to power generation under 1MVA, such as PV systems or small wind turbines which are located on residential, commercial or industrial sites where electricity is also consumed</i></p> <p><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></p>								
	2.10.2 <b>Feed In Tariff (REFIT) per kWh</b>								
R 2.32	2.10.2.1 Peak Time	15.0%	<b>R 2.96</b>	10.8%	R 3.34	12.80%	R 3.76	12.80%	2.5710
R 1.30	2.10.2.2 Standard Time	15.0%	<b>R 1.66</b>	10.8%	R 1.87	12.80%	R 2.11	12.80%	1.4407
R 0.93	2.10.2.3 Off Peak Time	15.0%	<b>R 1.19</b>	10.8%	R 1.34	12.80%	R 1.51	12.80%	1.0306

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 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>3. Refuse Service Tariffs</b>								
	<b>(All Areas in respect of residential sites)</b>								
R 99.00	<b>3.1. Service Availability charge per month or part of it: Unimproved sites ≤ 1000 m2</b>	15.0%	<b>R 120.68</b>	6.0%	R 127.90	5.98%	R 135.57	6.00%	104.9354
R 30.00	Additional Service Availability charge per month or part of it: Unimproved sites > 1000 m2 per additional 1000 m2	15.0%	<b>R 34.50</b>	New	R 41.700	20.87%	R 50.457	21.00%	30.0000
	<b>Residential Properties: (2 refuse bags or less)</b>								
R 222.16	Valuation ≤ 100 000	15.0%	<b>R 270.82</b>	6.0%	R 287.07	6.00%	R 304.29	6.00%	235.4931
R 239.25	Valuation > 100 000 ≤ 150 000	15.0%	<b>R 291.65</b>	6.0%	R 309.15	6.00%	R 327.70	6.00%	253.6080
R 256.34	Valuation > 150 000 ≤ 200 000	15.0%	<b>R 312.48</b>	6.0%	R 331.23	6.00%	R 351.10	6.00%	271.7228
R 273.43	Valuation > 200 000 ≤ 500 000	15.0%	<b>R 333.31</b>	6.0%	R 353.31	6.00%	R 374.51	6.00%	289.8377
R 297.36	Valuation > 500 000 ≤ 800 000	15.0%	<b>R 362.48</b>	6.0%	R 384.23	6.00%	R 407.28	6.00%	315.1985
R 307.61	Valuation > 800 000 ≤ 1 000 000	15.0%	<b>R 374.98</b>	6.0%	R 397.48	6.00%	R 421.33	6.00%	326.0674
R 341.79	Valuation > 1 000 000	15.0%	<b>R 416.64</b>	6.0%	R 441.64	6.00%	R 468.14	6.00%	362.2971
R 222.16	All other residential consumers	15.0%	<b>R 270.82</b>	6.0%	R 287.07	6.00%	R 304.29	6.00%	235.4931
R 222.16	Additional units per collection	15.0%	<b>R 270.82</b>	6.0%	R 287.07	6.00%	R 304.29	6.00%	235.4931
	<b>Residential Properties : (240L Wheelie Bin)</b>								
R 250.6754	1 Collection per week per 240 Wheelie Bin per household	15.0%	<b>R 305.57</b>	6.0%	R 323.91	6.00%	R 343.34	6.00%	265.7160
	<b>All other properties Monthly Tariff</b>								
	<b>770L Wheelie Bin</b>								
R 1 025.37	1 Collection per week per	15.0%	<b>R 1 249.92</b>	6.0%	R 1 324.92	6.00%	R 1 404.41	6.00%	1 086.8913
R 2 050.74	2 Collections per week per 700L Wheelie Bin	15.0%	<b>R 2 499.85</b>	6.0%	R 2 649.84	6.00%	R 2 808.83	6.00%	2 173.7825
R 3 076.11	3 Collections per week per 700L Wheelie Bin	15.0%	<b>R 3 749.77</b>	6.0%	R 3 974.76	6.00%	R 4 213.24	6.00%	3 260.6738
R 1 025.37	1 Collection per week per additional Wheelie Bin	15.0%	<b>R 1 249.92</b>	6.0%	R 1 324.92	6.00%	R 1 404.41	6.00%	1 086.8913
R 2 050.74	2 Collections per week per additional Wheelie Bin	15.0%	<b>R 2 499.85</b>	6.0%	R 2 649.84	6.00%	R 2 808.83	6.00%	2 173.7825
R 3 076.11	3 Collections per week per additional Wheelie Bin	15.0%	<b>R 3 749.77</b>	6.0%	R 3 974.76	6.00%	R 4 213.24	6.00%	3 260.6738
	<b>If a counter system is available, the above tariffs will be implemented as follows:</b>								
R 1 025.37	Service availability - per month. Include 4 removals/month.	15.0%	<b>R 1 249.92</b>	6.0%	R 1 324.92	6.00%	R 1 404.41	6.00%	1 086.8913
R 254.84	Additional removals per removal.	15.0%	<b>R 310.65</b>	6.0%	R 329.29	6.00%	R 349.05	6.00%	270.1338
	<b>240L Wheelie Bin</b>								
R 427.24	1 Collection per week per 240L Wheelie Bin	15.0%	<b>R 520.80</b>	6.0%	R 552.05	6.00%	R 585.17	6.00%	452.8714
R 854.47	2 Collections per week per 240L Wheelie Bin	15.0%	<b>R 1 041.60</b>	6.0%	R 1 104.10	6.00%	R 1 170.34	6.00%	905.7427
R 1 281.71	3 Collections per week per 240L Wheelie Bin	15.0%	<b>R 1 562.41</b>	6.0%	R 1 656.15	6.00%	R 1 755.52	6.00%	1 358.6141
R 427.24	1 Collection per week per additional Wheelie Bin	15.0%	<b>R 520.80</b>	6.0%	R 552.05	6.00%	R 585.17	6.00%	452.8714
R 854.47	2 Collections per week per additional Wheelie Bin	15.0%	<b>R 1 041.60</b>	6.0%	R 1 104.10	6.00%	R 1 170.34	6.00%	905.7427
R 1 281.71	3 Collections per week per additional Wheelie Bin	15.0%	<b>R 1 562.41</b>	6.0%	R 1 656.15	6.00%	R 1 755.52	6.00%	1 358.6141
	<b>If a counter system is available, the above tariffs will be implemented as follows:</b>								
R 427.24	Service availability - per month. Include 4 removals/month.	15.0%	<b>R 520.80</b>	6.0%	R 552.05	6.00%	R 585.17	6.00%	452.8714
R 107.93	Additional removals per removal.	15.0%	<b>R 131.57</b>	6.0%	R 139.46	6.00%	R 147.83	6.00%	114.4097
	<b>Cost of Wheelie Bins</b>								
R 6 448.86	<b>700L Wheelie Bin</b>	15.0%	<b>R 7 861.16</b>	6.0%	R 8 332.83	6.00%	R 8 832.80	6.00%	6 835.7941
R 725.50	<b>240L Wheelie Bin</b>	15.0%	<b>R 884.38</b>	6.0%	R 937.44	6.00%	R 993.69	6.00%	769.0268
-R 2.6087	<b>3.3</b> Recyclable material per filled 15l recyclable bag/ 15l of recvclable material	15.0%	<b>-R 3.00</b>	0.0%	-R 3.18	6.00%	-R 3.37	6.00%	(2.6087)

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
<b>4. Sewerage Service Tariffs</b>									
R 98.97	Service Availability charge per month or part of it: Unimproved sites ≤ 1000 m2	15.0%	<b>R 120.65</b>	6.0%	R 127.89	6.00%	R 135.56	6.00%	104.9114
R 30.0000	Additional Service Availability charge per month or part of it: Unimproved sites > 1000 m2 per additional 1000 m2	15.0%	<b>R 36.57</b>	6.0%	R 41.700	14.03%	R 50.457	21.00%	31.8000
<b>4.1. Septic Tank systems (All Areas, excluding rural area in respect of availability charge)</b>									
<b>4.1.1. Service Availability charge per month or part of it:</b>									
R 46.79	4.1.1.1 Per site with improvements	15.0%	<b>R 57.04</b>	6.0%	R 60.46	6.00%	R 64.09	6.00%	49.5965
<b>4.1.2. Suction charge:</b>									
R 279.76	4.1.2.1. Urban areas charge per occasion	15.0%	<b>R 341.03</b>	6.0%	R 361.49	6.00%	R 383.18	6.00%	296.5469
<b>4.1.2.2. Rural areas:</b>									
R 1 128.24	4.1.2.2.1 Charge per occasion	15.0%	<b>R 1 375.33</b>	6.0%	R 1 457.85	6.00%	R 1 545.32	6.00%	1 195.9394
R 52.66	4.1.2.2.2 Charge per kilometre	15.0%	<b>R 64.19</b>	6.0%	R 64.19	0.00%	R 64.19	0.00%	55.8174
<b>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)</b>									
<b>4.2.1. Service Availability charge per month or part of it:</b>									
R 98.97	4.2.1.1 Unimproved Sites	15.0%	<b>R 120.65</b>	6.0%	R 127.89	6.00%	R 135.56	6.00%	104.9114
R 279.76	4.2.1.2 Water connection size: 0 - 25 mm	15.0%	<b>R 341.03</b>	6.0%	R 361.49	6.00%	R 383.18	6.00%	296.5469
R 1 088.68	4.2.1.3 Water connection size: 26 - 50 mm	15.0%	<b>R 1 327.10</b>	6.0%	R 1 406.73	6.00%	R 1 491.13	6.00%	1 154.0001
R 2 787.58	4.2.1.4 Water connection size: 51 - 80 mm	15.0%	<b>R 3 398.06</b>	6.0%	R 3 601.94	6.00%	R 3 818.06	6.00%	2 954.8347
R 4 355.16	4.2.1.5 Water connection size: 81 - 100 mm	15.0%	<b>R 5 308.94</b>	6.0%	R 5 627.48	6.00%	R 5 965.13	6.00%	4 616.4700
R 9 796.12	4.2.1.6 Water connection size: 101 - 150 mm	15.0%	<b>R 11 941.47</b>	6.0%	R 12 657.96	6.00%	R 13 417.44	6.00%	10 383.8874
<b>4.2.2. Exceptions: Charge per month or part of it</b>									
R 46 350.03	4.2.2.1 Obiqua Prison - Tulbagh	15.0%	<b>R 56 500.69</b>	6.0%	R 59 890.73	6.00%	R 63 484.17	6.00%	49 131.0313
R 279.76	4.2.2.2 Schools - Op-die-Berg	15.0%	<b>R 341.03</b>	6.0%	R 361.49	6.00%	R 383.18	6.00%	296.5469
R 279.76	4.2.2.3 Other sites - Op-die-Berg	15.0%	<b>R 341.03</b>	6.0%	R 361.49	6.00%	R 383.18	6.00%	296.5469
R 114.91	4.2.2.4 Departmental tariff	0.0%	<b>R 121.81</b>	6.0%	R 129.11	6.00%	R 136.86	6.00%	121.8056
<b>4.2.2.5 Special Contracts, for example Del monte as per each agreement. Rand per Kg COD</b>									
R 7.73	4.2.2.5.1 Ceres Group Companies	15.0%	<b>R 9.43</b>	6.0%	R 9.99	6.00%	R 10.59	6.00%	8.1963
R 12.43	4.2.2.5.2 Du Toit Vrugte	15.0%	<b>R 15.15</b>	6.0%	R 16.06	6.00%	R 17.02	6.00%	13.1745
R 12.43	4.2.2.5.3 L O Rall	15.0%	<b>R 15.15</b>	6.0%	R 16.06	6.00%	R 17.02	6.00%	13.1745
R 12.43	4.2.2.5.4 Bokkeveld Korrektiewe Dienste	15.0%	<b>R 15.15</b>	6.0%	R 16.06	6.00%	R 17.02	6.00%	13.1745
R 12.43	4.2.2.5.5 Snocoled Marketing (Edms). Bpk.	15.0%	<b>R 15.15</b>	6.0%	R 16.06	6.00%	R 17.02	6.00%	13.1745
R 12.43	4.2.2.5.6 Ceres Fruit Growers	15.0%	<b>R 15.15</b>	6.0%	R 16.06	6.00%	R 17.02	6.00%	13.1745
R 211.15	4.2.2.6 Informal settlements without an account (Flat rate)	0.0%	<b>R 223.81</b>	6.0%	R 237.24	6.00%	R 251.48	6.00%	223.8141
R 577.64	4.3 Unnecessary call outs for work on customer side	15.0%	<b>R 704.15</b>	6.0%	R 746.40	6.00%	R 791.18	6.00%	612.3020

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
<b>5. Water service Tariffs</b>									
<b>5.1. Conventional Meters (All Areas)</b>									
<b>5.1.1. Service Availability charge per month or part of it:</b>									
R 165.44	5.1.1.1 Service Availability charge per month or part of it: Unimproved sites ≤ 1000 m2	15.0%	<b>R 201.67</b>	6.0%	R 213.77	6.00%	R 226.59	6.00%	175.3620
R 30.00	Additional Service Availability charge per month or part of it: Unimproved sites > 1000 m2 per additional 1000 m2	15.0%	<b>R 36.57</b>	6.0%	R 41.700	14.03%	R 50.457	21.00%	31.8000
R 75.28	5.1.1.2 Water connection size: 0 - 25 mm	15.0%	<b>R 91.76</b>	6.0%	R 97.27	6.00%	R 103.11	6.00%	79.7940
R 1 248.06	5.1.1.3 Water connection size: 26 - 50 mm	15.0%	<b>R 1 521.39</b>	6.0%	R 1 612.67	6.00%	R 1 709.43	6.00%	1 322.9473
R 3 153.01	5.1.1.4 Water connection size: 51 - 80 mm	15.0%	<b>R 3 843.52</b>	6.0%	R 4 074.13	6.00%	R 4 318.58	6.00%	3 342.1916
R 4 992.26	5.1.1.5 Water connection size: 81 - 100 mm	15.0%	<b>R 6 085.57</b>	6.0%	R 6 450.70	6.00%	R 6 837.75	6.00%	5 291.8005
R 11 166.92	5.1.1.6 Water connection size: 101 - 150 mm	15.0%	<b>R 13 612.48</b>	6.0%	R 14 429.22	6.00%	R 15 294.98	6.00%	11 836.9359
R 243 044.70	5.1.1.7 Consumption of more than 20,000 kl per month	15.0%	<b>R 296 271.48</b>	6.0%	R 314 047.77	6.00%	R 332 890.64	6.00%	257 627.3777
R 367.86	5.1.1.8 Un-metered connections	15.0%	<b>R 448.42</b>	6.0%	R 475.32	6.00%	R 503.84	6.00%	389.9264
<b>5.1.2 Consumption per kiloliter</b>									
<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>									
R 3.75	0-6 kl	15.0%	<b>R 4.57</b>	6.0%	R 4.84	6.00%	R 5.13	6.00%	3.9697
R 10.83	7-30 kl	15.0%	<b>R 13.21</b>	6.0%	R 14.00	6.00%	R 14.84	6.00%	11.4832
R 10.83	31-60 kl	15.0%	<b>R 13.21</b>	6.0%	R 14.00	6.00%	R 14.84	6.00%	11.4832
R 10.83	61-300 kl	15.0%	<b>R 13.21</b>	6.0%	R 14.00	6.00%	R 14.84	6.00%	11.4832
R 37.77	Above 300 kl	15.0%	<b>R 46.04</b>	6.0%	R 48.80	6.00%	R 51.73	6.00%	40.0316
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>									
R 12.53	0-300 kl	15.0%	<b>R 15.28</b>	6.0%	R 16.19	6.00%	R 17.17	6.00%	13.2847
R 12.53	301-1000 kl	15.0%	<b>R 15.28</b>	6.0%	R 16.19	6.00%	R 17.17	6.00%	13.2847
R 12.53	1001-8000 kl	15.0%	<b>R 15.28</b>	6.0%	R 16.19	6.00%	R 17.17	6.00%	13.2847
R 13.79	Above 8000 kl	15.0%	<b>R 16.81</b>	6.0%	R 17.81	6.00%	R 18.88	6.00%	14.6131
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>									
R 5.08	Consumption above 20,000 kl per month	15.0%	<b>R 6.19</b>	6.0%	R 6.57	6.00%	R 6.96	6.00%	5.3860
<b>5.1.2.4 Block D (Internal)</b>									
R 4.57	Departmental consumption	15.0%	<b>R 5.57</b>	6.0%	R 5.91	6.00%	R 6.26	6.00%	4.8474
<b>5.1.2 Consumption per kiloliter: Restrictions Level 1</b>									
<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>									
R 3.75	0-6 kl	15.0%	<b>R 4.57</b>	6.0%	R 4.84	6.00%	R 5.13	6.0%	3.9697
R 12.04	7-30 kl	15.0%	<b>R 14.67</b>	6.0%	R 15.55	6.00%	R 16.49	6.0%	12.7604
R 12.04	31-60 kl	15.0%	<b>R 14.67</b>	6.0%	R 15.55	6.00%	R 16.49	6.0%	12.7604
R 12.04	61-300 kl	15.0%	<b>R 14.67</b>	6.0%	R 15.55	6.00%	R 16.49	6.0%	12.7604
R 43.60	Above 300 kl	15.0%	<b>R 53.14</b>	6.0%	R 56.33	6.00%	R 59.71	6.0%	46.2115
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>									
R 15.05	0-300 kl	15.0%	<b>R 18.34</b>	6.0%	R 19.44	6.00%	R 20.61	6.0%	15.9477
R 15.05	301-1000 kl	15.0%	<b>R 18.34</b>	6.0%	R 19.44	6.00%	R 20.61	6.0%	15.9477
R 15.05	1001-8000 kl	15.0%	<b>R 18.34</b>	6.0%	R 19.44	6.00%	R 20.61	6.0%	15.9477
R 15.05	Above 8000 kl	15.0%	<b>R 18.34</b>	6.0%	R 19.44	6.00%	R 20.61	6.0%	15.9477
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>									
R 6.10	Consumption above 20,000 kl per month	15.0%	<b>R 7.43</b>	6.0%	R 7.88	6.00%	R 8.35	6.0%	6.4631
<b>5.1.2 Consumption per kiloliter: Restrictions Level 2</b>									
<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>									
R 3.75	0-6 kl	15.0%	<b>R 4.57</b>	6.0%	R 4.84	6.00%	R 5.13	6.0%	3.9697
R 15.18	7-30 kl	15.0%	<b>R 18.50</b>	6.0%	R 19.61	6.00%	R 20.79	6.0%	16.0871
R 15.18	31-60 kl	15.0%	<b>R 18.50</b>	6.0%	R 19.61	6.00%	R 20.79	6.0%	16.0871
R 15.18	61-300 kl	15.0%	<b>R 18.50</b>	6.0%	R 19.61	6.00%	R 20.79	6.0%	16.0871
R 49.05	Above 300 kl	15.0%	<b>R 59.79</b>	6.0%	R 63.37	6.00%	R 67.18	6.0%	51.9879
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>									
R 17.56	0-300 kl	15.0%	<b>R 21.40</b>	6.0%	R 22.69	6.00%	R 24.05	6.0%	18.6108
R 17.56	301-1000 kl	15.0%	<b>R 21.40</b>	6.0%	R 22.69	6.00%	R 24.05	6.0%	18.6108
R 17.56	1001-8000 kl	15.0%	<b>R 21.40</b>	6.0%	R 22.69	6.00%	R 24.05	6.0%	18.6108
R 17.56	Above 8000 kl	15.0%	<b>R 21.40</b>	6.0%	R 22.69	6.00%	R 24.05	6.0%	18.6108
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>									
R 7.12	Consumption above 20,000 kl per month	15.0%	<b>R 8.68</b>	6.0%	R 9.20	6.00%	R 9.75	6.0%	7.5453
<b>5.1.2 Consumption per kiloliter: Restrictions Level 3</b>									
<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>									
R 3.75	0-6 kl	15.0%	<b>R 4.57</b>	6.0%	R 4.84	6.00%	R 5.13	6.0%	3.9697
R 17.35	7-30 kl	15.0%	<b>R 21.15</b>	6.0%	R 22.42	6.00%	R 23.76	6.0%	18.3890
R 17.35	31-60 kl	15.0%	<b>R 21.15</b>	6.0%	R 22.42	6.00%	R 23.76	6.0%	18.3890
R 17.35	61-300 kl	15.0%	<b>R 21.15</b>	6.0%	R 22.42	6.00%	R 23.76	6.0%	18.3890
R 54.49	Above 300 kl	15.0%	<b>R 66.43</b>	6.0%	R 70.41	6.00%	R 74.64	6.0%	57.7643
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>									
R 20.07	0-300 kl	15.0%	<b>R 24.46</b>	6.0%	R 25.93	6.00%	R 27.49	6.0%	21.2738
R 20.07	301-1000 kl	15.0%	<b>R 24.46</b>	6.0%	R 25.93	6.00%	R 27.49	6.0%	21.2738
R 20.07	1001-8000 kl	15.0%	<b>R 24.46</b>	6.0%	R 25.93	6.00%	R 27.49	6.0%	21.2738
R 20.07	Above 8000 kl	15.0%	<b>R 24.46</b>	6.0%	R 25.93	6.00%	R 27.49	6.0%	21.2738
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>									
R 8.54	Consumption above 20,000 kl per month	15.0%	<b>R 10.41</b>	6.0%	<b>R 11.04</b>	6.00%	<b>R 11.70</b>	6.0%	9.0544

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>5.1.2 Consumption per kiloliter: Restrictions Level 4</b>								
	<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.75	0-6 kl	15.0%	<b>R 4.57</b>	6.0%	R 4.84	6.00%	R 5.13	6.0%	3.9697
R 19.52	7-30 kl	15.0%	<b>R 23.79</b>	6.0%	R 25.22	6.00%	R 26.74	6.0%	20.6910
R 19.52	31-60 kl	15.0%	<b>R 23.79</b>	6.0%	R 25.22	6.00%	R 26.74	6.0%	20.6910
R 19.52	61-300 kl	15.0%	<b>R 23.79</b>	6.0%	R 25.22	6.00%	R 26.74	6.0%	20.6910
R 59.94	Above 300 kl	15.0%	<b>R 73.07</b>	6.0%	R 77.46	6.00%	R 82.10	6.0%	63.5408
	<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 22.58	0-300 kl	15.0%	<b>R 27.53</b>	6.0%	R 29.18	6.00%	R 30.93	6.0%	23.9369
R 22.58	301-1000 kl	15.0%	<b>R 27.53</b>	6.0%	R 29.18	6.00%	R 30.93	6.0%	23.9369
R 22.58	1001-8000 kl	15.0%	<b>R 27.53</b>	6.0%	R 29.18	6.00%	R 30.93	6.0%	23.9369
R 22.58	Above 8000 kl	15.0%	<b>R 27.53</b>	6.0%	R 29.18	6.00%	R 30.93	6.0%	23.9369
	<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>								
R 10.25	Consumption above 20,000 kl per month	15.0%	<b>R 12.50</b>	6.0%	<b>R 13.24</b>	6.00%	<b>R 14.04</b>	6.0%	10.8652
	<b>5.1.2 Consumption per kiloliter: Restrictions Level 5</b>								
	<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.75	0-6 kl	15.0%	<b>R 4.57</b>	6.0%	R 4.84	6.00%	R 5.13	6.0%	3.9697
R 21.68	7-30 kl	15.0%	<b>R 26.43</b>	6.0%	R 28.01	6.00%	R 29.69	6.0%	22.9797
R 21.68	31-60 kl	15.0%	<b>R 26.43</b>	6.0%	R 28.01	6.00%	R 29.69	6.0%	22.9797
R 21.68	61-300 kl	15.0%	<b>R 26.43</b>	6.0%	R 28.01	6.00%	R 29.69	6.0%	22.9797
R 65.39	Above 300 kl	15.0%	<b>R 79.71</b>	6.0%	R 84.50	6.00%	R 89.57	6.0%	69.3172
	<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 25.08	0-300 kl	15.0%	<b>R 30.57</b>	6.0%	R 32.41	6.00%	R 34.35	6.0%	26.5846
R 25.08	301-1000 kl	15.0%	<b>R 30.57</b>	6.0%	R 32.41	6.00%	R 34.35	6.0%	26.5846
R 25.08	1001-8000 kl	15.0%	<b>R 30.57</b>	6.0%	R 32.41	6.00%	R 34.35	6.0%	26.5846
R 25.08	Above 8000 kl	15.0%	<b>R 30.57</b>	6.0%	R 32.41	6.00%	R 34.35	6.0%	26.5846
	<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>								
R 12.30	Consumption above 20,000 kl per month	15.0%	<b>R 14.99</b>	6.0%	<b>R 15.89</b>	6.00%	<b>R 16.85</b>	6.0%	13.0383
	<b>5.2. Water Management Device</b>								
	<b>5.2.1. Water connection on site (Consumption per kiloliter)</b>								
R 6.70	0-6 kl	15.0%	<b>R 8.17</b>	6.0%	R 8.66	6.00%	R 9.18	6.00%	7.1007
R 12.87	Bo 6 kl	15.0%	<b>R 15.69</b>	6.0%	R 16.63	6.00%	R 17.63	6.00%	13.6421
	<b>Consumption per kiloliter: Restrictions Level 1</b>								
R 7.86	0-6 kl	15.0%	<b>R 9.59</b>	6.0%	R 10.16	6.00%	R 10.77	6.00%	8.3368
R 15.12	Bo 6 kl	15.0%	<b>R 18.43</b>	6.0%	R 19.53	6.00%	R 20.70	6.00%	16.0220
	<b>Consumption per kiloliter: Restrictions Level 2</b>								
R 9.03	0-6 kl	15.0%	<b>R 11.01</b>	6.0%	R 11.67	6.00%	R 12.37	6.00%	9.5730
R 17.36	Bo 6 kl	15.0%	<b>R 21.16</b>	6.0%	R 22.43	6.00%	R 23.78	6.00%	18.4019
	<b>Consumption per kiloliter: Restrictions Level 3</b>								
R 10.20	0-6 kl	15.0%	<b>R 12.43</b>	6.0%	R 13.18	6.00%	R 13.97	6.00%	10.8091
R 19.61	Bo 6 kl	15.0%	<b>R 23.90</b>	6.0%	R 25.33	6.00%	R 26.85	6.00%	20.7818
	<b>Consumption per kiloliter: Restrictions Level 4</b>								
R 11.36	0-6 kl	15.0%	<b>R 13.85</b>	6.0%	R 14.68	6.00%	R 15.56	6.00%	12.0453
R 21.85	Bo 6 kl	15.0%	<b>R 26.64</b>	6.0%	R 28.23	6.00%	R 29.93	6.00%	23.1616
	<b>Consumption per kiloliter: Restrictions Level 5</b>								
R 13.40	0-6 kl	15.0%	<b>R 16.33</b>	6.0%	R 17.31	6.00%	R 18.35	6.00%	14.2013
R 25.74	Bo 6 kl	15.0%	<b>R 31.38</b>	6.0%	R 33.26	6.00%	R 35.25	6.00%	27.2842
	<b>Pensioners may qualify for 6 Kl of water free of charge per month in terms of councils policy.</b>								
R 1 151.51	<b>5.3. "Leiwater beurte" (In Urban areas per month)</b>	15.0%	<b>R 1 403.69</b>	6.0%	R 1 487.91	6.00%	R 1 577.19	6.00%	1 220.5996
R 119.19	<b>5.4. Informal settlements without an account (Flat rate)</b>	15.0%	<b>R 145.29</b>	6.0%	R 154.01	6.00%	R 163.25	6.00%	126.3413
	<b>5.5. Mobile Water provision</b>								
	<b>5.5.1 Humanitarian purposes</b>		<b>Free</b>		<b>Free</b>		<b>Free</b>		
R 332.75	<b>5.5.2 All non Residential per trip</b>	15.0%	<b>R 405.63</b>	6.0%	R 429.96	6.00%	R 455.76	6.00%	352.7179
R 665.51	<b>5.6 Unnecessary call outs for work on customer side</b>	15.0%	<b>R 811.25</b>	6.0%	R 859.93	6.00%	R 911.52	6.00%	705.4359
	<b>5.7 Greywater</b>								
R 0.3374	<b>5.7.1 Per Cubic Meter (m3)</b>	15.0%	<b>R 0.41</b>	6.0%	R 0.44	6.00%	R 0.46	6.00%	0.3577
	<b>5.8 Raw Water for Agricultural use</b>								
R 0.7713	<b>5.8.1 Per kiloliter water</b>	15.0%	<b>R 0.94</b>	6.0%	R 1.00	6.00%	R 1.06	6.00%	0.8176

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
<b>6. Other tariffs and charges</b>									
<b>6.1. CORPORATE SERVICES</b>									
R 745.22	6.1.1 Erection of banners ( per application)	15.0%	<b>R 908.00</b>	6.0%	R 962.00	5.95%	R 1 019.00	5.93%	789.5652
R 572.17	6.1.2 Erection of placards (deposit)	15.0%	<b>R 697.00</b>	5.9%	R 738.00	5.88%	R 782.00	5.96%	606.0870
R 1 165.22	6.1.3 Cancellation of purchase agreement (Admin fee)	15.0%	<b>R 1 420.00</b>	6.0%	R 1 505.00	5.99%	R 1 595.00	5.98%	1 234.7826
	6.1.4 Agenda and minutes of Council meetings								
R 189.57	001-400 q	15.0%	<b>R 231.00</b>	6.0%	R 244.00	5.63%	R 258.00	5.74%	200.8696
R 211.30	401-500 q	15.0%	<b>R 257.00</b>	5.8%	R 272.00	5.84%	R 288.00	5.88%	223.4783
R 248.70	501-600 q	15.0%	<b>R 303.00</b>	5.9%	R 321.00	5.94%	R 340.00	5.92%	263.4783
R 268.70	601-700 q	15.0%	<b>R 327.00</b>	5.8%	R 346.00	5.81%	R 366.00	5.78%	284.3478
R 332.17	701+ q	15.0%	<b>R 404.00</b>	5.8%	R 428.00	5.94%	R 453.00	5.84%	351.3043
R 518.26	6.1.6 Translation service (Per hour or part of it)	15.0%	<b>R 631.00</b>	5.9%	R 668.00	5.86%	R 708.00	5.99%	548.6957
	6.1.7 Access to information								
R 136.52	6.1.7.1 Fee payable when information is requested	15.0%	<b>R 166.00</b>	5.7%	R 175.00	5.42%	R 185.00	5.71%	144.3478
	6.1.7.2 <b>Reproduction fees:</b>								
R 1.30	Photocopies (A4 or part of it) per page	15.0%	<b>R 1.50</b>	0.0%	R 1.60	6.67%	R 1.70	6.25%	1.3043
R 0.87	Print outs per copy	15.0%	<b>R 1.00</b>	0.0%	R 1.10	10.00%	R 1.20	9.09%	0.8696
R 26.09	Information on a memory stick	15.0%	<b>R 31.00</b>	3.3%	R 32.00	3.23%	R 33.00	3.13%	26.9565
R 153.91	Information on a CD	15.0%	<b>R 187.00</b>	5.6%	R 198.00	5.88%	R 209.00	5.56%	162.6087
	Transcription of visual image (A4 page) per page	15.0%	<b>R 102.00</b>	5.2%	R 108.00	5.88%	R 114.00	5.56%	88.6957
R 84.35	Copy of a visual image (A4 page) per page	15.0%	<b>R 276.00</b>	5.7%	R 292.00	5.80%	R 309.00	5.82%	240.0000
R 226.96	Transcription of an audio record (A4 page) per page	15.0%	<b>R 55.00</b>	5.8%	R 58.00	5.45%	R 61.00	5.17%	47.8261
R 45.22	Copy of audio record	15.0%	<b>R 74.00</b>	5.7%	R 78.00	5.41%	R 82.00	5.13%	64.3478
R 60.87	Investigation fee								
	6.1.7.3 To search for record and to prepare it for release - - per hour, first hour excluded	15.0%	<b>R 67.00</b>	4.7%	R 71.00	5.97%	R 75.00	5.63%	58.2609
R 55.65	6.1.7.4 Postage								
	If record should be posted to applicant	15.0%	<b>Actual cost plus 20% plus VAT</b>						
10% plus VAT	6.1.8 Application for extension of trading hours to sell Liquor	15.0%	<b>R 5 956.00</b>	6.0%	R 6 313.00	5.99%	R 6 691.00	5.99%	5 179.1304
R 4 886.09									
<b>6.2. COMMUNITY SERVICES</b>									
<b>6.2.1 Libraries</b>									
	6.2.1.1 Hall rental (per session or part thereof)								
	<b>NOTE:</b> a session is from								
R 173.04	08:00 - 13:00	15.0%	<b>R 210.00</b>	5.5%	R 222.00	5.71%	R 235.00	5.86%	182.6087
R 189.57	13:00 - 18:00	15.0%	<b>R 231.00</b>	6.0%	R 244.00	5.63%	R 258.00	5.74%	200.8696
R 211.30	18:00 - 00:00	15.0%	<b>R 257.00</b>	5.8%	R 272.00	5.84%	R 288.00	5.88%	223.4783
	<b>NB:</b> The amenities are available without charge to youth-, service-,charity- community-,sport-, educational-, and governmental institutions, as well as for meetings of local political parties								
R 468.70	6.2.1.2 Kitchen rental (per session or part thereof)	15.0%	<b>R 571.00</b>	5.9%	R 605.00	5.95%	R 641.00	5.95%	496.5217
	Deposit for kitchen rental	Exempt	<b>R 249.00</b>	6.0%	R 263.00	5.62%	R 278.00	5.70%	

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>6.2.2 Traffic Services</b>								
	<b>6.2.2.1 Assistance: Escorting and Traffic assistance or Any Other Special Event</b> (Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice 562 of October 1987.								
	<b>6.2.2.1.1 Profit Organisations: (per gathering/march)</b>								
R 753.04	(a) First hour per officer (normal working hours)	15.0%	<b>R 917.00</b>	5.9%	R 972.00	6.00%	R 1 030.00	5.97%	797.3913
R 268.70	(b) Subsequent hourly tariff within normal working hours	15.0%	<b>R 327.00</b>	5.8%	R 346.00	5.81%	R 366.00	5.78%	284.3478
R 949.57	(c) First hour per officer ( after hours & weekends)	15.0%	<b>R 1 157.00</b>	6.0%	R 1 226.00	5.96%	R 1 299.00	5.95%	1 006.0870
R 372.17	(d) Subsequent hourly tariff after hours & weekends	15.0%	<b>R 453.00</b>	5.8%	R 480.00	5.96%	R 508.00	5.83%	393.9130
R 1 951.30	(e) Per officer ( Sundays per 4 hour bracket)	15.0%	<b>R 2 378.00</b>	6.0%	R 2 520.00	5.97%	R 2 671.00	5.99%	2 067.8261
R 226.96	(f) Per vehicle (less than 15 km)	15.0%	<b>R 276.00</b>	5.7%	R 292.00	5.80%	R 309.00	5.82%	240.0000
R 12.26	(g) Per kilometre tariff thereafter	15.0%	<b>R 15.20</b>	7.8%	R 17.00	11.84%	R 18.50	8.82%	13.2174
R 226.96	(h) Hiring of road signs and equipment	15.0%	<b>R 276.00</b>	5.7%	R 292.00	5.80%	R 309.00	5.82%	240.0000
R 964.35	(i) Mega phone per day	15.0%	<b>R 1 175.00</b>	6.0%	R 1 245.00	5.96%	R 1 319.00	5.94%	1 021.7391
	<b>6.2.2.1.2 Non-Profit Organisations: (per gathering/march)</b>								
R 268.70	(a) First hour per officer (normal working hours)	15.0%	<b>R 327.00</b>	5.8%	R 346.00	5.81%	R 366.00	5.78%	284.3478
R 136.52	(b) Subsequent hourly tariff within normal working hours	15.0%	<b>R 166.00</b>	5.7%	R 175.00	5.42%	R 185.00	5.71%	144.3478
R 353.04	(c) First hour per officer ( after hours & weekends)	15.0%	<b>R 430.00</b>	5.9%	R 455.00	5.81%	R 482.00	5.93%	373.9130
R 211.30	(d) Subsequent hourly tariff after hours & weekends	15.0%	<b>R 257.00</b>	5.8%	R 272.00	5.84%	R 288.00	5.88%	223.4783
R 973.04	(e) Per officer ( Sundays per 4 hour bracket)	15.0%	<b>R 1 186.00</b>	6.0%	R 1 257.00	5.99%	R 1 332.00	5.97%	1 031.3043
R 136.52	(f) Per vehicle (less than 15 km)	15.0%	<b>R 166.00</b>	5.7%	R 175.00	5.42%	R 185.00	5.71%	144.3478
R 12.26	(g) Per kilometre tariff thereafter	15.0%	<b>R 15.20</b>	7.8%	R 17.00	11.84%	R 18.50	8.82%	13.2174
R 101.74	(h) Hiring of road signs and equipment	15.0%	<b>R 124.00</b>	6.0%	R 131.00	5.65%	R 138.00	5.34%	107.8261
R 476.52	(i) Mega phone per day	15.0%	<b>R 580.00</b>	5.8%	R 614.00	5.86%	R 650.00	5.86%	504.3478
	<b>6.2.2.2 Dog Tax Tariffs</b>								
R 284.35	6.2.2.2.1 Male dog: per year or part thereof	15.0%	<b>R 346.00</b>	5.8%	R 366.00	5.78%	R 387.00	5.74%	300.8696
R 576.52	6.2.2.2.2 Bitch: per year or part thereof	15.0%	<b>R 702.00</b>	5.9%	R 744.00	5.98%	R 788.00	5.91%	610.4348
R 140.00	6.2.2.2.3 Sterilised/castrated ( proof)	15.0%	<b>R 170.00</b>	5.6%	R 180.00	5.88%	R 190.00	5.56%	147.8261
R 226.09	<b>6.2.2.3 Executing of warrants of arrest</b>	15.0%	<b>R 275.00</b>	5.8%	R 291.00	5.82%	R 308.00	5.84%	239.1304
	<b>6.2.3 Fire Brigade Service</b> (In terms of Provincial Notice 396 of 11 June 1982)								
	No accounts will be render to informal areas								
R 3 419.13	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%	<b>R 4 167.00</b>	6.0%	R 4 417.00	6.00%	R 4 682.00	6.00%	3 623.4783
	<b>6.2.3.2 Additional services (such as pumping, cleaning roads, decontamination) and consumables</b>								
R 568.70	a) Call-out per hour or part thereof	15.0%	<b>R 693.00</b>	6.0%	R 734.00	5.92%	R 778.00	5.99%	602.6087
R 47.83	b) Absorbent per kilogram	15.0%	<b>R 58.00</b>	5.5%	R 61.00	5.17%	R 64.00	4.92%	50.4348
R 51.30	c) Foam per litre	15.0%	<b>R 62.00</b>	5.1%	R 65.00	4.84%	R 68.00	4.62%	53.9130
R 500.87	d) Handheld extinguisher	15.0%	<b>R 610.00</b>	5.9%	R 646.00	5.90%	R 684.00	5.88%	530.4348
R 114.78	e) Decontamination concentrate	15.0%	<b>R 139.00</b>	5.3%	R 147.00	5.76%	R 155.00	5.44%	120.8696
	<b>6.2.3.3 Special Standby Services at Events</b>								
R 2 278.26	a) First hour	15.0%	<b>R 2 777.00</b>	6.0%	R 2 943.00	5.98%	R 3 119.00	5.98%	2 414.7826
R 571.30	b) Per hour or part thereof, thereafter	15.0%	<b>R 696.00</b>	5.9%	R 737.00	5.89%	R 781.00	5.97%	605.2174
R 2 794.78	6.2.3.4 Controlled Burns	15.0%	<b>R 3 406.00</b>	6.0%	R 3 610.00	5.99%	R 3 826.00	5.98%	2 961.7391
R 724.35	6.2.3.5 Clearing of overgrown properties (residential areas) ar	15.0%	<b>R 882.00</b>	5.9%	R 934.00	5.90%	R 990.00	6.00%	766.9565
	<b>6.2.3.6 Flammable Liquid Certificates:</b>								
R 132.17	(a) Domestic installations	15.0%	<b>R 161.00</b>	5.9%	R 170.00	5.59%	R 180.00	5.88%	140.0000
R 513.04	(b) Commercial installations	15.0%	<b>R 625.00</b>	5.9%	R 662.00	5.92%	R 701.00	5.89%	543.4783
R 579.13	(c) Industrial Installations	15.0%	<b>R 705.00</b>	5.9%	R 747.00	5.96%	R 791.00	5.89%	613.0435
R 513.04	(d) LPG Suppliers	15.0%	<b>R 625.00</b>	5.9%	R 662.00	5.92%	R 701.00	5.89%	543.4783
R 513.04	(e) Spray paint rooms	15.0%	<b>R 625.00</b>	5.9%	R 662.00	5.92%	R 701.00	5.89%	543.4783
	<b>6.2.3.7 Fire Safety Certification</b>								
R 394.78	a) New Building plan or alterations	15.0%	<b>R 481.00</b>	5.9%	R 509.00	5.82%	R 539.00	5.89%	418.2609
R 132.17	b) Educational and old age facilities	15.0%	<b>R 161.00</b>	5.9%	R 170.00	5.59%	R 180.00	5.88%	140.0000
R 394.78	c) New business licence application	15.0%	<b>R 481.00</b>	5.9%	R 509.00	5.82%	R 539.00	5.89%	418.2609
R 513.04	d) Commercial/Industrial Facility	15.0%	<b>R 625.00</b>	5.9%	R 662.00	5.92%	R 701.00	5.89%	543.4783
	<b>6.2.3.8 Dangerous Goods Transport Permit (Annual)</b>								
R 339.13	a) Light Delivery vehicle up to 3500 kg	15.0%	<b>R 413.00</b>	5.9%	R 437.00	5.81%	R 463.00	5.95%	359.1304
R 428.70	b) Light Delivery vehicle above 3500 kg	15.0%	<b>R 522.00</b>	5.9%	R 553.00	5.94%	R 586.00	5.97%	453.9130
R 841.74	c) Rigid tankers and flat beds up to 20 000 litres	15.0%	<b>R 1 026.00</b>	6.0%	R 1 087.00	5.95%	R 1 152.00	5.98%	892.1739
R 1 261.74	d) Rigid tankers and flat beds above 20 000 litres	15.0%	<b>R 1 538.00</b>	6.0%	R 1 630.00	5.98%	R 1 727.00	5.95%	1 337.3913
	e) Articulated vehicles up to 20 000 litres								
R 339.13	1) Horse	15.0%	<b>R 413.00</b>	5.9%	R 437.00	5.81%	R 463.00	5.95%	359.1304
R 841.74	2) Per unit or tanker thereafter	15.0%	<b>R 1 026.00</b>	6.0%	R 1 087.00	5.95%	R 1 152.00	5.98%	892.1739
	f) Articulated vehicles above 20 000 litres								
R 339.13	1) Horse	15.0%	<b>R 413.00</b>	5.9%	R 437.00	5.81%	R 463.00	5.95%	359.1304

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
R 1 261.74	2) Per unit or tanker thereafter	15.0%	<b>R 1 538.00</b>	6.0%	R 1 630.00	5.98%	R 1 727.00	5.95%	1 337.3913
R 188.70	g) Transfer of certificate	15.0%	<b>R 230.00</b>	6.0%	R 243.00	5.65%	R 257.00	5.76%	200.0000
	6.2.3.9 Event application								
R 188.70	a) Below 500 attendees	15.0%	<b>R 230.00</b>	6.0%	R 243.00	5.65%	R 257.00	5.76%	200.0000
R 377.39	b) Between 500 and 1000 attendees	15.0%	<b>R 460.00</b>	6.0%	R 487.00	5.87%	R 516.00	5.95%	400.0000
R 763.48	c) More than 1000 attendees	15.0%	<b>R 930.00</b>	5.9%	R 985.00	5.91%	R 1 044.00	5.99%	808.6957
	6.2.3.10 Training per person								
R 399.13	Industrial and Commercial Basic Firefighting – 3 days	15.0%	<b>R 486.00</b>	5.9%	R 515.00	5.97%	R 545.00	5.83%	422.6087
R 668.70	Industrial and Commercial Advanced– 5 days	15.0%	<b>R 815.00</b>	6.0%	R 863.00	5.89%	R 914.00	5.91%	708.6957
R 132.17	Portable Fire Extinguisher course – 4 hours (excluding	15.0%	<b>R 161.00</b>	5.9%	R 170.00	5.59%	R 180.00	5.88%	140.0000

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>6.2.7 Licensing and Regulating: Hiring and Sundry</b>								
R 965.22	6.2.7.1 Vendor stalls (uncovered)	15.0%	<b>R 1 176.00</b>	5.9%	R 1 246.00	5.95%	R 1 320.00	5.94%	1 022.6087
R 1 563.48	6.2.7.2 Vendor stalls -- under cover (per annum)	15.0%	<b>R 1 905.00</b>	6.0%	R 2 019.00	5.98%	R 2 140.00	5.99%	1 656.5217
	6.2.7.3 Clean-up of premises (cost recoverable from owner)								
1391.304348	6.2.7.4 Vendor stalls: (Food trailer)	15%	<b>R 1 600.00</b>	New	R 1 696.00	#DIV/0!	R 1 797.00	#DIV/0!	1 391.3043
	<b>6.2.7.5 Business licences</b>								
217.3913043	6.2.7.5.1 Business licence for informal traders - This is for informal traders that trade on demarcated spaces that prepares food	15.0%	<b>R 250.00</b>	New	R 265.00	#DIV/0!	R 280.00	#DIV/0!	217.3913
260.8695652	6.2.7.5.2 Business licence for formal businesses	15.0%	<b>R 300.00</b>	New	R 318.00	#DIV/0!	R 337.00	#DIV/0!	260.8696
217.3913043	6.2.7.5.3 Business licence for home shops	15.0%	<b>R 250.00</b>	New	R 265.00	#DIV/0!	R 280.00	#DIV/0!	217.3913
	<b>6.2.8 Holiday Resorts</b>								
	Deposit for hiring C & D types Chalets at Pine Forest ( <i>Dennebos</i> )	Exempt	<b>R 891.00</b>	5.9%	R 944.00	5.95%	R 1 000.00	5.93%	
	Deposit for hiring of other	Exempt	<b>R 691.00</b>	6.0%	R 732.00	5.93%	R 775.00	5.87%	
	<b>6.2.8.1 Pine Forest (<i>Dennebos</i>)</b>								
25.00%	6.2.8.1.1 Administrative levy for cancellation of booking (% of rental amount, no maximum)		<b>25.00%</b>	0.0%	25.00%	0.00%	25.00%	0.00%	0.2500
	<b>6.2.8.1.2 Camping ( per stand per night )</b>								
R 447.83	High season	15.0%	<b>R 540.00</b>	4.9%	R 594.00	10.00%	R 653.00	9.93%	469.5652
R 290.43	High season	15.0%	<b>R 350.00</b>	4.8%	R 385.00	10.00%	R 423.00	9.87%	304.3478
R 175.65	Out of season	15.0%	<b>R 212.00</b>	5.0%	R 233.00	9.91%	R 256.00	9.87%	184.3478
	Deposit	Exempt	<b>R 666.00</b>	4.9%	R 732.00	9.91%	R 805.00	9.97%	
	<b>6.2.8.1.3 Annual Booking Fee</b>								
R 23 241.74	A-type - caravan premises cabin	15.0%	<b>R 29 400.00</b>	10.0%	R 32 340.00	10.00%	R 35 574.00	10.00%	25 565.2174
R 18 272.17	A & B-type - caravan premises Non cabin	15.0%	<b>R 23 114.00</b>	10.0%	R 25 425.00	10.00%	R 27 967.00	10.00%	20 099.1304
R 20 393.91	C-type - caravan premises Non cabin	15.0%	<b>R 26 970.00</b>	15.0%	R 25 425.00	-5.73%	R 27 967.00	10.00%	23 452.1739
R 23 241.74	Log Cabins	15.0%	<b>R 29 400.00</b>	10.0%	R 32 340.00	10.00%	R 35 574.00	10.00%	25 565.2174
R 21 406.96	A-type - Lost City Cabin	15.0%	<b>R 28 310.00</b>	15.0%	R 32 556.00	15.00%	R 35 574.00	9.27%	24 617.3913
R 17 952.17	B-type - Lost City Cabin	15.0%	<b>R 23 741.00</b>	15.0%	R 27 302.00	15.00%	R 31 397.00	15.00%	20 644.3478
	Deposit	Exempt							
	<b>6.2.8.1.4 Chalets (per unit per night)</b>								
	<b>6.2.8.1.4.1 A - Type</b>								
R 546.09	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 665.00</b>	5.9%	R 704.00	5.86%	R 746.00	5.97%	578.2609
R 486.09	High season	15.0%	<b>R 592.00</b>	5.9%	R 627.00	5.91%	R 664.00	5.90%	514.7826
R 395.65	Out of season	15.0%	<b>R 482.00</b>	5.9%	R 510.00	5.81%	R 540.00	5.88%	419.1304
	<b>6.2.8.1.4.2 B - Type</b>								
R 890.43	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 085.00</b>	6.0%	R 1 150.00	5.99%	R 1 219.00	6.00%	943.4783
R 723.48	High season	15.0%	<b>R 881.00</b>	5.9%	R 933.00	5.90%	R 988.00	5.89%	766.0870
R 560.00	Out of season	15.0%	<b>R 682.00</b>	5.9%	R 722.00	5.87%	R 765.00	5.96%	593.0435
	<b>6.2.8.1.4.3 C - Type</b>								
R 1 278.26	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 558.00</b>	6.0%	R 1 651.00	5.97%	R 1 750.00	6.00%	1 354.7826
R 1 220.00	High season	15.0%	<b>R 1 487.00</b>	6.0%	R 1 576.00	5.99%	R 1 670.00	5.96%	1 293.0435
R 671.30	Out of season	15.0%	<b>R 818.00</b>	6.0%	R 867.00	5.99%	R 919.00	6.00%	711.3043
	<b>6.2.8.1.4.4 D - Type</b>								
R 1 156.52	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 409.00</b>	5.9%	R 1 493.00	5.96%	R 1 582.00	5.96%	1 225.2174
R 969.57	High season	15.0%	<b>R 1 181.00</b>	5.9%	R 1 251.00	5.93%	R 1 326.00	6.00%	1 026.9565
R 611.30	Out of season	15.0%	<b>R 745.00</b>	6.0%	R 789.00	5.91%	R 836.00	5.96%	647.8261
	<b>6.2.8.1.4.5 E - Type</b>								
R 838.26	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 021.00</b>	5.9%	R 1 082.00	5.97%	R 1 146.00	5.91%	887.8261
R 776.52	High season	15.0%	<b>R 946.00</b>	5.9%	R 1 002.00	5.92%	R 1 062.00	5.99%	822.6087
R 498.26	Out of season	15.0%	<b>R 607.00</b>	5.9%	R 643.00	5.93%	R 681.00	5.91%	527.8261
	<b>6.2.8.1.4.6 F - Type</b>								
R 546.09	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 665.00</b>	5.9%	R 704.00	5.86%	R 746.00	5.97%	578.2609
R 486.09	High season	15.0%	<b>R 592.00</b>	5.9%	R 627.00	5.91%	R 664.00	5.90%	514.7826
R 395.65	Out of season	15.0%	<b>R 482.00</b>	5.9%	R 510.00	5.81%	R 540.00	5.88%	419.1304
	<b>6.2.8.1.4.7 G - Type</b>								
R 1 284.35	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 565.00</b>	6.0%	R 1 658.00	5.94%	R 1 757.00	5.97%	1 360.8696
R 1 022.61	High season	15.0%	<b>R 1 246.00</b>	6.0%	R 1 320.00	5.94%	R 1 399.00	5.98%	1 083.4783
R 633.04	Out of season	15.0%	<b>R 771.00</b>	5.9%	R 817.00	5.97%	R 866.00	6.00%	670.4348
	<b>6.2.8.1.4.8 Long-term monthly rentals are based on the Dav Visitors - Entrance</b>								
R 86.09	Per person per day	15.0%	<b>R 104.00</b>	5.1%	R 110.00	5.77%	R 116.00	5.45%	90.4348
R 80.87	Per vehicle per day	15.0%	<b>R 98.00</b>	5.4%	R 103.00	5.10%	R 109.00	5.83%	85.2174

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>6.2.8.1.6 Sundry Tariffs</b>								
	Conference Hall (deposit)	Exempt	<b>R 800.00</b>	0.0%	R 848.00	6.00%	R 898.00	5.90%	
R 644.35	Conference Hall hire: per session								
	08:00 – 13:00	15.0%	<b>R 785.00</b>	5.9%	R 832.00	5.99%	R 881.00	5.89%	682.6087
R 644.35	13:00 – 18:00	15.0%	<b>R 785.00</b>	5.9%	R 832.00	5.99%	R 881.00	5.89%	682.6087
R 860.87	18:00 – 24:00	15.0%	<b>R 1 049.00</b>	6.0%	R 1 111.00	5.91%	R 1 177.00	5.94%	912.1739
R 1 652.17	Conference Hall hire: per day	15.0%	<b>R 2 014.00</b>	6.0%	R 2 134.00	5.96%	R 2 262.00	6.00%	1 751.3043
	<i>Renting of Recreational Halls to sports clubs (local):</i>								
	Deposit	Exempt	<b>R 350.00</b>	0.0%	R 371.00	6.00%	R 393.00	5.93%	
R 3 411.52	Annual tariff	15.0%	<b>R 4 707.90</b>	20.0%	R 4 990.00	5.99%	R 5 289.00	5.99%	4 093.8273
R 93.91	Bedding hiring: per set per week (chalets)	15.0%	<b>R 114.00</b>	5.6%	R 120.00	5.26%	R 127.00	5.83%	99.1304
	Entrance (Local Residents)								
R 208.70	Clip cards - Local residence in Witzenberg area entrance (5 Visits)	15.0%	<b>R 254.00</b>	5.8%	R 269.00	5.91%	R 285.00	5.95%	220.8696
	Local residence in Witzenberg annual tickets (per ticket)								
R 486.09	Adults	15.0%	<b>R 592.00</b>	5.9%	R 627.00	5.91%	R 664.00	5.90%	514.7826
R 356.52	Children	15.0%	<b>R 434.00</b>	5.9%	R 460.00	5.99%	R 487.00	5.87%	377.3913
R 333.04	Vehicles	15.0%	<b>R 405.00</b>	5.7%	R 429.00	5.93%	R 454.00	5.83%	352.1739
R 73.04	Clip cards - Recreational facilities 5 clips per ticket	15.0%	<b>R 89.00</b>	6.0%	R 94.00	5.62%	R 99.00	5.32%	77.3913
R 58.26	Laundromat facilities								
	Per 8kg, excluding washing powder	15.0%	<b>R 71.00</b>	6.0%	R 75.00	5.63%	R 79.00	5.33%	61.7391
	<b>6.2.8.2 Klipriver Park (Closed)</b>								
	<b>6.2.8.3 Discounts - Both Resorts</b>								
	The following discounts will be allowed on								
	Pensioners - less 50% during off-season and								
	Registered Caravan Clubs and Club members -								
	Midweek in- and off season - less 25%								
	Students accompanied by parents - less 12% on								
	<b>6.2.9 Swimming Pools</b>								
	All swimming pools in Witzenberg								
R 8.70	Entrance: Adults	15.0%	<b>R 10.00</b>	0.0%	R 10.00	0.00%	R 10.00	0.00%	8.6957
R 0.87	Children (school-going)	15.0%	<b>R 1.00</b>	0.0%	R 1.00	0.00%	R 1.00	0.00%	0.8696
R 130.43	Season tickets	15.0%	<b>R 150.00</b>	0.0%	R 150.00	0.00%	R 150.00	0.00%	130.4348

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
R 521.74	Annual fee per School (Only for School activities)	15.0%	<b>R 600.00</b>	0.0%	R 600.00	0.00%	R 600.00	0.00%	521.7391
R 956.52	Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	15.0%	<b>R 1 100.00</b>	0.0%	R 1 100.00	0.00%	R 1 100.00	0.00%	956.5217
	<b>6.2.10 Sports grounds</b>								
	<b>6.2.10.1 All sports grounds in Witzenberg</b>								
R 88.70	School practices (per practice) max 2/week @3hours / occasion	15.0%	<b>R 108.00</b>	5.9%	R 114.00	5.56%	R 120.00	5.26%	93.9130
R 193.04	School matches (per match)	15.0%	<b>R 235.00</b>	5.9%	R 249.00	5.96%	R 263.00	5.62%	204.3478
R 193.04	Sports clubs (per practice) max 2/week @3hours / occasion	15.0%	<b>R 235.00</b>	5.9%	R 249.00	5.96%	R 263.00	5.62%	204.3478
R 434.78	Sports clubs (per match) with no entrance fees	15.0%	<b>R 680.00</b>	<b>5.9%</b>	R 720.00	5.88%	R 763.00	5.97%	434.7826
R 869.57	Sports clubs (per match) with entrance/ gate fees	15.0%	<b>R 1 362.00</b>	<b>6.0%</b>	R 1 443.00	5.95%	R 1 529.00	5.96%	869.5652
R 1 304.35	Other events	15.0%	<b>R 2 042.00</b>	6.0%	R 2 164.00	5.97%	R 2 293.00	5.96%	1 304.3478
R 1 304.35	Tournaments / day	15.0%	<b>R 2 042.00</b>	<b>6.0%</b>	R 2 164.00	5.97%	R 2 293.00	5.96%	1 304.3478
R 1 304.35	Festivals and Carnivals (per day)	15.0%	<b>R 2 042.00</b>	6.0%	R 2 164.00	5.97%	R 2 293.00	5.96%	1 304.3478
R 3 213.00	<b>6.2.10.2 Deposit per event</b>	Exempt	<b>R 3 405.00</b>	6.0%	R 3 609.00	5.99%	R 3 825.00	5.99%	3 405.0000
	No standing depositos will be accepted. Each booking stand alone								
	<b>6.2.11 Community Halls and Town Halls</b>								
	No discos or dances in any facility								
	ALL community Halls:								
	Sessions: morning: 8h00-13h00								
	afternoon: 13h00-18h00								
	evening: 18h00-12h00								
	PENALTY : LATE OUT : 50% of deposit								

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>6.2.11.1. Category A Halls</b>								
	<b>Includes : Ceres Town Hall, Tulbagh Town Hall</b>								
	<b>Hall, stage and main toilets</b>								
R 426.09	Morning	15.0%	<b>R 519.00</b>	5.9%	R 550.00	5.97%	R 583.00	6.00%	451.3043
R 426.09	Afternoon	15.0%	<b>R 519.00</b>	5.9%	R 550.00	5.97%	R 583.00	6.00%	451.3043
R 525.22	Evening	15.0%	<b>R 640.00</b>	6.0%	R 678.00	5.94%	R 718.00	5.90%	556.5217
	<b>Kitchen</b>								
R 276.52	Morning	15.0%	<b>R 337.00</b>	6.0%	R 357.00	5.93%	R 378.00	5.88%	293.0435
R 276.52	Afternoon	15.0%	<b>R 337.00</b>	6.0%	R 357.00	5.93%	R 378.00	5.88%	293.0435
R 249.57	Evening	15.0%	<b>R 371.00</b>	6.0%	R 393.00	5.93%	R 416.00	5.85%	249.5652
	<b>Banqueting Hall: (only when not used in</b>								
R 260.00	Morning	15.0%	<b>R 316.00</b>	5.7%	R 334.00	5.70%	R 354.00	5.99%	274.7826
R 260.00	Afternoon	15.0%	<b>R 316.00</b>	5.7%	R 334.00	5.70%	R 354.00	5.99%	274.7826
R 295.65	Evening	15.0%	<b>R 360.00</b>	5.9%	R 381.00	5.83%	R 403.00	5.77%	313.0435
	<b>Tariff 2: Public dances per session</b>								
	<b>Tariff 3: Guarantee deposit</b>								
R 2 451.00	Per function	Exempt	<b>R 2 598.00</b>	6.0%	R 2 753.00	5.97%	R 2 918.00	5.99%	2 598.0000
	<b>Tariff 4: equipment per occasion</b>								
R 34.78	Hiring of table cloths (each, per day)	15.0%	<b>R 42.00</b>	5.0%	R 44.00	4.76%	R 46.00	4.55%	36.5217
R 24.35	Hiring of tables (each, per day)	15.0%	<b>R 29.00</b>	3.6%	R 30.00	3.45%	R 31.00	3.33%	25.2174
R 22.61	Hiring of cutlery (per dozen, per day)	15.0%	<b>R 27.00</b>	3.8%	R 28.00	3.70%	R 29.00	3.57%	23.4783
	<b>Tariff 5: reduced rates</b>								
	50% discount to organisations that qualify								
	<b>Tariff 6: Levy in respect of exceeding the</b>								
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
	<b>Tariff 7: Pianos per function ( currently not available)</b>								
R 245.22	Piano organ	15.0%	<b>R 298.00</b>	5.7%	R 315.00	5.70%	R 333.00	5.71%	259.1304
R 276.52	Grand piano	15.0%	<b>R 337.00</b>	6.0%	R 357.00	5.93%	R 378.00	5.88%	293.0435
	<b>Tariff 8: Rehearsals (per rehearsal)</b>								
	In respect of hall and stage only								
R 173.04	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 210.00</b>	5.5%	R 222.00	5.71%	R 235.00	5.86%	182.6087
R 193.04	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 235.00</b>	5.9%	R 249.00	5.96%	R 263.00	5.62%	204.3478

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>Tariff 9: Changes to Bookings -- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change Levy								
R 140.87		15.0%	<b>R 171.00</b>	5.6%	R 181.00	5.85%	R 191.00	5.52%	148.6957
R 295.65	<b>Sound system for Town Hall (per occasion)</b>	15.0%	<b>R 360.00</b>	5.9%	R 381.00	5.83%	R 403.00	5.77%	313.0435
	<b>6.2.11.2 Category B Halls</b>								
	<b>Includes : Bella Vista Community Hall, Montana Community Hall, Hamlet Town Hall &amp; Community Hall, Tubagh Witzenville Hall &amp; Pine Valley Community Hall, Op-Die-Berg Community Hall, Nduli Community Hall</b>								
	All traditional church services ( through the night)								
R 3 067.00	X2 the 24hour tariff Deposit for above	Exempt	<b>R 3 251.00</b>	6.0%	R 3 446.00	6.00%	R 3 652.00	5.98%	3 251.0000
	<b>Tariff 1: Basic charges per session</b>								
	<b>Hall, stage and main toilets</b>								
R 304.35	Morning	15.0%	<b>R 371.00</b>	6.0%	R 393.00	5.93%	R 416.00	5.85%	322.6087
R 304.35	Afternoon	15.0%	<b>R 371.00</b>	6.0%	R 393.00	5.93%	R 416.00	5.85%	322.6087
R 460.00	Evening	15.0%	<b>R 560.00</b>	5.9%	R 593.00	5.89%	R 628.00	5.90%	486.9565
	<b>Kitchen</b>								
R 276.52	Morning	15.0%	<b>R 337.00</b>	6.0%	R 357.00	5.93%	R 378.00	5.88%	293.0435
R 276.52	Afternoon	15.0%	<b>R 337.00</b>	6.0%	R 357.00	5.93%	R 378.00	5.88%	293.0435
R 304.35	Evening	15.0%	<b>R 371.00</b>	6.0%	R 393.00	5.93%	R 416.00	5.85%	322.6087
	<b>Change rooms (excluding main toilets)</b>								
R 77.39	Morning	15.0%	<b>R 94.00</b>	5.6%	R 99.00	5.32%	R 104.00	5.05%	81.7391
R 77.39	Afternoon	15.0%	<b>R 94.00</b>	5.6%	R 99.00	5.32%	R 104.00	5.05%	81.7391
R 158.26	Evening	15.0%	<b>R 192.00</b>	5.5%	R 203.00	5.73%	R 215.00	5.91%	166.9565
	<b>Tariff 2: Public dances per session</b>								
R 1 056.52	Hall, stage and toilets	15.0%	<b>R 1 287.00</b>	5.9%	R 1 364.00	5.98%	R 1 445.00	5.94%	1 119.1304
	<b>Tariff 3: Guarantee deposit</b>								
R 532.17	Per function --- excluding kitchen	15.0%	<b>R 648.00</b>	5.9%	R 686.00	5.86%	R 727.00	5.98%	563.4783
R 2 131.30	Per function --- including kitchen	15.0%	<b>R 2 598.00</b>	6.0%	R 2 753.00	5.97%	R 2 918.00	5.99%	2 259.1304
	<b>Tariff 4: equipment per occasion</b>								
R 34.78	Hiring of table cloths (each, per day)	15.0%	<b>R 42.00</b>	5.0%	R 44.00	4.76%	R 46.00	4.55%	36.5217
R 20.87	Hiring of tables (each, per day)	15.0%	<b>R 29.00</b>	3.6%	R 30.70	5.86%	R 32.50	5.86%	20.8696
R 18.61	Hiring of cutlery (per dozen, per day)	15.0%	<b>R 22.70</b>	6.1%	R 24.10	6.17%	R 25.50	5.81%	19.7391
	<b>Tariff 5: Reduced rates</b>								

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	50% discount to organisations that qualify								
	<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official								
REMOVED	<b>Tariff 7: Pianos</b>		REMOVED		REMOVED		REMOVED		REMOVED
	<b>Tariff 8: Rehearsals (per rehearsal)</b>								
	In respect of hall and stage only								
R 110.43	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 134.00	5.5%	R 142.00	5.97%	R 150.00	5.63%	116.5217
R 158.26	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 192.00	5.5%	R 203.00	5.73%	R 215.00	5.91%	166.9565
	<b>Tariff 9: Changes to Bookings -- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change								
R 124.35	Levy	15.0%	R 151.00	5.6%	R 160.00	5.96%	R 169.00	5.63%	131.3043
	<b>6.2.11.3 Category C Halls</b>								
	Includes : Bella Vista Youth Centre (Kononia Hall, Polo Cross Hall)								
	<b>Tariff 1: Basic charges per session</b>								
	Hall, stage and main toilets								
R 276.52	Morning	15.0%	R 337.00	6.0%	R 357.00	5.93%	R 378.00	5.88%	293.0435
R 276.52	Afternoon	15.0%	R 337.00	6.0%	R 357.00	5.93%	R 378.00	5.88%	293.0435
R 378.26	Evening	15.0%	R 461.00	6.0%	R 488.00	5.86%	R 517.00	5.94%	400.8696
	<b>Tariff 2: Public dances per session</b>								
R 1 056.52	Hall, stage and toilets	15.0%	R 1 287.00	5.9%	R 1 364.00	5.98%	R 1 445.00	5.94%	1 119.1304
R 460.00		Exempt	R 487.00	5.9%	R 516.00	5.95%	R 546.00	5.81%	487.0000
	<b>Tariff 3: Guarantee deposit per function</b>								
	<b>Tariff 4: Reduced rates</b>								
	50% discount to organisations that qualify								
	<b>Tariff 5: Levy in respect of exceeding the</b>								
	In the event of the lessee failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official								
	<b>Tariff 6: Rehearsals (per rehearsal)</b>								
	In respect of hall and stage only								
R 77.39	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 94.00	5.6%	R 99.00	5.32%	R 104.00	5.05%	81.7391
R 124.35	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 151.00	5.6%	R 160.00	5.96%	R 169.00	5.63%	131.3043
	<b>Tariff 7: Changes to bookings -- per booking</b>								

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
R 140.87	If notice of a change to a booking is given less than 30 days prior --- excepting when the change Levy	15.0%	<b>R 171.00</b>	5.6%	R 181.00	5.85%	R 191.00	5.52%	148.6957
R 124.35	<b>6.2.11.4 Indoor Sport</b> <b>Preparation of hall per hour</b>	15.0%	<b>R 151.00</b>	5.6%	R 160.00	5.96%	R 169.00	5.63%	<b>131.3043</b>
	<b>NB:</b> Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings <b>NB:</b> The Municipal Manager may use his discretion to offer a hall free of any charge to								
	<b>6.2.12 Cemeteries</b> <b>Tariffs</b>								
	<b>6.2.12.1 Non-local residents</b> All persons that were resident outside the Witzenberg Municipal jurisdiction.								
R 4 794.78	6 ft excavation: plot included	15.0%	<b>R 5 844.00</b>	6.0%	R 6 194.00	5.99%	R 6 565.00	5.99%	5 081.7391
R 5 693.91	8 ft excavation: plot included	15.0%	<b>R 6 940.00</b>	6.0%	R 7 356.00	5.99%	R 7 797.00	6.00%	6 034.7826
R 1 432.17	Re-burials: opening and closing of graves	15.0%	<b>R 1 745.00</b>	6.0%	R 1 849.00	5.96%	R 1 959.00	5.95%	1 517.3913
R 480.87	Memorial plaque	15.0%	<b>R 586.00</b>	6.0%	R 621.00	5.97%	R 658.00	5.96%	509.5652
	<b>6.2.12.2 Local residents</b> All persons that were resident inside the Witzenberg Municipal jurisdiction.								
	<b>6.2.12.2.1 Indigent cases</b> <b>Town residents</b> <b>Definition:</b> At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system.								
	<b>Rural residents</b> <b>Definition:</b> At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension allowance, and that the deceased had resided in the house at that time.								
	<b>Plots for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.</b>								

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>6.2.12.2.2 Local Residents and all other cases</b>								
R 531.30	Plot	15.0%	<b>R 647.00</b>	5.9%	R 685.00	5.87%	R 726.00	5.99%	562.6087
R 1 708.70	6 ft excavation	15.0%	<b>R 2 082.00</b>	6.0%	R 2 206.00	5.96%	R 2 338.00	5.98%	1 810.4348
R 1 833.04	8 ft excavation	15.0%	<b>R 2 234.00</b>	6.0%	R 2 368.00	6.00%	R 2 510.00	6.00%	1 942.6087
R 820.00	Re-burials: opening and closing of graves	15.0%	<b>R 999.00</b>	5.9%	R 1 058.00	5.91%	R 1 121.00	5.95%	868.6957
R 460.87	Memorial plaque	15.0%	<b>R 561.00</b>	5.8%	R 594.00	5.88%	R 629.00	5.89%	487.8261
	<b>6.3. FINANCIAL SERVICES</b>								
	<b>6.3.1 Administrative fees</b>								
R 173.04	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%	<b>R 210.00</b>	5.5%	R 222.00	5.71%	R 235.00	5.86%	182.6087
	6.3.1.2 Re-evaluation of properties (per application)								
R 312.17	- Residential properties	15.0%	<b>R 380.00</b>	5.8%	R 402.00	5.79%	R 426.00	5.97%	330.4348
R 1 527.83	- Business properties	15.0%	<b>R 1 862.00</b>	6.0%	R 1 973.00	5.96%	R 2 091.00	5.98%	1 619.1304
R 1 901.74	- Agricultural properties	15.0%	<b>R 2 318.00</b>	6.0%	R 2 457.00	6.00%	R 2 604.00	5.98%	2 015.6522
R 1 708.70	- State owned properties	15.0%	<b>R 2 082.00</b>	6.0%	R 2 206.00	5.96%	R 2 338.00	5.98%	1 810.4348
R 153.04	- Urban vacant land	15.0%	<b>R 186.00</b>	5.7%	R 197.00	5.91%	R 208.00	5.58%	161.7391
R 312.17	- Other not specified above	15.0%	<b>R 380.00</b>	5.8%	R 402.00	5.79%	R 426.00	5.97%	330.4348
R 65.22	6.3.1.2.2 Deeds office search per erf	15.0%	<b>R 79.00</b>	5.3%	R 83.00	5.06%	R 87.00	4.82%	68.6957
R 1 225.22	6.3.1.2.3 Request for valuation detail per erf	15.0%	<b>R 1 493.00</b>	6.0%	R 1 582.00	5.96%	R 1 676.00	5.94%	1 298.2609
R 63.48	6.3.1.3 Tracing of any information older than six months. (per hour or part thereof)	15.0%	<b>R 77.00</b>	5.5%	R 81.00	5.19%	R 85.00	4.94%	66.9565
R 63.48	6.3.1.4 Issuing of accounts' duplicates (per account)	15.0%	<b>R 77.00</b>	5.5%	R 81.00	5.19%	R 85.00	4.94%	66.9565
R 681.74	6.3.1.5 Furnishing of name- and address list (per list) (per town)	15.0%	<b>R 831.00</b>	6.0%	R 880.00	5.90%	R 932.00	5.91%	722.6087
R 136.52	6.3.1.6 Surcharge on <i>Refer to Drawer</i> cheques (per cheque)	15.0%	<b>R 166.00</b>	5.7%	R 175.00	5.42%	R 185.00	5.71%	144.3478
R 43.48	6.3.1.7 Excess	15.0%	<b>R 53.00</b>	6.0%	R 56.00	5.66%	R 59.00	5.36%	46.0870
	6.3.1.8 Recovery costs								
	6.3.1.8.1 Tariffs for processes and the serving of documentation by the Municipality								
R 47.83	6.3.1.8.1.1 Servinq of a registered reminder (per reminder)	15.0%	<b>R 58.00</b>	5.5%	R 61.00	5.17%	R 64.00	4.92%	50.4348
R 73.04	6.3.1.8.1.2 Stamp costs (per summonses)	15.0%	<b>R 89.00</b>	6.0%	R 94.00	5.62%	R 99.00	5.32%	77.3913
	6.3.1.8.1.3 Servinq of summonses and/or writs (per serving)								
R 211.30	Inside the Witzenberg jurisdiction	15.0%	<b>R 257.00</b>	5.8%	R 272.00	5.84%	R 288.00	5.88%	223.4783
R 518.26	Outside the Witzenberg jurisdiction	15.0%	<b>R 631.00</b>	5.9%	R 668.00	5.86%	R 708.00	5.99%	548.6957
	6.3.1.8.2 Levying of any legal costs								
	<b>6.3.2 Water</b>								
	Re-connection of suspended supply on request by consumer per connection								
R 153.91	6.3.2.1 (a) Urban areas	15.0%	<b>R 187.00</b>	5.6%	R 198.00	5.88%	R 209.00	5.56%	162.6087
R 189.57	(b) Rural areas	15.0%	<b>R 231.00</b>	6.0%	R 244.00	5.63%	R 258.00	5.74%	200.8696
	6.3.2.2 Re-connection after non-payment per suspension list - per connection								
R 59.13	(a) Urban areas	15.0%	<b>R 72.00</b>	5.9%	R 76.00	5.56%	R 80.00	5.26%	62.6087
R 87.83	(b) Rural areas	15.0%	<b>R 107.00</b>	5.9%	R 113.00	5.61%	R 119.00	5.31%	93.0435
	6.3.2.3 Special meter reading per reading per meter								
R 226.96	(a) Urban areas	15.0%	<b>R 276.00</b>	5.7%	R 292.00	5.80%	R 309.00	5.82%	240.0000
R 353.04	(b) Rural areas	15.0%	<b>R 430.00</b>	5.9%	R 455.00	5.81%	R 482.00	5.93%	373.9130
	6.3.2.5 <b>Tampering with meter connection</b>								
	(a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been received.								
R 1 527.83	(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%	<b>R 1 862.00</b>	6.0%	R 1 973.00	5.96%	R 2 091.00	5.98%	1 619.1304
	(i) A criminal charge to be laid by the SAPS, or								
R 3 061.74	(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid.	15.0%	<b>R 3 732.00</b>	6.0%	R 3 955.00	5.98%	R 4 192.00	5.99%	3 245.2174
	(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.								

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R 1 117.39	Gaining Access to water services without approval from the municipality	15.0%	<b>R 1 362.00</b>	6.0%	R 1 443.00	5.95%	R 1 529.00	5.96%	1 184.3478
R 1 117.39	Gain Access to water services without agreement with the Municipality	15.0%	<b>R 1 362.00</b>	6.0%	R 1 443.00	5.95%	R 1 529.00	5.96%	1 184.3478
R 1 117.39	Refuse to give access required by the municipality in terms of section 19	15.0%	<b>R 1 362.00</b>	6.0%	R 1 443.00	5.95%	R 1 529.00	5.96%	1 184.3478
R 558.26	Fail to comply with a notice served upon him/her in terms of bylaws relating to water, sanitation services and industrial effluent	15.0%	<b>R 680.00</b>	5.9%	R 720.00	5.88%	R 763.00	5.97%	591.3043
R 1 117.39	Disconnect a measuring device and its associated apparatus from the pipe in which they	15.0%	<b>R 1 362.00</b>	6.0%	R 1 443.00	5.95%	R 1 529.00	5.96%	1 184.3478
R 558.26	Break a seal which the municipality has placed on a water meter	15.0%	<b>R 680.00</b>	5.9%	R 720.00	5.88%	R 763.00	5.97%	591.3043
R 558.26	Interfere with a measuring device and its associated apparatus	15.0%	<b>R 680.00</b>	5.9%	R 720.00	5.88%	R 763.00	5.97%	591.3043
R 2 234.78	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%	<b>R 2 724.00</b>	6.0%	R 2 887.00	5.98%	R 3 060.00	5.99%	2 368.6957
R 558.26	Disregard any water restrictions imposed by the municipality	15.0%	<b>R 680.00</b>	5.9%	R 720.00	5.88%	R 763.00	5.97%	591.3043
R 558.26	Permit wasteful discharge of water from the terminal fittings	15.0%	<b>R 680.00</b>	5.9%	R 720.00	5.88%	R 763.00	5.97%	591.3043
R 558.26	Permit an overflow of water to persist	15.0%	<b>R 680.00</b>	5.9%	R 720.00	5.88%	R 763.00	5.97%	591.3043
	<b>6.3.3 Electricity</b>								
	6.3.3.1 Re-connections of cut supplies of Pre-Paid, per								
R 55.65	(a) Urban areas	15.0%	<b>R 67.00</b>	4.7%	R 71.00	5.97%	R 75.00	5.63%	58.2609
R 55.65	(b) Rural areas	15.0%	<b>R 67.00</b>	4.7%	R 71.00	5.97%	R 75.00	5.63%	58.2609
	6.3.3.2 Re-connections of cut supplies on request of consumers of Conventional Meters, per re-								
R 149.57	(a) Urban areas	15.0%	<b>R 182.00</b>	5.8%	R 192.00	5.49%	R 203.00	5.73%	158.2609
R 189.57	(b) Rural areas	15.0%	<b>R 231.00</b>	6.0%	R 244.00	5.63%	R 258.00	5.74%	200.8696
R 270.43	(c) All areas after hours	15.0%	<b>R 329.00</b>	5.8%	R 348.00	5.78%	R 368.00	5.75%	286.0870
	6.3.3.3 Special meter reading as per Article 52(3) per								
R 226.96	(a) Urban areas	15.0%	<b>R 276.00</b>	5.7%	R 292.00	5.80%	R 309.00	5.82%	240.0000
R 353.04	(b) Rural areas	15.0%	<b>R 430.00</b>	5.9%	R 455.00	5.81%	R 482.00	5.93%	373.9130
R 22.61	6.3.3.4 Duplicate Identification Card: Pre-Paid electricity, per card.	15.0%	<b>R 28.00</b>	7.7%	R 15.00	-46.43%	R 15.00	0.00%	24.3478
R 333.91	6.3.3.5 Switching Fee (Any call out for private purposes)	15.0%	<b>R 407.00</b>	6.0%	R 431.00	5.90%	R 456.00	5.80%	353.9130
	<b>6.3.4 Deposits - new buildings</b>								
R 3 084.00	Businesses Industries (Estimated on consumption)	Exempt Exempt	<b>R 3 269.00</b>	6.0%	R 3 465.00	6.00%	R 3 672.00	5.97%	3 269.0000
	<b>Residential clients</b>								
R 446.00	With pre-paid electricity and water meter	Exempt	<b>R 472.00</b>	5.8%	R 500.00	5.93%	R 530.00	6.00%	472.0000
R 723.00	With only a pre-paid electricity meter	Exempt	<b>R 766.00</b>	5.9%	R 811.00	5.87%	R 859.00	5.92%	766.0000
R 1 723.00	All other residential clients	Exempt	<b>R 1 826.00</b>	6.0%	R 1 935.00	5.97%	R 2 051.00	5.99%	1 826.0000
	<i>Deposit can be adjusted to align it to the Credit Control Policy</i>								

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	<b>6.4.</b>	<b>TECHNICAL SERVICES</b>								
	<b>6.4.1.</b>	<b>CIVIL SERVICES</b>								
	<b>6.4.1.1</b>	<b>Building Plan</b>								
R 29.57	<b>6.4.1.1.1</b>	Calculate on the gross covered area, to the nearest square meter - tariff per building plan per (Subject to the stipulation at 4.1.1.2 hereunder) Industrial/commercial tariff per building plan per m <sup>2</sup> (Subject to the stipulation at 4.1.1.2 hereunder)	15.0%	<b>R 37.00</b>	8.8%	R 40.00	8.11%	R 43.00	7.50%	32.1739
R 320.87		With a minimum building plan tariff	15.0%	<b>R 391.00</b>	6.0%	R 414.00	5.88%	R 438.00	5.80%	340.0000
R 2 557.00		Building deposit	Exempt	<b>R 2 710.00</b>	6.0%	R 2 872.00	5.98%	R 3 044.00	5.99%	2 710.0000
		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:								
R 173.91			15.0%	<b>R 212.00</b>	6.0%	R 224.00	5.66%	R 237.00	5.80%	184.3478
	<b>6.4.1.1.2</b>	Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	15.0%	<b>R 658.00</b>	6.0%	R 697.00	5.93%	R 738.00	5.88%	572.1739
R 540.00										
	<b>6.4.1.1.3</b>	<b>Advertising signs application</b>								
R 2 603.48		Permitted third party advertising sign (<2,0m <sup>2</sup> )	15.0%	<b>R 3 173.00</b>	6.0%	R 3 363.00	5.99%	R 3 564.00	5.98%	2 759.1304
R 4 341.74		Permitted third party advertising sign (>2,0m <sup>2</sup> )	15.0%	<b>R 5 292.00</b>	6.0%	R 5 609.00	5.99%	R 5 945.00	5.99%	4 601.7391
		Advertising sign, direction indicator or name sign on building (<1,0m <sup>2</sup> ) per sign	15.0%	<b>R 415.00</b>	5.9%	R 439.00	5.78%	R 465.00	5.92%	360.8696
R 340.87		Advertising sign, direction indicator or name sign on building (<5,0m <sup>2</sup> ) per sign	15.0%	<b>R 1 474.00</b>	6.0%	R 1 562.00	5.97%	R 1 655.00	5.95%	1 281.7391
R 1 209.57		Advertising sign, direction indicator or name sign on building (>5,0m <sup>2</sup> ) per sign	15.0%	<b>R 3 173.00</b>	6.0%	R 3 363.00	5.99%	R 3 564.00	5.98%	2 759.1304
R 2 603.48		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m <sup>2</sup> ) per board	15.0%	<b>R 624.00</b>	5.9%	R 661.00	5.93%	R 700.00	5.90%	542.6087
R 512.17		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m <sup>2</sup> ) per board	15.0%	<b>R 2 216.00</b>	6.0%	R 2 348.00	5.96%	R 2 488.00	5.96%	1 926.9565
R 1 818.26		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m <sup>2</sup> ) per board	15.0%	<b>R 4 232.00</b>	6.0%	R 4 485.00	5.98%	R 4 754.00	6.00%	3 680.0000
R 3 472.17		Removal of illegal signs or advertisements	15.0%	<b>R 1 060.00</b>	6.0%	R 1 123.00	5.94%	R 1 190.00	5.97%	921.7391
R 869.57	<b>6.4.1.1.4</b>	Internal Changes (All Buildings)	15.0%	<b>R 961.00</b>	6.0%	R 1 018.00	5.93%	R 1 079.00	5.99%	835.6522
R 788.70										
R 2 233.04	<b>6.4.1.1.5</b>	Major Hazard Installations	15.0%	<b>R 2 722.00</b>	6.0%	R 2 885.00	5.99%	R 3 058.00	6.00%	2 366.9565
R 1 794.78	<b>6.4.1.1.6</b>	LPG Installations	15.0%	<b>R 2 187.00</b>	6.0%	R 2 318.00	5.99%	R 2 457.00	6.00%	1 901.7391
R 3 098.26	<b>6.4.1.1.7</b>	Cellphone Mast	15.0%	<b>R 3 776.00</b>	6.0%	R 4 002.00	5.99%	R 4 242.00	6.00%	3 283.4783
	<b>6.4.1.1.8</b>	Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan)	15.0%	<b>R 1 284.00</b>	5.9%	R 1 361.00	6.00%	R 1 442.00	5.95%	1 116.5217
R 1 053.91										
R 1 317.39	<b>6.4.1.1.9</b>	Demolition certificate	15.0%	<b>R 1 605.00</b>	5.9%	R 1 701.00	5.98%	R 1 803.00	6.00%	1 395.6522
	<b>6.4.1.1.10</b>	Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	15.0%	<b>R 3 220.00</b>	6.0%	R 3 413.00	5.99%	R 3 617.00	5.98%	2 800.0000
R 2 641.74										
R 506.96	<b>6.4.1.1.11</b>	Minimum building fee	15.0%	<b>R 617.00</b>	5.8%	R 654.00	6.00%	R 693.00	5.96%	536.5217
	<b>6.4.1.1.12</b>	Penalty Fee for moving into house without occupation certificate	15.0%	<b>R 13 004.00</b>	6.0%	R 13 784.00	6.00%	R 14 611.00	6.00%	8 695.6500

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	<b>6.4.1.2</b>	<b>Sewerage</b>	15.0%							
R 7 506.09		Sewerage connection, per connection	15.0%	<b>R 9 149.00</b>	6.0%	R 9 697.00	5.99%	R 10 278.00	5.99%	7 955.6522
R 7 521.74		150 mm - connection to the maximum of 10 m in length	15.0%	<b>R 9 169.00</b>	6.0%	R 9 719.00	6.00%	R 10 302.00	6.00%	7 973.0435
R 386.09		> 10 m lengths (per meter)	15.0%	<b>R 470.00</b>	5.9%	R 498.00	5.96%	R 527.00	5.82%	408.6957
R 704.35		Sewerage blockages: per blockage	15.0%	<b>R 858.00</b>	5.9%	R 909.00	5.94%	R 963.00	5.94%	746.0870
R 1 246.09		Week days	15.0%	<b>R 1 518.00</b>	5.9%	R 1 609.00	5.99%	R 1 705.00	5.97%	1 320.0000
		Weekends and Public Holidays - per call-out	15.0%							
		Sewerage Connection (Per Connections) > 10 m lengths (per meter) - <b>Actual Cost</b>								
R 2 173.91		Illegally installing a connecting sewer without the necessary authority or approval	15.0%	<b>R 3 249.00</b>	6.0%	R 3 443.00	5.97%	R 3 649.00	5.98%	2 173.9100
		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%	<b>R 1 949.00</b>	6.0%	R 2 065.00	5.95%	R 2 188.00	5.96%	1 304.3500
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%	<b>R 1 297.00</b>	6.0%	R 1 374.00	5.94%	R 1 456.00	5.97%	869.5650
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%	<b>R 6 500.00</b>	6.0%	R 6 890.00	6.00%	R 7 303.00	5.99%	4 347.8260
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%	<b>R 1 949.00</b>	6.0%	R 2 065.00	5.95%	R 2 188.00	5.96%	1 304.3500
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%	<b>R 3 249.00</b>	6.0%	R 3 443.00	5.97%	R 3 649.00	5.98%	2 173.9100
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%	<b>R 3 249.00</b>	6.0%	R 3 443.00	5.97%	R 3 649.00	5.98%	2 173.9100
R 2 173.91										
	<b>6.4.1.3</b>	<b>Water</b>								
	<b>6.4.1.3.1</b>	<b>Water connection (per connection)</b>								
R 3 698.26		Size: To 25 mm	15.0%	<b>R 4 508.00</b>	6.0%	R 4 778.00	5.99%	R 5 064.00	5.99%	3 920.0000
R 4 722.61		32 mm	15.0%	<b>R 5 756.00</b>	6.0%	R 6 101.00	5.99%	R 6 467.00	6.00%	5 005.2174
R 5 385.22		40 mm	15.0%	<b>R 6 564.00</b>	6.0%	R 6 957.00	5.99%	R 7 374.00	5.99%	5 707.8261
R 11 033.91		50 mm	15.0%	<b>R 13 450.00</b>	6.0%	R 14 257.00	6.00%	R 15 112.00	6.00%	11 695.6522
R 12 373.91		80 mm	15.0%	<b>R 15 083.00</b>	6.0%	R 15 987.00	5.99%	R 16 946.00	6.00%	13 115.6522
R 14 252.17		100 mm	15.0%	<b>R 17 373.00</b>	6.0%	R 18 415.00	6.00%	R 19 519.00	6.00%	15 106.9565
R 27 473.91		150 mm	15.0%	<b>R 33 490.00</b>	6.0%	R 35 499.00	6.00%	R 37 628.00	6.00%	29 121.7391
	<b>6.4.1.3.2</b>	<b>Smart Meter Connection (per connection)</b>								
R 6 321.74		15 mm	15.0%	<b>R 7 706.00</b>	6.0%	R 8 168.00	6.00%	R 8 658.00	6.00%	6 700.8696
R 6 438.26		20 mm	15.0%	<b>R 7 848.00</b>	6.0%	R 8 318.00	5.99%	R 8 817.00	6.00%	6 824.3478
R 30 916.52		50 mm	15.0%	<b>R 37 687.00</b>	6.0%	R 39 948.00	6.00%	R 42 344.00	6.00%	32 771.3043

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	<b>6.4.1.4 Civil</b>								
	Motor driveways								
R 2 495.65	Single driveways (3,5m max) each	15.0%	<b>R 3 042.00</b>	6.0%	R 3 224.00	5.98%	R 3 417.00	5.99%	2 645.2174
R 4 513.04	Double driveways (7,0m max) each	15.0%	<b>R 5 501.00</b>	6.0%	R 5 831.00	6.00%	R 6 180.00	5.99%	4 783.4783
R 827.83	Placement of bridging/kerbing (each)	15.0%	<b>R 1 009.00</b>	6.0%	R 1 069.00	5.95%	R 1 133.00	5.99%	877.3913
	Any other private work (per quotation): Actual cost + 20 %	15.0%							
	<b>Private work forms to be completed in all cases</b>								
	<b>6.4.1.5 Plans: copies</b>								
R 115.65	Copies of plans per square meter size of plan	15.0%	<b>R 140.00</b>	5.3%	R 148.00	5.71%	R 156.00	5.41%	121.7391
R 289.57	Copies: Sepia, per copy	15.0%	<b>R 352.00</b>	5.7%	R 373.00	5.97%	R 395.00	5.90%	306.0870
R 340.87	Copies: Durester, per copy	15.0%	<b>R 415.00</b>	5.9%	R 439.00	5.78%	R 465.00	5.92%	360.8696
R 14.78	A3 or A4 , per copy	15.0%	<b>R 19.00</b>	11.8%	R 21.00	10.53%	R 23.00	9.52%	16.5217
	<b>6.4.1.6 Town Planning costs</b>								
	(In terms of Ordinance on Land Use Planning)								
R 1 872.17	6.4.1.6.1 Concessionary use, per application	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.2 Re-zoning, per property	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
	6.4.1.6.3 Departure Art 15(1)(a)(i)								
R 386.09	Erven <500m <sup>2</sup> per application	15.0%	<b>R 470.00</b>	5.9%	R 498.00	5.96%	R 527.00	5.82%	408.6957
R 776.52	Erven 500m <sup>2</sup> - 750m <sup>2</sup> per application	15.0%	<b>R 946.00</b>	5.9%	R 1 002.00	5.92%	R 1 062.00	5.99%	822.6087
R 1 872.17	Erven > 750m <sup>2</sup> per application	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	Section 15(1)(a)(ii)(temporary) per application	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
	6.4.1.6.4 Sub-divisions: per application								
R 1 872.17	Up to 20 erven	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 80.00	More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	15.0%	<b>R 97.00</b>	5.4%	R 102.00	5.15%	R 108.00	5.88%	84.3478
R 6 521.74	6.4.1.6.4 Buyout of parking	15.0%	<b>R 7 500.00</b>		R 7 950.00	6.00%	R 8 427.00	6.00%	6 521.7391
	6.4.1.6.7 Town Planning costs: (In terms of the Land Use Planning By-law)								
R 1 872.17	6.4.1.6.7.1 Public place closure	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.7.2 Restrictive condition	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.7.3 Deemed zoning	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.7.4 Amendment/cancellation of subdivision	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.7.5 Consolidation	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.7.6 Amendment of Condition	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.7.7 Extension of validity period	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.7.8 Lease area	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478
R 1 872.17	6.4.1.6.7.9 Transfer certificate	15.0%	<b>R 2 282.00</b>	6.0%	R 2 418.00	5.96%	R 2 563.00	6.00%	1 984.3478

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
R 7 406.09	Strategic/High impact developments (incl. renewable enerav & rezoninas exceeding 10ha)	15.0%	<b>R 9 028.00</b>	6.0%	R 9 569.00	5.99%	R 10 143.00	6.00%	7 850.4348
	<b>6.4.1.7 Industrial effluent Industries that dispose via the normal network</b>								
	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						
	<b>6.4.1.8 Refuse removal</b>								
R 174.78	Receipt and processing of private dumping at dumping site, per cubic meter	15.0%	<b>R 213.00</b>	6.0%	R 225.00	5.63%	R 238.00	5.78%	185.2174
	Receipt and processing of household refuse from Farms at :								
166.96	PA Hamlet Landfill, per cubic meter	15.0%	<b>R 203.00</b>	5.7%	R 215.00	5.91%	R 227.00	5.58%	176.5217
1694.78	Wolseley Drop Off, per cubic meter	15.0%	<b>R 2 065.00</b>	6.0%	R 2 188.00	5.96%	R 2 319.00	5.99%	1 795.6522
1694.78	Tulbagh Drop Off / Drop off at Landfill, per cubic meter	15.0%	<b>R 2 065.00</b>	6.0%	R 2 188.00	5.96%	R 2 319.00	5.99%	1 795.6522
R 356.52	Abattoir waste at dumping site, per cubic meter	15.0%	<b>R 434.00</b>	5.9%	R 460.00	5.99%	R 487.00	5.87%	377.3913
R 24.35	Refuse bags (Black), per package of 25 bags	15.0%	<b>R 29.00</b>	3.6%	R 30.00	3.45%	R 31.00	3.33%	25.2174
R 30.43	Refuse bags (Green), per package of 25 bags	15.0%	<b>R 37.00</b>	5.7%	R 39.00	5.41%	R 41.00	5.13%	32.1739
R 10.70	Provision of refuse bins for special events - per bin per occasion	15.0%	<b>R 13.00</b>	5.7%	R 13.80	6.15%	R 14.60	5.80%	11.3043
R 787.83	Advertisements on street refuse bins. Per advertisement per bin b/a	15.0%	<b>R 960.00</b>	6.0%	R 1 017.00	5.94%	R 1 078.00	6.00%	834.7826
R 572.17	Refuse removal: special events (Festivals & Carnivals)	15.0%	<b>R 697.00</b>	5.9%	R 738.00	5.88%	R 782.00	5.96%	606.0870
R 1 092.17	Hire of 6m skip for Garden refuse per day	15.0%	<b>R 1 331.00</b>	6.0%	R 1 410.00	5.94%	R 1 494.00	5.96%	1 157.3913
R 85.22	Additional day (Skip)	15.0%	<b>R 103.00</b>	5.1%	R 109.00	5.83%	R 115.00	5.50%	89.5652
R 1 366.96	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%	<b>R 1 666.00</b>	6.0%	R 1 765.00	5.94%	R 1 870.00	5.95%	1 448.6957
	<b>6.4.1.9 Development Charges</b>								
	<b>6.4.1.9.1 Witzenberg</b>								
R 5 873.04	6.4.1.9.1.1 Water: Unit of measurement R/kl/day	15.0%	<b>R 7 159.00</b>	6.0%	R 7 588.00	5.99%	R 8 043.00	6.00%	6 225.2174
R 3 919.13	6.4.1.9.1.2 Sewer: Unit of measurement R/kl/day	15.0%	<b>R 4 777.00</b>	6.0%	R 5 063.00	5.99%	R 5 366.00	5.98%	4 153.9130
R 819.13	6.4.1.9.1.3 Roads: Unit of measurement R/trips/day	15.0%	<b>R 998.00</b>	5.9%	R 1 057.00	5.91%	R 1 120.00	5.96%	867.8261
R 114 075.65	6.4.1.9.1.4 Storm water: Unit of measurement R/trips/day	15.0%	<b>R 139 058.00</b>	6.0%	R 147 401.00	6.00%	R 156 245.00	6.00%	120 920.0000
R 1 638.26	6.4.1.9.1.5 Solid Waste: Unit of measurement R/kg/day	15.0%	<b>R 1 997.00</b>	6.0%	R 2 116.00	5.96%	R 2 242.00	5.95%	1 736.5217
R 1 670.43	6.4.1.9.1.6 Electricity: Unit of measurement R/kVA	15.0%	<b>R 2 036.00</b>	6.0%	R 2 158.00	5.99%	R 2 287.00	5.98%	1 770.4348
	<b>6.4.1.10 Wayleaves for the installation of services in the road reserve</b>								
	<b>6.4.1.10.1 Administration and Supervision (Per Application)</b>								
R 602.61	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%	<b>R 734.00</b>	5.9%	R 778.00	5.99%	R 824.00	5.91%	638.2609
R 2 051.30	6.4.1.10.1.2 Administration fee for a wayleave or permit to use the road reserve to install an underground service (per application)	15.0%	<b>R 2 500.00</b>	6.0%	R 2 650.00	6.00%	R 2 809.00	6.00%	2 173.9130
R 5 431.30	6.4.1.10.1.3 Supervision fee for a wayleave to install an underground service (per application)	15.0%	<b>R 6 620.00</b>	6.0%	R 7 017.00	6.00%	R 7 438.00	6.00%	5 756.5217
	6.4.1.10.1.4 Unauthorised commencement of use of the road reserve (per incident)	15.0%	<b>200% of above admin &amp; supervision fees</b>						
	<b>6.4.1.10.2 Refundable deposit</b>								
R 2 055.65	6.4.1.10.2.1 Trenches in roadways measured per m <sup>2</sup>	15.0%	<b>R 2 505.00</b>	6.0%	R 2 655.00	5.99%	R 2 814.00	5.99%	2 178.2609
R 916.52	6.4.1.10.2.2 Trenches in surfaced sidewalks measured m <sup>2</sup>	15.0%	<b>R 1 117.00</b>	6.0%	R 1 184.00	6.00%	R 1 255.00	6.00%	971.3043
R 179.13	6.4.1.10.2.3 Trenches in natural or grass sidewalks measured per m <sup>2</sup>	15.0%	<b>R 218.00</b>	5.8%	R 231.00	5.96%	R 244.00	5.63%	189.5652
R 8 448.70	6.4.1.10.2.4 Use of the road reserve for storage or in conjunction with construction or maintenance per application	15.0%	<b>R 10 298.00</b>	6.0%	R 10 915.00	5.99%	R 11 569.00	5.99%	8 954.7826

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>6.4.1.10.3 Roadway Open Trench Fee</b>								
R 6 759.13	6.4.1.10.3.1 Tariff for authorised trenching across a municipal roadway (per m measured from 0.5m behind the kerb or road edge)	15.0%	<b>R 8 239.00</b>	6.0%	R 8 733.00	6.00%	R 9 256.00	5.99%	7 164.3478
R 1 446.96	6.4.1.10.3.2 Micro trenching (per m measured from 0.5m behind the kerb or road edge)	15.0%	<b>R 1 763.00</b>	5.9%	R 1 868.00	5.96%	R 1 980.00	6.00%	1 533.0435
200% of the above	6.4.1.10.3.3 Tariff for unauthorised trenching across a municipal roadway (per m measured from 0.5m behind the kerb or road edge)	15.0%	<b>200% of the above</b>	New	<b>200% of the above</b>		<b>200% of the above</b>		<b>200% of the above</b>
R 191.30	6.4.1.10.3.4 Fee for Deployment of Electronic Communication network in the public road reserve or on, over or under Municipal Land . Charged per kilometer per annum	15.0%	<b>R 296.00</b>	5.7%	R 313.00	5.74%	R 331.00	5.75%	191.3040
<p><b>General Notes:</b> Unless the context indicates otherwise, 'road reserve' includes a roadway, sidewalk, footway and verge. If Witzenberg Municipality incurs any costs resulting from work in or use of the road reserve, including remedying substandard or non-compliant reinstatement, repairing damage, 3rd party claims, or cleaning the site, the Guarantee is offset against such actual costs plus 20% administration, including VAT thereon. The Municipality will refund the balance, if any. The roadway open trench fee is for the increased maintenance and reconstruction costs and inherent degradation of the roadway caused by roadway trenching and applies even if the trench is reinstated in compliance with the Municipality's requirements and standards. All internal Departments or State Funded Projects (National or Provincial), where the infrastructure will be taken over by Witzenberg Municipality, will be exempted from paying the Administrative &amp; Supervision Fee, Refundable Deposits, Non-refundable Payments and/or Penalties.</p>									
	<b>6.4.2. ELECTRICAL SERVICES</b>								
	<b>6.4.2.1 Re-connection after tampering with meters</b> In terms of Section 14 of the Supply Regulations, per meter								
R 2 070.43	Per re-connection First offence	15.0%	<b>R 2 523.00</b>	6.0%	R 2 674.00	5.98%	R 2 834.00	5.98%	2 193.9130
R 4 146.09	Second offence	15.0%	<b>R 5 054.00</b>	6.0%	R 5 357.00	6.00%	R 5 678.00	5.99%	4 394.7826
	<b>6.4.2.2 Repair to supply</b> In terms of Section 22 of the Supply Regulations								
R 425.22	Per repair to supply Urban areas	15.0%	<b>R 518.00</b>	5.9%	R 549.00	5.98%	R 581.00	5.83%	450.4348
R 480.87	Rural areas	15.0%	<b>R 586.00</b>	6.0%	R 621.00	5.97%	R 658.00	5.96%	509.5652
	In terms of Section 28 of the Supply Regulations								
R 200.87	Per re-connection (Section 28(1)) Urban areas	15.0%	<b>R 244.00</b>	5.6%	R 258.00	5.74%	R 273.00	5.81%	212.1739
R 253.04	Rural areas	15.0%	<b>R 308.00</b>	5.8%	R 326.00	5.84%	R 345.00	5.83%	267.8261

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat	Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>6.4.2.3 Verification and Testing of electricity meter</b>								
	In terms of Section 51 (3)								
	Per testing of meter								
	Urban areas								
R 753.91	(i) Test Single Phase electro-mechanical, per meter	15.0%	<b>R 919.00</b>	6.0%	R 974.00	5.98%	R 1 032.00	5.95%	799.1304
R 987.83	(ii) Test Three Phase electro-mechanical, per meter	15.0%	<b>R 1 204.00</b>	6.0%	R 1 276.00	5.98%	R 1 352.00	5.96%	1 046.9565
R 732.17	(iii) Test Single phase pre-paid meter, per meter	15.0%	<b>R 892.00</b>	5.9%	R 945.00	5.94%	R 1 001.00	5.93%	775.6522
R 965.22	(iv) Test Three phase pre-paid meter, per meter	15.0%	<b>R 1 176.00</b>	5.9%	R 1 246.00	5.95%	R 1 320.00	5.94%	1 022.6087
R 1 127.83	(v) Test kVA / kWh meter, per meter	15.0%	<b>R 1 374.00</b>	5.9%	R 1 456.00	5.97%	R 1 543.00	5.98%	1 194.7826
R 347.83	(vi) Meter verifying	15.0%	<b>R 423.00</b>	5.8%	R 448.00	5.91%	R 474.00	5.80%	347.8260
	Rural areas								
R 820.00	(i) Test Single phase electro-mechanical, per meter	15.0%	<b>R 999.00</b>	5.9%	R 1 058.00	5.91%	R 1 121.00	5.95%	868.6957
R 1 055.65	(ii) Test Three phase electro-mechanical, per meter	15.0%	<b>R 1 286.00</b>	5.9%	R 1 363.00	5.99%	R 1 444.00	5.94%	1 118.2609
R 806.09	(iii) Test Single Phase pre-paid meter, per meter	15.0%	<b>R 982.00</b>	5.9%	R 1 040.00	5.91%	R 1 102.00	5.96%	853.9130
R 1 039.13	(iv) Test Three phase pre-paid meter per meter	15.0%	<b>R 1 266.00</b>	5.9%	R 1 341.00	5.92%	R 1 421.00	5.97%	1 100.8696
R 1 199.13	(v) Test kVA / kWh meter per meter	15.0%	<b>R 1 461.00</b>	5.9%	R 1 548.00	5.95%	R 1 640.00	5.94%	1 270.4348
R 478.26	(vi) Meter verifying	15.0%	<b>R 747.00</b>	6.0%	R 791.00	5.89%	R 838.00	5.94%	478.2600

## RATES AND TARIFFS 2026/2027 - 2028/2029

Tariffs 2025/2026 Excluding Vat		Description	VAT Status	Tariffs 2026/2027 Including Vat	Variance	Indicative Tariffs 2027/2028 Including Vat	Variance	Indicative Tariffs 2028/2029 Including Vat	Variance	Tariffs 2026/2027 Excluding Vat
	<b>6.4.2.4</b>	<b>Single phase connection</b>								
R 16 846.96		Single phase connection with underground cable and electro-mechanical meter, per connection	15.0%	<b>R 20 536.00</b>	6.0%	R 21 768.00	6.00%	R 23 074.00	6.00%	17 857.3913
R 16 846.96		Single phase connection with underground cable and pre-paid meter, per connection	15.0%	<b>R 20 536.00</b>	6.0%	R 21 768.00	6.00%	R 23 074.00	6.00%	17 857.3913
R 11 718.26		Single phase connection with overhead cable and electro-mechanical meter, per connection	15.0%	<b>R 14 284.00</b>	6.0%	R 15 141.00	6.00%	R 16 049.00	6.00%	12 420.8696
R 11 718.26		Single phase connection with overhead cable and pre-paid meter, per connection	15.0%	<b>R 14 284.00</b>	6.0%	R 15 141.00	6.00%	R 16 049.00	6.00%	12 420.8696
R 13 181.74		Informal Single phase overhead connection with pre-paid meter and ready board	15.0%	<b>R 16 068.00</b>	6.0%	R 17 032.00	6.00%	R 18 053.00	5.99%	13 972.1739
R 1 112.17		Change from electro-mechanical meter to automat meter, per change	15.0%	<b>R 1 355.00</b>	5.9%	R 1 436.00	5.98%	R 1 522.00	5.99%	1 178.2609
	<b>6.4.2.5</b>	<b>Temporary connection</b>								
		Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The cost or tariff payment is deemed as a deposit. On termination of the account, the deposit is refunded after the cost of consumption, any damage to the equipment, and a 20 % administrative charge have been recovered. The connection is supplied in accordance with the Municipality's Electricity by-laws, as amended.								
R 10 554.78	<b>6.4.2.6</b>	Government-subsidised housing - (20 % admin. Charges not included)	15.0%	<b>R 12 866.00</b>	6.0%	R 13 637.00	5.99%	R 14 455.00	6.00%	11 187.8261

WC022 Witzenberg - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	101 317	107 320	120 291	120 291	120 291	104 334	127 331	137 517	148 518
Service charges	437 257	528 792	508 072	586 957	601 157	601 157	515 501	653 656	715 469	783 567
Investment revenue	14 390	22 019	18 758	23 567	23 567	23 567	13 347	17 332	17 505	17 680
Transfer and subsidies - Operational	142 884	145 661	150 058	182 230	188 070	188 070	161 144	196 336	190 895	193 670
Other own revenue	168 857	130 828	118 278	69 891	70 961	70 961	63 614	74 409	77 317	77 784
<b>Total Revenue (excluding capital transfers and</b>	<b>763 389</b>	<b>928 616</b>	<b>902 486</b>	<b>982 936</b>	<b>1 004 045</b>	<b>1 004 045</b>	<b>857 940</b>	<b>1 069 064</b>	<b>1 138 703</b>	<b>1 221 220</b>
Employee costs	214 883	242 843	268 777	308 013	305 429	305 429	243 352	327 197	347 031	370 652
Remuneration of councillors	10 766	11 631	12 315	13 228	13 228	13 228	10 436	13 758	14 308	14 880
Depreciation and amortisation	34 730	34 241	39 446	34 090	34 090	34 090	18 603	38 181	38 181	38 181
Interest	9 953	6 580	7 897	10 794	10 638	10 638	1 473	10 789	11 329	11 895
Inventory consumed and bulk purchases	298 471	347 330	415 900	424 390	458 191	458 191	348 253	497 608	540 873	588 696
Transfers and subsidies	2 208	2 878	4 633	4 931	12 779	12 779	9 004	14 153	2 489	2 609
Other expenditure	117 356	63 981	195 635	222 540	218 834	218 834	104 269	209 398	219 408	231 746
<b>Total Expenditure</b>	<b>688 367</b>	<b>709 484</b>	<b>944 603</b>	<b>1 017 988</b>	<b>1 053 189</b>	<b>1 053 189</b>	<b>735 392</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>
<b>Surplus/(Deficit)</b>	<b>75 022</b>	<b>219 132</b>	<b>(42 117)</b>	<b>(35 052)</b>	<b>(49 145)</b>	<b>(49 145)</b>	<b>122 548</b>	<b>(42 020)</b>	<b>(34 914)</b>	<b>(37 440)</b>
Transfers and subsidies - capital (monetary allocations)	65 693	36 536	40 834	27 535	27 535	27 535	1 324	35 003	50 442	35 907
Transfers and subsidies - capital (in-kind)	-	-	1 458	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>(3 080)</b>	<b>86 610</b>	<b>82 874</b>	<b>80 047</b>	<b>103 511</b>	<b>103 511</b>	<b>63 715</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>
Transfers recognised - capital	65 693	37 926	40 721	30 013	30 013	30 013	14 132	35 003	54 506	35 790
Borrowing	-	1 460	7 807	15 000	16 303	16 303	15 394	-	-	-
Internally generated funds	21 496	43 815	28 591	35 034	46 836	46 836	31 469	24 300	16 886	20 500
<b>Total sources of capital funds</b>	<b>87 190</b>	<b>83 202</b>	<b>77 119</b>	<b>80 047</b>	<b>93 151</b>	<b>93 151</b>	<b>60 995</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>
<b>Financial position</b>										
Total current assets	326 637	346 606	352 122	293 805	261 025	261 025	490 913	307 972	327 687	348 094
Total non current assets	951 157	1 004 080	1 047 671	1 220 387	1 270 695	1 270 695	1 184 818	1 290 478	1 323 689	1 341 798
Total current liabilities	155 560	110 898	141 955	46 268	123 560	123 560	166 515	178 102	193 513	210 040
Total non current liabilities	(10 021)	5 507	21 022	192 053	161 349	161 349	44 154	181 892	203 880	227 402
Community wealth/Equity	1 156 353	1 252 352	1 250 343	1 275 870	1 263 331	1 263 331	1 081 217	1 238 456	1 253 983	1 252 450
<b>Cash flows</b>										
Net cash from (used) operating	(7 523)	(200 824)	(405 170)	97 347	105 722	105 722	(2 053 396)	79 208	94 052	83 907
Net cash from (used) investing	38 886	34 967	33 461	-	(10 360)	(10 360)	34 136	(64 784)	(82 100)	(64 733)
Net cash from (used) financing	(28 057)	(6 395)	(3 333)	(6 369)	(6 369)	(6 369)	(2 143)	(3 109)	(3 109)	(3 109)
<b>Cash/cash equivalents at the year end</b>	<b>148 185</b>	<b>54 550</b>	<b>(186 049)</b>	<b>300 815</b>	<b>287 630</b>	<b>287 630</b>	<b>(1 821 018)</b>	<b>238 581</b>	<b>247 424</b>	<b>263 490</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	148 185	54 550	(186 049)	300 815	287 630	287 630	(1 821 018)	238 581	247 424	263 490
Application of cash and investments	7 863	(4 647)	3 302	3 651	1 803	1 803	41 962	13 219	13 219	13 219
<b>Balance - surplus (shortfall)</b>	<b>140 322</b>	<b>59 197</b>	<b>(189 352)</b>	<b>297 164</b>	<b>285 827</b>	<b>285 827</b>	<b>(1 862 980)</b>	<b>225 363</b>	<b>234 206</b>	<b>250 271</b>
<b>Asset management</b>										
Asset register summary (WDV)	951 157	1 004 080	1 047 671	1 220 387	1 270 695	1 270 695		1 290 478	1 323 689	1 341 798
Depreciation	34 730	34 241	39 446	34 090	34 090	34 090		38 181	38 181	38 181
Renewal and Upgrading of Existing Assets	51 308	44 027	43 087	49 711	62 295	62 295		25 113	47 125	44 973
Repairs and Maintenance	27 047	14 604	17 099	25 778	24 381	24 381		24 448	26 318	28 336
<b>Free services</b>										
Cost of Free Basic Services provided	(5 462)	(34 022)	(32 614)	(6 254)	(6 254)	(6 254)		(30 793)	(6 861)	(7 452)
Revenue cost of free services provided	(21 351)	(57 093)	(22 644)	(33 560)	(33 560)	(33 560)		(10 432)	(39 528)	(42 142)
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	4	6	-	-	-	-		9	9	9
Refuse:	4	6	-	-	-	-		9	9	9

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		132 992	153 459	156 038	164 944	165 685	165 685	170 936	190 947	194 935
Executive and council		33	28	10 834	308	308	308	35	37	39
Finance and administration		132 960	153 432	145 204	164 636	165 377	165 377	170 901	190 910	194 896
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		162 177	222 731	206 083	171 856	179 522	179 522	196 505	184 216	196 168
Community and social services		135 409	149 009	158 535	141 914	141 914	141 914	156 942	154 894	165 217
Sport and recreation		13 311	10 697	8 496	9 044	9 044	9 044	8 704	9 226	9 780
Public safety		13 168	24 388	25 724	18 356	18 356	18 356	18 431	19 426	20 476
Housing		289	38 637	13 327	2 542	10 208	10 208	12 428	670	696
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		38 840	21 533	5 427	5 541	4 250	4 250	12 267	32 669	2 666
Planning and development		3 780	4 663	4 802	2 407	2 563	2 563	2 882	2 255	2 390
Road transport		34 568	15 837	598	122	122	122	9 373	30 402	262
Environmental protection		491	1 033	27	3 013	1 565	1 565	12	13	14
<b>Trading services</b>		494 961	567 329	577 122	667 983	681 976	681 976	724 205	781 149	863 184
Energy sources		314 721	373 511	399 466	448 729	483 722	483 722	520 873	576 788	632 497
Water management		75 627	66 833	83 537	93 390	93 390	93 390	83 233	76 731	80 603
Waste water management		63 893	83 087	51 284	72 294	51 294	51 294	64 522	69 000	88 683
Waste management		40 720	43 898	42 836	53 571	53 571	53 571	55 576	58 630	61 400
<b>Other</b>	4	111	100	109	146	146	146	155	164	174
<b>Total Revenue - Functional</b>	2	<b>829 082</b>	<b>965 152</b>	<b>944 779</b>	<b>1 010 471</b>	<b>1 031 579</b>	<b>1 031 579</b>	<b>1 104 067</b>	<b>1 189 145</b>	<b>1 257 127</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		119 880	123 031	161 594	161 558	161 385	161 385	176 490	185 955	196 948
Executive and council		28 044	29 071	39 268	36 516	36 677	36 677	37 273	39 299	41 447
Finance and administration		89 318	89 958	118 764	118 781	118 447	118 447	132 683	139 671	148 036
Internal audit		2 518	4 002	3 562	6 261	6 261	6 261	6 535	6 984	7 465
<b>Community and public safety</b>		110 786	156 017	150 233	170 748	173 312	173 312	182 075	179 690	190 361
Community and social services		28 049	32 317	32 062	36 698	35 037	35 037	35 428	36 196	37 755
Sport and recreation		39 411	42 015	45 900	57 930	56 889	56 889	59 549	63 067	66 916
Public safety		38 563	42 916	54 644	66 786	64 063	64 063	67 630	71 963	76 586
Housing		4 763	38 769	17 627	9 334	17 323	17 323	19 467	8 464	9 104
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		41 212	39 489	42 179	48 038	47 697	47 697	49 210	50 191	53 691
Planning and development		12 313	13 572	16 071	19 767	20 113	20 113	19 139	19 986	21 284
Road transport		27 484	23 305	23 113	21 119	22 742	22 742	24 910	26 756	28 750
Environmental protection		1 416	2 613	2 994	7 152	4 841	4 841	5 161	3 450	3 657
<b>Trading services</b>		427 383	549 926	590 653	637 915	671 081	671 081	702 198	756 616	816 435
Energy sources		301 630	356 915	412 087	436 177	469 558	469 558	508 022	552 747	601 480
Water management		53 960	69 289	65 161	60 594	59 388	59 388	52 893	55 662	58 990
Waste water management		52 730	63 304	54 751	55 472	58 414	58 414	57 174	60 570	64 186
Waste management		19 064	60 419	58 654	85 672	83 721	83 721	84 110	87 636	91 779
<b>Other</b>	4	907	1 102	1 022	1 076	1 062	1 062	1 111	1 166	1 225
<b>Total Expenditure - Functional</b>	3	<b>700 168</b>	<b>869 565</b>	<b>945 681</b>	<b>1 019 335</b>	<b>1 054 536</b>	<b>1 054 536</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>
<b>Surplus/(Deficit) for the year</b>		<b>128 914</b>	<b>95 587</b>	<b>(902)</b>	<b>(8 865)</b>	<b>(22 957)</b>	<b>(22 957)</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		132 992	153 459	156 038	164 944	165 685	165 685	170 936	190 947	194 935
Executive and council		33	28	10 834	308	308	308	35	37	39
Mayor and Council		33	28	10 778	227	227	227	35	37	39
Municipal Manager, Town Secretary and Chief Executive		-	-	56	80	80	80	-	-	-
Finance and administration		132 960	153 432	145 204	164 636	165 377	165 377	170 901	190 910	194 896
Administrative and Corporate Support		0	0	1	11	11	11	12	13	14
Asset Management		-	-	105	-	-	-	-	-	-
Finance		132 534	150 152	144 426	163 524	164 265	164 265	164 579	189 998	193 929
Fleet Management		-	-	1	300	300	300	5 462	-	-
Human Resources		374	3 222	382	705	705	705	747	792	839
Information Technology		-	-	4	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	6	6	6	6	6	7
Property Services		-	-	158	-	-	-	-	-	-
Supply Chain Management		52	57	127	90	90	90	95	101	107
<b>Community and public safety</b>		162 177	222 731	206 083	171 856	179 522	179 522	196 505	184 216	196 168
Community and social services		135 409	149 009	158 535	141 914	141 914	141 914	156 942	154 894	165 217
Aged Care		124 226	139 162	147 131	128 055	128 055	128 055	135 648	141 437	143 422
Cemeteries, Funeral Parlours and Crematoriums		178	142	274	280	280	280	296	314	8 494
Community Halls and Facilities		310	314	1 782	564	564	564	1 610	487	516
Libraries and Archives		10 695	9 390	9 348	13 016	13 016	13 016	19 388	12 656	12 784
Sport and recreation		13 311	10 697	8 496	9 044	9 044	9 044	8 704	9 226	9 780
Recreational Facilities		6 908	7 508	8 314	8 066	8 066	8 066	8 550	9 063	9 607
Sports Grounds and Stadiums		6 403	3 189	182	978	978	978	154	164	173
Public safety		13 168	24 388	25 724	18 356	18 356	18 356	18 431	19 426	20 476
Civil Defence		65	151	-	-	-	-	-	-	-
Fire Fighting and Protection		29	2 215	31	877	877	877	8	9	9
Police Forces, Traffic and Street Parking Control		13 074	22 023	25 694	17 479	17 479	17 479	18 422	19 417	20 467
Housing		289	38 637	13 327	2 542	10 208	10 208	12 428	670	696
Housing		289	38 637	13 327	2 542	10 208	10 208	12 428	670	696
<b>Economic and environmental services</b>		38 840	21 533	5 427	5 541	4 250	4 250	12 267	32 669	2 666
Planning and development		3 780	4 663	4 802	2 407	2 563	2 563	2 882	2 255	2 390
Economic Development/Planning		513	1 883	-	400	556	556	755	-	-
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		2 313	1 783	3 805	2 007	2 007	2 007	2 127	2 255	2 390
Project Management Unit		954	997	996	-	-	-	-	-	-
Road transport		34 568	15 837	598	122	122	122	9 373	30 402	262
Roads		34 568	15 837	598	122	122	122	9 373	30 402	262
Environmental protection		491	1 033	27	3 013	1 565	1 565	12	13	14
Biodiversity and Landscape		491	1 033	27	3 013	1 565	1 565	12	13	14
<b>Trading services</b>		494 961	567 329	577 122	667 983	681 976	681 976	724 205	781 149	863 184
Energy sources		314 721	373 511	399 466	448 729	483 722	483 722	520 873	576 788	632 497
Electricity		314 721	373 511	396 603	448 729	483 722	483 722	520 873	576 788	632 497
Street Lighting and Signal Systems		-	-	2 863	-	-	-	-	-	-
Water management		75 627	66 833	83 537	93 390	93 390	93 390	83 233	76 731	80 603

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<i>Water Distribution</i>		75 004	62 297	83 537	93 390	93 390	93 390	73 272	76 731	80 603
<i>Water Storage</i>		623	4 536	–	–	–	–	9 961	–	–
<b>Waste water management</b>		<b>63 893</b>	<b>83 087</b>	<b>51 284</b>	<b>72 294</b>	<b>51 294</b>	<b>51 294</b>	<b>64 522</b>	<b>69 000</b>	<b>88 683</b>
<i>Public Toilets</i>		812	–	–	–	–	–	–	–	–
<i>Sewerage</i>		55 127	83 087	35 469	72 294	51 294	51 294	64 522	69 000	88 683
<i>Storm Water Management</i>		–	–	2 772	–	–	–	–	–	–
<i>Waste Water Treatment</i>		7 955	–	13 042	–	–	–	–	–	–
<b>Waste management</b>		<b>40 720</b>	<b>43 898</b>	<b>42 836</b>	<b>53 571</b>	<b>53 571</b>	<b>53 571</b>	<b>55 576</b>	<b>58 630</b>	<b>61 400</b>
<i>Solid Waste Disposal (Landfill Sites)</i>		–	–	257	–	–	–	–	–	–
<i>Solid Waste Removal</i>		40 720	43 898	42 579	53 571	53 571	53 571	55 576	58 630	61 400
<b>Other</b>		<b>111</b>	<b>100</b>	<b>109</b>	<b>146</b>	<b>146</b>	<b>146</b>	<b>155</b>	<b>164</b>	<b>174</b>
<i>Licensing and Regulation</i>		111	100	109	146	146	146	155	164	174
<b>Total Revenue - Functional</b>	2	<b>829 082</b>	<b>965 152</b>	<b>944 779</b>	<b>1 010 471</b>	<b>1 031 579</b>	<b>1 031 579</b>	<b>1 104 067</b>	<b>1 189 145</b>	<b>1 257 127</b>
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>		<b>119 880</b>	<b>123 031</b>	<b>161 594</b>	<b>161 558</b>	<b>161 385</b>	<b>161 385</b>	<b>176 490</b>	<b>185 955</b>	<b>196 948</b>
<i>Executive and council</i>		28 044	29 071	39 268	36 516	36 677	36 677	37 273	39 299	41 447
<i>Mayor and Council</i>		17 235	18 064	18 999	19 787	19 926	19 926	18 708	19 532	20 393
<i>Municipal Manager, Town Secretary and Chief Executive</i>		10 809	11 007	20 269	16 729	16 751	16 751	18 564	19 768	21 054
<i>Finance and administration</i>		89 318	89 958	118 764	118 781	118 447	118 447	132 683	139 671	148 036
<i>Administrative and Corporate Support</i>		15 064	16 575	14 704	16 982	17 256	17 256	22 568	23 059	23 835
<i>Asset Management</i>		57	223	317	336	352	352	361	385	412
<i>Finance</i>		33 780	23 135	43 451	36 646	36 076	36 076	41 899	43 955	46 799
<i>Fleet Management</i>		4 300	4 351	4 973	5 144	5 066	5 066	5 463	5 829	6 220
<i>Human Resources</i>		13 932	23 675	28 890	29 547	29 592	29 592	31 290	33 356	35 560
<i>Information Technology</i>		4 553	4 553	4 719	5 902	6 212	6 212	6 666	7 081	7 528
<i>Legal Services</i>		1 533	2 311	2 047	3 722	3 864	3 864	3 635	3 799	3 973
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		4 173	4 125	4 626	6 198	6 167	6 167	6 323	6 753	7 213
<i>Property Services</i>		2 709	1 766	4 976	1 390	1 456	1 456	1 476	1 571	1 672
<i>Supply Chain Management</i>		7 723	8 445	9 576	11 239	11 179	11 179	11 933	12 745	13 614
<i>Valuation Service</i>		1 493	798	486	1 676	1 228	1 228	1 069	1 138	1 210
<i>Internal audit</i>		2 518	4 002	3 562	6 261	6 261	6 261	6 535	6 984	7 465
<i>Governance Function</i>		2 518	4 002	3 562	6 261	6 261	6 261	6 535	6 984	7 465
<b>Community and public safety</b>		<b>110 786</b>	<b>156 017</b>	<b>150 233</b>	<b>170 748</b>	<b>173 312</b>	<b>173 312</b>	<b>182 075</b>	<b>179 690</b>	<b>190 361</b>
<i>Community and social services</i>		<b>28 049</b>	<b>32 317</b>	<b>32 062</b>	<b>36 698</b>	<b>35 037</b>	<b>35 037</b>	<b>35 428</b>	<b>36 196</b>	<b>37 755</b>
<i>Aged Care</i>		5 638	8 109	5 757	4 336	4 004	4 004	2 398	1 875	1 951
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 955	3 806	4 422	6 494	5 508	5 508	5 854	6 256	6 678
<i>Child Care Facilities</i>		5	89	57	103	103	103	99	106	113
<i>Community Halls and Facilities</i>		6 590	8 023	9 316	12 585	12 182	12 182	12 443	13 124	13 990
<i>Disaster Management</i>		49	13	17	79	81	81	83	87	92
<i>Education</i>		–	–	6	1	1	1	0	0	0
<i>Libraries and Archives</i>		11 811	12 278	12 486	13 101	13 101	13 101	14 550	14 747	14 930
<i>Literacy Programmes</i>		–	–	–	–	56	56	–	–	–
<b>Sport and recreation</b>		<b>39 411</b>	<b>42 015</b>	<b>45 900</b>	<b>57 930</b>	<b>56 889</b>	<b>56 889</b>	<b>59 549</b>	<b>63 067</b>	<b>66 916</b>
<i>Community Parks (including Nurseries)</i>		11 231	12 259	13 221	22 560	21 560	21 560	22 913	24 159	25 584

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<i>Recreational Facilities</i>		18 751	19 693	21 581	23 409	23 349	23 349	24 278	25 776	27 373
<i>Sports Grounds and Stadiums</i>		9 428	10 063	11 098	11 961	11 981	11 981	12 358	13 132	13 959
Public safety		<b>38 563</b>	<b>42 916</b>	<b>54 644</b>	<b>66 786</b>	<b>64 063</b>	<b>64 063</b>	<b>67 630</b>	<b>71 963</b>	<b>76 586</b>
<i>Fire Fighting and Protection</i>		9 874	10 650	10 801	16 598	16 240	16 240	17 617	18 757	19 974
<i>Police Forces, Traffic and Street Parking Control</i>		28 689	32 266	43 842	50 188	47 823	47 823	50 013	53 207	56 612
Housing		<b>4 763</b>	<b>38 769</b>	<b>17 627</b>	<b>9 334</b>	<b>17 323</b>	<b>17 323</b>	<b>19 467</b>	<b>8 464</b>	<b>9 104</b>
<i>Housing</i>		4 710	38 752	17 607	9 308	17 297	17 297	19 439	8 434	9 074
<i>Informal Settlements</i>		54	18	20	26	26	26	28	29	31
<b>Economic and environmental services</b>		<b>41 212</b>	<b>39 489</b>	<b>42 179</b>	<b>48 038</b>	<b>47 697</b>	<b>47 697</b>	<b>49 210</b>	<b>50 191</b>	<b>53 691</b>
Planning and development		<b>12 313</b>	<b>13 572</b>	<b>16 071</b>	<b>19 767</b>	<b>20 113</b>	<b>20 113</b>	<b>19 139</b>	<b>19 986</b>	<b>21 284</b>
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		2 465	2 985	2 842	3 900	3 900	3 900	3 710	3 958	4 219
<i>Economic Development/Planning</i>		1 975	1 922	3 115	2 809	3 218	3 218	3 287	3 092	3 282
<i>Town Planning, Building Regulations and Enforcement, and City</i>		5 246	5 768	7 067	9 112	9 049	9 049	9 012	9 588	10 203
<i>Project Management Unit</i>		2 628	2 896	3 047	3 946	3 946	3 946	3 129	3 347	3 581
Road transport		<b>27 484</b>	<b>23 305</b>	<b>23 113</b>	<b>21 119</b>	<b>22 742</b>	<b>22 742</b>	<b>24 910</b>	<b>26 756</b>	<b>28 750</b>
<i>Roads</i>		27 484	23 305	23 113	21 119	22 742	22 742	24 910	26 756	28 750
Environmental protection		<b>1 416</b>	<b>2 613</b>	<b>2 994</b>	<b>7 152</b>	<b>4 841</b>	<b>4 841</b>	<b>5 161</b>	<b>3 450</b>	<b>3 657</b>
<i>Biodiversity and Landscape</i>		1 416	2 598	2 994	7 152	4 841	4 841	5 161	3 450	3 657
<i>Pollution Control</i>		-	15	-	-	-	-	-	-	-
<b>Trading services</b>		<b>427 383</b>	<b>549 926</b>	<b>590 653</b>	<b>637 915</b>	<b>671 081</b>	<b>671 081</b>	<b>702 198</b>	<b>756 616</b>	<b>816 435</b>
Energy sources		<b>301 630</b>	<b>356 915</b>	<b>412 087</b>	<b>436 177</b>	<b>469 558</b>	<b>469 558</b>	<b>508 022</b>	<b>552 747</b>	<b>601 480</b>
<i>Electricity</i>		298 191	347 924	409 558	422 404	455 939	455 939	495 742	539 955	588 148
<i>Street Lighting and Signal Systems</i>		3 438	8 990	2 530	13 773	13 619	13 619	12 280	12 792	13 331
Water management		<b>53 960</b>	<b>69 289</b>	<b>65 161</b>	<b>60 594</b>	<b>59 388</b>	<b>59 388</b>	<b>52 893</b>	<b>55 662</b>	<b>58 990</b>
<i>Water Treatment</i>		199	224	220	315	315	315	336	360	385
<i>Water Distribution</i>		51 020	66 164	61 509	57 264	54 705	54 705	49 236	51 837	54 988
<i>Water Storage</i>		2 741	2 901	3 432	3 015	4 369	4 369	3 321	3 465	3 617
Waste water management		<b>52 730</b>	<b>63 304</b>	<b>54 751</b>	<b>55 472</b>	<b>58 414</b>	<b>58 414</b>	<b>57 174</b>	<b>60 570</b>	<b>64 186</b>
<i>Public Toilets</i>		1 684	1 625	1 855	2 390	2 424	2 424	2 424	2 587	2 762
<i>Sewerage</i>		43 359	55 218	46 607	45 454	48 621	48 621	46 989	49 723	52 633
<i>Storm Water Management</i>		7 685	6 457	6 273	7 627	7 363	7 363	7 758	8 256	8 788
<i>Waste Water Treatment</i>		0	3	17	1	6	6	3	3	3
Waste management		<b>19 064</b>	<b>60 419</b>	<b>58 654</b>	<b>85 672</b>	<b>83 721</b>	<b>83 721</b>	<b>84 110</b>	<b>87 636</b>	<b>91 779</b>
<i>Solid Waste Disposal (Landfill Sites)</i>		(22 903)	7 058	12 234	33 026	31 209	31 209	33 024	33 766	34 542
<i>Solid Waste Removal</i>		41 923	53 332	46 379	52 543	52 408	52 408	50 977	53 753	57 112
<i>Street Cleaning</i>		45	28	41	103	104	104	109	117	125
<b>Other</b>		<b>907</b>	<b>1 102</b>	<b>1 022</b>	<b>1 076</b>	<b>1 062</b>	<b>1 062</b>	<b>1 111</b>	<b>1 166</b>	<b>1 225</b>
<i>Licensing and Regulation</i>		7	4	22	26	12	12	8	9	9
<i>Tourism</i>		900	1 098	1 000	1 050	1 050	1 050	1 103	1 158	1 216
<b>Total Expenditure - Functional</b>	3	<b>700 168</b>	<b>869 565</b>	<b>945 681</b>	<b>1 019 335</b>	<b>1 054 536</b>	<b>1 054 536</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>
<b>Surplus/(Deficit) for the year</b>		<b>128 914</b>	<b>95 587</b>	<b>(902)</b>	<b>(8 865)</b>	<b>(22 957)</b>	<b>(22 957)</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Financial Services		131 131	147 595	141 463	161 635	162 376	162 376	161 172	186 494	190 325
Vote 2 - Community Services		150 347	203 843	180 762	158 074	164 449	164 449	178 608	165 108	176 022
Vote 3 - Corporate Services		13 547	25 423	37 017	18 428	18 428	18 428	19 372	20 265	21 365
Vote 4 - Technical Services		532 474	586 545	583 517	671 596	685 589	685 589	744 133	816 449	868 537
Vote 5 - Municipal Manager		1 584	1 746	2 020	737	737	737	782	829	878
<b>Total Revenue by Vote</b>	2	<b>829 082</b>	<b>965 152</b>	<b>944 779</b>	<b>1 010 471</b>	<b>1 031 579</b>	<b>1 031 579</b>	<b>1 104 067</b>	<b>1 189 145</b>	<b>1 257 127</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Financial Services		44 269	32 400	55 465	49 466	48 686	48 686	54 624	58 130	61 864
Vote 2 - Community Services		86 108	129 153	115 272	132 980	127 788	127 788	142 842	135 012	142 816
Vote 3 - Corporate Services		89 298	104 668	126 674	134 303	132 199	132 199	141 552	149 218	157 774
Vote 4 - Technical Services		467 080	587 764	629 570	678 226	721 361	721 361	748 219	805 877	869 188
Vote 5 - Municipal Manager		13 413	15 580	18 701	24 361	24 503	24 503	23 847	25 381	27 017
<b>Total Expenditure by Vote</b>	2	<b>700 168</b>	<b>869 565</b>	<b>945 681</b>	<b>1 019 335</b>	<b>1 054 536</b>	<b>1 054 536</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>128 914</b>	<b>95 587</b>	<b>(902)</b>	<b>(8 865)</b>	<b>(22 957)</b>	<b>(22 957)</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Financial Services</b>		131 131	147 595	141 463	161 635	162 376	162 376	161 172	186 494	190 325
1.2 - Income		98 484	101 042	107 039	120 942	120 942	120 942	128 019	138 246	149 291
1.3 - Financial Administration		32 597	46 497	34 300	40 305	41 046	41 046	32 741	47 812	40 571
1.4 - Credit Control		(2)	(1)	(2)	298	298	298	316	335	355
1.5 - Supply Chain & Expenditure		52	57	127	90	90	90	95	101	107
<b>Vote 2 - Community Services</b>		150 347	203 843	180 762	158 074	164 449	164 449	178 608	165 108	176 022
2.2 - Cemeteries		178	142	274	280	280	280	296	314	8 494
2.3 - Housing		482	38 863	13 510	2 630	10 296	10 296	12 507	746	769
2.4 - Libraries		10 788	9 487	9 420	13 265	13 265	13 265	19 652	12 936	13 080
2.5 - Resorts & Swimming Pools		6 542	7 508	8 314	8 066	8 066	8 066	8 550	9 063	9 607
2.6 - Social Services		124 226	139 162	147 131	128 055	128 111	128 111	135 648	141 437	143 422
2.7 - Fire Services & Disaster Management		29	2 215	31	877	877	877	8	9	9
2.8 - Environment & Licensing		603	1 133	136	3 159	1 712	1 712	167	177	188
2.9 - Community Halls and Amenities		6 985	3 449	1 947	1 342	1 342	1 342	1 780	427	452
2.10 - Local Economic Development		513	1 883	-	400	500	500	-	-	-
<b>Vote 3 - Corporate Services</b>		13 547	25 423	37 017	18 428	18 428	18 428	19 372	20 265	21 365
3.2 - Human Resources		374	3 222	382	705	705	705	747	792	839
3.3 - Administration		0	0	159	11	11	11	12	13	14
3.4 - Information Technology		-	-	4	-	-	-	-	-	-
3.5 - Marketing & Communication		-	-	-	6	6	6	6	6	7
3.6 - Thusong Centre		-	-	-	-	-	-	150	-	-
3.7 - Traffic and Protection Services		13 139	22 174	25 694	17 479	17 479	17 479	18 422	19 417	20 467
3.9 - Council Cost		33	28	10 778	227	227	227	35	37	39
<b>Vote 4 - Technical Services</b>		532 474	586 545	583 517	671 596	685 589	685 589	744 133	816 449	868 537
4.1 - Director: Technical Services		-	-	-	80	80	80	-	-	-
4.2 - Electro Technical Services		315 576	375 252	402 022	449 772	484 765	484 765	523 398	579 363	635 125
4.3 - Water Storage & Distribution		75 627	66 833	83 537	93 390	93 390	93 390	83 233	76 731	80 603
4.4 - Waste Water Management		63 082	83 087	48 512	72 696	51 696	51 696	64 948	69 451	89 161
4.5 - Waste Management		40 720	43 854	42 781	53 494	53 494	53 494	55 872	58 544	61 309
4.6 - Roads		34 568	15 837	598	122	122	122	1 380	24 568	145
4.7 - Storm Water Management		-	-	2 772	-	-	-	7 993	5 834	117
4.8 - Town Planning & Building Control		2 090	1 682	3 294	1 742	1 742	1 742	1 847	1 958	2 075
4.9 - Public Toilets		812	-	-	-	-	-	-	-	-
4.10 - Mechanical Workshop		-	-	1	300	300	300	5 462	-	-
<b>Vote 5 - Municipal Manager</b>		1 584	1 746	2 020	737	737	737	782	829	878
5.2 - Performance & Project Management		954	997	1 053	-	-	-	-	-	-
5.3 - Property & Legal Services		630	749	967	737	737	737	782	829	878
<b>Total Revenue by Vote</b>	2	829 082	965 152	944 779	1 010 471	1 031 579	1 031 579	1 104 067	1 189 145	1 257 127

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Financial Services</b>		<b>44 269</b>	<b>32 400</b>	<b>55 465</b>	<b>49 466</b>	<b>48 686</b>	<b>48 686</b>	<b>54 624</b>	<b>58 130</b>	<b>61 864</b>
1.1 - Director: Finance		2 157	2 296	4 212	1 980	1 988	1 988	2 106	2 252	2 409
1.2 - Income		11 507	(3 796)	13 791	10 521	10 181	10 181	15 123	16 235	17 432
1.3 - Financial Administration		13 798	14 470	16 908	18 190	18 650	18 650	18 619	19 660	20 757
1.4 - Credit Control		9 045	10 841	10 732	7 368	6 520	6 520	6 665	7 045	7 447
1.5 - Supply Chain & Expenditure		7 761	8 589	9 822	11 406	11 346	11 346	12 112	12 937	13 819
<b>Vote 2 - Community Services</b>		<b>86 108</b>	<b>129 153</b>	<b>115 272</b>	<b>132 980</b>	<b>127 788</b>	<b>127 788</b>	<b>142 842</b>	<b>135 012</b>	<b>142 816</b>
2.1 - Director: Community Services		341	551	2 883	1 728	1 729	1 729	1 846	1 975	2 113
2.2 - Cemeteries		3 955	3 803	4 442	6 485	5 503	5 503	5 819	6 219	6 639
2.3 - Housing		4 763	39 189	17 672	10 204	17 571	17 571	20 076	8 464	9 104
2.4 - Libraries		15 020	15 681	16 433	17 123	16 893	16 893	18 981	19 404	19 827
2.5 - Resorts & Swimming Pools		15 543	16 289	17 634	19 951	18 309	18 309	20 439	21 740	23 128
2.6 - Social Services		5 643	8 054	5 618	4 417	2 352	2 352	2 211	1 690	1 769
2.7 - Fire Services & Disaster Management		9 924	10 663	10 818	16 677	16 298	16 298	17 700	18 844	20 066
2.8 - Environment & Licencing		1 422	2 566	2 990	7 090	4 814	4 814	5 157	3 446	3 653
2.9 - Community Halls and Amenities		27 523	30 289	33 462	46 456	39 400	39 400	47 399	49 827	52 919
2.10 - Local Economic Development		1 975	2 066	3 317	2 849	4 918	4 918	3 214	3 402	3 598
<b>Vote 3 - Corporate Services</b>		<b>89 298</b>	<b>104 668</b>	<b>126 674</b>	<b>134 303</b>	<b>132 199</b>	<b>132 199</b>	<b>141 552</b>	<b>149 218</b>	<b>157 774</b>
3.1 - Director: Corporate Services		2 277	2 314	4 515	3 196	3 196	3 196	3 381	3 617	3 868
3.2 - Human Resources		13 949	23 755	28 976	29 547	29 592	29 592	31 290	33 356	35 560
3.3 - Administration		16 899	17 761	19 173	17 267	17 256	17 256	22 867	23 373	24 165
3.4 - Information Technology		4 553	4 553	4 719	5 902	6 102	6 102	6 666	7 081	7 528
3.5 - Marketing & Communication		4 173	4 125	4 626	6 198	6 167	6 167	6 323	6 753	7 213
3.6 - Thusong Centre		625	734	823	1 168	1 106	1 106	1 201	1 142	1 219
3.7 - Traffic and Protection Services		28 689	32 266	43 842	50 188	47 805	47 805	50 013	53 207	56 612
3.8 - Tourism		900	1 098	1 000	1 050	1 050	1 050	1 103	1 158	1 216
3.9 - Council Cost		17 235	18 064	18 999	19 787	19 926	19 926	18 708	19 532	20 393

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Vote 4 - Technical Services</b>		467 080	587 764	629 570	678 226	721 361	721 361	748 219	805 877	869 188
4.1 - Director: Technical Services		2 317	2 502	1 491	3 447	3 462	3 462	4 558	4 804	5 066
4.2 - Electro Technical Services		297 616	352 279	405 571	435 687	475 595	475 595	502 486	546 714	594 903
4.3 - Water Storage & Distribution		53 960	69 289	65 161	61 074	60 390	60 390	52 969	55 745	59 081
4.4 - Waste Water Management		47 365	59 838	53 125	45 456	48 743	48 743	52 439	55 665	59 109
4.5 - Waste Management		18 973	60 419	58 654	85 672	84 717	84 717	84 110	87 636	91 779
4.6 - Roads		27 329	23 305	23 113	21 119	22 741	22 741	24 910	26 756	28 750
4.7 - Storm Water Management		8 292	8 388	8 559	9 127	9 263	9 263	9 848	10 555	11 317
4.8 - Town Planning & Building Control		5 246	5 768	7 067	9 112	9 049	9 049	9 012	9 588	10 203
4.9 - Public Toilets		1 684	1 625	1 855	2 390	2 333	2 333	2 424	2 587	2 762
4.10 - Mechanical Workshop		4 300	4 351	4 973	5 144	5 066	5 066	5 463	5 829	6 220
<b>Vote 5 - Municipal Manager</b>		13 413	15 580	18 701	24 361	24 503	24 503	23 847	25 381	27 017
5.1 - Municipal Manager		4 243	3 385	7 199	6 419	6 419	6 419	6 718	7 168	7 648
5.2 - Performance & Project Management		2 628	2 896	3 047	3 946	3 946	3 946	3 129	3 347	3 581
5.3 - Property & Legal Services		1 558	2 311	2 050	3 852	3 994	3 994	3 772	3 943	4 124
5.4 - Internal Audit		2 518	4 002	3 562	6 261	6 261	6 261	6 535	6 984	7 465
5.5 - IDP		2 465	2 985	2 842	3 883	3 883	3 883	3 692	3 939	4 198
<b>Total Expenditure by Vote</b>	2	700 168	869 565	945 681	1 019 335	1 054 536	1 054 536	1 111 084	1 173 618	1 258 660
<b>Surplus/(Deficit) for the year</b>	2	128 914	95 587	(902)	(8 865)	(22 957)	(22 957)	(7 016)	15 527	(1 533)

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	311 865	371 022	395 037	442 689	477 889	477 889	398 041	511 997	565 711	625 235
Service charges - Water	2	45 356	48 337	50 462	53 401	53 401	53 401	46 803	57 134	60 562	64 196
Service charges - Waste Water Management	2	48 851	75 250	26 461	54 590	33 590	33 590	38 457	45 136	47 444	49 879
Service charges - Waste Management	2	31 185	34 183	36 112	36 276	36 276	36 276	32 201	39 389	41 752	44 258
Sale of Goods and Rendering of Services	2	5 460	47 944	26 804	5 813	5 813	5 813	6 542	6 161	6 531	6 923
Agency services	2	4 611	4 739	4 948	4 918	4 918	4 918	4 438	5 214	5 526	5 858
Interest		-	-	-	11	11	11	-	12	13	14
Interest earned from Receivables	2	22 715	28 557	27 153	24 727	24 727	24 727	20 975	24 570	24 814	25 060
Interest earned from Current and Non Current Assets	2	14 390	22 019	18 758	23 567	23 567	23 567	13 347	17 332	17 505	17 680
Rent on Land	2	-	-	-	29	29	29	-	30	32	34
Rental from Fixed Assets	2	4 786	6 007	6 765	6 316	6 316	6 316	4 329	6 695	7 097	7 523
Development Charges	2	-	-	-	-	-	-	-	509	539	572
Operational Revenue	2	8 063	3 046	2 335	1 852	1 852	1 852	3 574	1 454	1 542	1 634
<b>Non-Exchange Revenue</b>											
Property rates	2	-	101 317	107 320	120 291	120 291	120 291	104 334	127 331	137 517	148 518
Surcharges and Taxes	2	108 143	9 122	7 976	4 849	5 918	5 918	1 556	7 371	7 788	5 634
Fines, penalties and forfeits	2	8 487	20 634	22 354	11 816	11 816	11 816	14 114	12 420	13 055	13 723
Licences or permits	2	1 145	1 183	1 069	2 566	2 566	2 566	888	2 720	2 883	3 056
Transfer and subsidies - Operational	2	142 884	145 661	150 058	182 230	188 070	188 070	161 144	196 336	190 895	193 670
Interest	2	2 822	4 091	4 881	3 744	3 744	3 744	3 964	3 807	3 845	3 883
Operational Revenue	2	2 625	2 991	2 824	3 250	3 250	3 250	3 234	3 445	3 652	3 871
Gains on disposal of Assets	2	-	(291)	11 064	-	-	-	-	-	-	-
Other Gains	2	-	2 804	105	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>763 389</b>	<b>928 616</b>	<b>902 486</b>	<b>982 936</b>	<b>1 004 045</b>	<b>1 004 045</b>	<b>857 940</b>	<b>1 069 064</b>	<b>1 138 703</b>	<b>1 221 220</b>
<b>Expenditure</b>											
Employee related costs	2	214 883	242 843	268 777	308 013	305 429	305 429	243 352	327 197	347 031	370 652
Remuneration of councillors	2	10 766	11 631	12 315	13 228	13 228	13 228	10 436	13 758	14 308	14 880
Bulk purchases - electricity	2	279 960	324 086	391 687	396 245	430 619	430 619	326 267	474 822	517 556	564 136
Inventory consumed	2,8	18 511	23 245	24 213	28 145	27 572	27 572	21 986	22 786	23 317	24 560
Debt impairment	2,3	57 793	(72 355)	66 389	76 891	46 891	46 891	-	43 324	46 700	50 338
Depreciation and amortisation	2	34 730	34 241	39 446	34 090	34 090	34 090	18 603	38 181	38 181	38 181
Interest	2	9 953	6 580	7 897	10 794	10 638	10 638	1 473	10 789	11 329	11 895
Contracted services	2	50 714	89 214	60 135	76 979	70 877	70 877	41 163	72 660	74 791	78 429
Transfers and subsidies	2	2 208	2 878	4 633	4 931	12 779	12 779	9 004	14 153	2 489	2 609
Irrecoverable debts written off	2	-	-	15 347	0	30 000	30 000	9 337	31 500	33 075	34 729
Operational costs	2	8 011	46 430	50 677	68 670	71 067	71 067	53 770	61 915	64 842	68 251
Losses on disposal of Assets	2	838	688	653	-	-	-	-	-	-	-
Other Losses	2	-	4	2 434	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>688 367</b>	<b>709 484</b>	<b>944 603</b>	<b>1 017 988</b>	<b>1 053 189</b>	<b>1 053 189</b>	<b>735 392</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>
<b>Surplus/(Deficit)</b>		<b>75 022</b>	<b>219 132</b>	<b>(42 117)</b>	<b>(35 052)</b>	<b>(49 145)</b>	<b>(49 145)</b>	<b>122 548</b>	<b>(42 020)</b>	<b>(34 914)</b>	<b>(37 440)</b>
Transfers and subsidies - capital (monetary allocations)	6	65 693	36 536	40 834	27 535	27 535	27 535	1 324	35 003	50 442	35 907
Transfers and subsidies - capital (in-kind)	6	-	-	1 458	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Financial Services		(90 270)	3 366	5 818	-	-	-	-	-	-	-
Vote 2 - Community Services		-	881	370	6 221	8 216	8 216	2 021	1 600	-	-
Vote 4 - Technical Services		53 369	32 776	21 369	19 907	29 673	29 673	19 149	26 904	58 485	31 373
Vote 5 - Municipal Manager		-	-	56	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		<b>(36 901)</b>	<b>37 023</b>	<b>27 613</b>	<b>26 128</b>	<b>37 889</b>	<b>37 889</b>	<b>21 170</b>	<b>28 504</b>	<b>58 485</b>	<b>31 373</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Financial Services		179	530	42	50	130	130	87	50	50	-
Vote 2 - Community Services		7 397	5 550	1 165	14 296	6 386	6 386	1 232	9 259	2 450	12 400
Vote 3 - Corporate Services		691	1 712	1 161	1 580	1 912	1 912	847	635	50	-
Vote 4 - Technical Services		25 554	41 795	52 862	37 942	47 129	47 129	37 615	20 805	10 307	12 517
Vote 5 - Municipal Manager		-	-	31	50	10 064	10 064	2 763	50	50	-
<b>Capital single-year expenditure sub-total</b>		<b>33 821</b>	<b>49 587</b>	<b>55 261</b>	<b>53 918</b>	<b>65 622</b>	<b>65 622</b>	<b>42 545</b>	<b>30 799</b>	<b>12 907</b>	<b>24 917</b>
<b>Total Capital Expenditure - Vote</b>	3,7	<b>(3 080)</b>	<b>86 610</b>	<b>82 874</b>	<b>80 047</b>	<b>103 511</b>	<b>103 511</b>	<b>63 715</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>(87 661)</b>	<b>9 033</b>	<b>13 818</b>	<b>3 094</b>	<b>19 315</b>	<b>19 315</b>	<b>9 936</b>	<b>8 347</b>	<b>250</b>	<b>-</b>
Executive and council		409	124	332	764	1 105	1 105	408	250	250	-
Finance and administration		(88 069)	8 908	13 485	2 330	18 210	18 210	9 528	8 097	-	-
<b>Community and public safety</b>		<b>7 086</b>	<b>6 252</b>	<b>1 484</b>	<b>20 258</b>	<b>14 520</b>	<b>14 520</b>	<b>3 027</b>	<b>10 809</b>	<b>2 400</b>	<b>12 400</b>
Community and social services		160	58	680	11 965	3 088	3 088	84	8 749	2 100	12 250
Sport and recreation		6 870	3 224	650	6 974	9 781	9 781	1 840	2 060	300	150
Public safety		57	2 838	154	1 320	1 651	1 651	1 102	-	-	-
Housing		-	132	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>45 050</b>	<b>32 934</b>	<b>11 586</b>	<b>16 245</b>	<b>24 044</b>	<b>24 044</b>	<b>23 243</b>	<b>17 744</b>	<b>38 315</b>	<b>4 500</b>
Planning and development		-	828	133	275	332	332	196	-	-	-
Road transport		45 050	32 107	11 428	15 750	23 711	23 711	23 046	17 744	38 315	4 500
Environmental protection		-	-	26	220	-	-	-	-	-	-
<b>Trading services</b>		<b>32 444</b>	<b>38 390</b>	<b>55 987</b>	<b>40 449</b>	<b>45 633</b>	<b>45 633</b>	<b>27 510</b>	<b>22 404</b>	<b>30 427</b>	<b>39 390</b>
Energy sources		4 827	9 959	10 672	24 568	25 881	25 881	20 274	8 109	13 535	3 567
Water management		14 903	10 426	26 804	12 881	15 307	15 307	5 235	13 361	-	3 150
Waste water management		12 517	4 669	17 878	2 000	3 444	3 444	1 833	500	16 656	32 673
Waste management		197	13 337	633	1 000	1 000	1 000	168	435	236	-
<b>Total Capital Expenditure - Functional</b>	3,7	<b>(3 080)</b>	<b>86 610</b>	<b>82 874</b>	<b>80 047</b>	<b>103 511</b>	<b>103 511</b>	<b>63 715</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>
<b>Funded by:</b>											
National Government		41 976	21 847	40 065	25 887	25 887	25 887	13 200	26 141	48 622	35 790
Provincial Government		22 759	14 214	223	1 702	1 702	1 702	753	8 428	5 884	-
District Municipality		762	1 644	433	185	185	185	179	435	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		197	222	-	2 239	2 239	2 239	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>65 693</b>	<b>37 926</b>	<b>40 721</b>	<b>30 013</b>	<b>30 013</b>	<b>30 013</b>	<b>14 132</b>	<b>35 003</b>	<b>54 506</b>	<b>35 790</b>
<b>Borrowing</b>	6	<b>-</b>	<b>1 460</b>	<b>7 807</b>	<b>15 000</b>	<b>16 303</b>	<b>16 303</b>	<b>15 394</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>21 496</b>	<b>43 815</b>	<b>28 591</b>	<b>35 034</b>	<b>46 836</b>	<b>46 836</b>	<b>31 469</b>	<b>24 300</b>	<b>16 886</b>	<b>20 500</b>
<b>Total Capital Funding</b>	7	<b>87 190</b>	<b>83 202</b>	<b>77 119</b>	<b>80 047</b>	<b>93 151</b>	<b>93 151</b>	<b>60 995</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Municipal Vote</b>											
<b>Multi-year expenditure appropriation</b>	2										
<b>Vote 1 - Financial Services</b>		(90 270)	3 366	5 818	-	-	-	-	-	-	-
1.1 - Director: Finance		-	-	88	-	-	-	-	-	-	-
1.3 - Financial Administration		(90 270)	3 366	5 729	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>		-	881	370	6 221	8 216	8 216	2 021	1 600	-	-
2.7 - Fire Services & Disaster Management		-	881	154	1 020	1 251	1 251	1 053	-	-	-
2.9 - Community Halls and Amenities		-	-	216	5 202	6 965	6 965	968	1 600	-	-
<b>Vote 4 - Technical Services</b>		53 369	32 776	21 369	19 907	29 673	29 673	19 149	26 904	58 485	31 373
4.2 - Electro Technical Services		4 236	6 693	5 115	9 318	9 273	9 273	4 747	5 300	9 314	3 000
4.3 - Water Storage & Distribution		13 838	2 857	-	5 189	6 646	6 646	1 871	12 161	-	-
4.4 - Waste Water Management		7 955	3 407	13 204	700	1 400	1 400	589	200	16 356	28 373
4.5 - Waste Management		-	1 685	277	-	-	-	-	-	-	-
4.6 - Roads		27 340	18 133	-	4 700	12 353	12 353	11 942	9 244	32 815	-
4.7 - Storm Water Management		-	-	2 772	-	-	-	-	-	-	-
<b>Vote 5 - Municipal Manager</b>		-	-	56	-	-	-	-	-	-	-
5.2 - Performance & Project Management		-	-	56	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		(36 901)	37 023	27 613	26 128	37 889	37 889	21 170	28 504	58 485	31 373
<b>Capital expenditure - Municipal Vote</b>											
<b>Single-year expenditure appropriation</b>	2										
<b>Vote 1 - Financial Services</b>		179	530	42	50	130	130	87	50	50	-
1.1 - Director: Finance		-	-	42	50	130	130	87	50	50	-
1.3 - Financial Administration		179	530	-	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>		7 397	5 550	1 165	14 296	6 386	6 386	1 232	9 259	2 450	12 400
2.1 - Director: Community Services		137	94	26	64	150	150	79	50	50	-
2.2 - Cemeteries		-	-	-	100	-	-	-	-	-	8 250
2.3 - Housing		-	132	-	-	-	-	-	-	-	-
2.4 - Libraries		124	58	680	11 865	3 088	3 088	84	6 859	-	-
2.5 - Resorts & Swimming Pools		-	-	149	-	-	-	-	-	-	-
2.7 - Fire Services & Disaster Management		-	1 190	-	-	-	-	-	-	-	-
2.8 - Environment & Licencing		-	24	26	220	-	-	-	-	-	-
2.9 - Community Halls and Amenities		7 136	3 224	285	1 772	2 816	2 816	873	2 350	2 400	4 150
2.10 - Local Economic Development		-	828	-	275	332	332	196	-	-	-
<b>Vote 3 - Corporate Services</b>		691	1 712	1 161	1 580	1 912	1 912	847	635	50	-
3.1 - Director: Corporate Services		194	233	153	50	209	209	197	50	50	-
3.2 - Human Resources		-	331	248	-	-	-	-	-	-	-
3.3 - Administration		-	-	-	300	-	-	-	-	-	-
3.4 - Information Technology		441	270	650	300	670	670	510	300	-	-
3.5 - Marketing & Communication		-	110	110	130	133	133	91	285	-	-
3.7 - Traffic and Protection Services		57	767	-	300	400	400	49	-	-	-
3.9 - Council Cost		-	-	-	500	500	500	-	-	-	-
<b>Vote 4 - Technical Services</b>		25 554	41 795	52 862	37 942	47 129	47 129	37 615	20 805	10 307	12 517
4.1 - Director: Technical Services		79	21	24	50	52	52	2	50	50	-
4.2 - Electro Technical Services		591	3 266	5 557	15 250	16 608	16 608	15 527	2 809	4 221	567
4.3 - Water Storage & Distribution		1 065	7 544	26 804	7 692	8 661	8 661	3 363	1 200	-	3 150
4.4 - Waste Water Management		3 278	1 262	1 902	1 300	1 424	1 424	1 244	300	300	4 150

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
4.5 - Waste Management		197	11 652	355	1 000	1 000	1 000	168	435	236	-
4.6 - Roads		17 710	13 973	11 428	11 050	11 358	11 358	11 104	8 500	5 500	4 500
4.7 - Storm Water Management		-	-	-	-	620	620	-	-	-	150
4.8 - Town Planning & Building Control		-	-	133	-	-	-	-	-	-	-
4.9 - Public Toilets		1 284	-	-	-	-	-	-	-	-	-
4.10 - Mechanical Workshop		1 350	4 076	6 660	1 600	7 407	7 407	6 207	7 512	-	-
Vote 5 - Municipal Manager		-	-	31	50	10 064	10 064	2 763	50	50	-
5.1 - Municipal Manager		-	-	31	50	64	64	43	50	50	-
5.3 - Property & Legal Services		-	-	-	-	10 000	10 000	2 720	-	-	-
Capital single-year expenditure sub-total		33 821	49 587	55 261	53 918	65 622	65 622	42 545	30 799	12 907	24 917
Total Capital Expenditure		(3 080)	86 610	82 874	80 047	103 511	103 511	63 715	59 303	71 392	56 290

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	226 802	187 245	200 384	220 325	204 035	204 035	196 536	238 581	247 424	256 743
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transacti	3	78 399	111 510	89 095	82 509	74 179	74 179	164 866	71 925	71 056	69 889
Receivables from non-exchange transactions	3	10 131	28 743	37 882	51 313	51 586	51 586	58 365	62 835	74 575	86 831
Inventory	5	16 830	22 625	12 996	26 712	13 055	13 055	24 986	14 764	14 764	14 764
VAT	6	(7 234)	(5 819)	5 933	(91 563)	(86 777)	(86 777)	40 327	(85 080)	(85 080)	(85 080)
Other current assets	7	1 709	2 302	5 833	4 509	4 947	4 947	5 833	4 947	4 947	4 947
<b>Total current assets</b>		<b>326 637</b>	<b>346 606</b>	<b>352 122</b>	<b>293 805</b>	<b>261 025</b>	<b>261 025</b>	<b>490 913</b>	<b>307 972</b>	<b>327 687</b>	<b>348 094</b>
<b>Non current assets</b>											
Investment property	9	42 328	41 920	41 251	38 604	41 056	41 056	41 044	40 838	40 620	40 402
Property, plant and equipment	10	906 995	960 625	1 004 664	1 179 702	1 227 901	1 227 901	1 142 017	1 248 002	1 281 532	1 299 959
Heritage assets	13	550	550	550	550	550	550	550	550	550	550
Intangible assets	14	1 283	985	1 206	1 531	1 188	1 188	1 206	1 088	987	887
<b>Total non current assets</b>		<b>951 157</b>	<b>1 004 080</b>	<b>1 047 671</b>	<b>1 220 387</b>	<b>1 270 695</b>	<b>1 270 695</b>	<b>1 184 818</b>	<b>1 290 478</b>	<b>1 323 689</b>	<b>1 341 798</b>
<b>TOTAL ASSETS</b>		<b>1 277 794</b>	<b>1 350 687</b>	<b>1 399 793</b>	<b>1 514 192</b>	<b>1 531 721</b>	<b>1 531 721</b>	<b>1 675 730</b>	<b>1 598 451</b>	<b>1 651 376</b>	<b>1 689 892</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Financial liabilities	18	36	(158)	(546)	(3 433)	177	177	(546)	22 073	22 077	22 082
Consumer deposits	19	12 158	9 742	10 650	9 739	10 655	10 655	10 586	10 655	10 655	10 655
Trade and other payables from exchange transactions	20	103 355	85 635	92 362	89 877	146 255	146 255	29 396	187 021	188 853	190 872
Trade and other payables from non-exchange transac	21	6 817	(5 693)	2 256	6 104	1 803	1 803	40 916	13 219	13 219	13 219
Provision	22	27 979	28 010	32 890	38 184	40 878	40 878	31 394	38 815	44 534	50 634
VAT	23	5 215	(6 637)	4 343	(94 204)	(76 209)	(76 209)	54 769	(96 979)	(89 125)	(80 722)
Other current liabilities	24	-	-	-	-	-	-	-	3 300	3 300	3 300
<b>Total current liabilities</b>		<b>155 560</b>	<b>110 898</b>	<b>141 955</b>	<b>46 268</b>	<b>123 560</b>	<b>123 560</b>	<b>166 515</b>	<b>178 102</b>	<b>193 513</b>	<b>210 040</b>
<b>Non current liabilities</b>											
Financial liabilities	25	492	1 542	1 700	23 080	(3 576)	(3 576)	25 012	(6 686)	(9 794)	(12 903)
Provision	26	(6 490)	1 515	11 163	87 943	86 105	86 105	10 953	84 523	95 650	107 334
Other non-current liabilities	28	(4 023)	2 450	8 159	81 031	78 820	78 820	8 189	104 055	118 024	132 971
<b>Total non current liabilities</b>		<b>(10 021)</b>	<b>5 507</b>	<b>21 022</b>	<b>192 053</b>	<b>161 349</b>	<b>161 349</b>	<b>44 154</b>	<b>181 892</b>	<b>203 880</b>	<b>227 402</b>
<b>TOTAL LIABILITIES</b>		<b>145 539</b>	<b>116 405</b>	<b>162 977</b>	<b>238 321</b>	<b>284 909</b>	<b>284 909</b>	<b>210 669</b>	<b>359 995</b>	<b>397 393</b>	<b>437 441</b>
<b>NET ASSETS</b>		<b>1 132 255</b>	<b>1 234 281</b>	<b>1 236 816</b>	<b>1 275 870</b>	<b>1 246 812</b>	<b>1 246 812</b>	<b>1 465 062</b>	<b>1 238 456</b>	<b>1 253 983</b>	<b>1 252 450</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	1 143 813	1 241 186	1 239 177	1 264 704	1 252 165	1 252 165	1 084 794	1 227 290	1 242 817	1 241 284
Reserves and funds	30	12 540	11 166	11 166	11 166	11 166	11 166	(3 577)	11 166	11 166	11 166
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>1 156 353</b>	<b>1 252 352</b>	<b>1 250 343</b>	<b>1 275 870</b>	<b>1 263 331</b>	<b>1 263 331</b>	<b>1 081 217</b>	<b>1 238 456</b>	<b>1 253 983</b>	<b>1 252 450</b>

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		2 754	4 845	3 431	114 277	114 277	114 277	(2 974)	116 176	125 470	135 508
Service charges		766 796	938 669	675 973	623 670	623 670	623 670	(627 618)	698 227	765 754	846 868
Other revenue		16 318	13 818	15 554	38 334	38 334	38 334	(13 940)	28 687	30 386	32 185
Transfers and Subsidies - Operational	1	99 341	187 598	174 173	175 756	184 131	184 131	(172 808)	198 202	191 117	193 918
Transfers and Subsidies - Capital	1	100 181	37 757	50 511	35 189	35 189	35 189	(30 427)	40 254	58 008	41 293
Interest		-	-	-	52 049	52 049	52 049	(6 911)	31 509	31 823	32 141
<b>Payments</b>											
Suppliers and employees		(992 855)	(1 383 510)	(1 324 812)	(941 929)	(941 929)	(941 929)	(1 198 717)	(1 033 848)	(1 108 506)	(1 198 006)
Interest		(58)	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(7 523)</b>	<b>(200 824)</b>	<b>(405 170)</b>	<b>97 347</b>	<b>105 722</b>	<b>105 722</b>	<b>(2 053 396)</b>	<b>79 208</b>	<b>94 052</b>	<b>83 907</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	(3 080)	-	-	-	(10 208)	-	-	-
<b>Payments</b>											
Capital assets		38 886	34 967	36 541	-	(10 360)	(10 360)	44 344	(64 784)	(82 100)	(64 733)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>38 886</b>	<b>34 967</b>	<b>33 461</b>	<b>-</b>	<b>(10 360)</b>	<b>(10 360)</b>	<b>34 136</b>	<b>(64 784)</b>	<b>(82 100)</b>	<b>(64 733)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Increase (decrease) in consumer deposits		(26 652)	(5 794)	(2 999)	-	-	-	(2 143)	-	-	-
<b>Payments</b>											
Repayment of borrowing		(1 405)	(601)	(334)	(6 369)	(6 369)	(6 369)	-	(3 109)	(3 109)	(3 109)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(28 057)</b>	<b>(6 395)</b>	<b>(3 333)</b>	<b>(6 369)</b>	<b>(6 369)</b>	<b>(6 369)</b>	<b>(2 143)</b>	<b>(3 109)</b>	<b>(3 109)</b>	<b>(3 109)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>3 305</b>	<b>(172 252)</b>	<b>(375 042)</b>	<b>90 979</b>	<b>88 994</b>	<b>88 994</b>	<b>(2 021 402)</b>	<b>11 315</b>	<b>8 843</b>	<b>16 065</b>
Cash/cash equivalents at the year begin:	2	144 880	226 802	188 992	209 837	198 636	198 636	200 384	227 266	238 581	247 424
Cash/cash equivalents at the year end:	2	148 185	54 550	(186 049)	300 815	287 630	287 630	(1 821 018)	238 581	247 424	263 490

**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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	148 185	54 550	(186 049)	300 815	287 630	287 630	(1 821 018)	238 581	247 424	263 490
<b>Cash and investments available:</b>		<b>148 185</b>	<b>54 550</b>	<b>(186 049)</b>	<b>300 815</b>	<b>287 630</b>	<b>287 630</b>	<b>(1 821 018)</b>	<b>238 581</b>	<b>247 424</b>	<b>263 490</b>
<b>Application of cash and investments</b>											
Trade payables from Non-exchange transactions: Unspent cor		7 863	(4 647)	3 302	3 651	1 803	1 803	41 962	13 219	13 219	13 219
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>7 863</b>	<b>(4 647)</b>	<b>3 302</b>	<b>3 651</b>	<b>1 803</b>	<b>1 803</b>	<b>41 962</b>	<b>13 219</b>	<b>13 219</b>	<b>13 219</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to De</b>		<b>140 322</b>	<b>59 197</b>	<b>(189 352)</b>	<b>297 164</b>	<b>285 827</b>	<b>285 827</b>	<b>(1 862 980)</b>	<b>225 363</b>	<b>234 206</b>	<b>250 271</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Del</b>		<b>140 322</b>	<b>59 197</b>	<b>(189 352)</b>	<b>297 164</b>	<b>285 827</b>	<b>285 827</b>	<b>(1 862 980)</b>	<b>225 363</b>	<b>234 206</b>	<b>250 271</b>

References

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

<u>Other working capital requirements</u>											
Debtors		57 116	95 143	62 892	70 889	65 697	65 697	(111 303)	71 300	77 755	85 717
Creditors due		103 355	85 635	92 362	89 877	146 255	146 255	29 396	187 021	188 853	190 872
<b>Total</b>		<b>(46 239)</b>	<b>9 508</b>	<b>(29 470)</b>	<b>(18 988)</b>	<b>(80 558)</b>	<b>(80 558)</b>	<b>(140 699)</b>	<b>(115 721)</b>	<b>(111 098)</b>	<b>(105 155)</b>

<u>Debtors collection assumptions</u>											
Balance outstanding - debtors		88 530	140 253	126 976	133 822	125 766	125 766	223 231	134 760	145 632	156 720
Estimate of debtors collection rate		64.5%	67.8%	49.5%	53.0%	52.2%	52.2%	-49.9%	52.9%	53.4%	54.7%

<u>Long term investments committed</u>											
Balance (Insert description; eg sinking fund)		-	-	-	-	-	-	-	-	-	-
<b>Reserves to be backed by cash/investments</b>		<b>12 540</b>	<b>11 166</b>	<b>11 166</b>	<b>11 166</b>	<b>11 166</b>	<b>11 166</b>	<b>(3 577)</b>	<b>11 166</b>	<b>11 166</b>	<b>11 166</b>
Capital replacement	6	12 540	11 166	11 166	11 166	11 166	11 166	(3 577)	11 166	11 166	11 166

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	(54 388)	42 583	39 787	30 336	41 216	41 216	34 190	24 266	11 317
<i>Roads Infrastructure</i>		15 725	-	-	4 750	4 609	4 609	1 751	19 260	500
<i>Electrical Infrastructure</i>		591	1 037	-	-	-	-	2 609	4 021	567
<i>Water Supply Infrastructure</i>		14 875	10 095	23 834	6 613	7 889	7 889	12 161	-	-
<i>Sanitation Infrastructure</i>		1 284	837	162	500	800	800	-	-	1 400
<i>Solid Waste Infrastructure</i>		(90 270)	9 352	6 007	-	-	-	-	-	-
<b>Infrastructure</b>		<b>(57 795)</b>	<b>21 321</b>	<b>30 002</b>	<b>11 863</b>	<b>13 298</b>	<b>13 298</b>	<b>16 520</b>	<b>23 280</b>	<b>2 467</b>
<i>Community Facilities</i>		-	58	680	12 050	4 317	4 317	8 229	-	8 250
<i>Sport and Recreation Facilities</i>		584	-	-	200	560	560	-	-	-
<b>Community Assets</b>		<b>584</b>	<b>58</b>	<b>680</b>	<b>12 250</b>	<b>4 877</b>	<b>4 877</b>	<b>8 229</b>	<b>-</b>	<b>8 250</b>
<i>Operational Buildings</i>		-	616	-	-	3 000	3 000	-	-	-
<i>Housing</i>		-	132	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>748</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>3 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Licences and Rights</i>		-	331	248	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>331</b>	<b>248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>653</b>	<b>932</b>	<b>675</b>	<b>330</b>	<b>701</b>	<b>701</b>	<b>335</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>320</b>	<b>701</b>	<b>575</b>	<b>1 064</b>	<b>1 407</b>	<b>1 407</b>	<b>500</b>	<b>250</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>306</b>	<b>6 097</b>	<b>1 270</b>	<b>3 230</b>	<b>3 827</b>	<b>3 827</b>	<b>1 145</b>	<b>736</b>	<b>600</b>
<b>Transport Assets</b>		<b>1 543</b>	<b>12 395</b>	<b>6 337</b>	<b>1 600</b>	<b>7 107</b>	<b>7 107</b>	<b>7 462</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 000</b>	<b>7 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Renewal of Existing Assets</b>	2	5 216	15 836	18 473	9 300	15 440	15 440	10 820	6 300	12 000
<i>Roads Infrastructure</i>		1 985	13 473	10 928	6 000	11 166	11 166	8 000	5 000	4 000
<i>Storm water Infrastructure</i>		-	-	2 772	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	1 000	499	1 000	1 000	1 000	1 000	1 000	1 000
<i>Water Supply Infrastructure</i>		28	100	2 223	1 000	1 850	1 850	1 000	-	3 000
<i>Sanitation Infrastructure</i>		3 203	1 262	1 902	1 300	1 424	1 424	300	300	4 000
<b>Infrastructure</b>		<b>5 216</b>	<b>15 836</b>	<b>18 324</b>	<b>9 300</b>	<b>15 440</b>	<b>15 440</b>	<b>10 300</b>	<b>6 300</b>	<b>12 000</b>
<i>Community Facilities</i>		-	-	-	-	-	-	520	-	-
<i>Sport and Recreation Facilities</i>		-	-	149	-	-	-	-	-	-
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>520</b>	<b>-</b>	<b>-</b>
<b>Total Upgrading of Existing Assets</b>	6	46 092	28 191	24 614	40 411	46 855	46 855	14 293	40 825	32 973
<i>Roads Infrastructure</i>		27 340	18 633	433	5 000	7 819	7 819	7 993	14 055	-
<i>Electrical Infrastructure</i>		4 236	5 693	10 037	23 318	24 576	24 576	4 300	8 314	2 000
<i>Water Supply Infrastructure</i>		-	-	365	5 269	5 568	5 568	200	-	-
<i>Sanitation Infrastructure</i>		8 030	-	13 042	200	600	600	200	16 356	26 973
<b>Infrastructure</b>		<b>39 607</b>	<b>24 326</b>	<b>23 878</b>	<b>33 787</b>	<b>38 564</b>	<b>38 564</b>	<b>12 693</b>	<b>38 725</b>	<b>28 973</b>
<i>Community Facilities</i>		-	828	-	100	-	-	-	2 100	4 000
<i>Sport and Recreation Facilities</i>		6 485	3 037	216	5 834	7 237	7 237	1 600	-	-
<b>Community Assets</b>		<b>6 485</b>	<b>3 865</b>	<b>216</b>	<b>5 934</b>	<b>7 237</b>	<b>7 237</b>	<b>1 600</b>	<b>2 100</b>	<b>4 000</b>
<i>Operational Buildings</i>		-	-	519	600	906	906	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>519</b>	<b>600</b>	<b>906</b>	<b>906</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>147</b>	<b>147</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	4	(3 080)	86 610	82 874	80 047	103 511	103 511	59 303	71 392	56 290
<i>Roads Infrastructure</i>		45 050	32 107	11 361	15 750	23 594	23 594	17 744	38 315	4 500
<i>Storm water Infrastructure</i>		-	-	2 772	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		4 827	7 730	10 536	24 318	25 576	25 576	7 909	13 335	3 567
<i>Water Supply Infrastructure</i>		14 903	10 195	26 422	12 881	15 307	15 307	13 361	-	3 000
<i>Sanitation Infrastructure</i>		12 517	2 099	15 106	2 000	2 824	2 824	500	16 656	32 373
<i>Solid Waste Infrastructure</i>		(90 270)	9 352	6 007	-	-	-	-	-	-
<b>Infrastructure</b>		<b>(12 972)</b>	<b>61 484</b>	<b>72 204</b>	<b>54 949</b>	<b>67 302</b>	<b>67 302</b>	<b>39 513</b>	<b>68 306</b>	<b>43 440</b>
<i>Community Facilities</i>		-	885	680	12 150	4 317	4 317	8 749	2 100	12 250
<i>Sport and Recreation Facilities</i>		7 069	3 037	365	6 034	7 797	7 797	1 600	-	-
<b>Community Assets</b>		<b>7 069</b>	<b>3 922</b>	<b>1 045</b>	<b>18 184</b>	<b>12 114</b>	<b>12 114</b>	<b>10 349</b>	<b>2 100</b>	<b>12 250</b>
<i>Operational Buildings</i>		-	616	519	600	3 906	3 906	-	-	-
<i>Housing</i>		-	132	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>748</b>	<b>519</b>	<b>600</b>	<b>3 906</b>	<b>3 906</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Licences and Rights</i>		-	331	248	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>331</b>	<b>248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>653</b>	<b>932</b>	<b>675</b>	<b>330</b>	<b>701</b>	<b>701</b>	<b>335</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>320</b>	<b>701</b>	<b>575</b>	<b>1 064</b>	<b>1 407</b>	<b>1 407</b>	<b>500</b>	<b>250</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>306</b>	<b>6 097</b>	<b>1 270</b>	<b>3 320</b>	<b>3 974</b>	<b>3 974</b>	<b>1 145</b>	<b>736</b>	<b>600</b>
<b>Transport Assets</b>		<b>1 543</b>	<b>12 395</b>	<b>6 337</b>	<b>1 600</b>	<b>7 107</b>	<b>7 107</b>	<b>7 462</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 000</b>	<b>7 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>(3 080)</b>	<b>86 610</b>	<b>82 874</b>	<b>80 047</b>	<b>103 511</b>	<b>103 511</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	951 157	1 004 080	1 047 671	1 220 387	1 270 695	1 270 695	1 290 478	1 323 689	1 341 798
<i>Roads Infrastructure</i>		319 114	345 356	355 452	378 169	260 180	260 180	277 268	314 927	318 771
<i>Storm water Infrastructure</i>		71 933	74 238	77 911	71 955	94 529	94 529	93 933	93 337	92 740
<i>Electrical Infrastructure</i>		(22 609)	(20 745)	(22 622)	(466)	131 219	131 219	136 658	147 477	149 928
<i>Water Supply Infrastructure</i>		190 765	194 827	213 170	222 424	254 078	254 078	265 132	263 360	264 588
<i>Sanitation Infrastructure</i>		120 886	118 577	129 906	128 605	136 843	136 843	134 503	148 119	177 551
<i>Solid Waste Infrastructure</i>		(26 575)	(17 557)	(10 917)	5 421	30 238	30 238	12 647	(5 143)	(23 169)
<i>Information and Communication Infrastructure</i>		9 991	9 830	8 789	9 848	1 271	1 271	1 271	1 271	1 271
<b>Infrastructure</b>		<b>663 506</b>	<b>704 527</b>	<b>751 689</b>	<b>815 956</b>	<b>908 358</b>	<b>908 358</b>	<b>921 411</b>	<b>963 347</b>	<b>981 681</b>
<b>Community Assets</b>		<b>76 521</b>	<b>77 844</b>	<b>76 606</b>	<b>96 869</b>	<b>92 755</b>	<b>92 755</b>	<b>99 943</b>	<b>99 873</b>	<b>109 953</b>
<b>Heritage Assets</b>		<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
Investment properties		42 328	41 920	41 251	38 604	41 056	41 056	40 838	40 620	40 402
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		73 378	71 367	68 313	161 427	88 686	88 686	88 586	88 586	88 586
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		1 283	985	1 206	1 531	1 188	1 188	1 088	987	887
Computer Equipment		2 252	1 925	2 636	(1 969)	1 950	1 950	(544)	(3 263)	(5 982)
Furniture and Office Equipment		826	1 595	835	2 420	3 266	3 266	3 061	2 637	1 963
Machinery and Equipment		14 697	18 474	18 893	20 568	26 262	26 262	27 088	27 523	26 558
Transport Assets		1 804	10 881	11 827	10 419	25 760	25 760	27 593	21 964	16 336
Land		74 012	74 012	73 864	74 012	80 864	80 864	80 864	80 864	80 864
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>951 157</b>	<b>1 004 080</b>	<b>1 047 671</b>	<b>1 220 387</b>	<b>1 270 695</b>	<b>1 270 695</b>	<b>1 290 478</b>	<b>1 323 689</b>	<b>1 341 798</b>
<b>EXPENDITURE OTHER ITEMS</b>										
Depreciation	7	34 730	34 241	39 446	34 090	34 090	34 090	38 181	38 181	38 181
<b>Repairs and Maintenance by Asset Class</b>	<b>3</b>	<b>27 047</b>	<b>14 604</b>	<b>17 099</b>	<b>25 778</b>	<b>24 381</b>	<b>24 381</b>	<b>24 448</b>	<b>26 318</b>	<b>28 336</b>
Roads Infrastructure		11 903	4 844	4 562	7 181	8 021	8 021	8 994	9 853	10 796
Storm water Infrastructure		1 554	322	47	204	76	76	80	85	90
Electrical Infrastructure		1 503	1 564	792	2 390	2 365	2 365	1 138	1 224	1 318
Water Supply Infrastructure		3 021	892	3 588	2 856	1 277	1 277	1 977	2 095	2 221
Sanitation Infrastructure		5 083	2 476	3 047	4 730	6 226	6 226	5 805	6 153	6 522
<b>Infrastructure</b>		<b>23 064</b>	<b>10 097</b>	<b>12 035</b>	<b>17 361</b>	<b>17 964</b>	<b>17 964</b>	<b>17 994</b>	<b>19 410</b>	<b>20 947</b>
Community Facilities		353	449	725	1 715	804	804	840	913	984
Sport and Recreation Facilities		162	151	160	312	192	192	220	238	257
<b>Community Assets</b>		<b>515</b>	<b>600</b>	<b>886</b>	<b>2 027</b>	<b>997</b>	<b>997</b>	<b>1 061</b>	<b>1 151</b>	<b>1 241</b>
Operational Buildings		313	335	344	557	470	470	314	342	373
Housing		215	373	313	275	425	425	449	480	514
<b>Other Assets</b>		<b>528</b>	<b>708</b>	<b>657</b>	<b>832</b>	<b>895</b>	<b>895</b>	<b>763</b>	<b>822</b>	<b>887</b>
Computer Equipment		160	122	146	176	157	157	152	164	177
Furniture and Office Equipment		10	1	5	24	24	24	8	9	10
Machinery and Equipment		107	163	81	330	71	71	191	206	222
Transport Assets		2 664	2 912	3 290	5 028	4 273	4 273	4 279	4 556	4 852
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>61 778</b>	<b>48 845</b>	<b>56 544</b>	<b>59 868</b>	<b>58 471</b>	<b>58 471</b>	<b>62 629</b>	<b>64 499</b>	<b>66 516</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		-1665.9%	50.8%	52.0%	62.1%	60.2%	60.2%	42.3%	66.0%	79.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		147.7%	128.6%	109.2%	145.8%	182.7%	182.7%	65.8%	123.4%	117.8%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>		2.8%	1.5%	1.6%	2.1%	1.9%	1.9%	1.9%	2.0%	2.1%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Prop</i>		8.3%	5.8%	5.8%	6.2%	6.8%	6.8%	3.8%	5.6%	5.5%

**References**

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

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		12 394	12 649	-	12 662	12 662	12 662	12 827	12 827	12 827
Using public tap (at least min.service level)	2	4 027	5 807	-	6 632	6 632	6 632	8 603	8 603	8 603
<i>Minimum Service Level and Above sub-total</i>		16 421	18 456	-	19 294	19 294	19 294	21 430	21 430	21 430
<b>Total number of households</b>	5	<b>16 421</b>	<b>18 456</b>	<b>-</b>	<b>19 294</b>	<b>19 294</b>	<b>19 294</b>	<b>21 430</b>	<b>21 430</b>	<b>21 430</b>
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		12 993	13 012	-	13 017	13 017	13 017	13 202	13 202	13 202
Chemical toilet		4 027	5 807	-	6 632	6 632	6 632	8 603	8 603	8 603
<i>Minimum Service Level and Above sub-total</i>		17 020	18 819	-	19 649	19 649	19 649	21 805	21 805	21 805
<b>Total number of households</b>	5	<b>17 020</b>	<b>18 819</b>	<b>-</b>	<b>19 649</b>	<b>19 649</b>	<b>19 649</b>	<b>21 805</b>	<b>21 805</b>	<b>21 805</b>
<b>Energy:</b>										
Electricity (at least min.service level)		2 228	2 136	-	2 112	2 112	2 112	2 145	2 145	2 145
Electricity - prepaid (min.service level)		10 924	11 843	-	12 312	12 312	12 312	12 790	12 790	12 790
<i>Minimum Service Level and Above sub-total</i>		13 152	13 979	-	14 424	14 424	14 424	14 935	14 935	14 935
Other energy sources		4 027	5 807	-	-	-	-	8 603	8 603	8 603
<i>Below Minimum Service Level sub-total</i>		4 027	5 807	-	-	-	-	8 603	8 603	8 603
<b>Total number of households</b>	5	<b>17 179</b>	<b>19 786</b>	<b>-</b>	<b>14 424</b>	<b>14 424</b>	<b>14 424</b>	<b>23 538</b>	<b>23 538</b>	<b>23 538</b>
<b>Refuse:</b>										
Removed at least once a week		13 465	13 485	-	-	-	-	13 666	13 666	13 666
<i>Minimum Service Level and Above sub-total</i>		13 465	13 485	-	-	-	-	13 666	13 666	13 666
Using communal refuse dump		4 027	5 807	-	-	-	-	8 603	8 603	8 603
<i>Below Minimum Service Level sub-total</i>		4 027	5 807	-	-	-	-	8 603	8 603	8 603
<b>Total number of households</b>	5	<b>17 492</b>	<b>19 292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 269</b>	<b>22 269</b>	<b>22 269</b>
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	943 740	943 740	943 740	891 986	945 505	1 002 236
Sanitation (free minimum level service)		-	-	-	-	-	-	12 542	13 295	14 093
Electricity/other energy (50kwh per household per month)		3 181 799	5 687 524	4 671 659	5 310 689	5 310 689	5 310 689	5 969 376	6 506 620	7 092 216
Refuse (removed at least once a week)		12 071	-	-	-	-	-	11 418	12 103	12 829
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		(2 268)	(28 338)	(27 946)	(944)	(944)	(944)	(28 570)	(892)	(946)
Electricity/other energy (50kwh per indigent household per month)		(3 182)	(5 688)	(4 672)	(5 311)	(5 311)	(5 311)	(2 227)	(5 969)	(6 507)
Refuse (removed once a week for indigent households)		(12)	4	4	-	-	-	4	-	-
<b>Total cost of FBS provided</b>		<b>(5 462)</b>	<b>(34 022)</b>	<b>(32 614)</b>	<b>(6 254)</b>	<b>(6 254)</b>	<b>(6 254)</b>	<b>(30 793)</b>	<b>(6 861)</b>	<b>(7 452)</b>
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		216	228	242	257	257	257	275	295	317
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		20	20	20	20	20	20	20	20	20
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates exemptions, reductions and rebates and impermissible values in excess of		(7 777)	1 418	12 303	(8 819)	(8 819)	(8 819)	21 098	(12 108)	(13 077)
Water (in excess of 6 kilolitres per indigent household per month)		(7)	(53)	2 709	(3 660)	(3 660)	(3 660)	5 755	(3 460)	(3 667)
Sanitation (in excess of free sanitation service to indigent households)		(7 350)	(20 554)	(11 261)	(11 750)	(11 750)	(11 750)	(286)	(12 542)	(13 295)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	(18 879)	(15 845)	-	-	-	(36 456)	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Refuse (in excess of one removal a week for indigent households)		(6 217)	(19 025)	(10 550)	(9 331)	(9 331)	(9 331)	(544)	(11 418)	(12 103)
<b>Total revenue cost of subsidised services provided</b>		<b>(21 351)</b>	<b>(57 093)</b>	<b>(22 644)</b>	<b>(33 560)</b>	<b>(33 560)</b>	<b>(33 560)</b>	<b>(10 432)</b>	<b>(39 528)</b>	<b>(42 142)</b>

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Exchange revenue</b>											
<b>Service charges - Electricity</b>											
Appliance Maintenance	6	426	421	250	7	7	7	390	8	9	9
Connection/Reconnection		475	757	833	2 661	2 661	2 661	96	3 001	3 271	3 566
Electricity Sales		314 146	394 411	414 471	445 311	480 511	480 511	436 238	514 934	568 911	628 724
Meter Compliance Testing		-	-	-	7	7	7	-	8	9	9
Meter Reading Fees		-	-	0	14	14	14	-	16	17	19
<b>Total Service charges - Electricity</b>		<b>315 047</b>	<b>395 588</b>	<b>415 554</b>	<b>448 000</b>	<b>483 200</b>	<b>483 200</b>	<b>436 723</b>	<b>517 967</b>	<b>572 217</b>	<b>632 328</b>
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	(18 879)	(15 845)	-	-	-	(36 456)	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		(3 182)	(5 688)	(4 672)	(5 311)	(5 311)	(5 311)	(2 227)	(5 969)	(6 507)	(7 092)
<b>Net Service charges - Electricity</b>		<b>311 865</b>	<b>371 022</b>	<b>395 037</b>	<b>442 689</b>	<b>477 889</b>	<b>477 889</b>	<b>398 041</b>	<b>511 997</b>	<b>565 711</b>	<b>625 235</b>
<b>Service charges - Water</b>											
Agricultural and Rural Water Service	6	-	-	402	-	-	-	-	-	-	-
Connection/Disconnection		152	126	52	147	147	147	88	155	165	175
Sale		47 479	76 603	75 245	57 859	57 859	57 859	69 529	61 330	65 010	68 911
<b>Total Service charges - Water</b>		<b>47 632</b>	<b>76 729</b>	<b>75 699</b>	<b>58 005</b>	<b>58 005</b>	<b>58 005</b>	<b>69 617</b>	<b>61 486</b>	<b>65 175</b>	<b>69 085</b>
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		(7)	(53)	2 709	(3 660)	(3 660)	(3 660)	5 755	(3 460)	(3 667)	(3 887)
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		(2 268)	(28 338)	(27 946)	(944)	(944)	(944)	(28 570)	(892)	(946)	(1 002)
<b>Net Service charges - Water</b>		<b>45 356</b>	<b>48 337</b>	<b>50 462</b>	<b>53 401</b>	<b>53 401</b>	<b>53 401</b>	<b>46 803</b>	<b>57 134</b>	<b>60 562</b>	<b>64 196</b>
<b>Service charges - Waste Water Management</b>											
Agricultural and Rural	6	-	-	-	6	6	6	-	6	6	7
Connection/Reconnection		138	200	87	153	153	153	67	162	172	182
Industrial Effluent		20 926	45 538	(3 878)	24 070	3 070	3 070	11 303	10 000	10 200	10 400
Industrial Waste Water		-	-	-	6	6	6	-	6	6	7
Pump/Removal of Waste Water		-	-	-	847	847	847	-	898	952	1 009
Sanitation Charges		35 138	50 066	41 514	41 258	41 258	41 258	27 373	46 606	49 402	52 366
<b>Total Service charges - Waste Water Management</b>		<b>56 201</b>	<b>95 804</b>	<b>37 723</b>	<b>66 340</b>	<b>45 340</b>	<b>45 340</b>	<b>38 743</b>	<b>57 678</b>	<b>60 739</b>	<b>63 971</b>
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		(7 350)	(20 554)	(11 261)	(11 750)	(11 750)	(11 750)	(286)	(12 542)	(13 295)	(14 093)
<b>Net Service charges - Waste Water Management</b>		<b>48 851</b>	<b>75 250</b>	<b>26 461</b>	<b>54 590</b>	<b>33 590</b>	<b>33 590</b>	<b>38 457</b>	<b>45 136</b>	<b>47 444</b>	<b>49 879</b>
<b>Service charges - Waste Management</b>											
Disposal Facilities	6	1 298	1 016	2 033	973	973	973	2 111	1 031	1 093	1 159
Refuse Bags		6	4	6	7	7	7	8	8	8	9
Refuse Removal		29 636	45 332	37 512	36 888	36 888	36 888	24 462	41 565	44 058	46 702
Skip		0	-	-	5	5	5	0	5	5	6
Waste Bins		6 473	6 851	7 106	7 734	7 734	7 734	6 159	8 198	8 690	9 211
<b>Total refuse removal revenue</b>		<b>37 413</b>	<b>53 203</b>	<b>46 658</b>	<b>45 607</b>	<b>45 607</b>	<b>45 607</b>	<b>32 741</b>	<b>50 807</b>	<b>53 855</b>	<b>57 086</b>
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		(6 217)	(19 025)	(10 550)	(9 331)	(9 331)	(9 331)	(544)	(11 418)	(12 103)	(12 829)
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		(12)	4	4	-	-	-	4	-	-	-
<b>Net Service charges - Waste Management</b>		<b>31 185</b>	<b>34 183</b>	<b>36 112</b>	<b>36 276</b>	<b>36 276</b>	<b>36 276</b>	<b>32 201</b>	<b>39 389</b>	<b>41 752</b>	<b>44 258</b>
<b>Sales of Goods and Rendering of Services</b>											
Advertisements		60	94	67	52	52	52	51	55	58	62
Application Fees for Land Usage		157	100	456	122	122	122	181	129	137	145

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
Building Plan Approval		1 481	1 142	1 071	1 143	1 143	1 143	1 903	1 211	1 284	1 361
Building Plan Clause Levy		109	0	–	170	170	170	–	180	191	203
Camping Fees		2 733	2 732	3 058	2 867	2 867	2 867	3 057	3 038	3 221	3 414
Cemetery and Burial		178	142	274	280	280	280	354	296	314	333
Cleaning and Removal		–	43	55	77	77	77	(1)	81	86	91
Clearance Certificates		–	–	–	6	6	6	0	6	6	7
Demolition Application Fees		–	33 460	11 373	6	6	6	–	6	6	7
Drainage Fees		–	0	–	11	11	11	–	12	13	14
Encroachment Fees		78	68	126	61	61	61	112	64	68	72
Entrance Fees		485	563	586	877	877	877	639	930	986	1 045
Fire Services		29	21	29	2	2	2	36	2	2	3
Housing (Boarding Services)		–	–	–	6	6	6	–	6	6	7
Legal Fees		–	–	–	–	0	0	33	0	0	0
Management Fees		–	9 341	9 290	–	–	–	–	–	–	–
Occupation Certificates		–	–	–	6	6	6	–	6	6	7
Photo copies, Faxes and Telephone charges		48	43	49	5	5	5	61	5	6	6
Removal of Restrictions		–	–	–	6	6	6	0	6	6	7
Sale of Goods		52	58	127	84	84	84	70	89	95	100
Scrap, Waste & Other Goods		5	92	194	23	23	23	–	24	26	27
Town Planning and Servitudes		–	–	0	–	–	–	3	–	–	–
Traffic Control		–	–	–	6	6	6	–	6	6	7
Valuation Services		46	45	49	6	6	6	42	6	6	7
<b>Total Sales of Goods and Rendering of Services</b>		<b>5 460</b>	<b>47 944</b>	<b>26 804</b>	<b>5 813</b>	<b>5 813</b>	<b>5 813</b>	<b>6 542</b>	<b>6 161</b>	<b>6 531</b>	<b>6 923</b>
<b>Agency Services</b>											
<b>Provincial</b>											
Western Cape		4 611	4 739	4 948	4 918	4 918	4 918	4 438	5 214	5 526	5 858
<b>Total Provincial</b>		<b>4 611</b>	<b>4 739</b>	<b>4 948</b>	<b>4 918</b>	<b>4 918</b>	<b>4 918</b>	<b>4 438</b>	<b>5 214</b>	<b>5 526</b>	<b>5 858</b>
<b>Total Agency Services</b>		<b>4 611</b>	<b>4 739</b>	<b>4 948</b>	<b>4 918</b>	<b>4 918</b>	<b>4 918</b>	<b>4 438</b>	<b>5 214</b>	<b>5 526</b>	<b>5 858</b>
<b>Interest - Deemed Interest</b>		–	–	–	11	11	11	–	12	13	14
<b>Interest earned from Receivables</b>											
Electricity		619	1 558	1 975	710	710	710	2 335	2 157	2 179	2 200
Housing		–	–	–	6	6	6	190	229	231	233
Housing Land Sales		–	–	–	82	82	82	–	82	82	82
Housing Selling Schemes		–	–	–	84	84	84	–	84	84	84
Property Rental Debtors		103	313	248	6	6	6	–	6	6	6
Service Charges		119	122	106	106	106	106	63	76	77	78
Sporting and Other Bodies		–	–	–	11	11	11	–	11	11	11
Staff		–	–	–	11	11	11	–	11	11	11
Waste Management		6 257	7 639	5 654	6 787	6 787	6 787	4 535	5 251	5 303	5 356
Waste Water Management		5 484	6 927	8 147	5 942	5 942	5 942	5 637	6 887	6 956	7 026
Water		10 133	11 998	11 024	10 981	10 981	10 981	8 216	9 776	9 873	9 972
<b>Total Interest earned from Receivables</b>		<b>22 715</b>	<b>28 557</b>	<b>27 153</b>	<b>24 727</b>	<b>24 727</b>	<b>24 727</b>	<b>20 975</b>	<b>24 570</b>	<b>24 814</b>	<b>25 060</b>
<b>Interest earned from Current and Non Current Assets</b>											
Bank Accounts		8 970	10 227	9 547	12 067	12 067	12 067	6 872	8 522	8 607	8 693
Financial Assets		–	–	–	11	11	11	–	11	11	11
Short Term Investments and Call Accounts		5 421	11 791	9 211	11 488	11 488	11 488	6 475	8 799	8 887	8 976
<b>Total Interest earned from Current and Non Current Assets</b>		<b>14 390</b>	<b>22 019</b>	<b>18 758</b>	<b>23 567</b>	<b>23 567</b>	<b>23 567</b>	<b>13 347</b>	<b>17 332</b>	<b>17 505</b>	<b>17 680</b>
<b>Rent on Land</b>											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
Land		-	-	-	17	17	17	-	18	19	20
Servitudes		-	-	-	11	11	11	-	12	13	14
<b>Total Rent on Land</b>		-	-	-	<b>29</b>	<b>29</b>	<b>29</b>	-	<b>30</b>	<b>32</b>	<b>34</b>
<b>Rental from Fixed Assets</b>											
<b>Market Related</b>											
Investment Property		3 414	4 309	4 738	4 571	4 571	4 571	2 852	4 845	5 136	5 444
Property Plant and Equipment		-	-	1	-	-	-	-	-	-	-
<b>Total Market Related</b>		<b>3 414</b>	<b>4 309</b>	<b>4 739</b>	<b>4 571</b>	<b>4 571</b>	<b>4 571</b>	<b>2 852</b>	<b>4 845</b>	<b>5 136</b>	<b>5 444</b>
<b>Non-market Related</b>											
Investment Property		822	975	1 150	1 037	1 037	1 037	708	1 100	1 165	1 235
Property Plant and Equipment		549	723	877	708	708	708	770	750	795	843
<b>Total Non-market Related</b>		<b>1 372</b>	<b>1 698</b>	<b>2 026</b>	<b>1 745</b>	<b>1 745</b>	<b>1 745</b>	<b>1 477</b>	<b>1 850</b>	<b>1 961</b>	<b>2 078</b>
<b>Total Rental from Fixed Assets</b>		<b>4 786</b>	<b>6 007</b>	<b>6 765</b>	<b>6 316</b>	<b>6 316</b>	<b>6 316</b>	<b>4 329</b>	<b>6 695</b>	<b>7 097</b>	<b>7 523</b>
<b>Development Charges</b>		-	-	-	-	-	-	-	509	539	572
<b>Operational Revenue</b>											
Administrative Handling Fees		408	452	380	11	11	11	248	12	13	14
Bad Debts Recovered		-	-	2	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award		485	469	2 151	480	480	480	426	-	-	-
Breakages and Losses Recovered		4	4	5	0	0	0	1	0	0	0
Collection Charges		(2)	(1)	(2)	298	298	298	-	316	335	355
Discounts and Early Settlements		(594)	(685)	(786)	6	6	6	(633)	6	6	7
Incidental Cash Surpluses		13	7	5	6	6	6	3	6	6	7
Inspection Fees		-	1 219	1	6	6	6	-	6	6	7
Insurance Refund		2 823	1 045	48	142	142	142	267	151	160	169
Merchandising, Jobbing and Contracts		4 460	20	45	149	149	149	3 001	157	167	177
Registration Fees		52	65	68	-	-	-	42	-	-	-
Request for Information		4	4	2	11	11	11	1	12	13	14
Skills Development Levy Refund		374	418	381	705	705	705	183	747	792	839
Staff and Councillors Recoveries		36	28	34	38	38	38	34	41	43	46
<b>Total Operational Revenue</b>		<b>8 063</b>	<b>3 046</b>	<b>2 335</b>	<b>1 852</b>	<b>1 852</b>	<b>1 852</b>	<b>3 574</b>	<b>1 454</b>	<b>1 542</b>	<b>1 634</b>
<b>Non-Exchange revenue</b>											
<b>Property Rates</b>											
Agricultural Properties		-	25 295	25 013	29 317	29 317	29 317	26 480	31 662	34 195	36 931
Business and Commercial Properties		-	19 964	21 488	23 382	23 382	23 382	20 577	17 112	18 481	19 959
Industrial Properties		-	11 521	12 750	13 721	13 721	13 721	12 234	14 818	16 004	17 284
Public Benefit Organisations		-	-	18	-	-	-	95	-	-	-
Public Service Infrastructure Properties		-	453	490	496	496	496	434	536	579	625
Public Service Purposes Properties		-	16 820	18 390	19 687	19 687	19 687	17 725	21 262	22 963	24 800
Residential Properties		7 777	23 605	14 486	39 854	39 854	39 854	3 291	51 183	55 278	59 700
Vacant Land		-	2 241	2 383	2 653	2 653	2 653	2 400	2 865	3 094	3 342
<b>Total Property Rates</b>		<b>7 777</b>	<b>99 898</b>	<b>95 017</b>	<b>129 110</b>	<b>129 110</b>	<b>129 110</b>	<b>83 236</b>	<b>139 439</b>	<b>150 594</b>	<b>162 642</b>
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		(7 777)	1 418	12 303	(8 819)	(8 819)	(8 819)	21 098	(12 108)	(13 077)	(14 123)
<b>Net Property Rates</b>		-	<b>101 317</b>	<b>107 320</b>	<b>120 291</b>	<b>120 291</b>	<b>120 291</b>	<b>104 334</b>	<b>127 331</b>	<b>137 517</b>	<b>148 518</b>
<b>Surcharges and Taxes</b>											
Surcharges		108 143	9 122	7 976	-	-	-	0	-	-	-
Taxes		-	-	-	4 849	5 918	5 918	1 556	7 371	7 788	5 634
<b>Total Surcharges and Taxes</b>		<b>108 143</b>	<b>9 122</b>	<b>7 976</b>	<b>4 849</b>	<b>5 918</b>	<b>5 918</b>	<b>1 556</b>	<b>7 371</b>	<b>7 788</b>	<b>5 634</b>

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Fines, Penalties and Forfeits</b>											
Fines		7 507	16 302	19 699	10 732	10 732	10 732	14 123	11 270	11 836	12 431
Forfeits		980	4 333	2 654	0	0	0	(50)	0	0	0
Penalties		-	-	-	1 085	1 085	1 085	41	1 150	1 219	1 292
<b>Total Fines, Penalties and Forfeits</b>		<b>8 487</b>	<b>20 634</b>	<b>22 354</b>	<b>11 816</b>	<b>11 816</b>	<b>11 816</b>	<b>14 114</b>	<b>12 420</b>	<b>13 055</b>	<b>13 723</b>
<b>Licences or Permits</b>											
Dog		-	2	-	6	6	6	2	6	6	7
Filming Fees		-	-	-	6	6	6	-	6	6	7
Market Porters		-	-	-	6	6	6	-	6	6	7
Road and Transport		1 034	1 081	960	2 402	2 402	2 402	763	2 546	2 699	2 861
Trading		111	100	109	146	146	146	123	155	164	174
<b>Total Licences or Permits</b>		<b>1 145</b>	<b>1 183</b>	<b>1 069</b>	<b>2 566</b>	<b>2 566</b>	<b>2 566</b>	<b>888</b>	<b>2 720</b>	<b>2 883</b>	<b>3 056</b>
<b>Transfer and subsidies - Operational</b>											
<b>Monetary Allocations</b>											
District Municipalities		-	295	130	-	100	100	-	-	-	-
Foreign Government and International Organisations		3 223	1 883	-	706	762	762	-	755	-	-
National Governments		4 660	5 747	3 884	7 291	7 291	7 291	3 176	3 606	1 717	1 804
National Revenue Fund		121 668	135 729	145 706	156 647	156 647	156 647	155 614	166 475	176 156	178 631
Private Enterprises		491	1 075	26	3 001	1 554	1 554	-	-	-	-
Provincial Government		12 843	932	312	14 585	21 716	21 716	2 354	25 500	13 022	13 235
<b>Total Monetary Allocations</b>		<b>142 884</b>	<b>145 661</b>	<b>150 058</b>	<b>182 230</b>	<b>188 070</b>	<b>188 070</b>	<b>161 144</b>	<b>196 336</b>	<b>190 895</b>	<b>193 670</b>
<b>Total Transfer and subsidies - Operational</b>		<b>142 884</b>	<b>145 661</b>	<b>150 058</b>	<b>182 230</b>	<b>188 070</b>	<b>188 070</b>	<b>161 144</b>	<b>196 336</b>	<b>190 895</b>	<b>193 670</b>
<b>Interest Receivables</b>											
Property Rates		2 822	4 091	4 881	3 744	3 744	3 744	3 964	3 807	3 845	3 883
<b>Total Interest Receivables</b>		<b>2 822</b>	<b>4 091</b>	<b>4 881</b>	<b>3 744</b>	<b>3 744</b>	<b>3 744</b>	<b>3 964</b>	<b>3 807</b>	<b>3 845</b>	<b>3 883</b>
<b>Operational Revenue - Service Charges</b>											
Electricity - Availability Charges		854	974	936	1 025	1 025	1 025	1 075	1 087	1 152	1 221
Waste Management - Availability Charges		307	425	384	834	834	834	356	884	937	993
Waste Water Management - Availability Charges		792	847	835	402	402	402	1 162	426	451	479
Water - Availability Charges		672	744	669	989	989	989	641	1 049	1 111	1 178
<b>Total Operational Revenue - Service Charges</b>		<b>2 625</b>	<b>2 991</b>	<b>2 824</b>	<b>3 250</b>	<b>3 250</b>	<b>3 250</b>	<b>3 234</b>	<b>3 445</b>	<b>3 652</b>	<b>3 871</b>
<b>Gains on Disposal of Fixed and Intangible Assets</b>											
Investment Property		-	-	10 748	-	-	-	-	-	-	-
Property, Plant and Equipment		-	(291)	316	-	-	-	-	-	-	-
<b>Total Disposal of Fixed and Intangible Assets</b>		<b>-</b>	<b>(291)</b>	<b>11 064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Gains</b>											
Discontinued Operations and Disposals of Non-current Assets		-	-	105	-	-	-	-	-	-	-
<b>Fair Value Adjustment</b>											
<b>Actuarial Assessments</b>											
Medical		-	2 804	-	-	-	-	-	-	-	-
<b>Total Actuarial Assessments</b>		<b>-</b>	<b>2 804</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fair Value Adjustment</b>		<b>-</b>	<b>2 804</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Gains</b>		<b>-</b>	<b>2 804</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>763 389</b>	<b>928 616</b>	<b>902 486</b>	<b>982 936</b>	<b>1 004 045</b>	<b>1 004 045</b>	<b>857 940</b>	<b>1 069 064</b>	<b>1 138 703</b>	<b>1 221 220</b>
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Salaries and Allowances											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
Basic Salary	2	132 207	145 945	162 863	176 748	174 560	174 560	145 234	185 844	196 095	209 436
Bonuses		10 539	11 443	12 571	16 793	16 793	16 793	11 257	17 875	19 063	20 335
<b>Allowance</b>											
Accommodation, Travel and Incidental		238	5	-	-	-	-	-	-	-	-
Cellular and Telephone		973	1 054	1 122	1 520	1 520	1 520	1 106	1 622	1 734	1 854
Housing Benefits		1 454	1 200	1 718	1 401	1 401	1 401	1 000	1 492	1 592	1 699
Non-pensionable		52	44	-	75	75	75	-	81	86	92
Travel or Motor Vehicle		7 357	8 074	8 792	10 304	10 304	10 304	7 532	10 989	11 743	12 549
<b>Total Allowance</b>		<b>10 074</b>	<b>10 377</b>	<b>11 631</b>	<b>13 300</b>	<b>13 300</b>	<b>13 300</b>	<b>9 639</b>	<b>14 184</b>	<b>15 155</b>	<b>16 194</b>
<b>Service Related Benefits</b>											
Acting		1 255	1 819	1 679	2 638	2 638	2 638	1 406	2 817	3 014	3 225
Leave Pay		1 893	2 522	3 773	4 719	4 719	4 719	4 764	5 040	5 393	5 770
Long Service Award		-	-	-	-	0	0	1 779	1 439	1 539	1 647
Overtime		16 956	17 339	19 165	26 503	26 053	26 053	16 794	28 251	30 229	32 344
Standby Allowance		7 046	5 927	6 271	8 541	8 591	8 591	6 243	9 175	9 817	10 504
<b>Total Service Related Benefits</b>		<b>27 149</b>	<b>27 607</b>	<b>30 887</b>	<b>42 400</b>	<b>42 000</b>	<b>42 000</b>	<b>30 986</b>	<b>46 722</b>	<b>49 992</b>	<b>53 491</b>
<b>Total Salaries and Allowances</b>		<b>179 969</b>	<b>195 373</b>	<b>217 953</b>	<b>249 242</b>	<b>246 654</b>	<b>246 654</b>	<b>197 115</b>	<b>264 625</b>	<b>280 305</b>	<b>299 456</b>
<b>Social Contributions</b>											
Bargaining Council		72	75	79	91	91	91	70	97	104	111
Group Life Insurance		4 716	4 738	5 566	5 919	5 919	5 919	5 218	6 294	6 707	7 148
Medical		8 939	9 834	10 511	11 085	11 085	11 085	9 616	11 803	12 593	13 438
Pension		20 733	22 385	23 981	29 231	29 231	29 231	22 079	31 092	33 139	35 330
Unemployment Insurance		1 103	1 171	1 223	1 568	1 572	1 572	1 066	1 669	1 753	1 871
<b>Total Social Contributions</b>		<b>35 563</b>	<b>38 204</b>	<b>41 360</b>	<b>47 895</b>	<b>47 898</b>	<b>47 898</b>	<b>38 048</b>	<b>50 956</b>	<b>54 295</b>	<b>57 896</b>
<b>Post-retirement Benefit</b>											
Medical		(652)	9 264	9 462	10 850	10 850	10 850	8 188	11 587	12 399	13 266
Pension		3	2	2	27	27	27	2	29	31	33
<b>Total Post-retirement Benefit</b>		<b>(649)</b>	<b>9 266</b>	<b>9 464</b>	<b>10 877</b>	<b>10 877</b>	<b>10 877</b>	<b>8 189</b>	<b>11 617</b>	<b>12 430</b>	<b>13 300</b>
<b>Sub-Total</b>	4	<b>214 883</b>	<b>242 843</b>	<b>268 777</b>	<b>308 013</b>	<b>305 429</b>	<b>305 429</b>	<b>243 352</b>	<b>327 197</b>	<b>347 031</b>	<b>370 652</b>
<b>Total Employee Related Cost</b>	1.5	<b>214 883</b>	<b>242 843</b>	<b>268 777</b>	<b>308 013</b>	<b>305 429</b>	<b>305 429</b>	<b>243 352</b>	<b>327 197</b>	<b>347 031</b>	<b>370 652</b>
<b>Remuneration of Councillors</b>											
<b>Allowances and Service Related Benefits</b>											
Basic Salary		8 319	9 007	9 415	10 442	10 442	10 442	7 888	10 860	11 294	11 746
Cell phone Allowance		975	1 048	993	1 203	1 203	1 203	828	1 251	1 301	1 354
Travelling Allowance		-	184	541	-	-	-	564	-	-	-
<b>Total Allowances and Service Related Benefits</b>		<b>9 295</b>	<b>10 239</b>	<b>10 949</b>	<b>11 646</b>	<b>11 646</b>	<b>11 646</b>	<b>9 280</b>	<b>12 111</b>	<b>12 596</b>	<b>13 100</b>
<b>Social Contributions</b>											
Medial Aid Benefits		87	54	-	90	90	90	-	94	97	101
Pension Fund Contributions		1 384	1 339	1 367	1 493	1 493	1 493	1 156	1 552	1 614	1 679
<b>Total Social Contributions</b>		<b>1 472</b>	<b>1 392</b>	<b>1 367</b>	<b>1 583</b>	<b>1 583</b>	<b>1 583</b>	<b>1 156</b>	<b>1 646</b>	<b>1 712</b>	<b>1 780</b>
<b>Total Remuneration of Councillors</b>	1.5	<b>10 766</b>	<b>11 631</b>	<b>12 315</b>	<b>13 228</b>	<b>13 228</b>	<b>13 228</b>	<b>10 436</b>	<b>13 758</b>	<b>14 308</b>	<b>14 880</b>
<b>Bulk Purchases - Electricity</b>											
ESKOM		279 960	324 086	391 687	396 245	430 619	430 619	326 267	474 822	517 556	564 136
Self Generation		-	-	-	0	0	0	-	0	0	0
<b>Total Bulk Purchases - Electricity</b>	1	<b>279 960</b>	<b>324 086</b>	<b>391 687</b>	<b>396 245</b>	<b>430 619</b>	<b>430 619</b>	<b>326 267</b>	<b>474 822</b>	<b>517 556</b>	<b>564 136</b>
<b>Inventory Consumed</b>											
Consumables		2 268	2 135	2 783	3 505	3 577	3 577	2 669	3 604	3 196	3 357
Materials and Supplies		16 419	20 777	21 435	24 640	23 995	23 995	19 317	19 181	20 121	21 203

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
Water		(177)	333	(5)	0	0	0	-	0	0	0
<b>Sub-total</b>		<b>18 511</b>	<b>23 245</b>	<b>24 213</b>	<b>28 145</b>	<b>27 572</b>	<b>27 572</b>	<b>21 986</b>	<b>22 786</b>	<b>23 317</b>	<b>24 560</b>
<b>Total Inventory Consumed</b>	1	<b>18 511</b>	<b>23 245</b>	<b>24 213</b>	<b>28 145</b>	<b>27 572</b>	<b>27 572</b>	<b>21 986</b>	<b>22 786</b>	<b>23 317</b>	<b>24 560</b>
<b>Debt Impairment</b>											
<b>Trade and Other Receivables from Exchange Transactions</b>											
Electricity		4 518	3 954	4 013	8 960	7 377	7 377	-	9 239	10 137	11 119
Waste Management		13 695	(17 833)	13 065	18 243	8 999	8 999	-	5 764	6 207	6 681
Waste Water Management		13 546	(8 946)	13 812	11 836	4 618	4 618	-	6 757	7 239	7 752
Water		24 601	(34 209)	25 126	22 385	10 429	10 429	-	1 588	1 809	2 049
<b>Total Trade and Other Receivables from Exchange Transactions</b>		<b>56 360</b>	<b>(57 033)</b>	<b>56 016</b>	<b>61 423</b>	<b>31 423</b>	<b>31 423</b>	<b>-</b>	<b>23 349</b>	<b>25 391</b>	<b>27 602</b>
<b>Other Receivables from Non-exchange Revenue</b>											
<b>Property Rates</b>											
Business and Commercial Properties		10 167	(11 609)	7 439	6 015	6 015	6 015	-	-	-	-
Residential Properties		-	-	-	-	-	-	-	11 155	12 048	13 011
<b>Total Property Rates</b>		<b>10 167</b>	<b>(11 609)</b>	<b>7 439</b>	<b>6 015</b>	<b>6 015</b>	<b>6 015</b>	<b>-</b>	<b>11 155</b>	<b>12 048</b>	<b>13 011</b>
<b>Non Specific Accounts</b>		<b>(8 735)</b>	<b>(3 713)</b>	<b>2 934</b>	<b>9 453</b>	<b>9 453</b>	<b>9 453</b>	<b>-</b>	<b>8 820</b>	<b>9 261</b>	<b>9 724</b>
<b>Total Other Receivables from Non-exchange Revenue</b>		<b>1 433</b>	<b>(15 322)</b>	<b>10 373</b>	<b>15 468</b>	<b>15 468</b>	<b>15 468</b>	<b>-</b>	<b>19 975</b>	<b>21 309</b>	<b>22 735</b>
<b>Total Debt Impairment</b>	1	<b>57 793</b>	<b>(72 355)</b>	<b>66 389</b>	<b>76 891</b>	<b>46 891</b>	<b>46 891</b>	<b>-</b>	<b>43 324</b>	<b>46 700</b>	<b>50 338</b>
<b>Depreciation, Amortisation and Impairment</b>											
<b>Amortisation</b>											
Intangible Assets		76	12	-	90	90	90	-	101	101	101
<b>Total Amortisation</b>		<b>76</b>	<b>12</b>	<b>-</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>-</b>	<b>101</b>	<b>101</b>	<b>101</b>
<b>Depreciation</b>											
Community Assets		2 683	2 940	4 501	1 937	1 937	1 937	1 610	2 170	2 170	2 170
Computer Equipment		376	669	563	2 428	2 428	2 428	284	2 719	2 719	2 719
Electrical Infrastructure		3 484	3 813	3 957	996	996	996	1 977	1 116	1 116	1 116
Furniture and Office Equipment		677	834	573	602	602	602	202	674	674	674
Information and Communication Infrastructure		161	153	143	-	-	-	74	-	-	-
Investment Property		276	409	410	195	195	195	207	218	218	218
Machinery and Equipment		2 526	2 221	1 941	1 397	1 397	1 397	974	1 565	1 565	1 565
Other Assets		2 187	1 653	3 008	-	-	-	912	-	-	-
Roads Infrastructure		5 952	6 188	7 021	586	586	586	3 986	656	656	656
Sanitation Infrastructure		4 307	4 404	4 506	2 625	2 625	2 625	2 683	2 940	2 940	2 940
Solid Waste Infrastructure		900	334	528	16 094	16 094	16 094	90	18 026	18 026	18 026
Storm water Infrastructure		2 422	2 432	2 546	532	532	532	1 311	596	596	596
Transport Assets		1 993	2 005	2 329	5 025	5 025	5 025	1 217	5 628	5 628	5 628
Water Supply Infrastructure		5 544	6 066	6 256	1 582	1 582	1 582	3 077	1 772	1 772	1 772
<b>Total Depreciation</b>		<b>33 487</b>	<b>34 120</b>	<b>38 283</b>	<b>34 000</b>	<b>34 000</b>	<b>34 000</b>	<b>18 603</b>	<b>38 080</b>	<b>38 080</b>	<b>38 080</b>
<b>Capital Impairment Losses and Reversals</b>											
Investment Property		472	-	-	-	-	-	-	-	-	-
<b>Property, Plant and Equipment</b>											
Community Assets		-	-	1	-	-	-	-	-	-	-
Computer Equipment		-	-	220	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	364	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	50	-	-	-	-	-	-	-
Machinery and Equipment		-	-	491	-	-	-	-	-	-	-
Sanitation Infrastructure		695	108	-	-	-	-	-	-	-	-
Transport Assets		-	-	37	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Total Property, Plant and Equipment</b>		695	108	1 163	-	-	-	-	-	-	-
<b>Total Capital Impairment Losses and Reversals</b>		1 167	108	1 163	-	-	-	-	-	-	-
<b>Total Depreciation, Amortisation and Impairment</b>	1	34 730	34 241	39 446	34 090	34 090	34 090	18 603	38 181	38 181	38 181
<b>Interest, Dividends and Rent on Land</b>											
Interest Paid		9 910	6 542	7 847	10 742	10 585	10 585	1 420	10 773	11 311	11 877
Rent on Land		43	39	50	53	53	53	53	17	18	18
<b>Total Interest, Dividends and Rent on Land</b>	1	9 953	6 580	7 897	10 794	10 638	10 638	1 473	10 789	11 329	11 895
<b>Contracted Services</b>											
Consultants and Professional Services		25 261	6 469	7 465	22 205	19 384	19 384	10 680	19 796	20 946	22 245
Contractors		4 375	46 093	22 552	10 745	7 196	7 196	3 388	8 652	7 879	8 370
Outsourced Services		21 078	36 653	30 118	44 029	44 297	44 297	27 094	44 212	45 966	47 813
<b>Total Contracted Services</b>	1	50 714	89 214	60 135	76 979	70 877	70 877	41 163	72 660	74 791	78 429
<b>Transfers and Subsidies</b>											
<b>Operational</b>											
Monetary Allocations		2 208	2 878	4 633	4 931	12 779	12 779	9 004	14 153	2 489	2 609
<b>Total Operational</b>	1	2 208	2 878	4 633	4 931	12 779	12 779	9 004	14 153	2 489	2 609
<b>Total Transfers and Subsidies</b>	1	2 208	2 878	4 633	4 931	12 779	12 779	9 004	14 153	2 489	2 609
<b>Irrecoverable Debts Written Off</b>											
<b>Exchange</b>											
Electricity		-	-	241	-	1 583	1 583	470	1 662	1 745	1 833
Non Specific Accounts		-	-	51	-	-	-	31	-	-	-
Waste Management		-	-	2 386	0	9 243	9 243	2 723	9 706	10 191	10 700
Waste Water Management		-	-	1 432	0	7 218	7 218	2 126	7 579	7 958	8 356
Water		-	-	3 242	0	11 956	11 956	3 528	12 554	13 181	13 840
<b>Total Exchange</b>		-	-	7 353	0	30 000	30 000	8 877	31 500	33 075	34 729
<b>Non-exchange</b>											
Non Specific Accounts		-	-	7 804	-	-	-	-	-	-	-
Property Rates		-	-	191	-	-	-	454	-	-	-
Service Charges		-	-	-	-	0	0	5	0	0	0
<b>Total Non-exchange</b>		-	-	7 995	-	0	0	459	0	0	0
<b>Total Irrecoverable Debts Written Off</b>	1	-	-	15 347	0	30 000	30 000	9 337	31 500	33 075	34 729
<b>Operational Cost and Other Cost</b>											
<b>Operational Cost</b>											
Achievements and Awards		-	-	-	150	150	150	-	47	50	52
Advertising, Publicity and Marketing		1 099	773	1 124	1 594	1 597	1 597	726	1 556	1 444	1 506
Bank Charges, Facility and Card Fees		772	414	452	1 021	939	939	451	536	563	591
Bursaries (Employees)		-	51	-	-	-	-	-	-	-	-
Cleaning Services		20	15	31	53	68	68	34	58	60	62
Commission		2 614	2 136	2 140	2 730	2 720	2 720	1 951	2 856	2 999	3 149
Communication		3 270	3 231	1 484	3 718	3 543	3 543	1 999	3 659	3 842	4 034
Contribution to Provisions		(39 703)	(1 987)	-	1	1	1	-	0	0	0
Courier and Delivery Services		1	1	3	5	5	5	2	3	3	3
Deeds		32	44	48	59	59	59	10	62	65	68
Electricity Compliance Certificate		(1)	4	-	75	75	75	70	79	83	87
Entertainment		8	2	7	22	22	22	8	16	17	18
External Audit Fees		3 776	3 754	4 387	4 615	5 115	5 115	5 111	4 846	5 088	5 342
External Computer Service		3 752	3 716	3 877	5 435	5 561	5 561	4 599	6 023	6 354	6 698
Fines and Penalties		1	-	-	4	4	4	-	1	1	1

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
Full Time Union Representative		102	87	38	(32)	50	50	48	(10)	(10)	(11)
Hire Charges		4 242	4 970	7 442	7 985	9 241	9 241	7 354	7 426	7 820	8 240
Insurance Underwriting		3 178	1 831	2 551	3 622	3 657	3 657	2 955	3 697	3 866	4 059
Learnerships and Internships		815	768	627	832	682	682	506	659	667	676
Levies Paid - Water Resource Management Charges		405	1 863	2 377	2 485	3 839	3 839	2 347	2 736	2 873	3 017
Licences		398	620	543	624	544	544	446	543	570	598
Management Fee		-	-	5	6	3	3	-	1	1	1
Municipal Services		17	22	39	4 640	5 040	5 040	5 037	44	46	49
Office Decorations		-	-	-	8	8	8	1	3	3	3
Printing, Publications and Books		345	344	591	1 197	1 397	1 397	984	1 855	2 028	2 218
Professional Bodies, Membership and Subscription		2 021	2 714	2 547	1 973	1 977	1 977	48	793	832	874
Registration Fees		22	47	28	80	114	114	50	51	53	56
Resettlement Cost		8	-	-	-	17	17	15	-	-	-
Road Worthy Test		18	-	-	49	-	-	-	15	16	17
Servitudes and Land Surveys		25	-	4	130	130	130	-	137	144	151
Signage		647	1 109	1 213	1 168	1 325	1 325	1 140	1 719	1 880	2 055
Skills Development Fund Levy		2 229	2 407	2 644	1 275	1 275	1 275	2 383	1 339	1 407	1 477
Toll Gate Fees		1	2	5	3	4	4	2	1	2	2
Transport Provided as Part of Departmental Activities		39	56	66	147	97	97	38	70	73	77
Travel Agency and Visas		(46)	29	8	60	61	61	10	46	48	50
Travel and Subsistence		1 074	946	970	1 622	1 672	1 672	849	956	989	1 036
Uniform and Protective Clothing		1 443	1 374	1 343	2 981	3 375	3 375	2 250	3 168	3 232	3 409
Vehicle Tracking		280	259	194	372	301	301	188	386	405	426
Ward Committees		1 385	1 373	1 411	1 222	1 222	1 222	1 155	1 283	1 347	1 415
Wet Fuel		10 630	10 247	8 808	12 906	11 339	11 339	7 416	11 229	11 756	12 308
Workmens Compensation Fund		2 071	2 102	2 469	2 463	2 463	2 463	2 380	2 586	2 716	2 851
<b>Total Operational Cost</b>		<b>6 986</b>	<b>45 323</b>	<b>49 476</b>	<b>67 299</b>	<b>69 695</b>	<b>69 695</b>	<b>52 563</b>	<b>60 475</b>	<b>63 330</b>	<b>66 664</b>
<b>Operating Leases</b>											
Investment Properties		1 025	1 107	1 201	1 371	1 371	1 371	1 207	1 440	1 512	1 588
<b>Total Operational Leases</b>		<b>1 025</b>	<b>1 107</b>	<b>1 201</b>	<b>1 371</b>	<b>1 371</b>	<b>1 371</b>	<b>1 207</b>	<b>1 440</b>	<b>1 512</b>	<b>1 588</b>
<b>Total Operational Cost and Other Cost</b>	1	<b>8 011</b>	<b>46 430</b>	<b>50 677</b>	<b>68 670</b>	<b>71 067</b>	<b>71 067</b>	<b>53 770</b>	<b>61 915</b>	<b>64 842</b>	<b>68 251</b>
<b>Disposal of Fixed and Intangible Assets</b>											
Intangible Assets		-	616	-	-	-	-	-	-	-	-
Investment Property		-	-	37	-	-	-	-	-	-	-
Property, Plant and Equipment		838	71	616	-	-	-	-	-	-	-
<b>Total Disposal of Fixed and Intangible Assets</b>	1	<b>838</b>	<b>688</b>	<b>653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Losses</b>											
<b>Inventory</b>											
Decrease in net-realizable Value		-	4	487	-	-	-	-	-	-	-
<b>Total Inventory</b>		<b>-</b>	<b>4</b>	<b>487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fair Value Adjustment</b>											
<b>Actuarial Assessments</b>											
Medical		-	-	1 946	-	-	-	-	-	-	-
<b>Total Actuarial Assessments</b>		<b>-</b>	<b>-</b>	<b>1 946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fair Value Adjustment</b>		<b>-</b>	<b>-</b>	<b>1 946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Losses</b>	1	<b>-</b>	<b>4</b>	<b>2 434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure</b>		<b>688 367</b>	<b>709 484</b>	<b>944 603</b>	<b>1 017 988</b>	<b>1 053 189</b>	<b>1 053 189</b>	<b>735 392</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Surplus/(Deficit)</b>		75 022	219 132	(42 117)	(35 052)	(49 145)	(49 145)	122 548	(42 020)	(34 914)	(37 440)
<b>Transfers and subsidies - capital (monetary allocations)</b>											
District Municipalities		762	1 851	433	185	185	185	141	435	-	-
Foreign Government and International Organisations		197	222	-	300	300	300	-	-	-	-
National Government		41 976	20 250	40 065	23 409	23 409	23 409	1 183	26 141	44 608	35 790
Private Enterprises		-	-	-	1 939	1 939	1 939	-	-	-	-
Provincial Governments		22 759	14 214	337	1 702	1 702	1 702	-	8 428	5 834	117
<b>Total Transfers and subsidies - capital (monetary allocations)</b>		<b>65 693</b>	<b>36 536</b>	<b>40 834</b>	<b>27 535</b>	<b>27 535</b>	<b>27 535</b>	<b>1 324</b>	<b>35 003</b>	<b>50 442</b>	<b>35 907</b>
<b>Transfers and subsidies - capital (in-kind)</b>											
Private Enterprises		-	-	1 458	-	-	-	-	-	-	-
<b>Total Transfers and subsidies - capital (in-kind)</b>		<b>-</b>	<b>-</b>	<b>1 458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
<b>Surplus/(Deficit) after income tax</b>		<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
<b>Surplus/(Deficit) for the year</b>		<b>140 715</b>	<b>255 668</b>	<b>176</b>	<b>(7 518)</b>	<b>(21 610)</b>	<b>(21 610)</b>	<b>123 872</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
<b>Repairs and Maintenance by Expenditure Item</b>											
Employee related costs	8	575	-	(15)	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		3 063	5 870	5 362	-	5 551	5 551	4 495	-	-	-
Contracted Services		21 103	5 231	6 947	-	13 477	13 477	7 806	-	-	-
Operational Costs		2 307	3 503	4 805	-	5 354	5 354	4 547	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	9	<b>27 047</b>	<b>14 604</b>	<b>17 099</b>	<b>-</b>	<b>24 381</b>	<b>24 381</b>	<b>16 849</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	Vote 6 - Planning and Development	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		615	-	-	511 382	-	-	-	-	-	-	-	-	-	-	-	511 997
Service charges - Water		-	-	-	57 134	-	-	-	-	-	-	-	-	-	-	-	57 134
Service charges - Waste Water Management		-	-	-	45 136	-	-	-	-	-	-	-	-	-	-	-	45 136
Service charges - Waste Management		-	-	-	39 389	-	-	-	-	-	-	-	-	-	-	-	39 389
Sale of Goods and Rendering of Services		300	4 360	6	1 496	0	-	-	-	-	-	-	-	-	-	-	6 161
Agency services		-	-	5 214	-	-	-	-	-	-	-	-	-	-	-	-	5 214
Interest		12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
Interest earned from Receivables		99	400	-	24 071	-	-	-	-	-	-	-	-	-	-	-	24 570
Interest earned from Current and Non Current Assets		17 332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17 332
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		24	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
Rental from Fixed Assets		429	5 484	-	-	782	-	-	-	-	-	-	-	-	-	-	6 695
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		497	6	788	164	-	-	-	-	-	-	-	-	-	-	-	1 454
<b>Non-Exchange Revenue</b>																	
Property rates		127 331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127 331
Surcharges and Taxes		6 757	149	20	445	-	-	-	-	-	-	-	-	-	-	-	7 371
Fines, penalties and forfeits		1 724	31	10 656	9	-	-	-	-	-	-	-	-	-	-	-	12 420
Licences or permits		6	155	2 558	-	-	-	-	-	-	-	-	-	-	-	-	2 720
Transfer and subsidies - Operational		2 239	160 288	130	33 679	-	-	-	-	-	-	-	-	-	-	-	196 336
Interest		3 807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 807
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	3 445	-	-	-	-	-	-	-	-	-	-	-	3 445
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>161 172</b>	<b>170 880</b>	<b>19 372</b>	<b>716 349</b>	<b>782</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 068 555</b>
<b>Expenditure</b>																	
Employee related costs		21 884	90 644	83 080	111 584	20 006	-	-	-	-	-	-	-	-	-	-	327 197
Remuneration of councillors		-	-	13 758	-	-	-	-	-	-	-	-	-	-	-	-	13 758
Bulk purchases - electricity		0	12	-	474 810	-	-	-	-	-	-	-	-	-	-	-	474 822
Inventory consumed		371	5 162	873	16 158	221	-	-	-	-	-	-	-	-	-	-	22 786
Debt impairment		11 155	-	8 820	23 349	-	-	-	-	-	-	-	-	-	-	-	43 324
Depreciation and amortisation		371	5 414	3 066	29 319	12	-	-	-	-	-	-	-	-	-	-	38 181
Interest		6	27	17	10 740	-	-	-	-	-	-	-	-	-	-	-	10 789
Contracted services		2 852	16 242	13 898	37 792	1 877	-	-	-	-	-	-	-	-	-	-	72 660
Transfers and subsidies		3	11 783	1 391	-	976	-	-	-	-	-	-	-	-	-	-	14 153
Irrecoverable debts written off		-	-	-	31 500	-	-	-	-	-	-	-	-	-	-	-	31 500
Operational costs		17 983	5 472	16 268	21 436	756	-	-	-	-	-	-	-	-	-	-	61 915
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>54 624</b>	<b>134 755</b>	<b>141 171</b>	<b>756 687</b>	<b>23 847</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 111 084</b>
<b>Surplus/(Deficit)</b>		<b>106 549</b>	<b>36 125</b>	<b>(121 799)</b>	<b>(40 338)</b>	<b>(23 065)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(42 529)</b>
Transfers and subsidies - capital (monetary allocations)		-	7 729	-	27 275	-	-	-	-	-	-	-	-	-	-	-	35 003
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>		<b>106 549</b>	<b>43 854</b>	<b>(121 799)</b>	<b>(13 063)</b>	<b>(23 065)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 525)</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current Assets</b>											
<b>Cash and Cash Equivalents</b>											
Cash at Bank		226 792	187 235	200 375	220 315	204 026	204 026	196 526	238 572	247 415	256 734
Cash on Hand		9	9	9	9	9	9	9	9	9	9
<b>Total Cash and Cash Equivalents</b>		<b>226 802</b>	<b>187 245</b>	<b>200 384</b>	<b>220 325</b>	<b>204 035</b>	<b>204 035</b>	<b>196 536</b>	<b>238 581</b>	<b>247 424</b>	<b>256 743</b>
<b>Trade and other receivables from exchange transactions</b>											
Electricity		52 668	71 215	70 164	90 271	113 583	113 583	92 475	124 526	136 619	149 992
Waste Management		90 449	61 083	77 325	90 271	83 169	83 169	89 666	89 183	98 164	107 537
Waste Water Management		87 105	94 806	74 657	91 308	35 314	35 314	95 388	44 171	50 850	57 979
Water		149 357	96 992	121 954	141 452	133 146	133 146	147 760	138 668	144 422	150 425
Other trade receivables from exchange transactions		14 811	13 051	26 744	17 683	17 579	17 579	21 327	17 853	18 130	18 410
VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	(1 697)	(1 697)	(1 697)
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>394 389</b>	<b>337 147</b>	<b>370 845</b>	<b>430 985</b>	<b>382 790</b>	<b>382 790</b>	<b>446 617</b>	<b>412 705</b>	<b>446 488</b>	<b>482 647</b>
<b>Less: Impairment for debt</b>											
Impairment for Electricity		(9 320)	(13 002)	(16 538)	(31 704)	(20 923)	(20 923)	(16 538)	(30 162)	(40 298)	(51 417)
Impairment for Waste Management		(84 995)	(50 812)	(63 962)	(87 813)	(70 246)	(70 246)	(63 962)	(76 010)	(82 217)	(88 898)
Impairment for Waste Water Management		(75 745)	(53 903)	(67 170)	(76 182)	(68 888)	(68 888)	(67 170)	(75 646)	(82 884)	(90 637)
Impairment for Water		(141 567)	(104 690)	(124 594)	(131 786)	(129 634)	(129 634)	(124 594)	(131 222)	(133 031)	(135 081)
Impairment for other trade receivables from exchange transactions		(4 363)	(3 229)	(9 487)	(20 990)	(18 920)	(18 920)	(9 487)	(27 740)	(37 001)	(46 725)
<b>Total Less: Impairment for debt</b>		<b>(315 990)</b>	<b>(225 637)</b>	<b>(281 750)</b>	<b>(348 476)</b>	<b>(308 611)</b>	<b>(308 611)</b>	<b>(281 750)</b>	<b>(340 780)</b>	<b>(375 432)</b>	<b>(412 758)</b>
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>78 399</b>	<b>111 510</b>	<b>89 095</b>	<b>82 509</b>	<b>74 179</b>	<b>74 179</b>	<b>164 866</b>	<b>71 925</b>	<b>71 056</b>	<b>69 889</b>
<b>Receivables from non-exchange transactions</b>											
<b>Property rates</b>											
Agricultural Properties		4 270	17 305	21 199	(4 963)	15 681	15 681	25 167	18 454	21 450	24 685
Business and Commercial Properties		719	5 110	7 201	27 270	12 451	12 451	8 538	13 950	15 569	17 318
Industrial Properties		45	1 510	1 884	8 054	2 626	2 626	1 451	3 924	5 326	6 840
Mining Properties		-	(1 399)	(1 399)	14	-	-	(1 399)	-	-	-
Public Benefit Organisations		-	-	4	912	4	4	-	4	4	4
Public Service Infrastructure Properties		580	283	242	(2 463)	(16 330)	(16 330)	(185)	(16 283)	(16 233)	(16 178)
Public Service Purposes Properties		-	3 924	5 432	23 624	24 836	24 836	5 198	26 698	28 710	30 882
Residential Properties		1 683	21 465	22 882	27 409	26 073	26 073	23 945	31 400	37 019	42 953
Vacant Land		-	5 284	4 351	6 929	4 693	4 693	5 165	4 944	5 215	5 507
<b>Gross: Property rates</b>		<b>7 297</b>	<b>53 482</b>	<b>61 797</b>	<b>86 785</b>	<b>70 033</b>	<b>70 033</b>	<b>67 880</b>	<b>83 091</b>	<b>97 060</b>	<b>112 012</b>
<b>Less: Impairment of Property rates</b>		<b>(11 186)</b>	<b>(46 422)</b>	<b>(57 690)</b>	<b>(78 352)</b>	<b>(70 663)</b>	<b>(70 663)</b>	<b>(57 690)</b>	<b>(81 818)</b>	<b>(93 866)</b>	<b>(106 877)</b>
<b>Net Property rates</b>		<b>(3 889)</b>	<b>7 061</b>	<b>4 107</b>	<b>8 433</b>	<b>(630)</b>	<b>(630)</b>	<b>10 190</b>	<b>1 273</b>	<b>3 194</b>	<b>5 135</b>
Other receivables from non-exchange transactions		14 020	21 682	33 775	42 879	52 216	52 216	48 175	61 562	71 381	81 697
<b>Net other receivables from non-exchange transactions</b>		<b>14 020</b>	<b>21 682</b>	<b>33 775</b>	<b>42 879</b>	<b>52 216</b>	<b>52 216</b>	<b>48 175</b>	<b>61 562</b>	<b>71 381</b>	<b>81 697</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>10 131</b>	<b>28 743</b>	<b>37 882</b>	<b>51 313</b>	<b>51 586</b>	<b>51 586</b>	<b>58 365</b>	<b>62 835</b>	<b>74 575</b>	<b>86 831</b>
<b>Inventory</b>											
Agricultural		1 423	1 423	1 107	1 740	-	-	1 107	-	-	-
Consumables		2 696	2 783	1 880	1 204	(2 970)	(2 970)	1 566	(3 164)	(3 164)	(3 164)
Materials and Supplies		12 553	18 595	10 180	23 753	16 004	16 004	22 484	17 908	17 908	17 908
Water		157	(176)	(171)	16	20	20	(171)	20	20	20
<b>Total Inventory</b>		<b>16 830</b>	<b>22 625</b>	<b>12 996</b>	<b>26 712</b>	<b>13 055</b>	<b>13 055</b>	<b>24 986</b>	<b>14 764</b>	<b>14 764</b>	<b>14 764</b>
<b>VAT Receivable</b>											
Input Tax Capital		476	(1 962)	840	(8 853)	1 176	1 176	5 745	1 176	1 176	1 176
Input Tax General		(7 710)	(3 857)	5 093	26 084	8 911	8 911	34 582	10 608	10 608	10 608
VAT Control (Receivable)		-	-	-	(108 795)	(96 865)	(96 865)	-	(96 865)	(96 865)	(96 865)
<b>Total VAT Receivable</b>		<b>(7 234)</b>	<b>(5 819)</b>	<b>5 933</b>	<b>(91 563)</b>	<b>(86 777)</b>	<b>(86 777)</b>	<b>40 327</b>	<b>(85 080)</b>	<b>(85 080)</b>	<b>(85 080)</b>
<b>Other current assets</b>											
Control, Clearing and Interface Accounts		1 485	1 014	1 084	4 284	1 084	1 084	1 084	1 084	1 084	1 084
Deposits		225	225	1 560	225	1 560	1 560	1 560	1 560	1 560	1 560
Operating Lease - Straight Lining		-	1 063	3 189	-	2 303	2 303	3 189	2 303	2 303	2 303
<b>Total Other current assets</b>		<b>1 709</b>	<b>2 302</b>	<b>5 833</b>	<b>4 509</b>	<b>4 947</b>	<b>4 947</b>	<b>5 833</b>	<b>4 947</b>	<b>4 947</b>	<b>4 947</b>
<b>Total Current Assets</b>		<b>326 637</b>	<b>346 606</b>	<b>352 122</b>	<b>293 805</b>	<b>261 025</b>	<b>261 025</b>	<b>490 913</b>	<b>307 972</b>	<b>327 687</b>	<b>348 094</b>
<b>Non-current Assets</b>											
<b>Investment Property</b>											
Investment Property at Cost / Fair Value		46 980	46 980	46 722	44 601	46 722	46 722	46 722	46 722	46 722	46 722
Less: Accumulated Depreciation		(4 180)	(4 588)	(4 998)	(5 525)	(5 193)	(5 193)	(5 205)	(5 411)	(5 629)	(5 847)
Less: Accumulated Impairment		(472)	(472)	(472)	(472)	(472)	(472)	(472)	(472)	(472)	(472)
<b>Total Investment Property</b>		<b>42 328</b>	<b>41 920</b>	<b>41 251</b>	<b>38 604</b>	<b>41 056</b>	<b>41 056</b>	<b>41 044</b>	<b>40 838</b>	<b>40 620</b>	<b>40 402</b>

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Property, Plant and Equipment</b>											
Property, Plant and Equipment at Cost / Revaluation		1 169 204	1 253 598	1 331 355	1 610 080	1 702 955	1 702 955	1 531 132	1 760 918	1 832 310	1 888 600
Leases recognised as Property, Plant and Equipment	3	3 345	1 460	1 190	1 460	8 470	8 470	1 190	8 470	8 470	8 470
Less: Accumulated Depreciation		(331 999)	(360 967)	(392 237)	(497 679)	(477 458)	(477 458)	(454 181)	(515 412)	(553 274)	(591 136)
Less: Accumulated Impairment		(4 360)	(4 270)	(6 449)	(4 964)	(6 066)	(6 066)	(6 928)	(5 974)	(5 974)	(5 974)
<b>Total Property, Plant and Equipment</b>	<b>2</b>	<b>836 191</b>	<b>889 821</b>	<b>933 859</b>	<b>1 108 897</b>	<b>1 227 901</b>	<b>1 227 901</b>	<b>1 071 213</b>	<b>1 248 002</b>	<b>1 281 532</b>	<b>1 299 959</b>
<b>Construction Work-in-progress</b>											
Acquisitions		19 668	-	-	-	-	-	-	-	-	-
Opening Balance		51 137	70 805	70 805	70 805	-	-	70 805	-	-	-
<b>Total Construction Work-in-progress</b>	<b>2</b>	<b>70 805</b>	<b>70 805</b>	<b>70 805</b>	<b>70 805</b>	<b>-</b>	<b>-</b>	<b>70 805</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>											
Heritage Assets at Cost / Revaluation		550	550	550	550	550	550	550	550	550	550
<b>Total Heritage Assets</b>		<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>
<b>Intangible Assets</b>											
Heritage Assets at Cost / Revaluation		2 869	2 036	2 257	2 672	2 329	2 329	2 257	2 329	2 329	2 329
Less: Accumulated Amortisation		(1 586)	(1 051)	(1 051)	(1 141)	(1 141)	(1 141)	(1 051)	(1 241)	(1 342)	(1 442)
<b>Total Intangible Assets</b>		<b>1 283</b>	<b>985</b>	<b>1 206</b>	<b>1 531</b>	<b>1 188</b>	<b>1 188</b>	<b>1 206</b>	<b>1 088</b>	<b>987</b>	<b>887</b>
<b>Total Non Current Assets</b>		<b>951 157</b>	<b>1 004 080</b>	<b>1 047 671</b>	<b>1 220 387</b>	<b>1 270 695</b>	<b>1 270 695</b>	<b>1 184 818</b>	<b>1 290 478</b>	<b>1 323 689</b>	<b>1 341 798</b>
<b>TOTAL ASSETS</b>		<b>1 277 794</b>	<b>1 350 687</b>	<b>1 399 793</b>	<b>1 514 192</b>	<b>1 531 721</b>	<b>1 531 721</b>	<b>1 675 730</b>	<b>1 598 451</b>	<b>1 651 376</b>	<b>1 689 892</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
<b>Financial Liabilities</b>											
Current portion of Finance Lease Liabilities		36	(158)	(546)	551	163	163	(546)	163	163	163
Current portion of Non-current Borrowings		-	-	-	(4 012)	-	-	-	21 891	21 891	21 891
Unamortised Premium on Long-term Debts		-	-	-	28	14	14	-	19	23	28
<b>Total Financial Liabilities</b>		<b>36</b>	<b>(158)</b>	<b>(546)</b>	<b>(3 433)</b>	<b>177</b>	<b>177</b>	<b>(546)</b>	<b>22 073</b>	<b>22 077</b>	<b>22 082</b>
<b>Consumer Deposits</b>											
Building Plans		3 564	1 152	1 055	1 149	1 059	1 059	1 404	1 059	1 059	1 059
Electricity		207	205	204	205	204	204	202	204	204	204
Posters		29	31	30	31	30	30	30	30	30	30
Rental Properties		972	407	379	407	380	380	333	380	380	380
Water		7 387	7 813	8 611	7 813	8 611	8 611	7 995	8 611	8 611	8 611
Wayleave		-	134	370	134	370	370	622	370	370	370
<b>Total Consumer Deposits</b>		<b>12 158</b>	<b>9 742</b>	<b>10 650</b>	<b>9 739</b>	<b>10 655</b>	<b>10 655</b>	<b>10 586</b>	<b>10 655</b>	<b>10 655</b>	<b>10 655</b>
<b>Trade and Other Payable Exchange Transactions</b>											
Advance Payments		6 925	10 281	3 565	10 281	4 459	4 459	16 755	4 459	4 459	4 459
Agency Fees Payable		0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Control, Clearing and Interface Accounts		310	446	1 539	(7 733)	(11 733)	(11 733)	876	(5 482)	(628)	4 565
Electricity Bulk Purchase		39 159	43 777	54 581	39 659	84 357	84 357	-	84 357	84 357	84 357
Fair Value Adjustment		-	-	-	1	1	1	-	1	1	1
Long Service Award		-	(48)	(48)	(48)	-	-	(48)	4 126	4 126	4 126
Overtime		1 989	1 975	2 483	1 975	2 483	2 483	2 483	2 483	2 483	2 483
Payables and Accruals		40 896	14 383	17 004	31 003	53 474	53 474	650	60 472	62 412	64 447
Retentions		12 861	13 713	11 891	13 632	11 870	11 870	6 849	11 870	11 870	11 870
Unallocated Deposits		1 216	1 108	1 348	1 108	1 345	1 345	1 830	1 345	1 345	1 345
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	17 977	13 016	7 806
VAT Payables Output Tax Provision for Doubtful Debt Impairme		-	-	-	-	-	-	-	5 413	5 413	5 413
<b>Total Trade and Other Payable Exchange Transactions</b>	<b>2, 5</b>	<b>103 355</b>	<b>85 635</b>	<b>92 362</b>	<b>89 877</b>	<b>146 255</b>	<b>146 255</b>	<b>29 396</b>	<b>187 021</b>	<b>188 853</b>	<b>190 872</b>
<b>Trade and Other Payable Non-exchange Transactions</b>											
<b>Transfers and Subsidies Payable</b>											
Operational		(1 046)	(1 046)	(1 046)	2 454	-	-	(1 046)	-	-	-
<b>Total Transfers and Subsidies Payable</b>		<b>(1 046)</b>	<b>(1 046)</b>	<b>(1 046)</b>	<b>2 454</b>	<b>-</b>	<b>-</b>	<b>(1 046)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers and Subsidies Unspent</b>											
Capital		(1 971)	(6 801)	(3 053)	12 084	4 509	4 509	25 964	22 788	27 534	31 531
Operational		9 834	2 154	6 355	(8 433)	(2 706)	(2 706)	15 998	(9 570)	(14 315)	(18 312)
<b>Total Transfers and Subsidies Unspent</b>		<b>7 863</b>	<b>(4 647)</b>	<b>3 302</b>	<b>3 651</b>	<b>1 803</b>	<b>1 803</b>	<b>41 962</b>	<b>13 219</b>	<b>13 219</b>	<b>13 219</b>
<b>Total Trade and Other Payable Non-exchange Transactions</b>	<b>2</b>	<b>6 817</b>	<b>(5 693)</b>	<b>2 256</b>	<b>6 104</b>	<b>1 803</b>	<b>1 803</b>	<b>40 916</b>	<b>13 219</b>	<b>13 219</b>	<b>13 219</b>
<b>Provision</b>											
Bonus		6 049	7 427	9 372	12 144	11 490	11 490	7 022	12 727	18 446	24 547
Decommissioning, Restoration and Similar Liabilities		-	184	529	-	3 791	3 791	529	3 791	3 791	3 791
Ex-gratia Pension		6	39	40	7	8	8	40	8	8	8
Insurance Claims		2 271	463	249	6 547	3 300	3 300	(2 447)	-	-	-
Leave		19 653	19 897	22 700	19 486	22 289	22 289	26 250	22 289	22 289	22 289
<b>Total Provision</b>		<b>27 979</b>	<b>28 010</b>	<b>32 890</b>	<b>38 184</b>	<b>40 878</b>	<b>40 878</b>	<b>31 394</b>	<b>38 815</b>	<b>44 534</b>	<b>50 634</b>

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>VAT Payable</b>											
VAT Payable: Output Tax		5 184	(855)	(2 035)	18 923	20 060	20 060	52 612	(96 979)	(89 125)	(80 722)
VAT Payable: VAT Control		31	(5 782)	6 378	(113 127)	(96 269)	(96 269)	2 157	-	-	-
<b>Total VAT Payable</b>		<b>5 215</b>	<b>(6 637)</b>	<b>4 343</b>	<b>(94 204)</b>	<b>(76 209)</b>	<b>(76 209)</b>	<b>54 769</b>	<b>(96 979)</b>	<b>(89 125)</b>	<b>(80 722)</b>
<b>Other current liabilities</b>											
<b>Employee Benefits</b>											
Post-employment Benefits		-	-	-	-	-	-	-	3 300	3 300	3 300
<b>Total Employee Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 300</b>	<b>3 300</b>	<b>3 300</b>
<b>Total Other current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 300</b>	<b>3 300</b>	<b>3 300</b>
<b>Total Current Liabilities</b>		<b>155 560</b>	<b>110 898</b>	<b>141 955</b>	<b>46 268</b>	<b>123 560</b>	<b>123 560</b>	<b>166 515</b>	<b>178 102</b>	<b>193 513</b>	<b>210 040</b>
<b>Non-current Liabilities</b>											
<b>Financial Liabilities</b>											
<b>Borrowings</b>											
Annuity and Bullet Loans		-	(2)	(2)	19 568	(5 890)	(5 890)	23 309	(8 999)	(12 108)	(15 217)
Finance Lease Liability		492	1 544	1 703	731	889	889	1 703	889	889	889
<b>Total Borrowings</b>	4	<b>492</b>	<b>1 542</b>	<b>1 700</b>	<b>20 299</b>	<b>(5 001)</b>	<b>(5 001)</b>	<b>25 012</b>	<b>(8 110)</b>	<b>(11 219)</b>	<b>(14 328)</b>
Operating Lease Liability		-	-	-	2 781	1 425	1 425	-	1 424	1 424	1 424
<b>Total Financial Liabilities</b>		<b>492</b>	<b>1 542</b>	<b>1 700</b>	<b>23 080</b>	<b>(3 576)</b>	<b>(3 576)</b>	<b>25 012</b>	<b>(6 686)</b>	<b>(9 794)</b>	<b>(12 903)</b>
<b>Provisions</b>											
Decommissioning, Restoration and Similar Liabilities		(6 726)	(364)	10 953	75 973	73 926	73 926	10 953	84 523	95 650	107 334
Impairment		1	-	-	-	-	-	-	-	-	-
Leave		235	1 879	210	11 969	12 179	12 179	-	-	-	-
<b>Total Provisions</b>		<b>(6 490)</b>	<b>1 515</b>	<b>11 163</b>	<b>87 943</b>	<b>86 105</b>	<b>86 105</b>	<b>10 953</b>	<b>84 523</b>	<b>95 650</b>	<b>107 334</b>
<b>Other non-current liabilities</b>											
<b>Employee Benefits</b>											
Post-employment Benefits		(4 023)	2 450	8 159	81 031	78 820	78 820	8 189	90 436	102 866	116 166
Other Long-Term Benefits		-	-	-	-	-	-	-	13 618	15 158	16 805
<b>Total Employee Benefits</b>		<b>(4 023)</b>	<b>2 450</b>	<b>8 159</b>	<b>81 031</b>	<b>78 820</b>	<b>78 820</b>	<b>8 189</b>	<b>104 055</b>	<b>118 024</b>	<b>132 971</b>
<b>Total Other non-current liabilities</b>		<b>(4 023)</b>	<b>2 450</b>	<b>8 159</b>	<b>81 031</b>	<b>78 820</b>	<b>78 820</b>	<b>8 189</b>	<b>104 055</b>	<b>118 024</b>	<b>132 971</b>
<b>Total non current liabilities</b>		<b>(10 021)</b>	<b>5 507</b>	<b>21 022</b>	<b>192 053</b>	<b>161 349</b>	<b>161 349</b>	<b>44 154</b>	<b>181 892</b>	<b>203 880</b>	<b>227 402</b>
<b>TOTAL LIABILITIES</b>		<b>145 539</b>	<b>116 405</b>	<b>162 977</b>	<b>238 321</b>	<b>284 909</b>	<b>284 909</b>	<b>210 669</b>	<b>359 995</b>	<b>397 393</b>	<b>437 441</b>
<b>CHANGES IN NET ASSETS</b>		<b>1 132 255</b>	<b>1 234 281</b>	<b>1 236 816</b>	<b>1 275 870</b>	<b>1 246 812</b>	<b>1 246 812</b>	<b>1 465 062</b>	<b>1 238 456</b>	<b>1 253 983</b>	<b>1 252 450</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Changes in Accounting Policy		1 809	-	-	-	-	-	50	-	-	-
Correction of Prior Period Error		(2 930)	(1 107)	-	-	-	-	-	-	-	-
Opening Balance		1 024 622	1 143 813	1 240 079	1 273 568	1 258 603	1 258 603	1 239 177	1 234 306	1 227 290	1 242 817
Transfers to/from operating revenue and expenditure		120 313	53 274	(902)	(8 865)	(6 438)	(6 438)	(169 126)	(7 016)	15 527	(1 533)
Transfers to/from Reserves		-	45 205	-	-	-	-	14 694	-	-	-
<b>Total Accumulated Surplus/(Deficit)</b>	1	<b>1 143 813</b>	<b>1 241 186</b>	<b>1 239 177</b>	<b>1 264 704</b>	<b>1 252 165</b>	<b>1 252 165</b>	<b>1 084 794</b>	<b>1 227 290</b>	<b>1 242 817</b>	<b>1 241 284</b>
<b>Reserves and Funds</b>											
Capital Replacement Reserve		12 540	11 166	11 166	11 166	11 166	11 166	(3 577)	11 166	11 166	11 166
<b>Total Reserves and Funds</b>	2	<b>12 540</b>	<b>11 166</b>	<b>11 166</b>	<b>11 166</b>	<b>11 166</b>	<b>11 166</b>	<b>(3 577)</b>	<b>11 166</b>	<b>11 166</b>	<b>11 166</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 156 353</b>	<b>1 252 352</b>	<b>1 250 343</b>	<b>1 275 870</b>	<b>1 263 331</b>	<b>1 263 331</b>	<b>1 081 217</b>	<b>1 238 456</b>	<b>1 253 983</b>	<b>1 252 450</b>

**References**

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

R thousand

<b>ASSETS</b>												
<b>Trade and other receivables from exchange transactions</b>												
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste		-	-	-	-	-	-	-	-	-	-	-
Waste Water		-	-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Gross: Trade and other receivables from exchange transactions</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Less: Impairment for debt</b>		-	-	-	-	-	-	-	-	-	-	-
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-	-
Impairment for Waste		-	-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Total net Trade and other receivables from Exchange Trx</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Receivables from non-exchange transactions</b>												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-	-
<b>Net Property rates</b>		-	-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Net other receivables from non-exchange transactions</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total net Receivables from non-exchange transactions</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Inventory</b>												
<b>Water</b>												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-	-
<b>Authorised Consumption</b>	6	-	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
Unbilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
<b>Water Losses</b>		-	-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-	-
Unauthorized Consumption		-	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Water</b>		-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance Water</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural</b>												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Closing balance – Agricultural</b>		-	-	-	-	-	-	-	-	-	-
<b>Consumables</b>											
<b>Standard Rated</b>											
–Opening Balance		-	-	-	-	-	-	-	-	-	-
–Acquisitions	7	-	-	-	-	-	-	-	-	-	-
–Issues	8	-	-	-	-	-	-	-	-	-	-
–Adjustments	8	-	-	-	-	-	-	-	-	-	-
–Write-offs	9	-	-	-	-	-	-	-	-	-	-
–Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing balance – Consumables Standard Rated</b>		-	-	-	-	-	-	-	-	-	-
<b>Zero Rated</b>											
–Opening Balance		-	-	-	-	-	-	-	-	-	-
–Acquisitions	7	-	-	-	-	-	-	-	-	-	-
–Issues	8	-	-	-	-	-	-	-	-	-	-
–Adjustments	8	-	-	-	-	-	-	-	-	-	-
–Write-offs	9	-	-	-	-	-	-	-	-	-	-
–Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing balance – Consumables Zero Rated</b>		-	-	-	-	-	-	-	-	-	-
<b>Finished Goods</b>											
–Opening Balance		-	-	-	-	-	-	-	-	-	-
–Acquisitions	7	-	-	-	-	-	-	-	-	-	-
–Issues	8	-	-	-	-	-	-	-	-	-	-
–Adjustments	8	-	-	-	-	-	-	-	-	-	-
–Write-offs	9	-	-	-	-	-	-	-	-	-	-
–Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing balance – Finished Goods</b>		-	-	-	-	-	-	-	-	-	-
<b>Materials and Supplies</b>											
–Opening Balance		-	-	-	-	-	-	-	-	-	-
–Acquisitions	7	-	-	-	-	-	-	-	-	-	-
–Issues	8	-	-	-	-	-	-	-	-	-	-
–Adjustments	8	-	-	-	-	-	-	-	-	-	-
–Write-offs	9	-	-	-	-	-	-	-	-	-	-
–Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing balance – Materials and Supplies</b>		-	-	-	-	-	-	-	-	-	-
<b>Work-in-progress</b>											
–Opening Balance		-	-	-	-	-	-	-	-	-	-
–Materials		-	-	-	-	-	-	-	-	-	-
–Transfers		-	-	-	-	-	-	-	-	-	-
<b>Closing balance – Work-in-progress</b>		-	-	-	-	-	-	-	-	-	-
<b>Housing Stock</b>											
–Opening Balance		-	-	-	-	-	-	-	-	-	-
–Acquisitions		-	-	-	-	-	-	-	-	-	-
–Transfers		-	-	-	-	-	-	-	-	-	-
–Sales		-	-	-	-	-	-	-	-	-	-
–Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance – Housing Stock</b>		-	-	-	-	-	-	-	-	-	-
<b>Land</b>											
–Opening Balance		-	-	-	-	-	-	-	-	-	-
–Acquisitions		-	-	-	-	-	-	-	-	-	-
–Sales		-	-	-	-	-	-	-	-	-	-
–Adjustments		-	-	-	-	-	-	-	-	-	-
–Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
–Transfers		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance – Land</b>		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance – Inventory &amp; Consumables</b>		-	-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		-	-	-	-	-	-	-	-	-	-
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-
<b>Total Property, plant and equipment (PPE)</b>	2	-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>											
<b>Current liabilities – Financial liabilities</b>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total Current liabilities – Financial liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>											
Trade and other payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
<b>Total Trade and other payables</b>	2	-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Non-current liabilities – Financial liabilities</b>											
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total Non-current liabilities – Financial liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-current liabilities – Long Term portion of trade payables</b>											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Payables and Accruals – General		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
<b>Total Non-current liabilities – Long Term portion of trade payables</b>		-	-	-	-	-	-	-	-	-	-
<b>Provisions</b>											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Provisions</b>		-	-	-	-	-	-	-	-	-	-
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated surplus/(deficit)</b>											
Accumulated surplus/(deficit) – opening balance		-	-	-	-	-	-	-	-	-	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	-	-	-	-	-	-	-	-	-	-
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	-	-	-	-	-	-	-	-	-

**References**

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)
9. Inventory Write-offs (Include under losses on Table A4)

Check Total Community Wealth/Equity (A6)	(1 156 353)	(1 252 352)	(1 250 343)	(1 275 870)	(1 263 331)	(1 263 331)	(1 081 217)	(1 238 456)	(1 253 983)	(1 252 450)
Check Surplus/Deficit (A6)	(1 143 813)	(1 241 186)	(1 239 177)	(1 264 704)	(1 252 165)	(1 252 165)	(1 084 794)	(1 227 290)	(1 242 817)	(1 241 284)
Check Total Reserves (A6)	(12 540)	(11 166)	(11 166)	(11 166)	(11 166)	(11 166)	3 577	(11 166)	(11 166)	(11 166)
Check Total Borrowing (A6)	492	1 542	1 700	23 080	(3 576)	(3 576)	25 012	(6 686)	(9 794)	(12 903)
Check Total Borrowing (SA17)	-	-	-	-	-	-	-	-	-	-

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Essential Services	1.1 Sustainable provision &		533 629	530 422	593 368	627 706	683 766	683 766	742 286	814 491	866 462	
Governance	2.1 Support Institutional		2 522	4 361	3 874	4 080	3 510	3 510	3 429	3 634	3 852	
Governance	2.2 Ensure financial viability.		111 015	130 895	139 251	149 934	162 376	162 376	161 172	186 494	190 325	
Governance	2.3 To maintain and strengthen		-	-	-	-	-	-	-	-	-	
Communal Services	3.1 Provide & maintain facilities		145 661	162 125	184 115	183 588	171 001	171 001	184 674	183 780	195 719	
Socio-Economic Support Services	4.1 Support the poor & vulnerable		1 072	482	38 863	35 029	10 296	10 296	12 507	746	769	
Socio-Economic Support Services	4.2 Create an enabling		221	513	1 883	105	500	500	-	-	-	
Allocations to other priorities												
Total Revenue (excluding capital transfers and contributions)			1	794 120	828 798	961 354	1 000 443	1 031 449	1 031 449	1 104 067	1 189 145	1 257 127

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Essential Services	1.1 Sustainable provision &		486 243	470 569	579 452	639 829	700 778	700 778	734 650	791 486	853 919	
Governance	2.1 Support Institutional		60 167	78 754	91 062	107 506	117 757	117 757	124 872	131 570	138 957	
Governance	2.2 Ensure financial viability.		44 538	43 675	30 759	59 103	46 983	46 983	52 817	56 192	59 785	
Governance	2.3 To maintain and strengthen		1 921	2 518	4 002	5 078	6 261	6 261	6 535	6 984	7 465	
Communal Services	3.1 Provide & maintain facilities		104 012	108 326	120 359	141 409	160 182	160 182	168 920	175 519	185 832	
Socio-Economic Support Services	4.1 Support the poor & vulnerable		4 935	4 744	39 177	40 899	17 584	17 584	20 076	8 464	9 104	
Socio-Economic Support Services	4.2 Create an enabling		1 574	1 975	2 066	2 906	4 936	4 936	3 214	3 402	3 598	
Allocations to other priorities												
<b>Total Expenditure</b>			<b>1</b>	<b>703 390</b>	<b>710 561</b>	<b>866 878</b>	<b>996 730</b>	<b>1 054 481</b>	<b>1 054 481</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Essential Services	1.1 Sustainable provision &	A	67 635	78 845	74 659	82 018	68 931	68 931	47 659	60 570	43 890	
Governance	2.1 Support Institutional	B	445	849	790	1 046	11 908	11 908	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	22 340	22 340	10 809	10 572	12 400	
Socio-Economic Support Services	4.1 Support the poor & vulnerable	F	-	-	132	-	-	-	-	-	-	
Socio-Economic Support Services	4.2 Create an enabling	G	736	-	828	-	332	332	-	-	-	
<b>Allocations to other priorities</b>			3									
<b>Total Capital Expenditure</b>			1	<b>73 691</b>	<b>87 190</b>	<b>86 610</b>	<b>85 365</b>	<b>103 511</b>	<b>103 511</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2026/27	2027/28	2028/29
<b>Essential Services</b>										
<b>Sustainable provision &amp; maintenance of basic</b>										
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	88.0%	88.0%	88.0%	95.0%	95.0%	95.0%	95.0%	96.0%	96.0%
Number of new formal water connections	New	New	New	New	1000.0%	1000.0%	1000.0%	1000.0%	1200.0%	1200.0%
Percentage of drinking water samples complying to	New	New	New	New	1000.0%	1000.0%	1000.0%	1000.0%	1200.0%	1200.0%
Number of formal residential dwellings provided with a	New	100.0%	100.0%	100.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Number of formal residential properties for	New	New	New	New	800.0%	800.0%	800.0%	1000.0%	1000.0%	1000.0%
Percentage of non-revenue water (sum of un-billed	New	1348500.0%	1348500.0%	1348500.0%	1187300.0%	1187300.0%	1187300.0%	1190000.0%	1191000.0%	1192000.0%
Percentage total electricity losses	New	New	New	New	40.0%	40.0%	40.0%	39.0%	38.0%	38.0%
Percentage of surfaced municipal road lanes	New	10.7%	10.7%	10.7%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Provide for the needs of informal	New	New	New	New	1.0%	1.0%	1.0%	1.0%	1.0%	1.5%
Number of subsidised serviced sites developed.	0.0%	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	New	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Number of new informal water connections	New	New	New	New	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Number of informal residential dwellings provided with	New	New	New	New	The target was	The target was	The target was	700.0%	1000.0%	1200.0%
Percentage of households in demarcated informal	New	100.0%	100.0%	100.0%	95.0%	95.0%	95.0%	97.0%	97.0%	97.0%
<b>Governance</b>										
<b>Support Institutional Transformation &amp; Development</b>										
Percentage budget spent on implementation of	New	82.0%	82.0%	82.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%
Report on percentage of people from	New	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	New	116300.0%	116300.0%	116300.0%	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%
Financial viability expressed outstanding service	New	84.0%	84.0%	84.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Percentage of total operating revenue to	New	New	New	New	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Collection rate ratio	New	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	New	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Service Charges and Property Rates	New	New	New	New	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Cash/Cost coverage ratio	New	New	New	New	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%
Irregular, Fruitless and Wasteful, Unauthorised	New	New	New	New	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Percentage of total operating expenditure on	New	New	New	New	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
Creditors payment period	New	New	New	New	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%
Percentage of total capital expenditure on	New	New	New	New	68.0%	68.0%	68.0%	68.0%	70.0%	72.0%
Percentage change of renewal/upgrading of	New	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	New	15000.0%	15000.0%	15000.0%	14500.0%	14500.0%	14000.0%
Percentage expenditure on the preventative- &	New	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	New	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.	New	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%
Percentage of ward committees that are	New	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	New	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Number of meetings with inter-governmental	New	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%
<b>Communal Services</b>										
<b>Provide &amp; maintain facilities that make citizens</b>										
Analysis report on customer satisfaction	New	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	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	1200000.0%	1200000.0%	1200000.0%	1250000.0%	1250000.0%	1300000.0%
Percentage of municipal cemetery plots	New	New	New	New	27.0%	27.0%	27.0%	25.0%	24.0%	22.0%
Percentage expenditure on Capital Budget by	New	83.0%	83.0%	83.0%	95.0%	95.0%	95.0%	95.0%	96.0%	96.0%
<b>Socio-Economic Support Services</b>										
<b>Support the poor &amp; vulnerable through</b>										
Number of account holders subsidised through	New	320500.0%	320500.0%	320500.0%	450000.0%	450000.0%	450000.0%	440000.0%	430000.0%	430000.0%
Percentage of the municipality's operating	New	New	New	New	3.0%	3.0%	3.0%	5.0%	5.0%	4.5%
Number of work opportunities created through	New	New	New	New	4000.0%	4000.0%	4000.0%	40500.0%	41000.0%	41000.0%
Number of engagements with target groups	New	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	No Target	8000.0%	8000.0%	8000.0%
Number of Rental Stock transferred	New	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	New	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports
Quarterly report on the Small Business	New	400.0%	400.0%	400.0%	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Review of the Witzenberg Local Economic	New	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	New	5 days	5 days	5 days	500.0%	500.0%	500.0%
Average time taken to finalise informal trading	New	New	New	New	700.0%	700.0%	700.0%	700.0%	700.0%	700.0%
Percentage of total municipal operating	New	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 - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>Entity 1 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>Entity 2 - (name of entity)</b>										
<i>Percentage of drinking water samples complying to</i>										

<b>Entity 3 - (name of entity)</b>										
Percentage of drinking water samples complying to										
<b>And so on for the rest of the Entities</b>										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.7%	1.0%	0.9%	1.7%	1.6%	1.6%	0.2%	1.3%	1.2%	1.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.5%	0.8%	0.9%	1.7%	1.7%	1.7%	0.2%	1.3%	1.3%	1.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.1	3.1	2.5	6.4	2.1	2.1	2.9	1.7	1.7	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.1	3.1	2.5	6.4	2.1	2.1	2.9	1.7	1.7	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	2.0	2.7	2.0	6.5	2.3	2.3	2.2	1.7	1.6	1.6
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	173.8%	163.6%	127.0%	124.5%	121.6%	121.6%	-120.8%	123.4%	123.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		173.8%	163.6%	127.0%	124.5%	121.6%	121.6%	-120.8%	123.4%	123.4%	124.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.1%	9.4%	10.9%	2.6%	1.9%	1.9%	19.2%	3.1%	3.9%	4.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		69.7%	157.0%	-49.6%	29.9%	50.8%	50.8%	-1.6%	78.4%	76.3%	72.4%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	#####	16873764	27872373	21782563	21782563	21782563		21782563	21782563	21782563
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	25 880	33 421	57 364	25 880	25 880	25 880		25 880	25 880	25 880
	% Volume (units purchased and generated less units sold)/units purchased and generated	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)	871	745	856	871	871	871		871	871	871
	Total Cost of Losses (Rand '000)	355945.69	318429	400468	355945.6928	355945.6928	355945.6928		355945.6928	355945.6928	355945.693
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0		0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.1%	26.2%	29.8%	31.3%	30.4%	30.4%	28.4%	30.6%	30.5%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29.6%	27.4%	31.1%	32.7%	31.7%	31.7%		31.9%	31.7%	31.6%

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.5%	1.6%	1.9%	2.6%	2.4%	2.4%		2.3%	2.3%	2.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	5.9%	4.4%	5.2%	4.6%	4.5%	4.5%	2.3%	4.6%	4.3%	4.1%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1 269.4	2 779.7	15.3	16.8	17.2	(145.3)	24.8	30.6	32.3	-
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	4.4%	7.8%	10.5%	-2.3%	-3.6%	-3.6%	23.5%	-1.1%	0.6%	2.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.3	0.8	(2.3)	3.3	3.1	3.1	(26.8)	2.4	2.4	2.4

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	64 680	64 577	82 240	91 395	91 570	91 570	67 845	97 471	102 897	109 835	
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	(68 773)	47 224	34 346	35 034	57 196	57 196	34 189	24 300	16 886	20 500	
Borrowing	-	-	-	-	-	-	-	-	-	-	

**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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Demographics</b>												
Population		Stats SA community survey / SEP -LG	-	-	-	116	116	116	116	162	162	162
Females aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Males aged 15 - 34		Stats SA community survey	-	-	-	24	24	24	24	24	24	24
Unemployment		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
<b>Monthly household income (no. of households)</b>												
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	-	-	-	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13	0	-	-	-	8 460	8 460	8 460	8 460	8 460	8 460	8 460
	2	0	-	-	-	15 539	15 539	15 539	15 539	15 539	15 539	15 539
<b>Household/demographics (000)</b>												
Number of people in municipal area		Stats SA community survey / SEP -LG	-	-	-	116	116	116	116	162	162	162
Number of poor people in municipal area		Stats SA community survey	-	-	-	90	90	90	90	90	90	90
Number of households in municipal area		Stats SA community survey	-	-	-	27	27	27	27	27	27	27
Number of poor households in municipal area		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Definition of poor household (R per month)		Stats SA community survey	-	-	-	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
<b>Housing statistics</b>												
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	8 603	8 603	8 603
<b>Total number of households</b>			-	-	-	27 420	27 420	27 420	27 420	57 895	57 895	57 895

**Detail on the provision of municipal services for A10**

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Household service targets (000)</b>												
<b>Water:</b>												
	8	Piped water inside dwelling	12 394	12 649	-	12 662	12 662	12 662	12 827	12 827	12 827	12 827
		Using public tap (at least min.service level)	4 027	5 807	-	6 632	6 632	6 632	8 603	8 603	8 603	8 603

<i>Minimum Service Level and Above sub-total</i>		16 421	18 456	-	19 294	19 294	19 294	21 430	21 430	21 430
<b>Total number of households</b>		<b>16 421</b>	<b>18 456</b>	<b>-</b>	<b>19 294</b>	<b>19 294</b>	<b>19 294</b>	<b>21 430</b>	<b>21 430</b>	<b>21 430</b>
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)		12 993	13 012	-	13 017	13 017	13 017	13 202	13 202	13 202
Chemical toilet		4 027	5 807	-	6 632	6 632	6 632	8 603	8 603	8 603
<i>Minimum Service Level and Above sub-total</i>		17 020	18 819	-	19 649	19 649	19 649	21 805	21 805	21 805
<b>Total number of households</b>		<b>17 020</b>	<b>18 819</b>	<b>-</b>	<b>19 649</b>	<b>19 649</b>	<b>19 649</b>	<b>21 805</b>	<b>21 805</b>	<b>21 805</b>
<b><u>Energy:</u></b>										
Electricity (at least min.service level)		2 228	2 136	-	2 112	2 112	2 112	2 145	2 145	2 145
Electricity - prepaid (min.service level)		10 924	11 843	-	12 312	12 312	12 312	12 790	12 790	12 790
<i>Minimum Service Level and Above sub-total</i>		13 152	13 979	-	14 424	14 424	14 424	14 935	14 935	14 935
Other energy sources		4 027	5 807	-	-	-	-	8 603	8 603	8 603
<i>Below Minimum Service Level sub-total</i>		4 027	5 807	-	-	-	-	8 603	8 603	8 603
<b>Total number of households</b>		<b>17 179</b>	<b>19 786</b>	<b>-</b>	<b>14 424</b>	<b>14 424</b>	<b>14 424</b>	<b>23 538</b>	<b>23 538</b>	<b>23 538</b>
<b><u>Refuse:</u></b>										
Removed at least once a week		13 465	13 485	-	-	-	-	13 666	13 666	13 666
<i>Minimum Service Level and Above sub-total</i>		13 465	13 485	-	-	-	-	13 666	13 666	13 666
Using communal refuse dump		4 027	5 807	-	-	-	-	8 603	8 603	8 603
<i>Below Minimum Service Level sub-total</i>		4 027	5 807	-	-	-	-	8 603	8 603	8 603
<b>Total number of households</b>		<b>17 492</b>	<b>19 292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 269</b>	<b>22 269</b>	<b>22 269</b>

Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		<b><u>Household service targets (000)</u></b>									
		<b><u>Water:</u></b>									
	8	Piped water inside dwelling	12 394	12 649	-	12 662	12 662	12 662	12 827	12 827	12 827
		Using public tap (at least min.service level)	4 027	5 807	-	6 632	6 632	6 632	8 603	8 603	8 603
		<i>Minimum Service Level and Above sub-total</i>	16 421	18 456	-	19 294	19 294	19 294	21 430	21 430	21 430
		<b>Total number of households</b>	<b>16 421</b>	<b>18 456</b>	<b>-</b>	<b>19 294</b>	<b>19 294</b>	<b>19 294</b>	<b>21 430</b>	<b>21 430</b>	<b>21 430</b>
		<b><u>Sanitation/sewerage:</u></b>									
		Flush toilet (connected to sewerage)	12 993	13 012	-	13 017	13 017	13 017	13 202	13 202	13 202
		Chemical toilet	4 027	5 807	-	6 632	6 632	6 632	8 603	8 603	8 603
		<i>Minimum Service Level and Above sub-total</i>	17 020	18 819	-	19 649	19 649	19 649	21 805	21 805	21 805
		<b>Total number of households</b>	<b>17 020</b>	<b>18 819</b>	<b>-</b>	<b>19 649</b>	<b>19 649</b>	<b>19 649</b>	<b>21 805</b>	<b>21 805</b>	<b>21 805</b>
		<b><u>Energy:</u></b>									
		Electricity (at least min.service level)	2 228	2 136	-	2 112	2 112	2 112	2 145	2 145	2 145
		Electricity - prepaid (min.service level)	10 924	11 843	-	12 312	12 312	12 312	12 790	12 790	12 790
		<i>Minimum Service Level and Above sub-total</i>	13 152	13 979	-	14 424	14 424	14 424	14 935	14 935	14 935
		Other energy sources	4 027	5 807	-	-	-	-	8 603	8 603	8 603
		<i>Below Minimum Service Level sub-total</i>	4 027	5 807	-	-	-	-	8 603	8 603	8 603
		<b>Total number of households</b>	<b>17 179</b>	<b>19 786</b>	<b>-</b>	<b>14 424</b>	<b>14 424</b>	<b>14 424</b>	<b>23 538</b>	<b>23 538</b>	<b>23 538</b>
		<b><u>Refuse:</u></b>									
		Removed at least once a week	13 465	13 485	-	-	-	-	13 666	13 666	13 666
		<i>Minimum Service Level and Above sub-total</i>	13 465	13 485	-	-	-	-	13 666	13 666	13 666
		Using communal refuse dump	4 027	5 807	-	-	-	-	8 603	8 603	8 603
		<i>Below Minimum Service Level sub-total</i>	4 027	5 807	-	-	-	-	8 603	8 603	8 603
		<b>Total number of households</b>	<b>17 492</b>	<b>19 292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 269</b>	<b>22 269</b>	<b>22 269</b>
Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

		Household service targets (000)									
Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
Detail of Free Basic Services (FBS) provided	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	<u>Location of households for each type of FBS</u> Formal settlements - (50 kwh per indigent household per month Rands)	3 181 799	5 687 524	4 671 659	5 310 689	5 310 689	5 310 689	5 969 376	6 506 620	7 092 216
List type of FBS service											
Water	Ref.	<u>Location of households for each type of FBS</u> Formal settlements - (0 kilolitre per indigent household per month Rands)	-	-	-	943 740	943 740	943 740	891 986	945 505	1 002 236
List type of FBS service											
Sanitation	Ref.	<u>Location of households for each type of FBS</u> Formal settlements - (free sanitation service to indigent households)	-	-	-	-	-	-	12 542	13 295	14 093
List type of FBS service											
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u> Formal settlements - (removed once a week to indigent households)	12 071	-	-	-	-	-	11 418	12 103	12 829
List type of FBS service											

References

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

**WC022 Witzenberg Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	148 185	54 550	(186 049)	300 815	287 630	287 630	(1 821 018)	238 581	247 424	263 490
Cash + investments at the yr end less applications - R'000	18(1)b	2	140 322	59 197	(189 352)	297 164	285 827	285 827	(1 862 980)	225 363	234 206	250 271
Cash year end/monthly employee/supplier payments	18(1)b	3	2.3	0.8	(2.3)	3.3	3.1	3.1	(26.8)	2.4	2.4	2.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	140 715	255 668	176	(7 518)	(21 610)	(21 610)	123 872	(7 016)	15 527	(1 533)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	38.1%	(8.3%)	8.9%	(4.0%)	(6.0%)	(20.1%)	2.3%	3.2%	3.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	64.5%	67.8%	49.5%	53.0%	52.2%	52.2%	(49.9%)	52.9%	53.4%	54.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	13.2%	(11.5%)	10.8%	10.9%	6.5%	6.5%	0.0%	5.5%	5.5%	5.4%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.3%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	58.4%	(9.5%)	5.4%	(6.0%)	0.0%	77.5%	7.2%	8.1%	7.6%
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	2.8%	1.5%	1.6%	2.1%	1.9%	1.9%	1.9%	2.0%	2.1%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	(169.4%)	18.3%	22.3%	11.6%	14.9%	14.9%	0.0%	18.2%	8.8%	21.3%

References

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

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a		0.0%	44.1%	(2.3%)	14.9%	2.0%	0.0%	(14.1%)	8.3%	9.2%	9.3%
% incr Property Tax	18(1)a		0.0%	0.0%	5.9%	12.1%	0.0%	0.0%	(13.3%)	5.9%	8.0%	8.0%
% incr Service charges - Electricity	18(1)a		0.0%	19.0%	6.5%	12.1%	8.0%	0.0%	(16.7%)	7.1%	10.5%	10.5%
% incr Service charges - Water	18(1)a		0.0%	6.6%	4.4%	5.8%	0.0%	0.0%	(12.4%)	7.0%	6.0%	6.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	54.0%	(64.8%)	106.3%	(38.5%)	0.0%	14.5%	34.4%	5.1%	5.1%
% incr Service charges - Waste Management	18(1)a		0.0%	9.6%	5.6%	0.5%	0.0%	0.0%	(11.2%)	8.6%	6.0%	6.0%
% 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		437 257	630 108	615 392	707 248	721 448	721 448	619 835	780 987	852 986	932 086
Service charges			437 257	630 108	615 392	707 248	721 448	721 448	619 835	780 987	852 986	932 086
Property rates			-	101 317	107 320	120 291	120 291	120 291	104 334	127 331	137 517	148 518
Service charges - electricity revenue			311 865	371 022	395 037	442 689	477 889	477 889	398 041	511 997	565 711	625 235
Service charges - water revenue			45 356	48 337	50 462	53 401	53 401	53 401	46 803	57 134	60 562	64 196
Service charges - sanitation revenue			48 851	75 250	26 461	54 590	33 590	33 590	38 457	45 136	47 444	49 879
Service charges - refuse removal			31 185	34 183	36 112	36 276	36 276	36 276	32 201	39 389	41 752	44 258
Service charges - other												
Interest			4 611	4 739	4 948	4 918	4 918	4 918	4 438	5 214	5 526	5 858
Capital expenditure excluding capital grant funding			(68 773)	48 684	42 153	50 034	73 498	73 498	49 582	24 300	16 886	20 500
Cash receipts from ratepayers	18(1)a		785 868	957 332	694 958	776 282	776 282	776 282	(644 532)	843 091	921 610	1 014 561
Ratepayer & Other revenue	18(1)a		1 218 106	1 411 228	1 403 088	1 465 433	1 486 050	1 486 050	1 292 683	1 593 475	1 726 145	1 854 963
Change in consumer debtors (current and non-current)		N/A		51 722	(13 277)	6 845	(8 056)	-	97 466	(88 471)	10 872	11 088
Operating and Capital Grant Revenue	18(1)a		208 578	182 198	190 893	209 765	215 604	215 604	162 468	231 340	241 337	229 577
Capital expenditure - total	20(1)(vi)		(3 080)	86 610	82 874	80 047	103 511	103 511	63 715	59 303	71 392	56 290
Capital expenditure - renewal	20(1)(vi)		5 216	15 836	18 473	9 300	15 440	15 440		10 820	6 300	12 000
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										170 081	177 873	180 435
Provincial operating grants										25 500	13 022	13 235
Provincial capital grants										8 428	5 834	117
District Municipality grants										435	-	-
Total gazetted/advised national, provincial and district grants										230 585	241 337	229 577
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>DoRA operating</b>												
Operational Revenue:General Revenue:Equitable Share										166 475	176 156	178 631
Operational:Revenue:General Revenue:Fuel Levy										-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]										-	-	-
Agriculture Research and Technology										-	-	-
Agriculture, Conservation and Environmental										-	-	-
Arts and Culture Sustainable Resource Management										-	-	-
Community Library										-	-	-
Department of Environmental Affairs										-	-	-
Department of Tourism										-	-	-
Department of Water Affairs and Sanitation Masibambane										-	-	-
Emergency Medical Service										-	-	-
Energy Efficiency and Demand-side [Schedule 5B]										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										1 976	-	-
HIV and Aids										-	-	-
Housing Accreditation										-	-	-
Housing Top structure										-	-	-
Infrastructure Skills Development Grant [Schedule 5B]										-	-	-
Integrated City Development Grant										-	-	-
Khayelitsha Urban Renewal										-	-	-
Local Government Financial Management Grant [Schedule 5B]										1 630	1 717	1 804
Mitchell's Plain Urban Renewal										-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]										-	-	-
Municipal Disaster Grant [Schedule 5B]										-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]										-	-	-
Municipal Systems Improvement Grant										-	-	-
Natural Resource Management Project										-	-	-
Neighbourhood Development Partnership Grant										-	-	-
Operation Clean Audit										-	-	-
Municipal Disaster Recovery Grant										-	-	-
Public Service Improvement Facility										-	-	-
Public Transport Network Operations Grant [Schedule 5B]										-	-	-
Restructuring - Seed Funding										-	-	-
Revenue Enhancement Grant Debtors Book										-	-	-
Rural Road Asset Management Systems Grant										-	-	-
Sport and Recreation										-	-	-
Terrestrial Invasive Alien Plants										-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]										-	-	-
Health Hygiene in Informal Settlements										-	-	-
Municipal Infrastructure Grant [Schedule 5B]										-	-	-
Water Services Infrastructure Grant										-	-	-
Public Transport Network Grant [Schedule 5B]										-	-	-
Smart Connect Grant										-	-	-
Urban Settlement Development Grant										-	-	-
WiFi Grant [Department of Telecommunications and Postal Services										-	-	-
Street Lighting										-	-	-
Traditional Leaders - Imbizon										-	-	-
Department of Water and Sanitation Smart Living Handbook										-	-	-
Integrated National Electrification Programme Grant										-	-	-
Municipal Restructuring Grant										-	-	-
Regional Bulk Infrastructure Grant										-	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
Integrated Urban Development Grant										-	-	-

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Programme and Project Preparation Support Grant										-	-	-
										170 081	177 873	180 435
<b>DoRA Capital</b>												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										2 609	4 021	567
Municipal Infrastructure Grant [Schedule 5B]										23 532	25 804	26 527
Municipal Water Infrastructure Grant [Schedule 5B]										-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]										-	-	-
Public Transport Infrastructure Grant [Schedule 5B]										-	-	-
Rural Household Infrastructure Grant [Schedule 5B]										-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]										-	-	-
Urban Settlement Development Grant [Schedule 4B]										-	-	-
Municipal Human Settlement										-	-	-
Community Library										-	-	-
Integrated City Development Grant [Schedule 4B]										-	-	-
Municipal Disaster Recovery Grant										-	-	-
Energy Efficiency and Demand Side Management Grant										-	-	-
Khayelitsha Urban Renewal										-	-	-
Local Government Financial Management Grant [Schedule 5B]										-	-	-
Municipal Systems Improvement Grant [Schedule 5B]										-	-	-
Public Transport Network Grant [Schedule 5B]										-	-	-
Public Transport Network Operations Grant [Schedule 5B]										-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)										-	-	-
Water Services Infrastructure Grant [Schedule 5B]										-	14 783	8 696
WiFi Connectivity										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										-	-	-
Aquaponic Project										-	-	-
Restitution Settlement										-	-	-
Infrastructure Skills Development Grant [Schedule 5B]										-	-	-
Restructuring Seed Funding										-	-	-
Municipal Disaster Relief Grant										-	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
Integrated Urban Development Grant										-	-	-

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	51 722	(13 277)	6 845	(8 056)	–	97 466	(88 471)	10 872	11 088
<b>Total Operating Revenue</b>			763 389	928 616	902 486	982 936	1 004 045	1 004 045	857 940	1 069 064	1 138 703	1 221 220
<b>Total Operating Expenditure</b>			688 367	709 484	944 603	1 017 988	1 053 189	1 053 189	735 392	1 111 084	1 173 618	1 258 660
<b>Operating Performance Surplus/(Deficit)</b>			75 022	219 132	(42 117)	(35 052)	(49 145)	(49 145)	122 548	(42 020)	(34 914)	(37 440)
<b>Cash and Cash Equivalents (30 June 2012)</b>										–		
<b>Revenue</b>												
% Increase in Total Operating Revenue				21.6%	(2.8%)	8.9%	2.1%	0.0%	(14.6%)	6.5%	6.5%	7.2%
% Increase in Property Rates Revenue				0.0%	5.9%	12.1%	0.0%	0.0%	(13.3%)	22.0%	8.0%	8.0%
% Increase in Electricity Revenue				19.0%	6.5%	12.1%	8.0%	0.0%	(16.7%)	7.1%	10.5%	10.5%
% Increase in Property Rates & Services Charges				44.1%	(2.3%)	14.9%	2.0%	0.0%	(14.1%)	8.3%	9.2%	9.3%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			0.0%	3.1%	33.1%	7.8%	3.5%	0.0%	(30.2%)	5.5%	5.6%	7.2%
% Increase in Employee Costs			0.0%	13.0%	10.7%	14.6%	(0.8%)	0.0%	(20.3%)	7.1%	6.1%	6.8%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	213019.9648	452486.7305	295882.1191	214035.6265	330908.818	174947.8216	229129.7444	375168.1903	832926.5146
Average Cost Per Councillor (Remuneration)			0	0	535446.9817	0	575148.4783	575148.4783	0	598154.3913	622080.6087	0
R&M % of PPE			2.8%	1.5%	1.6%	2.1%	1.9%	1.9%	1.9%	2.0%	2.0%	2.1%
Asset Renewal and R&M as a % of PPE			8.3%	5.8%	5.8%	6.2%	6.8%	6.8%	3.8%	5.6%	5.5%	5.5%
Debt Impairment % of Total Billable Revenue			13.2%	(11.5%)	10.8%	10.9%	6.5%	6.5%	0.0%	5.5%	5.5%	5.4%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			21 496	43 815	28 591	35 034	46 836	46 836	31 469	24 300	16 886	20 500
Borrowing (R'000)			–	1 460	7 807	15 000	16 303	16 303	15 394	–	–	–
Grant Funding and Other (R'000)			65 693	37 926	40 721	30 013	30 013	30 013	14 132	35 003	54 506	35 790
Internally Generated funds % of Non Grant Funding			100.0%	96.8%	78.6%	70.0%	74.2%	74.2%	67.2%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	86.6%	142.4%	85.7%	64.1%	64.1%	44.9%	144.0%	322.8%	174.6%
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%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			(3 080)	86 610	82 874	80 047	103 511	103 511	63 715	59 303	71 392	56 290
Asset Renewal			51 308	44 027	43 087	49 711	62 295	62 295	–	25 113	47 125	44 973
Asset Renewal % of Total Capital Expenditure			58.8%	52.9%	55.9%	62.1%	66.9%	66.9%	0.0%	42.3%	66.0%	79.9%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			64.5%	67.8%	49.5%	53.0%	52.2%	52.2%	(49.9%)	52.9%	53.4%	54.7%
Cash Coverage Ratio			0	0	(0)	0	0	0	(0)	0	0	0
<b>Borrowing</b>												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1.7%	1.0%	0.9%	1.7%	1.6%	1.6%	0.2%	1.3%	1.2%	1.2%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			140 322	59 197	(189 352)	297 164	285 827	285 827	(1 862 980)	225 363	234 206	250 271
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			(4.5%)	(25.1%)	(22.4%)	(4.0%)	(4.0%)	(4.0%)	(18.5%)	(3.9%)	(4.2%)	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			(3.4%)	(7.3%)	(3.0%)	(4.2%)	(4.1%)	(4.1%)	(1.5%)	(4.5%)	(4.4%)	0.0%
Total Operating Revenue			763 389	928 616	902 486	982 936	1 004 045	1 004 045	857 940	1 069 064	1 138 703	1 221 220
Total Operating Expenditure			688 367	709 484	944 603	1 017 988	1 053 189	1 053 189	735 392	1 111 084	1 173 618	1 258 660
Surplus/(Deficit) Budgeted Operating Statement			75 022	219 132	(42 117)	(35 052)	(49 145)	(49 145)	122 548	(42 020)	(34 914)	(37 440)
Surplus/(Deficit) Considering Reserves and Cash Backing			140 322	59 197	(189 352)	297 164	285 827	285 827	(1 862 980)	225 363	234 206	250 271
<b>MTREF Funded (1) / Unfunded (0)</b>	15		1	1	0	1	1	1	0	1	1	1
<b>MTREF Funded ✓ / Unfunded ✖</b>	15		✓	✓	✖	✓	✓	✓	✖	✓	✓	✓

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

References

15. Subject to figures provided in Schedule.

WC022 Witzenberg - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used		2020/21	2021/22	2022/23	2023/24			2024/25		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider			Service provider		
No. of data collectors (FTE)	3	Service provider	Service provider	Service provider	Service provider			Service provider		
No. of internal valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider			Service provider		
No. of external valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider			Service provider		
No. of additional valuers (FTE)	4	Service provider	Service provider	Service provider	Service provider			Service provider		
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		July	July	July	July			July		
No. of properties	5	13 919	13 919	13 919	15 050			15 050		
No. of sectional title values	5	558	558	558	558			558		
<b>Valuation reductions:</b>										
Total value used for rating (Rm)	5	-	19 301	19 446	22 266	22 266	22 266	22 266	22 266	22 266
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No			No		
Special rating area used? (Y/N)		No	No	No	No			No		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		N/A	N/A	N/A	N/A			N/A		
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-

References

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

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
<b>Current Year 2025/26</b>													
<b>Valuation:</b>													
No. of properties		556	79	-	11 228	2 105	-	166	144	779	-	-	15
No. of sectional title property values													-
No. of unreasonably difficult properties s7(2)													-
No. of supplementary valuations													-
Supplementary valuation (Rm)													-
No. of valuation roll amendments													-
No. of objections by rate-payers													-
No. of appeals by rate-payers													-
No. of appeals by rate-payers finalised													-
No. of successful objections	5												-
No. of successful objections > 10%	5												-
Estimated no. of properties not valued													-
Years since last valuation ( <b>select</b> )													
Frequency of valuation ( <b>select</b> )													
Method of valuation used ( <b>select</b> )													
Base of valuation ( <b>select</b> )													
Phasing-in properties s21 (number)													-
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
<b>Valuation reductions:</b>													
Valuation reductions-public infrastructure (Rm)													-
Valuation reductions-nature reserves/park (Rm)													-
Valuation reductions-mineral rights (Rm)													-
Valuation reductions-R15,000 threshold (Rm)													-
Valuation reductions-public worship (Rm)													-
Valuation reductions-other (Rm)	2												-
<b>Total valuation reductions:</b>													
Total value used for rating (Rm)	6	1 222	714	-	5 861	13 281	-	1 024	26	138	-	-	22 265 954
Total land value (Rm)	6	182	96	-	1 430	10 152	-	132	14	138	-	-	12 143 088
Total value of improvements (Rm)	6	1 040	618	-	4 431	3 130	-	892	12	-	-	-	10 122 866
Total market value (Rm)	6	1 222	714	-	5 861	13 281	-	1 024	26	138	-	-	22 265 954
<b>Rating:</b>													
Average rate	3	0.017718	0.017793	-	0.006296	0.001927	-	0.017807	0.017631	0.017820	-	-	
Rate revenue budget (R '000)		21 650	12 704	-	36 902	25 593	-	18 229	459	2 456	-	-	117 994
Rate revenue expected to collect (R'000)		22 213	13 035	-	37 862	27 851	-	18 703	471	2 520	-	-	122 655
Expected cash collection rate (%)	4	95.0%	95.0%	0.0%	95.0%	95.0%	0.0%	95.0%	95.0%	95.0%	0.0%	0.0%	0
Special rating areas (R'000)													-
Rebates, exemptions - indigent (R'000)					3 092								3 092

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

References

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

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
<b>Budget Year 2026/27</b>													
<b>Valuation:</b>													
No. of properties		556	79	-	11 228	2 105	-	166	144	779	-	-	15
No. of sectional title property values													-
No. of unreasonably difficult properties s7(2)													-
No. of supplementary valuations													-
Supplementary valuation (Rm)													-
No. of valuation roll amendments													-
No. of objections by rate-payers													-
No. of appeals by rate-payers													-
No. of appeals by rate-payers finalised													-
No. of successful objections	5												-
No. of successful objections > 10%	5												-
Estimated no. of properties not valued													-
Years since last valuation (select)													-
Frequency of valuation (select)													-
Method of valuation used (select)													-
Base of valuation (select)													-
Phasing-in properties s21 (number)													-
Combination of rating types used? (Y/N)													-
Flat rate used? (Y/N)													-
Is balance rated by uniform rate/variable rate?													-
<b>Valuation reductions:</b>													
Valuation reductions-public infrastructure (Rm)													-
Valuation reductions-nature reserves/park (Rm)													-
Valuation reductions-mineral rights (Rm)													-
Valuation reductions-R15,000 threshold (Rm)													-
Valuation reductions-public worship (Rm)													-
Valuation reductions-other (Rm)	2												-
<b>Total valuation reductions:</b>													
Total value used for rating (Rm)	6	1 222	714	-	5 861	13 281	-	1 024	26	138	-	-	22 265 954
Total land value (Rm)	6	182	96	-	1 430	10 152	-	132	14	138	-	-	12 143 088
Total value of improvements (Rm)	6	1 040	618	-	4 431	3 130	-	892	12	-	-	-	10 122 866
Total market value (Rm)	6												-
<b>Rating:</b>													
Average rate	3	0.019135	0.019217	-	0.006800	0.002207	-	0.019231	0.019042	0.019246	-	-	
Rate revenue budget (R'000)		23 382	13 721	-	39 854	29 317	-	19 687	496	2 653	-	-	129 110
Rate revenue expected to collect (R'000)		22 213	13 035	-	37 862	27 851	-	18 703	471	2 520	-	-	122 655
Expected cash collection rate (%)	4	95.0%	95.0%	0.0%	95.0%	95.0%	0.0%	95.0%	95.0%	95.0%	0.0%	0.0%	0
Special rating areas (R'000)													-
Rebates, exemptions - indigent (R'000)					3 339								3 339
Rebates, exemptions - pensioners (R'000)													-

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

References

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

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

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Property rates (rate in the Rand)</b>	1								
Residential properties						0.0070	0.0076	0.0082	0.0088
Residential properties - vacant land						0.0070	0.0076	0.0082	0.0088
Formal/informal settlements						0.0193	0.0208	0.0225	0.0242
Small holdings						0.0193	0.0208	0.0225	0.0242
Farm properties - used									
Farm properties - not used						0.0016	0.0018	0.0019	0.0020
Industrial properties						0.0193	0.0208	0.0225	0.0242
Business and commercial properties						0.0193	0.0208	0.0225	0.0242
Communal land - residential						0.0193	0.0208	0.0225	0.0242
Communal land - small holdings						0.0193	0.0208	0.0225	0.0242
Communal land - farm property						0.0193	0.0208	0.0225	0.0242
Communal land - business and commercial						0.0018	0.0019	0.0020	0.0022
Communal land - other						0.0018	0.0019	0.0020	0.0022
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Property rates by usage</b>									
Business and commercial properties						0.0192	0.0208	0.0224	0.0242
Industrial properties						0.0192	0.0208	0.0224	0.0242
Mining properties						n/a	n/a	n/a	n/a
Residential properties						0.0070	0.0076	0.0082	0.0088
Agricultural properties						0.0016	0.0017	0.0019	0.0020
Public benefit organisations						0.0017	0.0019	0.0020	0.0022
Public service purpose properties						0.0017	0.0019	0.0020	0.0022
Public service infrastructure properties						0.0192	0.0208	0.0224	0.0242
Vacant land						0.0192	0.0208	0.0224	0.0242
Sport Clubs and Fields (Bitou only)						n/a	n/a	n/a	n/a
Sectional Title Garages (Drakenstein only)						n/a	n/a	n/a	n/a
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate									
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption			135 000	135 000	135 000	135 000	135 000	135 000	135 000
Pensioners/social grants rebate or exemption			135 000	135 000	135 000	135 000	135 000	135 000	135 000
Temporary relief rebate or exemption			994	1 066	1 130	1 186	135 000	135 000	135 000
Bona fide farmers rebate or exemption			994	1 066	1 130	1 186			
<b>Other rebates or exemptions</b>	2		994	1 066	1 130	1 186			
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)			83	83	83	83	92	97	103
Service point - vacant land (Rands/month)			153	162	164	174	202	214	227
Water usage - flat rate tariff (c/kl)			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
Water usage - Block 1 (c/kl)			344	344	369	431	457	484	513
Water usage - Block 2 (c/kl)			1 085	994	1 066	1 246	1 321	1 400	1 484
Water usage - Block 3 (c/kl)			1 085	994	1 066	1 246	1 321	1 400	1 484
Water usage - Block 4 (c/kl)			1 085	994	1 066	1 246	1 321	1 400	1 484
Water usage - Block 5 (c/kl)			-	-	-	4 343	4 604	4 880	5 173
Water usage - Block 6 (c/kl)									
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)			242	257	275	292	341	361	383

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Service point - vacant land (Rands/month)			86	91	97	103	121	128	136
Waste water - flat rate tariff (c/kl)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 1 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 2 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 3 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 4 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Other</b>	2		n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			230	264	286	460	519	748	1 028
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)			-	-	-	-	-	-	-
Flat rate tariff - prepaid(c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		0-50 kWh		212	230	233	263	285	309
Meter - IBT Block 2 (c/kwh)		51-350 kWh	184	212	230	233	263	285	309
Meter - IBT Block 3 (c/kwh)		351-600 kWh	184	212	230	233	275	299	324
Meter - IBT Block 4 (c/kwh)		601-800 kWh	184	286	370	396	447	485	526
Meter - IBT Block 5 (c/kwh)		Above 800 kWh	310	286	370	396	447	485	526
Prepaid - IBT Block 1 (c/kwh)		0-50 kWh	162	186	202	286	323	364	411
Prepaid - IBT Block 2 (c/kwh)		51-350 kWh	162	186	202	286	323	364	411
Prepaid - IBT Block 3 (c/kwh)		351-600 kWh	162	186	207	286	337	380	429
Prepaid - IBT Block 4 (c/kwh)		601-800 kWh	280	321	349	492	555	626	706
Prepaid - IBT Block 5 (c/kwh)		Above 800 kWh	-	321	349	492	555	626	706
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Basic charge/fixed fee			192	203	219	342	333	353	375
80l bin - once a week									
250l bin - once a week									

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

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Exemptions, reductions and rebates (Rands)</b>									
Residential properties		Please refer to Tariff Policy							
Residential properties - vacant land		Please refer to Tariff Policy							
Formal/informal settlements		Please refer to Tariff Policy							
Small holdings		Please refer to Tariff Policy							
Farm properties - used		Please refer to Tariff Policy							
Farm properties - not used		Please refer to Tariff Policy							
Industrial properties		Please refer to Tariff Policy							
Business and commercial properties		Please refer to Tariff Policy							
<b>Water tariffs</b>									
Communal land - farm property		Please refer to Tariff Policy							
Communal land - business and commercial		Please refer to Tariff Policy							
Communal land - other		Please refer to Tariff Policy							
State-owned properties		Please refer to Tariff Policy							
Municipal properties		Please refer to Tariff Policy							
Public service infrastructure		Please refer to Tariff Policy							
Privately owned towns serviced by the owner		Please refer to Tariff Policy							
State trust land		Please refer to Tariff Policy							
Restitution and redistribution properties		Please refer to Tariff Policy							
Protected areas		Please refer to Tariff Policy							
National monuments properties		Please refer to Tariff Policy							
Exemptions, reductions and rebates (Rands)		Please refer to Tariff Policy							
Residential properties		Please refer to Tariff Policy							
R15 000 threshold rebate		Please refer to Tariff Policy	15 000	15 000	15 000	15 000	15 000	15 000	15 000
<b>Waste water tariffs</b>									
Pensioners/social grants rebate or exemption		Please refer to Tariff Policy							
Temporary relief rebate or exemption		Please refer to Tariff Policy							
Bona fide farmers rebate or exemption		Please refer to Tariff Policy							
Other rebates or exemptions	2	Please refer to Tariff Policy							
Water tariffs		Please refer to Tariff Policy							
Domestic		Please refer to Tariff Policy							
Basic charge/fixed fee (Rands/month)		Please refer to Tariff Policy							
<b>Electricity tariffs</b>									
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		Please refer to Tariff Policy							
Domestic		Please refer to Tariff Policy							
Basic charge/fixed fee (Rands/month)		Please refer to Tariff Policy							

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<i>Service point - vacant land (Rands/month)</i>		Please refer to Tariff Policy							
<i>Waste water - flat rate tariff (c/kl)</i>		Please refer to Tariff Policy							
<i>Volumetric charge - Block 1 (c/kl)</i>		Please refer to Tariff Policy							
<i>Volumetric charge - Block 2 (c/kl)</i>		Please refer to Tariff Policy							
<i>Volumetric charge - Block 3 (c/kl)</i>		Please refer to Tariff Policy							

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		601.56	342.50	369.90	399.49	399.49	399.49	8.0%	431.45	465.97	503.24
Electricity: Consumption		2 267.78	2 609.92	2 941.38	3 206.00	3 206.00	3 206.00	12.8%	3 691.07	4 163.52	4 696.46
Water: Basic levy		72.17	72.17	72.17	74.95	74.95	74.95	6.0%	79.79	84.58	89.66
Water: Consumption		241.70	256.21	269.02	281.24	281.24	281.24	6.0%	299.42	317.38	336.42
Sanitation		239.39	253.75	266.44	279.76	279.76	279.76	6.0%	296.55	314.34	333.20
Refuse removal		254.44	269.71	283.20	297.36	297.36	297.36	6.0%	315.20	334.11	354.16
Other		(118.56)	(67.50)	(72.90)	(78.73)	(78.73)	(78.73)	6.0%	(85.03)	(91.83)	(99.18)
<b>sub-total</b>		<b>3 558.49</b>	<b>3 736.76</b>	<b>4 129.21</b>	<b>4 460.07</b>	<b>4 460.07</b>	<b>4 460.07</b>	<b>12.7%</b>	<b>5 028.45</b>	<b>5 588.07</b>	<b>6 213.96</b>
VAT on Services		461.32	519.26	574.83	641.59	641.59	641.59	6.0%	702.30	782.09	871.48
<b>Total large household bill:</b>		<b>4 019.82</b>	<b>4 256.03</b>	<b>4 704.04</b>	<b>5 101.67</b>	<b>5 101.67</b>	<b>5 101.67</b>	<b>12.3%</b>	<b>5 730.75</b>	<b>6 370.16</b>	<b>7 085.44</b>
<b>% increase/-decrease</b>			<b>5.9%</b>	<b>10.5%</b>	<b>8.5%</b>	<b>-</b>	<b>-</b>	<b>12.3%</b>	<b>12.3%</b>	<b>11.2%</b>	<b>11.2%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		601.56	342.50	369.90	399.49	399.49	399.49	6.0%	431.45	465.97	503.24
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		879.74	1 012.60	1 141.20	1 245.00	1 245.00	1 245.00	6.0%	1 466.61	1 654.34	1 866.09
Water: Basic levy		72.17	72.17	72.17	74.95	74.95	74.95	6.0%	79.79	84.58	89.66
Water: Consumption		195.35	207.08	217.43	227.31	227.31	227.31	6.0%	242.00	256.52	271.91
Sanitation		239.39	253.75	266.44	279.76	279.76	279.76	6.0%	296.55	314.34	333.20
Refuse removal		254.44	269.71	283.20	297.36	297.36	297.36	6.0%	315.20	334.11	354.16
Other		(118.56)	(67.50)	(72.90)	(78.73)	(78.73)	(78.73)	6.0%	(85.03)	(91.83)	(99.18)
<b>sub-total</b>		<b>2 124.11</b>	<b>2 090.31</b>	<b>2 277.44</b>	<b>2 445.14</b>	<b>2 445.14</b>	<b>2 445.14</b>	<b>12.3%</b>	<b>2 746.57</b>	<b>3 018.03</b>	<b>3 319.08</b>
VAT on Services		246.17	272.30	297.07	329.28	329.28	329.28	6.0%	360.02	396.58	437.25
<b>Total small household bill:</b>		<b>2 370.27</b>	<b>2 362.61</b>	<b>2 574.51</b>	<b>2 774.42</b>	<b>2 774.42</b>	<b>2 774.42</b>	<b>12.0%</b>	<b>3 106.59</b>	<b>3 414.61</b>	<b>3 756.33</b>
<b>% increase/-decrease</b>			<b>(0.3%)</b>	<b>9.0%</b>	<b>7.8%</b>	<b>-</b>	<b>-</b>	<b>12.0%</b>	<b>12.0%</b>	<b>9.9%</b>	<b>10.0%</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates		250.28	142.50	153.90	166.21	166.21	166.21	6.0%	179.51	193.87	209.38
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		87.97	101.26	114.12	124.50	124.50	124.50	6.0%	140.46	158.47	178.78
Water: Basic levy		72.17	72.17	72.17	74.95	74.95	74.95	6.0%	79.79	84.58	89.66
Water: Consumption		149.01	157.95	165.84	173.38	173.38	173.38	6.0%	184.58	195.66	207.40
Sanitation		239.39	253.75	266.44	279.76	279.76	279.76	6.0%	296.55	314.34	333.20
Refuse removal		233.97	248.01	260.41	273.43	273.43	273.43	6.0%	289.84	307.22	325.66
Other		(771.29)	(763.08)	(807.44)	(842.40)	(842.40)	(842.40)	6.0%	(848.70)	(910.58)	(974.33)
<b>sub-total</b>		<b>261.51</b>	<b>212.56</b>	<b>225.44</b>	<b>249.84</b>	<b>249.84</b>	<b>249.84</b>	<b>28.9%</b>	<b>322.03</b>	<b>343.56</b>	<b>369.75</b>
VAT on Services		19.47	20.63	21.67	25.17	25.17	25.17	6.0%	34.13	36.23	38.93
<b>Total small household bill:</b>		<b>280.97</b>	<b>233.20</b>	<b>247.11</b>	<b>275.01</b>	<b>275.01</b>	<b>275.01</b>	<b>29.5%</b>	<b>356.16</b>	<b>379.79</b>	<b>408.68</b>
<b>% increase/-decrease</b>			<b>(17.0%)</b>	<b>6.0%</b>	<b>11.3%</b>	<b>-</b>	<b>-</b>	<b>29.5%</b>	<b>29.5%</b>	<b>6.6%</b>	<b>7.6%</b>

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Investments										
Total Investments		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
No Investments at year end														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowings</b>										
<b>Annuity and Bullet Loans</b>										
Banks		-	-	-	20 540	20 540	20 540	16 055	11 166	5 825
<b>Total Annuity and Bullet Loans</b>		-	-	-	20 540	20 540	20 540	16 055	11 166	5 825
<b>Finance Lease Liability</b>										
General Public		(1 055)	1 049	1 366	1 461	1 779	1 779	1 779	1 779	1 779
Private Enterprises		2 039	2 039	2 039	-	-	-	-	-	-
<b>Total Finance Lease Liability</b>		984	3 088	3 405	1 461	1 779	1 779	1 779	1 779	1 779
<b>Total Borrowings</b>	1	984	3 088	3 405	22 001	22 318	22 318	17 834	12 945	7 603

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		125 455	141 523	150 282	160 619	160 619	160 619	170 251	178 056	180 631
Operational Revenue:General Revenue:Equitable Share		121 668	135 729	145 706	156 647	156 647	156 647	166 475	176 156	178 631
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 237	3 247	1 559	2 272	2 272	2 272	1 976	-	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 600	1 700	1 700	1 700	1 800	1 900	2 000
Municipal Disaster Grant [Schedule 5B]		-	-	417	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	997	1 000	-	-	-	-	-	-
<b>Provincial Government:</b>		14 189	34 087	13 338	15 137	23 337	23 337	27 451	13 061	13 287
Capacity Building and Other		14 189	627	1 481	12 860	11 922	11 922	13 901	13 061	13 287
Infrastructure		-	33 460	11 857	2 277	11 415	11 415	13 550	-	-
<b>District Municipality:</b>		-	150	36	-	175	175	-	-	-
All Grants		-	150	36	-	175	175	-	-	-
<b>Other Grant Providers:</b>		1 700	2 083	3 494	-	-	-	387	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	387	-	-
Private Enterprises		1 700	2 083	3 494	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	141 344	177 843	167 150	175 756	184 131	184 131	198 089	191 117	193 918
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		56 124	24 212	46 290	30 770	30 770	30 770	30 062	51 299	41 158
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	900	-	-	-	-	3 000	4 624	652
Municipal Infrastructure Grant [Schedule 5B]		25 184	23 312	24 595	26 770	26 770	26 770	27 062	29 675	30 506
Energy Efficiency and Demand Side Management Grant		-	-	3 500	4 000	4 000	4 000	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)		19 239	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		11 701	-	15 000	-	-	-	-	17 000	10 000
Municipal Disaster Relief Grant		-	-	3 195	-	-	-	-	-	-
<b>Provincial Government:</b>		27 101	16 559	5 616	4 104	4 104	4 104	9 692	6 709	135
Capacity Building and Other		875	985	-	1 000	1 000	1 000	-	-	-
Infrastructure		26 226	15 574	5 616	3 104	3 104	3 104	9 692	6 709	135
<b>District Municipality:</b>		60	672	100	185	185	185	500	-	-
All Grants		60	672	100	185	185	185	500	-	-
<b>Total Capital Transfers and Grants</b>	5	83 284	41 443	52 006	35 059	35 059	35 059	40 254	58 008	41 293
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		224 628	219 286	219 156	210 815	219 190	219 190	238 343	249 125	235 211

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		50 207	59 354	67 053	83 385	81 808	81 808	84 230	86 712	92 371
Operational Revenue:General Revenue:Equitable Share		46 501	54 605	64 011	78 572	77 009	77 009	80 623	84 994	90 566
Energy Efficiency and Demand-side [Schedule 5B]		-	-	120	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 300	3 358	1 438	2 246	2 231	2 231	1 976	-	-
Local Government Financial Management Grant [Schedule 5B]		1 405	1 390	1 461	1 567	1 567	1 567	1 630	1 717	1 804
Municipal Disaster Grant [Schedule 5B]		-	-	23	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	1 000	1 000	1 000	-	-	-
<b>Provincial Government:</b>		12 646	45 578	23 103	14 585	21 716	21 716	25 344	12 866	13 079
Capacity Building and Other		12 646	11 944	11 328	12 605	11 790	11 790	13 562	12 866	13 079
Infrastructure		-	33 634	11 775	1 980	9 926	9 926	11 783	-	-
<b>District Municipality:</b>		-	150	30	-	175	175	-	-	-
All Grants		-	150	30	-	175	175	-	-	-
<b>Other Grant Providers:</b>		3 731	3 877	5 338	3 705	3 159	3 159	755	-	-
Foreign Government and International Organisations		3 239	2 903	4 040	704	1 605	1 605	755	-	-
Private Enterprises		492	974	1 298	3 001	1 554	1 554	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>66 584</b>	<b>108 958</b>	<b>95 525</b>	<b>101 675</b>	<b>106 857</b>	<b>106 857</b>	<b>110 329</b>	<b>99 578</b>	<b>105 450</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		41 976	21 847	40 065	25 887	25 887	25 887	26 141	48 622	35 790
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		591	-	-	-	-	-	2 609	4 021	567
Municipal Infrastructure Grant [Schedule 5B]		20 041	21 847	21 387	22 409	22 409	22 409	23 532	25 804	26 527
Energy Efficiency and Demand Side Management Grant		-	-	2 863	3 478	3 478	3 478	-	4 014	-
Regional Bulk Infrastructure Grant (Schedule 5B)		13 388	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		7 955	-	13 042	-	-	-	-	14 783	8 696
Municipal Disaster Relief Grant		-	-	2 772	-	-	-	-	-	-
<b>Provincial Government:</b>		22 759	14 214	223	1 702	1 702	1 702	8 428	5 884	-
Capacity Building and Other		124	1 261	-	870	870	870	-	-	-
Infrastructure		22 635	12 953	223	832	832	832	8 428	5 884	-
<b>District Municipality:</b>		762	1 644	433	185	185	185	435	-	-
All Grants		762	1 644	433	185	185	185	435	-	-
<b>Other Grant Providers:</b>		197	222	-	2 239	2 239	2 239	-	-	-
Foreign Government and International Organisations		197	222	-	2 239	2 239	2 239	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>65 693</b>	<b>37 926</b>	<b>40 721</b>	<b>30 013</b>	<b>30 013</b>	<b>30 013</b>	<b>35 003</b>	<b>54 506</b>	<b>35 790</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>132 277</b>	<b>146 885</b>	<b>136 246</b>	<b>131 688</b>	<b>136 870</b>	<b>136 870</b>	<b>145 332</b>	<b>154 083</b>	<b>141 239</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		630	1 665	785	1 198	(345)	(345)	(478)	(647)	(830)
Current year receipts		(3 787)	(5 794)	(4 576)	(3 972)	(3 972)	(3 972)	(3 776)	(1 900)	(2 000)
Conditions met - transferred to revenue		4 822	5 911	4 034	-	-	-	-	-	-
<b>Closing Balance</b>		1 665	1 782	243	(2 774)	(4 317)	(4 317)	(4 254)	(2 547)	(2 830)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		(5 761)	(5 140)	1 531	3 583	5 111	5 111	9 244	15 910	20 838
Current year receipts		(14 189)	(34 087)	(13 338)	(15 137)	(23 337)	(23 337)	(13 901)	(13 061)	(13 287)
Conditions met - transferred to revenue		13 229	39 584	14 106	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		646	1 174	105	-	-	-	-	-	-
<b>Closing Balance</b>		(6 076)	1 531	2 404	(11 554)	(18 226)	(18 226)	(4 657)	2 849	7 551
<b>District Municipality:</b>										
Balance unspent at beginning of the year		(2 605)	(2 605)	(2 755)	(2 248)	(2 135)	(2 135)	(2 210)	(2 210)	(2 210)
Current year receipts		-	(150)	(36)	-	(175)	(175)	-	-	-
Conditions met - transferred to revenue		-	-	35	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	150	-	-	-	-	-	-
<b>Closing Balance</b>		(2 605)	(2 755)	(2 606)	(2 248)	(2 310)	(2 310)	(2 210)	(2 210)	(2 210)
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		(3 688)	(2 818)	(2 611)	(2 107)	(6 466)	(6 466)	(3 850)	(3 483)	(3 483)
Current year receipts		(3 050)	(2 763)	(3 809)	-	-	-	(387)	-	-
Conditions met - transferred to revenue		3 920	2 868	26	-	-	-	-	-	-
<b>Closing Balance</b>		(2 818)	(2 712)	(6 395)	(2 107)	(6 466)	(6 466)	(4 238)	(3 483)	(3 483)
<b>Total operating transfers and grants revenue</b>		<b>21 970</b>	<b>48 363</b>	<b>18 200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>646</b>	<b>1 174</b>	<b>255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		(3 617)	(5 413)	(655)	(1 896)	(460)	(460)	(4 460)	(21 540)	(25 410)
Current year receipts		(56 031)	(24 212)	(46 290)	(30 770)	(30 770)	(30 770)	(43 612)	(51 299)	(41 158)
Conditions met - transferred to revenue		48 425	23 296	45 645	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		5 147	4 678	916	-	-	-	-	-	-
<b>Closing Balance</b>		(6 076)	(1 652)	(384)	(32 666)	(31 230)	(31 230)	(48 072)	(72 839)	(66 568)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		8 134	9 701	8 878	(4 352)	982	982	(1 296)	(2 495)	(3 370)
Current year receipts		(27 101)	(16 559)	(5 616)	(4 104)	(4 104)	(4 104)	(9 692)	(6 709)	(135)
Conditions met - transferred to revenue		25 624	15 229	257	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		2 993	506	10	-	-	-	-	-	-
<b>Closing Balance</b>		9 651	8 878	3 529	(8 456)	(3 122)	(3 122)	(10 988)	(9 204)	(3 505)
<b>District Municipality:</b>										
Balance unspent at beginning of the year		(1 422)	(2 105)	(927)	(1 498)	(693)	(693)	(693)	(693)	(693)
Current year receipts		(1 560)	(672)	(100)	(185)	(185)	(185)	(500)	-	-
Conditions met - transferred to revenue		877	1 851	433	-	-	-	-	-	-
<b>Closing Balance</b>		(2 105)	(927)	(593)	(1 683)	(878)	(878)	(1 193)	(693)	(693)
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		501	501	501	-	-	-	1 939	1 939	1 939
<b>Closing Balance</b>		501	501	501	-	-	-	1 939	1 939	1 939
<b>Total capital transfers and grants revenue</b>		<b>74 926</b>	<b>40 376</b>	<b>46 335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>1 971</b>	<b>6 801</b>	<b>3 053</b>	<b>(42 804)</b>	<b>(35 230)</b>	<b>(35 230)</b>	<b>(58 313)</b>	<b>(80 796)</b>	<b>(68 827)</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>96 896</b>	<b>88 739</b>	<b>64 535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>2 617</b>	<b>7 975</b>	<b>3 308</b>	<b>(42 804)</b>	<b>(35 230)</b>	<b>(35 230)</b>	<b>(58 313)</b>	<b>(80 796)</b>	<b>(68 827)</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH TRANSFERS AND GRANTS</b>											
<b>Cash Transfers to Organisations</b>											
Operational		1 747	2 224	1 946	2 264	2 165	2 165	1 483	2 052	2 155	2 258
<b>Total Cash Transfers To Organisations</b>		<b>1 747</b>	<b>2 224</b>	<b>1 946</b>	<b>2 264</b>	<b>2 165</b>	<b>2 165</b>	<b>1 483</b>	<b>2 052</b>	<b>2 155</b>	<b>2 258</b>
<b>Cash Transfers to Groups of Individuals</b>											
Operational		461	653	2 687	2 668	10 614	10 614	7 520	12 101	334	351
<b>Total Cash Transfers To Groups Of Individuals:</b>		<b>461</b>	<b>653</b>	<b>2 687</b>	<b>2 668</b>	<b>10 614</b>	<b>10 614</b>	<b>7 520</b>	<b>12 101</b>	<b>334</b>	<b>351</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	<b>2 208</b>	<b>2 878</b>	<b>4 633</b>	<b>4 931</b>	<b>12 779</b>	<b>12 779</b>	<b>9 004</b>	<b>14 153</b>	<b>2 489</b>	<b>2 609</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	6	<b>2 208</b>	<b>2 878</b>	<b>4 633</b>	<b>4 931</b>	<b>12 779</b>	<b>12 779</b>	<b>9 004</b>	<b>14 153</b>	<b>2 489</b>	<b>2 609</b>

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Councillors (Political Office Bearers plus Other)</b>										
<b>Allowances and Service Related Benefits</b>										
Basic Salary		8 319	9 007	9 415	10 442	10 442	10 442	10 860	11 294	11 746
Cell phone Allowance		975	1 048	993	1 203	1 203	1 203	1 251	1 301	1 354
Travelling Allowance		-	184	541	-	-	-	-	-	-
<b>Total Allowances and Service Related Benefits</b>		<b>9 295</b>	<b>10 239</b>	<b>10 949</b>	<b>11 646</b>	<b>11 646</b>	<b>11 646</b>	<b>12 111</b>	<b>12 596</b>	<b>13 100</b>
<b>Social Contributions</b>										
Medial Aid Benefits		87	54	-	90	90	90	94	97	101
Pension Fund Contributions		1 384	1 339	1 367	1 493	1 493	1 493	1 552	1 614	1 679
<b>Total Social Contributions</b>		<b>1 472</b>	<b>1 392</b>	<b>1 367</b>	<b>1 583</b>	<b>1 583</b>	<b>1 583</b>	<b>1 646</b>	<b>1 712</b>	<b>1 780</b>
<b>Total Councillors</b>		<b>10 766</b>	<b>11 631</b>	<b>12 315</b>	<b>13 228</b>	<b>13 228</b>	<b>13 228</b>	<b>13 758</b>	<b>14 308</b>	<b>14 880</b>
% increase	4		8.0%	5.9%	7.4%	-	-	4.0%	4.0%	4.0%
<b>Senior Managers of the Municipality</b>										
<b>Salaries and Allowances</b>										
Basic Salary		4 125	4 082	8 392	5 525	5 525	5 525	5 900	6 313	6 755
Bonuses		789	803	1 066	1 119	1 119	1 119	1 195	1 279	1 368
<b>Allowance</b>										
Cellular and Telephone	3	365	365	327	399	399	399	426	456	488
Housing Benefits	3	281	33	-	72	72	72	77	82	88
Non-pensionable		52	44	-	75	75	75	81	86	92
Travel or Motor Vehicle	3	991	1 316	1 075	1 401	1 401	1 401	1 497	1 601	1 713
<b>Total Allowance</b>		<b>1 689</b>	<b>1 758</b>	<b>1 402</b>	<b>1 947</b>	<b>1 947</b>	<b>1 947</b>	<b>2 080</b>	<b>2 225</b>	<b>2 381</b>
<b>Service Related Benefits</b>										
<b>Total Salaries and Allowances</b>		<b>6 602</b>	<b>6 643</b>	<b>10 860</b>	<b>8 591</b>	<b>8 591</b>	<b>8 591</b>	<b>9 176</b>	<b>9 818</b>	<b>10 505</b>
<b>Social Contributions</b>										
Bargaining Council		1	1	1	2	2	2	2	2	2
Medical		60	32	-	12	12	12	12	13	14
Pension		334	349	455	497	497	497	531	568	608
Unemployment Insurance		11	9	8	11	11	11	11	12	13
<b>Total Social Contributions</b>		<b>406</b>	<b>390</b>	<b>464</b>	<b>521</b>	<b>521</b>	<b>521</b>	<b>557</b>	<b>595</b>	<b>637</b>
<b>Post-retirement Benefit</b>	6									
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 009</b>	<b>7 034</b>	<b>11 324</b>	<b>9 112</b>	<b>9 112</b>	<b>9 112</b>	<b>9 732</b>	<b>10 413</b>	<b>11 142</b>
% increase	4		0.4%	61.0%	(19.5%)	-	-	6.8%	7.0%	7.0%
<b>Other Municipal Staff</b>										
<b>Salaries and Allowances</b>										
Basic Salary		128 082	141 863	154 471	171 223	169 035	169 035	179 944	189 782	202 681
Bonuses		9 750	10 640	11 505	15 674	15 674	15 674	16 679	17 784	18 967
<b>Allowance</b>										
Accommodation, Travel and Incidental		238	5	-	-	-	-	-	-	-
Cellular and Telephone	3	609	690	795	1 121	1 121	1 121	1 196	1 279	1 367
Housing Benefits	3	1 172	1 166	1 718	1 329	1 329	1 329	1 415	1 510	1 611
Travel or Motor Vehicle	3	6 366	6 758	7 716	8 903	8 903	8 903	9 493	10 142	10 836
<b>Total Allowance</b>		<b>8 385</b>	<b>8 619</b>	<b>10 229</b>	<b>11 353</b>	<b>11 353</b>	<b>11 353</b>	<b>12 104</b>	<b>12 930</b>	<b>13 813</b>
<b>Service Related Benefits</b>										
Acting	3	1 255	1 819	1 679	2 638	2 638	2 638	2 817	3 014	3 225
Leave Pay	3	1 893	2 522	3 773	4 719	4 719	4 719	5 040	5 393	5 770
Long Service Award		-	-	-	-	0	0	1 439	1 539	1 647
Overtime		16 956	17 339	19 165	26 503	26 053	26 053	28 251	30 229	32 344
Standby Allowance	3	7 046	5 927	6 271	8 541	8 591	8 591	9 175	9 817	10 504
<b>Total Service Related Benefits</b>		<b>27 149</b>	<b>27 607</b>	<b>30 887</b>	<b>42 400</b>	<b>42 000</b>	<b>42 000</b>	<b>46 722</b>	<b>49 992</b>	<b>53 491</b>
<b>Total Salaries and Allowances</b>		<b>173 367</b>	<b>188 729</b>	<b>207 093</b>	<b>240 650</b>	<b>238 062</b>	<b>238 062</b>	<b>255 449</b>	<b>270 488</b>	<b>288 951</b>
<b>Social Contributions</b>										
Bargaining Council		71	74	78	90	90	90	95	102	109
Group Life Insurance		4 716	4 738	5 566	5 919	5 919	5 919	6 294	6 707	7 148
Medical		8 879	9 802	10 511	11 073	11 073	11 073	11 791	12 579	13 423
Pension		20 399	22 036	23 526	28 733	28 733	28 733	30 561	32 571	34 722
Unemployment Insurance		1 093	1 162	1 215	1 558	1 561	1 561	1 657	1 741	1 857
<b>Total Social Contributions</b>		<b>35 157</b>	<b>37 813</b>	<b>40 896</b>	<b>47 373</b>	<b>47 377</b>	<b>47 377</b>	<b>50 400</b>	<b>53 700</b>	<b>57 259</b>
<b>Post-retirement Benefit</b>										
Medical	6	(652)	9 264	9 462	10 850	10 850	10 850	11 587	12 399	13 266
Pension		3	2	2	27	27	27	29	31	33
<b>Total Post-retirement Benefit</b>		<b>(649)</b>	<b>9 266</b>	<b>9 464</b>	<b>10 877</b>	<b>10 877</b>	<b>10 877</b>	<b>11 617</b>	<b>12 430</b>	<b>13 300</b>
<b>Sub Total - Other Municipal Staff</b>		<b>207 874</b>	<b>235 809</b>	<b>257 453</b>	<b>298 901</b>	<b>296 316</b>	<b>296 316</b>	<b>317 465</b>	<b>336 617</b>	<b>359 510</b>
% increase	4		13.4%	9.2%	16.1%	(0.9%)	-	7.1%	6.0%	6.8%
<b>Total Parent Municipality</b>		<b>225 649</b>	<b>254 474</b>	<b>281 092</b>	<b>321 242</b>	<b>318 657</b>	<b>318 657</b>	<b>340 955</b>	<b>361 338</b>	<b>385 532</b>

Summary of Employee and Councillor remuneration R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
TOTAL SALARY, ALLOWANCES & BENEFITS		225 649	254 474	281 092	321 242	318 657	318 657	340 955	361 338	385 532
% increase	4		12.8%	10.5%	14.3%	(0.8%)	-	7.0%	6.0%	6.7%
TOTAL MANAGERS AND STAFF	5,7	214 883	242 843	268 777	308 013	305 429	305 429	327 197	347 031	370 652

**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
<b>Rand per annum</b>				<b>1.</b>				<b>2.</b>
Speaker	4	1	512 197	–	54 478	–	–	566 675
Executive Mayor		1	1 120 165	–	50 026	–	–	1 170 191
Deputy Executive Mayor		1	691 123	–	39 986	–	–	731 109
Executive Committee		–	2 504 889	–	230 814	–	–	2 735 703
Total for all other councillors		–	6 031 665	1 646 112	876 096	–	–	8 553 873
<b>Total Councillors</b>	<b>8</b>	<b>3</b>	<b>10 860 039</b>	<b>1 646 112</b>	<b>1 251 400</b>			<b>13 757 551</b>
<b>Senior Managers of the Municipality</b>	<b>5</b>							
Municipal Manager (MM)		1	1 890 441	356 028	468 880	–	346 223	3 061 572
Chief Finance Officer		1	1 112 566	193 957	264 858	–	283 024	1 854 405
		1	1 723 182	3 271	448 205	–	283 024	2 457 682
		1	1 174 199	3 271	897 941	–	283 024	2 358 435
<i>List of each official with packages &gt;= senior manager</i>								
<b>Total Senior Managers of the Municipality</b>	<b>8,10</b>	<b>4</b>	<b>5 900 388</b>	<b>556 527</b>	<b>2 079 884</b>	<b>–</b>		<b>9 732 094</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	<b>10</b>	<b>7</b>	<b>16 760 427</b>	<b>2 202 639</b>	<b>3 331 284</b>	<b>–</b>		<b>23 489 645</b>

References

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

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			23	-	23	23	-	23	23	-	23
Board Members of municipal entities	4		-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>											
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
<b>TOTAL PERSONNEL NUMBERS</b>		9	<b>617</b>	<b>523</b>	<b>94</b>	<b>947</b>	<b>503</b>	<b>443</b>	<b>948</b>	<b>503</b>	<b>445</b>
<b>% increase</b>						53.5%	(3.8%)	371.3%	0.1%	-	0.5%
<b>Total municipal employees headcount</b>	6, 10		<b>617</b>	<b>523</b>	<b>94</b>	<b>947</b>	<b>503</b>	<b>443</b>	<b>948</b>	<b>503</b>	<b>445</b>
Finance personnel headcount	8, 10		60	54	6	60	54	6	60	54	6
Human Resources personnel headcount	8, 10		10	7	3	10	7	3	10	7	3

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>																
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		46 080	51 200	46 080	30 720	30 720	30 720	30 720	40 960	51 200	56 320	51 200	46 080	511 997	565 711	625 235
Service charges - Water		5 142	3 999	6 285	4 571	3 999	2 857	5 713	5 142	6 285	5 142	5 142	2 857	57 134	60 562	64 196
Service charges - Waste Water Management		3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	45 136	47 444	49 879
Service charges - Waste Management		3 151	3 151	3 151	3 151	3 151	3 151	3 545	3 151	3 151	3 151	3 151	4 333	39 389	41 752	44 258
Sale of Goods and Rendering of Services		513	513	513	513	513	513	513	513	513	513	513	513	6 161	6 531	6 923
Agency services		434	434	434	434	434	434	434	434	434	434	434	434	5 214	5 526	5 858
Interest		1	1	1	1	1	1	1	1	1	1	1	1	12	13	14
Interest earned from Receivables		1 966	1 966	1 966	1 966	1 966	1 966	2 211	1 966	1 966	1 966	2 703	1 966	24 570	24 814	25 060
Interest earned from Current and Non Current Assets		1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	17 332	17 505	17 680
Rent on Land		3	3	3	3	3	3	3	3	3	3	3	3	30	32	34
Rental from Fixed Assets		558	558	558	558	558	558	558	558	558	558	558	558	6 695	7 097	7 523
Development Charges		42	42	42	42	42	42	42	42	42	42	42	42	509	539	572
Operational Revenue		121	121	121	121	121	121	121	121	121	121	121	121	1 454	1 542	1 634
<b>Non-Exchange Revenue</b>																
Property rates		59 845	1 273	5 093	6 367	6 367	6 367	6 367	6 367	6 367	6 367	6 367	10 186	127 331	137 517	148 518
Surcharges and Taxes		396	396	1 038	396	396	1 038	396	396	1 038	396	396	1 092	7 371	7 788	5 634
Fines, penalties and forfeits		1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	12 420	13 055	13 723
Licences or permits		227	227	227	227	227	227	227	227	227	227	227	227	2 720	2 883	3 056
Transfer and subsidies - Operational		15 152	15 152	18 690	15 152	15 152	18 690	15 152	15 152	18 690	15 152	15 152	19 051	196 336	190 895	193 670
Interest		317	317	317	317	317	317	317	317	317	317	317	317	3 807	3 845	3 883
Operational Revenue		287	287	287	287	287	287	287	287	287	287	287	287	3 445	3 652	3 871
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>140 476</b>	<b>85 881</b>	<b>91 047</b>	<b>71 066</b>	<b>70 495</b>	<b>73 532</b>	<b>72 848</b>	<b>81 877</b>	<b>97 440</b>	<b>97 237</b>	<b>94 036</b>	<b>93 127</b>	<b>1 069 064</b>	<b>1 138 703</b>	<b>1 221 220</b>
<b>Expenditure</b>																
Employee related costs		27 266	27 266	27 266	27 266	27 266	27 266	27 266	27 266	27 266	27 266	27 266	27 266	327 197	347 031	370 652
Remuneration of councillors		1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	13 758	14 308	14 880
Bulk purchases - electricity		-	56 979	52 230	28 489	23 741	-	47 482	28 489	42 734	47 482	42 734	104 461	474 822	517 556	564 136
Inventory consumed		1 855	1 855	1 986	1 855	1 855	1 986	1 855	1 855	1 986	1 855	1 855	1 986	22 786	23 317	24 560
Debt impairment		3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	43 324	46 700	50 338
Depreciation and amortisation		3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	38 181	38 181	38 181
Interest		899	899	899	899	899	899	899	899	899	899	899	899	10 789	11 329	11 895
Contracted services		1 453	5 813	4 360	4 360	5 086	6 539	6 539	6 539	5 086	5 086	5 813	15 985	72 660	74 791	78 429
Transfers and subsidies		198	198	3 143	198	198	3 143	198	198	3 143	198	198	3 143	14 153	2 489	2 609
Irrecoverable debts written off		2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	31 500	33 075	34 729
Operational costs		6 191	3 096	5 572	6 811	6 191	4 953	3 715	3 715	3 715	6 191	6 811	4 953	61 915	64 842	68 251
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>48 426</b>	<b>106 669</b>	<b>106 021</b>	<b>80 441</b>	<b>75 800</b>	<b>55 351</b>	<b>98 518</b>	<b>79 525</b>	<b>95 394</b>	<b>99 542</b>	<b>96 139</b>	<b>169 257</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>
<b>Surplus/(Deficit)</b>		<b>92 050</b>	<b>(20 787)</b>	<b>(14 974)</b>	<b>(9 375)</b>	<b>(5 306)</b>	<b>18 181</b>	<b>(25 670)</b>	<b>2 352</b>	<b>2 047</b>	<b>(2 304)</b>	<b>(2 103)</b>	<b>(76 130)</b>	<b>(42 020)</b>	<b>(34 914)</b>	<b>(37 440)</b>
Transfers and subsidies - capital (monetary allocations)		666	666	7 419	666	666	7 419	666	666	7 419	666	666	7 419	35 003	50 442	35 907
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>92 716</b>	<b>(20 121)</b>	<b>(7 555)</b>	<b>(8 709)</b>	<b>(4 640)</b>	<b>25 600</b>	<b>(25 004)</b>	<b>3 018</b>	<b>9 465</b>	<b>(1 638)</b>	<b>(1 437)</b>	<b>(68 712)</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>

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

Description	Ref	Budget Year 2026/27											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Financial Services		13 075	13 075	14 142	13 075	13 075	14 142	13 075	13 075	14 142	13 075	13 075	14 142	161 172	186 494	190 325
Vote 2 - Community Services		13 247	13 247	18 158	13 247	13 247	18 158	13 247	13 247	18 158	13 247	13 247	18 158	178 608	165 108	176 022
Vote 3 - Corporate Services		1 602	1 602	1 639	1 602	1 602	1 639	1 602	1 602	1 639	1 602	1 602	1 639	19 372	20 265	21 365
Vote 4 - Technical Services		60 337	60 337	65 255	60 337	60 337	65 255	60 337	60 337	65 255	60 337	60 337	65 670	744 133	816 449	868 537
Vote 5 - Municipal Manager		65	65	65	65	65	65	65	65	65	65	65	65	782	829	878
<b>Total Revenue by Vote</b>		<b>88 327</b>	<b>88 327</b>	<b>99 260</b>	<b>88 327</b>	<b>88 327</b>	<b>99 260</b>	<b>88 327</b>	<b>88 327</b>	<b>99 260</b>	<b>88 327</b>	<b>88 327</b>	<b>99 675</b>	<b>1 104 067</b>	<b>1 189 145</b>	<b>1 257 127</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Financial Services		4 416	4 416	4 824	4 416	4 416	4 824	4 416	4 416	4 824	4 416	4 416	4 824	54 624	58 130	61 864
Vote 2 - Community Services		10 823	10 823	14 065	10 823	10 823	14 065	10 823	10 823	14 065	10 823	10 823	14 064	142 842	135 012	142 816
Vote 3 - Corporate Services		11 570	11 570	11 602	11 570	11 570	11 602	11 570	11 570	11 602	11 570	11 570	14 188	141 552	149 218	157 774
Vote 4 - Technical Services		62 238	62 238	62 488	62 238	62 238	62 669	62 238	62 238	62 488	62 238	62 238	62 669	748 219	805 877	869 188
Vote 5 - Municipal Manager		1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	23 847	25 381	27 017
<b>Total Expenditure by Vote</b>		<b>91 034</b>	<b>91 034</b>	<b>94 966</b>	<b>91 034</b>	<b>91 034</b>	<b>95 146</b>	<b>91 034</b>	<b>91 034</b>	<b>94 966</b>	<b>91 034</b>	<b>91 034</b>	<b>97 732</b>	<b>1 111 084</b>	<b>1 173 618</b>	<b>1 258 660</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>(2 707)</b>	<b>(2 707)</b>	<b>4 294</b>	<b>(2 707)</b>	<b>(2 707)</b>	<b>4 113</b>	<b>(2 707)</b>	<b>(2 707)</b>	<b>4 294</b>	<b>(2 707)</b>	<b>(2 707)</b>	<b>1 943</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	(7 016)	(7 016)	15 527	(1 533)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>(2 707)</b>	<b>(2 707)</b>	<b>4 294</b>	<b>(2 707)</b>	<b>(2 707)</b>	<b>4 113</b>	<b>(2 707)</b>	<b>(2 707)</b>	<b>4 294</b>	<b>(2 707)</b>	<b>(2 707)</b>	<b>1 943</b>	<b>(7 016)</b>	<b>15 527</b>	<b>(1 533)</b>

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Revenue - Functional</b>																	
<b>Governance and administration</b>		13 434	13 434	15 866	13 434	13 434	15 866	13 434	13 434	15 866	13 434	13 434	15 866	170 936	190 947	194 935	
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	35	37	39	
Finance and administration		13 431	13 431	15 863	13 431	13 431	15 863	13 431	13 431	15 863	13 431	13 431	15 863	170 901	190 910	194 896	
<b>Community and public safety</b>		14 726	14 726	19 674	14 726	14 726	19 674	14 726	14 726	19 674	14 726	14 726	19 674	196 505	184 216	196 168	
Community and social services		12 411	12 411	14 413	12 411	12 411	14 413	12 411	12 411	14 413	12 411	12 411	14 413	156 942	154 894	165 217	
Sport and recreation		725	725	725	725	725	725	725	725	725	725	725	725	8 704	9 226	9 780	
Public safety		1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	18 431	19 426	20 476	
Housing		54	54	2 999	54	54	2 999	54	54	2 999	54	54	2 999	12 428	670	696	
<b>Economic and environmental services</b>		918	918	1 231	918	918	1 231	918	918	1 231	918	918	1 231	12 267	32 669	2 666	
Planning and development		240	240	240	240	240	240	240	240	240	240	240	240	2 882	2 255	2 390	
Road transport		677	677	990	677	677	990	677	677	990	677	677	990	9 373	30 402	262	
Environmental protection		1	1	1	1	1	1	1	1	1	1	1	1	12	13	14	
<b>Trading services</b>		59 236	59 236	62 476	59 236	59 236	62 476	59 236	59 236	62 476	59 236	59 236	62 891	724 205	781 149	863 184	
Energy sources		43 156	43 156	43 906	43 156	43 156	43 906	43 156	43 156	43 906	43 156	43 156	43 906	520 873	576 788	632 497	
Water management		6 071	6 071	8 562	6 071	6 071	8 562	6 071	6 071	8 562	6 071	6 071	8 977	83 233	76 731	80 603	
Waste water management		5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	64 522	69 000	88 683	
Waste management		4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	55 576	58 630	61 400	
<b>Other</b>		13	13	13	13	13	13	13	13	13	13	13	13	155	164	174	
<b>Total Revenue - Functional</b>		88 327	88 327	99 260	88 327	88 327	99 260	88 327	88 327	99 260	88 327	88 327	99 675	1 104 067	1 189 145	1 257 127	
<b>Expenditure - Functional</b>																	
<b>Governance and administration</b>		14 197	14 197	15 007	14 197	14 197	15 007	14 197	14 197	15 007	14 197	14 197	17 892	176 490	185 955	196 948	
Executive and council		3 023	3 023	3 273	3 023	3 023	3 273	3 023	3 023	3 273	3 023	3 023	3 273	37 273	39 299	41 447	
Finance and administration		10 630	10 630	11 190	10 630	10 630	11 190	10 630	10 630	11 190	10 630	10 630	14 075	132 683	139 671	148 036	
Internal audit		545	545	545	545	545	545	545	545	545	545	545	545	6 535	6 984	7 465	
<b>Community and public safety</b>		13 453	13 453	16 575	13 453	13 453	16 575	13 453	13 453	16 575	13 453	13 453	24 725	182 075	179 690	190 361	
Community and social services		2 806	2 806	2 982	2 806	2 806	2 982	2 806	2 806	2 982	2 806	2 806	4 032	35 428	36 196	37 755	
Sport and recreation		4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	11 419	59 549	63 067	66 916	
Public safety		5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 675	67 630	71 963	76 586	
Housing		639	639	3 585	639	639	3 585	639	639	3 585	639	639	3 599	19 467	8 464	9 104	
<b>Economic and environmental services</b>		4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 119	49 210	50 191	53 691	
Planning and development		1 593	1 593	1 593	1 593	1 593	1 593	1 593	1 593	1 593	1 593	1 593	1 612	19 139	19 986	21 284	
Road transport		2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 076	2 077	24 910	26 756	28 750	
Environmental protection		430	430	430	430	430	430	430	430	430	430	430	430	5 161	3 450	3 657	
<b>Trading services</b>		59 192	59 192	59 192	59 192	59 192	59 373	59 192	59 192	59 192	59 192	59 192	50 903	702 198	756 616	816 435	
Energy sources		42 870	42 870	42 870	42 870	42 870	42 870	42 870	42 870	42 870	42 870	42 870	36 447	508 022	552 747	601 480	
Water management		4 459	4 459	4 459	4 459	4 459	4 640	4 459	4 459	4 459	4 459	4 459	3 661	52 893	55 662	58 990	
Waste water management		4 766	4 766	4 766	4 766	4 766	4 766	4 766	4 766	4 766	4 766	4 766	4 746	57 174	60 570	64 186	
Waste management		7 096	7 096	7 096	7 096	7 096	7 096	7 096	7 096	7 096	7 096	7 096	6 050	84 110	87 636	91 779	
<b>Other</b>		93	93	93	93	93	93	93	93	93	93	93	93	1 111	1 166	1 225	
<b>Total Expenditure - Functional</b>		91 034	91 034	94 966	91 034	91 034	95 146	91 034	91 034	94 966	91 034	91 034	97 732	1 111 084	1 173 618	1 258 660	
<b>Surplus/(Deficit) before assoc.</b>		(2 707)	(2 707)	4 294	(2 707)	(2 707)	4 113	(2 707)	(2 707)	4 294	(2 707)	(2 707)	1 943	(7 016)	15 527	(1 533)	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	1	(2 707)	(2 707)	4 294	(2 707)	(2 707)	4 113	(2 707)	(2 707)	4 294	(2 707)	(2 707)	1 943	(7 016)	15 527	(1 533)	

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-	-	-	1 600	1 600	-	-
Vote 4 - Technical Services		1 272	1 272	4 183	1 272	1 272	4 183	1 272	1 272	4 183	1 272	1 272	4 183	26 904	58 485	31 373
<b>Capital multi-year expenditure sub-total</b>	2	1 272	1 272	4 183	1 272	1 272	4 183	1 272	1 272	4 183	1 272	1 272	5 783	28 504	58 485	31 373
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Financial Services		4	4	4	4	4	4	4	4	4	4	4	4	50	50	-
Vote 2 - Community Services		614	614	744	614	614	744	614	614	744	614	614	2 114	9 259	2 450	12 400
Vote 3 - Corporate Services		53	53	53	53	53	53	53	53	53	53	53	53	635	50	-
Vote 4 - Technical Services		125	125	2 902	125	125	6 950	125	125	2 902	125	125	7 050	20 805	10 307	12 517
Vote 5 - Municipal Manager		4	4	4	4	4	4	4	4	4	4	4	4	50	50	-
<b>Capital single-year expenditure sub-total</b>	2	800	800	3 708	800	800	7 756	800	800	3 708	800	800	9 225	30 799	12 907	24 917
<b>Total Capital Expenditure</b>	2	2 072	2 072	7 890	2 072	2 072	11 938	2 072	2 072	7 890	2 072	2 072	15 008	59 303	71 392	56 290

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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		74	74	74	74	74	3 805	74	74	74	74	74	3 805	8 347	250	-
Executive and council		21	21	21	21	21	21	21	21	21	21	21	21	250	250	-
Finance and administration		53	53	53	53	53	3 784	53	53	53	53	53	3 784	8 097	-	-
<b>Community and public safety</b>		610	610	1 482	610	610	1 482	610	610	1 482	610	610	1 482	10 809	2 400	12 400
Community and social services		572	572	1 044	572	572	1 044	572	572	1 044	572	572	1 044	8 749	2 100	12 250
Sport and recreation		38	38	438	38	38	438	38	38	438	38	38	438	2 060	300	150
<b>Economic and environmental services</b>		-	-	4 436	-	-	4 436	-	-	4 436	-	-	4 436	17 744	38 315	4 500
Road transport		-	-	4 436	-	-	4 436	-	-	4 436	-	-	4 436	17 744	38 315	4 500
<b>Trading services</b>		1 388	1 388	2 641	1 388	1 388	2 958	1 388	1 388	2 641	1 388	1 388	3 058	22 404	30 427	39 390
Energy sources		458	458	1 111	458	458	1 111	458	458	1 111	458	458	1 111	8 109	13 535	3 567
Water management		930	930	1 480	930	930	1 480	930	930	1 480	930	930	1 480	13 361	-	3 150
Waste water management		-	-	50	-	-	150	-	-	50	-	-	250	500	16 656	32 673
Waste management		-	-	-	-	-	217	-	-	-	-	-	217	435	236	-
<b>Total Capital Expenditure - Functional</b>	2	2 072	2 072	8 633	2 072	2 072	12 681	2 072	2 072	8 633	2 072	2 072	12 781	59 303	71 392	56 290
<b>Funded by:</b>																
National Government		1 402	1 402	2 367	1 402	1 402	5 097	1 402	1 402	2 367	1 402	1 402	5 097	26 141	48 622	35 790
Provincial Government		-	-	2 107	-	-	2 107	-	-	2 107	-	-	2 107	8 428	5 884	-
District Municipality		-	-	109	-	-	109	-	-	109	-	-	109	435	-	-
<b>Transfers recognised - capital</b>		1 402	1 402	4 582	1 402	1 402	7 313	1 402	1 402	4 582	1 402	1 402	7 313	35 003	54 506	35 790
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		670	670	4 050	670	670	5 368	670	670	4 050	670	670	5 468	24 300	16 886	20 500
<b>Total Capital Funding</b>		2 072	2 072	8 633	2 072	2 072	12 681	2 072	2 072	8 633	2 072	2 072	12 781	59 303	71 392	56 290

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 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Cash Receipts By Source</b>													1		
Property rates	4 647	5 809	54 603	5 809	5 809	5 809	5 809	5 809	5 809	5 809	5 809	4 647	116 176	125 470	135 508
Service charges - electricity revenue	52 042	57 825	52 042	34 695	34 695	34 695	34 695	46 260	57 825	63 607	57 825	52 042	578 245	638 854	706 016
Service charges - water revenue	4 624	3 597	5 652	4 111	3 597	2 569	5 138	4 624	5 652	4 624	4 624	2 569	51 383	54 466	57 734
Service charges - sanitation revenue	2 502	2 502	5 049	2 502	2 502	5 049	2 502	2 502	5 049	2 502	2 502	1 822	36 987	38 926	47 600
Service charges - refuse revenue	2 529	2 529	2 529	2 529	2 529	2 529	2 845	2 529	2 529	2 529	3 477	2 529	31 611	33 507	35 518
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	10 664	10 664	11 303	11 982
Interest earned - external investments	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	17 321	17 494	17 669
Interest earned - outstanding debtors	1 135	1 135	1 135	1 135	1 135	1 135	1 277	1 135	1 135	1 135	1 561	1 135	14 189	14 330	14 472
Fines, penalties and forfeits	178	178	178	178	178	178	178	178	178	178	178	178	2 141	2 247	2 359
Transfers and Subsidies - Operational	15 133	15 133	19 639	15 133	15 133	19 639	15 133	15 133	19 639	15 133	15 133	18 222	198 202	191 117	193 918
Other revenue	-	-	-	-	-	-	-	-	-	-	-	15 883	15 883	16 836	17 845
<b>Cash Receipts by Source</b>	<b>84 234</b>	<b>90 151</b>	<b>142 271</b>	<b>67 535</b>	<b>67 021</b>	<b>73 047</b>	<b>69 020</b>	<b>79 614</b>	<b>99 260</b>	<b>96 961</b>	<b>92 552</b>	<b>111 136</b>	<b>1 072 802</b>	<b>1 144 551</b>	<b>1 240 620</b>
<b>Other Cash Flows by Source</b>															
(National / Provincial and District)	766	766	8 282	766	766	8 282	766	766	8 282	766	766	9 282	40 254	58 008	41 293
<b>Total Cash Receipts by Source</b>	<b>85 000</b>	<b>90 917</b>	<b>150 553</b>	<b>68 301</b>	<b>67 787</b>	<b>81 329</b>	<b>69 786</b>	<b>80 380</b>	<b>107 541</b>	<b>97 727</b>	<b>93 318</b>	<b>120 417</b>	<b>1 113 056</b>	<b>1 202 559</b>	<b>1 281 913</b>
<b>Cash Payments by Type</b>															
Employee related costs	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(36 964)	(305 938)	(324 385)	(346 393)
Remuneration of councillors	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(13 758)	(14 308)	(14 880)
Bulk purchases - Electricity	-	(64 774)	(59 376)	(32 387)	(26 989)	-	(53 978)	(32 387)	(48 580)	(53 978)	(48 580)	(118 752)	(539 781)	(588 361)	(641 313)
Other materials	-	-	-	-	-	-	-	-	-	-	-	(25 444)	(25 444)	(26 768)	(28 198)
Contracted services	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(82 170)	(85 475)	(89 546)
Other expenditure	(7 748)	(3 874)	(6 973)	(8 523)	(7 748)	(6 198)	(4 649)	(4 649)	(7 748)	(8 523)	(6 198)	(6 198)	(77 479)	(80 623)	(85 214)
<b>Cash Payments by Type</b>	<b>(40 194)</b>	<b>(101 094)</b>	<b>(98 795)</b>	<b>(73 356)</b>	<b>(67 183)</b>	<b>(38 644)</b>	<b>(91 073)</b>	<b>(69 482)</b>	<b>(85 675)</b>	<b>(94 172)</b>	<b>(89 549)</b>	<b>(195 352)</b>	<b>(1 044 568)</b>	<b>(1 119 919)</b>	<b>(1 205 545)</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	(64 784)	(64 784)	(82 100)	(64 733)
Repayment of borrowing	-	-	-	-	-	(3 109)	-	-	-	-	-	-	(3 109)	(3 109)	(3 109)
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	10 720	10 720	11 413	7 539
<b>Total Cash Payments by Type</b>	<b>(40 194)</b>	<b>(101 094)</b>	<b>(98 795)</b>	<b>(73 356)</b>	<b>(67 183)</b>	<b>(41 753)</b>	<b>(91 073)</b>	<b>(69 482)</b>	<b>(85 675)</b>	<b>(94 172)</b>	<b>(89 549)</b>	<b>(249 416)</b>	<b>(1 101 741)</b>	<b>(1 193 716)</b>	<b>(1 265 848)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>44 806</b>	<b>(10 177)</b>	<b>51 758</b>	<b>(5 055)</b>	<b>604</b>	<b>39 575</b>	<b>(21 286)</b>	<b>10 898</b>	<b>21 866</b>	<b>3 555</b>	<b>3 769</b>	<b>(128 998)</b>	<b>11 315</b>	<b>8 843</b>	<b>16 065</b>
Cash/cash equivalents at the month/year begin:	227 266	272 072	261 895	313 653	308 598	309 202	348 778	327 491	338 389	360 255	363 810	367 580	227 266	238 581	247 424
Cash/cash equivalents at the month/year end:	272 072	261 895	313 653	308 598	309 202	348 778	327 491	338 389	360 255	363 810	367 580	238 581	238 581	247 424	263 490

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
<b>Financial Performance</b>										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure										
Total sources		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
No External Mechanisms					

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 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>R thousand</b>	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
<i>Long Term Lease of Kliprivier Park Resort</i>							720	720	720	720	720	720	10 080	14 400
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	720	720	720	720	720	720	10 080	14 400
<b>Expenditure Obligation By Contract</b>	2													
<i>Supply of Banking Services</i>		731	508	508	508	508								2 763
<i>Voicce over IP and communication solution</i>		467	1 660	1 660	1 660	1 660	2 514							9 621
<i>Financial System</i>				1 200	2 000	2 000	2 000							7 200
<b>Total Operating Expenditure Implication</b>		1 198	2 168	3 368	4 168	4 168	4 514	-	-	-	-	-	-	19 584
<b>Capital Expenditure Obligation By Contract</b>	2													
<i>Long Term Lease of Kliprivier Park Resort</i>		3 825			2 038	1 000								6 863
<b>Total Capital Expenditure Implication</b>		3 825	-	-	2 038	1 000	-	-	-	-	-	-	-	6 863
<b>Total Parent Expenditure Implication</b>		5 023	2 168	3 368	6 206	5 168	4 514	-	-	-	-	-	-	26 447

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		(57 795)	21 321	30 002	11 863	13 298	13 298	16 520	23 280	2 467
Roads Infrastructure		15 725	-	-	4 750	4 609	4 609	1 751	19 260	500
Roads		15 725	-	-	-	-	-	-	-	-
Road Structures		-	-	-	4 750	4 609	4 609	1 751	19 260	500
Electrical Infrastructure		591	1 037	-	-	-	-	2 609	4 021	567
MV Networks		591	1 037	-	-	-	-	2 609	4 021	567
Water Supply Infrastructure		14 875	10 095	23 834	6 613	7 889	7 889	12 161	-	-
Dams and Weirs		13 388	2 857	-	-	-	-	-	-	-
Boreholes		-	-	223	-	-	-	-	-	-
Reservoirs		623	4 991	-	5 189	6 146	6 146	12 161	-	-
Bulk Mains		863	2 246	23 610	1 424	1 742	1 742	-	-	-
Sanitation Infrastructure		1 284	837	162	500	800	800	-	-	1 400
Reticulation		-	-	-	-	400	400	-	-	-
Toilet Facilities		1 284	837	162	500	400	400	-	-	1 400
Solid Waste Infrastructure		(90 270)	9 352	6 007	-	-	-	-	-	-
Landfill Sites		-	4 301	-	-	-	-	-	-	-
Waste Drop-off Points		-	1 685	277	-	-	-	-	-	-
Waste Separation Facilities		(90 270)	3 366	5 729	-	-	-	-	-	-
<b>Community Assets</b>		584	58	680	12 250	4 877	4 877	8 229	-	8 250
Community Facilities		-	58	680	12 050	4 317	4 317	8 229	-	8 250
Libraries		-	58	680	11 665	2 888	2 888	6 859	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	8 250
Parks		-	-	-	200	1 244	1 244	1 370	-	-
Markets		-	-	-	185	185	185	-	-	-
Sport and Recreation Facilities		584	-	-	200	560	560	-	-	-
Outdoor Facilities		584	-	-	200	560	560	-	-	-
<b>Other assets</b>		-	748	-	-	3 000	3 000	-	-	-
Operational Buildings		-	616	-	-	3 000	3 000	-	-	-
Municipal Offices		-	-	-	-	3 000	3 000	-	-	-
Training Centres		-	616	-	-	-	-	-	-	-
Housing		-	132	-	-	-	-	-	-	-
Social Housing		-	132	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	331	248	-	-	-	-	-	-
Licences and Rights		-	331	248	-	-	-	-	-	-
Computer Software and Applications		-	331	248	-	-	-	-	-	-
<b>Computer Equipment</b>		653	932	675	330	701	701	335	-	-
Computer Equipment		653	932	675	330	701	701	335	-	-
<b>Furniture and Office Equipment</b>		320	701	575	1 064	1 407	1 407	500	250	-
Furniture and Office Equipment		320	701	575	1 064	1 407	1 407	500	250	-
<b>Machinery and Equipment</b>		306	6 097	1 270	3 230	3 827	3 827	1 145	736	600
Machinery and Equipment		306	6 097	1 270	3 230	3 827	3 827	1 145	736	600
<b>Transport Assets</b>		1 543	12 395	6 337	1 600	7 107	7 107	7 462	-	-
Transport Assets		1 543	12 395	6 337	1 600	7 107	7 107	7 462	-	-
<b>Land</b>		-	-	-	-	7 000	7 000	-	-	-
Land		-	-	-	-	7 000	7 000	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	(54 388)	42 583	39 787	30 336	41 216	41 216	34 190	24 266	11 317

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 expenditure

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		5 216	15 836	18 324	9 300	15 440	15 440	10 300	6 300	12 000
Roads Infrastructure		1 985	13 473	10 928	6 000	11 166	11 166	8 000	5 000	4 000
<i>Roads</i>		1 985	13 473	10 928	6 000	11 166	11 166	8 000	5 000	4 000
Storm water Infrastructure		-	-	2 772	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	2 772	-	-	-	-	-	-
Electrical Infrastructure		-	1 000	499	1 000	1 000	1 000	1 000	1 000	1 000
<i>MV Networks</i>		-	1 000	499	1 000	1 000	1 000	1 000	1 000	1 000
Water Supply Infrastructure		28	100	2 223	1 000	1 850	1 850	1 000	-	3 000
<i>Distribution</i>		28	100	2 223	1 000	1 850	1 850	1 000	-	3 000
Sanitation Infrastructure		3 203	1 262	1 902	1 300	1 424	1 424	300	300	4 000
<i>Reticalation</i>		3 203	1 262	328	1 100	1 424	1 424	100	100	4 000
<i>Waste Water Treatment Works</i>		-	-	1 574	200	-	-	200	200	-
<b>Community Assets</b>		-	-	149	-	-	-	520	-	-
Community Facilities		-	-	-	-	-	-	520	-	-
<i>Halls</i>		-	-	-	-	-	-	520	-	-
Sport and Recreation Facilities		-	-	149	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	149	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	5 216	15 836	18 473	9 300	15 440	15 440	10 820	6 300	12 000
<b>Renewal of Existing Assets as % of total capex</b>		11.3%	18.3%	22.3%	11.6%	14.9%	14.9%	18.2%	8.8%	21.3%
<b>Renewal of Existing Assets as % of deprecn"</b>		15.0%	46.2%	46.8%	27.3%	45.3%	45.3%	28.3%	16.5%	31.4%

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 expend

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		23 064	10 097	12 035	17 361	17 964	17 964	17 994	19 410	20 947
Roads Infrastructure		11 903	4 844	4 562	7 181	8 021	8 021	8 994	9 853	10 796
<i>Roads</i>		11 204	3 690	3 302	5 974	6 656	6 656	7 225	7 921	8 685
<i>Road Furniture</i>		699	1 154	1 260	1 207	1 364	1 364	1 769	1 932	2 111
Storm water Infrastructure		1 554	322	47	204	76	76	80	85	90
<i>Storm water Conveyance</i>		1 554	322	47	204	76	76	80	85	90
Electrical Infrastructure		1 503	1 564	792	2 390	2 365	2 365	1 138	1 224	1 318
<i>MV Substations</i>		784	770	117	1 045	1 020	1 020	483	504	527
<i>MV Networks</i>		644	395	142	747	747	747	246	271	298
<i>LV Networks</i>		75	399	533	598	598	598	409	449	492
Water Supply Infrastructure		3 021	892	3 588	2 856	1 277	1 277	1 977	2 095	2 221
<i>Dams and Weirs</i>		1 031	295	458	1 832	812	812	1 359	1 441	1 527
<i>Boreholes</i>		1 357	-	133	313	189	189	331	351	372
<i>Pump Stations</i>		54	-	58	62	0	0	0	0	0
<i>Water Treatment Works</i>		107	-	118	124	15	15	131	139	148
<i>Bulk Mains</i>		296	363	299	105	26	26	28	29	31
<i>Distribution</i>		106	111	2 522	420	236	236	127	135	143
<i>Distribution Points</i>		70	124	-	-	-	-	-	-	-
Sanitation Infrastructure		5 083	2 476	3 047	4 730	6 226	6 226	5 805	6 153	6 522
<i>Reticulation</i>		1 579	1 396	1 592	2 592	3 101	3 101	3 075	3 260	3 455
<i>Waste Water Treatment Works</i>		3 394	983	1 342	2 004	2 991	2 991	2 588	2 743	2 908
<i>Toilet Facilities</i>		110	97	113	134	134	134	142	150	159
<b>Community Assets</b>		515	600	886	2 027	997	997	1 061	1 151	1 241
Community Facilities		353	449	725	1 715	804	804	840	913	984
<i>Halls</i>		141	137	341	1 250	350	350	312	344	378
<i>Crèches</i>		46	106	105	158	158	158	169	181	194
<i>Libraries</i>		29	25	32	33	33	33	13	14	15
<i>Cemeteries/Crematoria</i>		35	106	119	132	119	119	194	212	224
<i>Public Ablution Facilities</i>		-	-	(2)	1	1	1	0	0	0
<i>Markets</i>		100	74	131	141	143	143	151	162	173
Sport and Recreation Facilities		162	151	160	312	192	192	220	238	257
<i>Indoor Facilities</i>		101	75	77	83	83	83	88	94	101
<i>Outdoor Facilities</i>		62	77	83	229	109	109	132	143	155
<b>Other assets</b>		528	708	657	832	895	895	763	822	887
Operational Buildings		313	335	344	557	470	470	314	342	373
<i>Municipal Offices</i>		313	335	344	557	470	470	314	342	373
Housing		215	373	313	275	425	425	449	480	514
<i>Social Housing</i>		215	373	313	275	425	425	449	480	514
<b>Computer Equipment</b>		160	122	146	176	157	157	152	164	177
Computer Equipment		160	122	146	176	157	157	152	164	177
<b>Furniture and Office Equipment</b>		10	1	5	24	24	24	8	9	10
Furniture and Office Equipment		10	1	5	24	24	24	8	9	10
<b>Machinery and Equipment</b>		107	163	81	330	71	71	191	206	222
Machinery and Equipment		107	163	81	330	71	71	191	206	222
<b>Transport Assets</b>		2 664	2 912	3 290	5 028	4 273	4 273	4 279	4 556	4 852
Transport Assets		2 664	2 912	3 290	5 028	4 273	4 273	4 279	4 556	4 852
<b>Total Repairs and Maintenance Expenditure</b>	1	27 047	14 604	17 099	25 778	24 381	24 381	24 448	26 318	28 336
<b>R&amp;M as a % of PPE</b>		3.0%	1.5%	1.7%	2.2%	2.0%	2.0%	2.0%	2.1%	2.2%
<b>R&amp;M as % Operating Expenditure</b>		3.9%	2.1%	1.8%	2.5%	2.3%	2.3%	3.3%	2.4%	2.4%

References

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>23 465</b>	<b>23 499</b>	<b>25 007</b>	<b>22 416</b>	<b>22 416</b>	<b>22 416</b>	<b>25 106</b>	<b>25 106</b>	<b>25 106</b>
<b>Roads Infrastructure</b>		<b>5 952</b>	<b>6 188</b>	<b>7 021</b>	<b>586</b>	<b>586</b>	<b>586</b>	<b>656</b>	<b>656</b>	<b>656</b>
Roads		5 952	6 188	7 021	586	586	586	656	656	656
Storm water Infrastructure		2 422	2 432	2 546	532	532	532	596	596	596
Drainage Collection		2 422	2 432	2 546	532	532	532	596	596	596
Electrical Infrastructure		3 484	3 813	3 957	996	996	996	1 116	1 116	1 116
MV Networks		3 165	3 357	3 553	498	498	498	558	558	558
LV Networks		319	457	404	498	498	498	558	558	558
Water Supply Infrastructure		5 544	6 066	6 256	1 582	1 582	1 582	1 772	1 772	1 772
Boreholes		72	68	68	-	-	-	-	-	-
Reservoirs		833	873	977	427	427	427	478	478	478
Pump Stations		104	439	485	-	-	-	-	-	-
Distribution		4 536	4 686	4 726	1 155	1 155	1 155	1 294	1 294	1 294
Sanitation Infrastructure		5 002	4 512	4 506	2 625	2 625	2 625	2 940	2 940	2 940
Pump Station		231	137	29	105	105	105	118	118	118
Reticulation		136	137	155	1 260	1 260	1 260	1 411	1 411	1 411
Waste Water Treatment Works		3 939	4 130	4 323	1 260	1 260	1 260	1 411	1 411	1 411
Capital Spares		695	108	-	-	-	-	-	-	-
Solid Waste Infrastructure		900	334	528	16 094	16 094	16 094	18 026	18 026	18 026
Landfill Sites		878	302	352	15 750	15 750	15 750	17 640	17 640	17 640
Waste Drop-off Points		22	31	177	344	344	344	386	386	386
Information and Communication Infrastructure		161	153	193	-	-	-	-	-	-
Data Centres		161	153	143	-	-	-	-	-	-
Capital Spares		-	-	50	-	-	-	-	-	-
Community Assets		2 683	2 940	4 502	1 937	1 937	1 937	2 170	2 170	2 170
<b>Community Facilities</b>		<b>1 017</b>	<b>1 014</b>	<b>2 490</b>	<b>417</b>	<b>417</b>	<b>417</b>	<b>467</b>	<b>467</b>	<b>467</b>
Centres		304	299	287	-	-	-	-	-	-
Fire/Ambulance Stations		12	12	12	-	-	-	-	-	-
Libraries		199	199	199	404	404	404	453	453	453
Cemeteries/Crematoria		5	5	5	13	13	13	15	15	15
Public Open Space		7	7	7	-	-	-	-	-	-
Public Ablution Facilities		407	408	1 895	-	-	-	-	-	-
Markets		83	83	83	-	-	-	-	-	-
Airports		1	1	1	-	-	-	-	-	-
Sport and Recreation Facilities		1 666	1 926	2 012	1 520	1 520	1 520	1 703	1 703	1 703
Outdoor Facilities		1 666	1 926	2 012	1 520	1 520	1 520	1 703	1 703	1 703
Investment properties		749	409	410	195	195	195	218	218	218
<b>Revenue Generating</b>		<b>468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Improved Property		468	-	-	-	-	-	-	-	-
Non-revenue Generating		281	409	410	195	195	195	218	218	218
Improved Property		281	409	410	195	195	195	218	218	218
Other assets		2 187	1 653	3 008	-	-	-	-	-	-
<b>Operational Buildings</b>		<b>2 187</b>	<b>1 653</b>	<b>3 008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Municipal Offices		2 138	1 604	2 963	-	-	-	-	-	-
Workshops		49	49	45	-	-	-	-	-	-
Intangible Assets		76	12	-	90	90	90	101	101	101
Licences and Rights		76	12	-	90	90	90	101	101	101
Computer Software and Applications		76	12	-	90	90	90	101	101	101
Computer Equipment		376	669	783	2 428	2 428	2 428	2 719	2 719	2 719
<b>Computer Equipment</b>		<b>376</b>	<b>669</b>	<b>783</b>	<b>2 428</b>	<b>2 428</b>	<b>2 428</b>	<b>2 719</b>	<b>2 719</b>	<b>2 719</b>
Furniture and Office Equipment		677	834	937	602	602	602	674	674	674
<b>Furniture and Office Equipment</b>		<b>677</b>	<b>834</b>	<b>937</b>	<b>602</b>	<b>602</b>	<b>602</b>	<b>674</b>	<b>674</b>	<b>674</b>
Machinery and Equipment		2 526	2 221	2 432	1 397	1 397	1 397	1 565	1 565	1 565
<b>Machinery and Equipment</b>		<b>2 526</b>	<b>2 221</b>	<b>2 432</b>	<b>1 397</b>	<b>1 397</b>	<b>1 397</b>	<b>1 565</b>	<b>1 565</b>	<b>1 565</b>
Transport Assets		1 993	2 005	2 366	5 025	5 025	5 025	5 628	5 628	5 628

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Transport Assets</u>		1 993	2 005	2 366	5 025	5 025	5 025	5 628	5 628	5 628
Total Depreciation	1	34 730	34 241	39 446	34 090	34 090	34 090	38 181	38 181	38 181

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		39 607	24 326	23 878	33 787	38 564	38 564	12 693	38 725	28 973
Roads Infrastructure		27 340	18 633	433	5 000	7 819	7 819	7 993	14 055	-
Roads		-	-	-	5 000	7 819	7 819	7 993	14 055	-
Road Structures		27 340	18 633	433	-	-	-	-	-	-
Electrical Infrastructure		4 236	5 693	10 037	23 318	24 576	24 576	4 300	8 314	2 000
HV Substations		-	1 373	5 421	15 000	16 303	16 303	-	-	-
MV Substations		950	1 500	805	1 630	1 630	1 630	1 400	1 400	-
MV Networks		2 236	1 820	639	2 500	2 455	2 455	2 400	2 400	-
LV Networks		1 050	1 000	3 172	4 188	4 188	4 188	500	4 514	2 000
Water Supply Infrastructure		-	-	365	5 269	5 568	5 568	200	-	-
Water Treatment Works		-	-	-	500	985	985	200	-	-
Distribution		-	-	365	4 769	4 584	4 584	-	-	-
Sanitation Infrastructure		8 030	-	13 042	200	600	600	200	16 356	26 973
Waste Water Treatment Works		8 030	-	13 042	200	600	600	200	16 356	26 973
<b>Community Assets</b>		6 485	3 865	216	5 934	7 237	7 237	1 600	2 100	4 000
Community Facilities		-	828	-	100	-	-	-	2 100	4 000
Halls		-	-	-	-	-	-	-	2 100	4 000
Cemeteries/Crematoria		-	-	-	100	-	-	-	-	-
Markets		-	828	-	-	-	-	-	-	-
Sport and Recreation Facilities		6 485	3 037	216	5 834	7 237	7 237	1 600	-	-
Outdoor Facilities		6 485	3 037	216	5 834	7 237	7 237	1 600	-	-
<b>Other assets</b>		-	-	519	600	906	906	-	-	-
Operational Buildings		-	-	519	600	906	906	-	-	-
Municipal Offices		-	-	237	300	606	606	-	-	-
Workshops		-	-	282	300	300	300	-	-	-
<b>Machinery and Equipment</b>		-	-	-	90	147	147	-	-	-
Machinery and Equipment		-	-	-	90	147	147	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	46 092	28 191	24 614	40 411	46 855	46 855	14 293	40 825	32 973
<b>Upgrading of Existing Assets as % of total capex</b>		0.0%	32.5%	29.7%	50.5%	45.3%	45.3%	24.1%	57.2%	58.6%
<b>Upgrading of Existing Assets as % of deprecn"</b>		132.7%	82.3%	62.4%	118.5%	137.4%	137.4%	37.4%	106.9%	86.4%

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 expen

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Financial Services		50	50	-				
Vote 2 - Community Services		10 859	2 450	12 400				
Vote 3 - Corporate Services		635	50	-				
Vote 4 - Technical Services		47 709	68 792	43 890				
Vote 5 - Municipal Manager		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>								
<b>Total Capital Expenditure</b>		<b>59 303</b>	<b>71 392</b>	<b>56 290</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Financial Services		54 574	58 080	61 864				
Vote 2 - Community Services		131 983	132 562	130 416				
Vote 3 - Corporate Services		140 917	149 168	157 774				
Vote 4 - Technical Services		700 510	737 086	825 299				
Vote 5 - Municipal Manager		23 797	25 331	27 017				
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>								
<b>Total future operational costs</b>		<b>1 051 781</b>	<b>1 102 226</b>	<b>1 202 370</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue		55 415	565 711	625 235				
Service charges - Electricity		511 997	565 711	625 235				
Service charges - Water		57 134	60 562	64 196				
Service charges - Waste Water Management		45 136	47 444	49 879				
Service charges - Waste Management		39 389	41 752	44 258				
Agency services		5 214	5 526	5 858				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>714 284</b>	<b>1 286 706</b>	<b>1 414 661</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>396 799</b>	<b>(113 088)</b>	<b>(156 001)</b>	-	-	-	-

References

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

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

R thousand											2026/27 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29		
<b>Parent municipality:</b>														
<i>List all capital projects grouped by Function</i>														
Cemeteries, Funeral Parlours and Cremator	Capex New Regional Cemetery	CAP134	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Whole of the Municipality	-33.37115	19.307429	-	-	-	8 250		
Community Halls and Facilities	Capex Replace Asbestos roof Kilrug Comm	CAP249	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	PA Hamlet	-33.28906	19.322	-	-	2 100	-		
Community Halls and Facilities	Capex Replace Vinyl Flooring Montana Com	CAP250	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Wolseley	33.422419	19.202658	-	520	-	-		
Community Halls and Facilities	Capex Upgrade of Kilrug Community Hall &	CAP160	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	PA Hamlet	-33.28906	19.322	-	-	-	4 000		
Community Halls and Facilities	Capex Pine Valley Community Hub	CAP255	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Wolseley	33.422419	19.202658	-	1 370	-	-		
Community Parks (including Nurseries)	Capex BRUSHCUTTERS	CAP043	3.1 Provide & maintain facilities that make citizens feel at home.	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	-	120	150	-		
Community Parks (including Nurseries)	Capex CHAINSAWS	CAP044	3.1 Provide & maintain facilities that make citizens feel at home.	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	25	140	150	-		
Community Parks (including Nurseries)	Capex Irrigation Equipment For Parks	CAP149	3.1 Provide & maintain facilities that make citizens feel at home.	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	200	-	-	-		
Community Parks (including Nurseries)	Capex Landscaping of Parks	CAP188	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Whole of the Municipality	-33.37115	19.307429	1 244	-	-	-		
Community Parks (including Nurseries)	Capex Plant & Equipment	CAP011	3.1 Provide & maintain facilities that make citizens feel at home.	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	515	200	-	150		
Economic Development/Planning	Capex Informal Trader Infrastructure Op die	CAP245	4.2 Create an enabling environment to attract investment & support local economy.	Community Assets	Community Assets	Op-die-Berg	33.01775	19.313365	185	-	-	-		
Economic Development/Planning	Capex Installation of electronic roller shutte	CAP247	4.2 Create an enabling environment to attract investment & support local economy.	Machinery and Equipment	Machinery and Equipment	PA Hamlet	-33.28906	19.322	117	-	-	-		
Economic Development/Planning	Capex Installation of solar panels for Gate	CAP246	4.2 Create an enabling environment to attract investment & support local economy.	Machinery and Equipment	Machinery and Equipment	Bella Vista	-33.335373	19.313167	30	-	-	-		
Electricity	Capex Electrical Network Housing Project	CAP013	1.1 Sustainable provision & maintenance of basic infrastructure	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33.37115	19.307429	-	2 609	4 021	567		
Electricity	Capex Electric Network Refurbishment	CAP186	1.1 Sustainable provision & maintenance of basic infrastructure	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33.37115	19.307429	1 000	1 000	1 000	1 000		
Electricity	Capex MV Network Equipment	CAP137	1.1 Sustainable provision & maintenance of basic infrastructure	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33.37115	19.307429	955	1 000	1 000	-		
Electricity	Capex MV Substation Equipment	CAP138	1.1 Sustainable provision & maintenance of basic infrastructure	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33.37115	19.307429	1 630	1 400	1 400	-		
Electricity	Capex Upgrade of LV Network Cables	CAP139	1.1 Sustainable provision & maintenance of basic infrastructure	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33.37115	19.307429	500	400	400	-		
Electricity	Capex Upgrade of MV Cables	CAP140	1.1 Sustainable provision & maintenance of basic infrastructure	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	1 500	1 400	1 400	-		
Electricity	Capex Upgrade Power Station	CAP227	1.1 Sustainable provision & maintenance of basic infrastructure	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33.37115	19.307429	16 303	-	-	-		
Electricity	CAPEX: Tools & Equipment	CAP067	1.1 Sustainable provision & maintenance of basic infrastructure	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	305	200	200	-		
Fire Fighting and Protection	Capex Building Regulations Upgrades	CAP234	3.1 Provide & maintain facilities that make citizens feel at home.	#N/A	#N/A	Whole of the Municipality	-33.37115	19.307429	206	-	-	-		
Fire Fighting and Protection	Capex Fire Fighting Equipment	CAP144	3.1 Provide & maintain facilities that make citizens feel at home.	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	175	-	-	-		
Fire Fighting and Protection	Capex Firefighting Equipment	CAP218	3.1 Provide & maintain facilities that make citizens feel at home.	Transport Assets	Transport Assets	Whole of the Municipality	-33.37115	19.307429	870	-	-	-		
Fleet Management	Capex Tools & Equipment	CAP073	2.1 Support Institutional Transformation & Development	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	-	50	-	-		
Fleet Management	Capex Vehicle Replacement Programme	CAP032	2.1 Support Institutional Transformation & Development	Transport Assets	Transport Assets	Whole of the Municipality	-33.37115	19.307429	7 107	7 462	-	-		
Fleet Management	Capex Workshop Building Upgrade	CAP200	2.1 Support Institutional Transformation & Development	#N/A	#N/A	Ceres	-33.37986	19.308115	300	-	-	-		
Information Technology	Capex IT Equipment	CAP002	2.1 Support Institutional Transformation & Development	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.37115	19.307429	670	300	-	-		
Legal Services	Capex Purchase of land for Op-Die-Berg C	CAP253	2.1 Support Institutional Transformation & Development	Land	Land	Op-die-Berg	33.019895	19.319169	7 000	-	-	-		
Legal Services	Capex Purchase of Office Building	CAP254	2.1 Support Institutional Transformation & Development	#N/A	#N/A	Ceres	-33.37206	19.30916	3 000	-	-	-		
Libraries and Archives	Capex Library Nduli	CAP192	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Nduli	33.354274	19.342918	2 888	6 859	-	-		
Libraries and Archives	Capex Nduli Library Furniture & Equipment	CAP244	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Nduli	33.354274	19.342918	200	-	-	-		
Marketing, Customer Relations, Publicity an	Capex Camera Equipment	CAP189	2.1 Support Institutional Transformation & Development	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.37115	19.307429	31	35	-	-		
Marketing, Customer Relations, Publicity an	CAPEX: Access Control - Furniture and Equ	CAP065	2.1 Support Institutional Transformation & Development	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33.37115	19.307429	102	250	-	-		
Mayor and Council	Capex Furniture & Equipment	CAP005	2.1 Support Institutional Transformation & Development	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33.37115	19.307429	500	-	-	-		
Municipal Manager, Town Secretary and Ch	Capex Furniture & Equipment	CAP005	2.1 Support Institutional Transformation & Development	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	13	-	-	-		
Municipal Manager, Town Secretary and Ch	Capex Furniture & Equipment	CAP005	2.1 Support Institutional Transformation & Development	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33.37115	19.307429	592	250	250	-		
Police Forces, Traffic and Street Parking Co	Capex Building Upgrade Traffic Department	CAP228	2.1 Support Institutional Transformation & Development	#N/A	#N/A	Whole of the Municipality	-33.37115	19.307429	400	-	-	-		
Roads	Capex Main Roads Ceres	CAP242	1.1 Sustainable provision & maintenance of basic infrastructure	Roads Infrastructure	Roads Infrastructure	Ceres	-33.37986	19.308115	-	-	5 884	-		
Roads	CAPEX Main Roads Tulbagh	CAP243	1.1 Sustainable provision & maintenance of basic infrastructure	Roads Infrastructure	Roads Infrastructure	Tulbagh	33.288263	19.139191	-	7 993	-	-		
Roads	Capex Network Street	CAP077	1.1 Sustainable provision & maintenance of basic infrastructure	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33.37115	19.307429	11 166	8 000	5 000	4 000		
Roads	Capex Rehabilitation - Streets Wolseley	CAP225	1.1 Sustainable provision & maintenance of basic infrastructure	Roads Infrastructure	Roads Infrastructure	Wolseley	33.422419	19.202658	7 819	-	8 172	-		
Roads	Capex Tools & Equipment	CAP073	1.1 Sustainable provision & maintenance of basic infrastructure	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33.37115	19.307429	117	-	-	-		
Roads	Capex Traffic Calming	CAP020	1.1 Sustainable provision & maintenance of basic infrastructure	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33.37115	19.307429	75	500	500	500		
Sewerage	Capex Aerator replacement programme	CAP075	1.1 Sustainable provision & maintenance of basic infrastructure	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33.37115	19.307429	-	200	200	-		
Sewerage	Capex Network Schoonvlle Sewerage	CAP240	1.1 Sustainable provision & maintenance of basic infrastructure	Sanitation Infrastructure	Sanitation Infrastructure	Bella Vista	-33.335373	19.313167	400	-	-	-		
Sewerage	Capex Plant & Equipment	CAP011	1.1 Sustainable provision & maintenance of basic infrastructure	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	-	-	-	150		
Sewerage	Capex Sewer Network Replacement	CAP018	1.1 Sustainable provision & maintenance of basic infrastructure	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33.37115	19.307429	-	-	-	4 000		
Sewerage	Capex Sewer Pumps-replacement	CAP072	1.1 Sustainable provision & maintenance of basic infrastructure	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	1 424	100	100	-		
Sewerage	Capex Toilets for Informal Settlements	CAP195	1.1 Sustainable provision & maintenance of basic infrastructure	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33.37115	19.307429	400	-	-	1 400		
Solid Waste Removal	Capex Bulk Waste Container Bins	CAP232	1.1 Sustainable provision & maintenance of basic infrastructure	Solid Waste Infrastructure	Solid Waste Infrastructure	Whole of the Municipality	-33.37115	19.307429	1 000	435	236	-		
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Tulbagh	CAP151	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Tulbagh	33.288263	19.139191	6 122	1 600	-	-		
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Wolseley	CAP152	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Wolseley	33.422419	19.202658	284	-	-	-		
Sports Grounds and Stadiums	Capex Sportsground Development & Upgrad	CAP141	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Ceres	-33.37986	19.308115	560	-	-	-		
Sports Grounds and Stadiums	Capex Upgrade of Sport Facilities	CAP203	3.1 Provide & maintain facilities that make citizens feel at home.	Community Assets	Community Assets	Whole of the Municipality	-33.37115	19.307429	632	-	-	-		
Storm Water Management	Capex Plant & Equipment	CAP011	1.1 Sustainable provision & maintenance of basic infrastructure	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	820	-	-	150		
Street Lighting and Signal Systems	Capex Upgrade of Streetlights	CAP142	3.1 Provide & maintain facilities that make citizens feel at home.	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33.37115	19.307429	3 688	100	4 114	2 000		
Taxi Ranks	Capex Ceres Bella Vista Taxi Rank	CAP241	4.2 Create an enabling environment to attract investment & support local economy.	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33.37115	19.307429	6 534	1 251	18 760	-		
Waste Water Treatment	Capex Upgrade of Waste Water Treatment I	CAP198	1.1 Sustainable provision & maintenance of basic infrastructure	Sanitation Infrastructure	Sanitation Infrastructure	Tulbagh	33.288263	19.139191	-	1 373	18 277	-		
Waste Water Treatment	Capex Upgrade of Waste Water Treatment I	CAP198	1.1 Sustainable provision & maintenance of basic infrastructure	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33.37115	19.307429	600	200	200	-		
Waste Water Treatment	Capex Upgrade of Waste Water Treatment I	CAP198	1.1 Sustainable provision & maintenance of basic infrastructure	Sanitation Infrastructure	Sanitation Infrastructure	Wolseley	33.422419	19.202658	-	-	14 783	8 696		
Water Distribution	Capex Nduli upgrade and replace water pipe	CAP212	1.1 Sustainable provision & maintenance of basic infrastructure	Water Supply Infrastructure	Water Supply Infrastructure	Nduli	33.354274	19.342918	4 584	-	-	-		
Water Distribution	Capex Network Schoonvlle	CAP239	1.1 Sustainable provision & maintenance of basic infrastructure	Water Supply Infrastructure	Water Supply Infrastructure	Bella Vista	-33.335373	19.313167	200	-	-	-		
Water Distribution	Capex Network Schoonvlle	CAP239	1.1 Sustainable provision & maintenance of basic infrastructure	Water Supply Infrastructure	Water Supply Infrastructure	Bella Vista	-33.335373	19.313167	300	-	-	-		
Water Distribution	Capex Network- Water Pipes &amp; Valve	CAP030	1.1 Sustainable provision & maintenance of basic infrastructure	Water Supply Infrastructure	Water Supply Infrastructure	Whole of the Municipality	-33.37115	19.307429	1 850	1 000	-	3 000		
Water Distribution	Capex Plant & Equipment	CAP011	1.1 Sustainable provision & maintenance of basic infrastructure	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.37115	19.307429	-	-	-	150		

Function	Project Description	Project Number	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water Distribution	Capex Security upgrades	CAP083	1.1 Sustainable provision & maintenance of basic infrastructure	Water Supply Infrastructure	Water Supply Infrastructure	Whole of the Municipality	-33.37115	19.307429	985	200	-	-
Water Distribution	CAPEX Tierhokskloof Bulk pipeline	CAP167	1.1 Sustainable provision & maintenance of basic infrastructure	Water Supply Infrastructure	Water Supply Infrastructure	Wolseley	33.422419	19.202658	1 242	-	-	-
Water Storage	CAPEX Tulbagh Reservoir	CAP207	1.1 Sustainable provision & maintenance of basic infrastructure	Water Supply Infrastructure	Water Supply Infrastructure	Tulbagh	33.288263	19.139191	6 146	12 161	-	-
<b>Parent Capital expenditure</b>									<b>103 511</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>
<b>Entities:</b>												
<i>List all capital projects grouped by Entity</i>												
<b>Entity A</b>												
Water project A												
<b>Entity B</b>												
Electricity project B												
Entity Capital expenditure									-	-	-	-
<b>Total Capital expenditure</b>									<b>103 511</b>	<b>59 303</b>	<b>71 392</b>	<b>56 290</b>

WC022 Witzberg - 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 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Parent municipality: List all capital projects grouped by Function																	
	Electricity	Upgrade of Ceres Powerstation	CAP227	Upgrading			of sustainable bas	Electrical Infrastructure	HV Substations	Ceres	-33.36111298310013	19.294026842284636	25000	25 000	10 000	15 000		
	Entities: List all capital projects grouped by Entity																	
	Entity Name Project name																	

**References**  
 List all projects with planned completion dates in current year that have been re-budgeted in the MTREF  
 Asset class as per table A9 and asset sub-class as per table SA34  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

WC022 Witzenberg - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Prior year outcomes	2026/27 Medium Term Revenue & Expenditure Framework			Project information
					Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Ward location
R thousand	4			6					
<b>Parent municipality:</b>									
<i>List all operational projects grouped by Municipal Vote</i>									
Community Services		Municipal Departmental Charges & Recoveries	MUNCOST	No	7 787	8 169	8 569	8 990	Whole of the Municipa
Community Services		MUNICIPAL INCOME ITEMS	INC001	No	(61)	(64)	(68)	(72)	Bella Vista
Community Services		MUNICIPAL INCOME ITEMS	INC001	No	(689)	(731)	(774)	(821)	Ceres
Community Services		MUNICIPAL INCOME ITEMS	INC001	No	(16)	(6 876)	(18)	(19)	N'duli
Community Services		MUNICIPAL INCOME ITEMS	INC001	No	(41)	(43)	(46)	(48)	PA Hamlet
Community Services		MUNICIPAL INCOME ITEMS	INC001	No	(10)	(10)	(11)	(12)	Tulbagh
Community Services		MUNICIPAL INCOME ITEMS	INC001	No	(180 920)	(176 609)	(183 540)	(195 443)	Whole of the Municipa
Community Services		MUNICIPAL INCOME ITEMS	INC001	No	(61)	(1 064)	(68)	(72)	Wolseley
Community Services		RM PREV Interval Based COMM Community Facilities Cemeteries	RM041	No	55	126	137	141	Whole of the Municipa
Community Services		RM PREV Interval Based MACH Machinery and Equipment	RM052	No	-	24	27	29	Whole of the Municipa
Community Services		RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	No	804	939	1 009	1 084	Whole of the Municipa
Community Services		RM COR Planned COMM Community Facilities HallsBuildings	RM068	No	280	175	192	212	Whole of the Municipa
Community Services		RM COR Planned COMM Community Facilities CrèchesBuildings	RM070	No	88	94	101	108	Whole of the Municipa
Community Services		RM COR Planned LIB Libraries	RM114	No	33	13	14	15	Whole of the Municipa
Community Services		RM COR Planned COMM Community Facilities Cemeteries/Crematoria External Fac	RM078	No	64	68	75	83	Whole of the Municipa
Community Services		RM COR Planned COMM Community Facilities MarketsBuildings	RM069	No	143	151	162	173	Whole of the Municipa
Community Services		RM COR Planned COMM Sport and Recreation Facilities Indoor FacilitiesBuildings	RM071	No	83	88	94	101	Whole of the Municipa
Community Services		RM COR Planned COMM Sport and Recreation Facilities Outdoor FacilitiesCivil Stru	RM073	No	1	1	1	1	Whole of the Municipa
Community Services		RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	No	164	101	108	116	Whole of the Municipa
Community Services		RM COR Planned FURN Furniture and Office Equipment	RM075	No	24	8	9	10	Whole of the Municipa
Community Services		RM COR Emergency COMM Community Facilities HallsBuildings	RM054	No	70	138	151	166	Whole of the Municipa
Community Services		RM COR Emergency COMM Community Facilities CrèchesBuildings	RM057	No	70	75	80	86	Whole of the Municipa
Community Services		RM COR Emergency COMM Community Facilities Public Ablution FacilitiesBuildings	RM055	No	1	0	0	0	Whole of the Municipa
Community Services		RM COR Emergency COMM Sport and Recreation Facilities Outdoor FacilitiesBuildi	RM060	No	108	131	142	154	Whole of the Municipa
Community Services		RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	No	6	2	2	2	Whole of the Municipa
Community Services		RM COR Emergency OTHER Housing Social HousingBuildings	RM063	No	425	449	480	514	Whole of the Municipa
Community Services		RM COR Emergency MACH Machinery and Equipment	RM053	No	60	161	173	185	Whole of the Municipa
Community Services		MUNICIPAL INCOME ITEMS	INC001	No	-	(11 783)	-	-	Whole of the Municipa
Community Services		Municipal Running Cost	MR001	No	159 052	169 186	166 260	176 262	Whole of the Municipa
Community Services		Municipal Running Cost Vehicles Community Services	MRVEH01	No	4 714	4 941	5 189	5 448	Whole of the Municipa
Community Services		Typical Work Streams Cancer	TW006	No	1	0	0	0	Whole of the Municipa
Community Services		Typical Work Streams Capacity Building Unemployed	TW011	No	100	-	-	-	Whole of the Municipa
Community Services		Typical Work Streams Leadership Development	TW016	No	44	175	180	185	Whole of the Municipa

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Prior year outcomes	2026/27 Medium Term Revenue & Expenditure Framework			Project information
					Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Ward location
R thousand	4			6					
Community Services		Typical Work Streams Clean-up Actions	TW019	No	108	58	61	64	Whole of the Municipa
Community Services		Typical Work Streams Community Initiatives	TW024	No	205	590	68	71	Whole of the Municipa
Community Services		Typical Work Streams Community Development Initiatives	TW025	No	389	96	96	96	Whole of the Municipa
Community Services		Typical Work Streams Community Development Initiatives	TW110	No	1	206	215	223	Whole of the Municipa
Community Services		Typical Work Streams Education and Training	TW027	No	6	46	47	48	Whole of the Municipa
Community Services		Typical Work Streams Library Programmes	TW036	No	3	5	5	5	Whole of the Municipa
Community Services		Typical Work Streams Housing Projects	TW037	No	31	10	10	11	Whole of the Municipa
Community Services		Typical Work Streams Social Development Programme (Welfare)	TW038	No	8	3	3	3	Whole of the Municipa
Community Services		Typical Work Streams Youth Development	TW040	No	28	4	4	4	Whole of the Municipa
Community Services		Typical Work Streams Youth Development	TW107	No	-	7	8	8	Whole of the Municipa
Community Services		Typical Work Streams Disaster Relief	TW043	No	43	46	48	51	Whole of the Municipa
Community Services		Typical Work Streams Alien and Invasive Trees	TW049	No	2	1	1	1	Whole of the Municipa
Community Services		Typical Work Streams Catchment and Forestry	TW051	No	1 625	265	159	167	Whole of the Municipa
Community Services		Typical Work Streams EPWP Project	TW111	No	6 071	6 216	4 133	4 422	Whole of the Municipa
Community Services		Typical Work Streams Special Events and Functions	TW054	No	-	6	2	2	Whole of the Municipa
Community Services		Typical Work Streams Compilation of Plan	TW056	No	351	110	116	122	Whole of the Municipa
Community Services		Typical Work Streams Project Implementation	TW057	No	24	33	35	27	Whole of the Municipa
Community Services		Typical Work Streams Training	TW059	No	1	1	1	1	Whole of the Municipa
Community Services		Typical Work Streams Parks Programme	TW061	No	326	342	359	377	Whole of the Municipa
Community Services		Typical Work Streams Public Protection and Safety	TW064	No	75	3	3	3	Whole of the Municipa
Community Services		Typical Workstreams Spaces for Sport	TW067	No	1 012	792	831	873	Whole of the Municipa
Corporate Services		Municipal Departmental Charges & Recoveries	MUNCOST	No	285	299	314	330	Whole of the Municipa
Corporate Services		MUNICIPAL INCOME ITEMS	INC001	No	(1 080)	(800)	(848)	(899)	Whole of the Municipa
Corporate Services		RM PREV INTERVAL BASED Transport Assets - Corporate Services	RM112	No	22	14	15	16	Whole of the Municipa
Corporate Services		RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	No	70	85	93	102	Whole of the Municipa
Corporate Services		RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	No	100	33	36	40	Whole of the Municipa
Corporate Services		RM COR Emergency COMP Computer Equipment	RM064	No	157	152	164	177	Whole of the Municipa
Corporate Services		RM COR Emergency MACH Machinery and Equipment	RM053	No	6	7	7	8	Whole of the Municipa
Corporate Services		Municipal Running Cost	MR001	No	80 777	87 652	92 286	97 219	Whole of the Municipa
Corporate Services		Municipal Running Cost Vehicles Corporate Services	MRVEH03	No	86	88	93	97	Whole of the Municipa
Corporate Services		Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017	No	1 397	1 462	1 535	1 612	Whole of the Municipa
Corporate Services		Typical Work Streams EPWP Project	TW111	No	25	264	28	30	Whole of the Municipa
Corporate Services		Typical Work Streams Special Events and Functions	TW054	No	647	283	297	312	Whole of the Municipa
Financial Services		MUNICIPAL INCOME ITEMS	INC001	No	(171 195)	(173 281)	(199 572)	(204 448)	Whole of the Municipa
Financial Services		RM PREV INTERVAL BASED Transport Assets - Financial Services	RM111	No	37	37	39	42	Whole of the Municipa
Financial Services		RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	No	60	20	22	24	Whole of the Municipa
Financial Services		RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	No	6	2	2	2	Whole of the Municipa

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Prior year outcomes	2026/27 Medium Term Revenue & Expenditure Framework			Project information
					Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Ward location
R thousand	4			6					
Financial Services		RM COR Emergency MACH Machinery and Equipment	RM053	No	5				Whole of the Municipa
Financial Services		Municipal Running Cost	MR001	No	47 779	54 062	57 538	61 240	Whole of the Municipa
Financial Services		Municipal Running Cost Vehicles Financial Services	MRVEH02	No	319	295	310	326	Whole of the Municipa
Financial Services		Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017	No	113	-	-	-	Whole of the Municipa
Financial Services		Typical Work Streams EPWP Project	TW111	No	66				Whole of the Municipa
Financial Services		Typical Work Streams Meter Conversion and Replacement	TW203	No	301	208	219	230	Whole of the Municipa
Financial Services		Property Rates Rebate - Indigent Owners	TW096	No	8 819	3 968	4 286	4 628	Whole of the Municipa
Financial Services		Property Rates Rebate - Discretionary	TW101	No	-	8 140	8 791	9 495	Whole of the Municipa
Municipal Manager		MUNICIPAL INCOME ITEMS	INC001	No	(737)	(782)	(829)	(878)	Whole of the Municipa
Municipal Manager		Municipal Running Cost	MR001	No	158	116	122	128	Tulbagh
Municipal Manager		Municipal Running Cost	MR001	No	22 031	21 636	23 025	24 509	Whole of the Municipa
Municipal Manager		Typical Work Streams Public Participation Meeting	TW022	No	0	0	0	0	Whole of the Municipa
Municipal Manager		Typical Work Streams EPWP Project	TW111	No	1 114	1 192	1 276	1 365	Tulbagh
Municipal Manager		Typical Work Streams EPWP Project	TW111	No	520	556	595	637	Whole of the Municipa
Municipal Manager		Typical Work Streams Special Events and Functions	TW054	No	102	32	34	36	Whole of the Municipa
Municipal Manager		Typical Workstreams IDP Implementation and Monitoring	TW072	No	0	1	1	1	Whole of the Municipa
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	53	26	27	28	Ward 1
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	53	39	41	43	Ward 10
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	67	53	56	59	Ward 11
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	61	58	61	61	Ward 12
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	10	1	1	-	Ward 2
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	36	9	10	10	Ward 3
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	63	28	29	30	Ward 4
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	2	1	1	1	Ward 6
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	145	80	84	88	Ward 7
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	53	17	17	18	Ward 8
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	6	2	2	2	Ward 9
Municipal Manager		Typical Work Streams Ward Initiatives	TW083	No	30	1	1	1	Whole of the Municipa
Technical Services		Municipal Departmental Charges & Recoveries	MUNCOST	No	(8 072)	(8 468)	(8 883)	(9 320)	Whole of the Municipa
Technical Services		MUNICIPAL INCOME ITEMS	INC001	No	(834)	(884)	(937)	(993)	Administrative or Head
Technical Services		MUNICIPAL INCOME ITEMS	INC001	No	(11)	(12)	(13)	(15)	N'duli
Technical Services		MUNICIPAL INCOME ITEMS	INC001	No	-	(9 961)	-	-	Tulbagh
Technical Services		MUNICIPAL INCOME ITEMS	INC001	No	(715 740)	(767 557)	(852 016)	(906 433)	Whole of the Municipa
Technical Services		RM PREV Interval Based ELEC MV Substations Electricity Bulk Meters	RM006	No	109	36	39	43	Wolseley
Technical Services		RM PREV Planned Condition Based Dams & Weirs land	RM080	No	812	1 359	1 441	1 527	Whole of the Municipa
Technical Services		RM COR Planned Roads Pavements	RM091	No	6 656	7 225	7 921	8 685	Whole of the Municipa
Technical Services		RM COR Planned Road Furniture Traffic Signs	RM103	No	1 364	1 769	1 932	2 111	Whole of the Municipa

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Prior year outcomes	2026/27 Medium Term Revenue & Expenditure Framework			Project information
					Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Ward location
R thousand	4			6					
Technical Services		RM COR Planned Storm water Conveyance Civil Structures	RM104	No	–	0	0	0	Whole of the Municipa
Technical Services		RM COR Planned Storm water Conveyance Drainage	RM105	No	43	46	49	51	Whole of the Municipa
Technical Services		RM COR Planned Storm water Conveyance Pipework	RM106	No	33	35	37	39	Whole of the Municipa
Technical Services		RM COR Planned Reticulation Civil Structures	RM098	No	1 686	1 788	1 895	2 009	Whole of the Municipa
Technical Services		RM COR Planned Reticulation Pipe Work	RM099	No	128	136	144	153	Whole of the Municipa
Technical Services		RM Cor Planned Reticulation Pipe Bridges	RM100	No	270	286	303	321	Whole of the Municipa
Technical Services		RM COR Planned Reticulation Municipal Service Connection	RM101	No	1 017	866	918	973	Whole of the Municipa
Technical Services		RM COR Planned Waste Water Treatment Works	RM108	No	149	179	190	202	Whole of the Municipa
Technical Services		RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012	No	451	149	164	180	Ceres
Technical Services		RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012	No	415	250	250	250	Whole of the Municipa
Technical Services		RM COR Emergency ELEC MV Substations MV Network Equipment	RM019	No	45	48	51	54	Wolseley
Technical Services		RM COR Emergency ELEC MV Networks MV Network Equipment	RM029	No	589	194	214	235	Ceres
Technical Services		RM COR Emergency ELEC MV Networks MV Transformers	RM030	No	153	51	56	61	Ceres
Technical Services		RM COR Emergency ELEC MV Networks MV Conductors	RM031	No	5	2	2	2	Ceres
Technical Services		RM COR Emergency ELEC LV Networks LV Conductors	RM032	No	45	15	16	18	Tulbagh
Technical Services		RM COR Emergency ELEC LV Networks Public Lighting	RM033	No	45	15	16	18	Tulbagh
Technical Services		RM COR Emergency ELEC LV Networks Public Lighting	RM033	No	45	15	16	18	Wolseley
Technical Services		RM COR Emergency ELEC LV Networks Electricity Meters	RM035	No	428	330	363	399	N'duli
Technical Services		RM COR Emergency ELEC LV Networks Electricity Meters	RM035	No	32	34	36	38	Tulbagh
Technical Services		RM COR Emergency ELEC LV Networks Electricity Meters	RM035	No	2	1	1	1	Wolseley
Technical Services		RM COR Emergency Boreholes Electrical	RM083	No	189	200	212	225	Whole of the Municipa
Technical Services		RM COR Emergence Boreholes Mechanical	RM082	No	–	131	139	148	Whole of the Municipa
Technical Services		RM COR Emergency Bulk Mains Pipe Work	RM084	No	26	28	29	31	Whole of the Municipa
Technical Services		RM COR Emergency Distribution Pipe Work	RM109	No	236	127	135	143	Whole of the Municipa
Technical Services		RM COR Emergency Pump stations Electrical Equipment	RM087	No	0	0	0	0	Whole of the Municipa
Technical Services		RM COR Emergency Water Treatment Mechanical Equipment	RM090	No	15	131	139	148	Whole of the Municipa
Technical Services		RM COR Emergency Waste Water Treatment Earthworks	RM096	No	1 536	1 024	1 085	1 150	Whole of the Municipa
Technical Services		RM COR Emergency Waste Water Treatment Electrical Equipment	RM097	No	250	265	281	298	Whole of the Municipa
Technical Services		RM COR Emergency Waste Water Treatment Works	RM107	No	1 056	1 120	1 187	1 258	Whole of the Municipa
Technical Services		RM COR Emergency SEWER Toilet Facilities Communal Sanitation	RM040	No	134	142	150	159	Whole of the Municipa
Technical Services		RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	No	3 409	3 290	3 493	3 710	Whole of the Municipa
Technical Services		RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	No	65	71	78	86	Whole of the Municipa
Technical Services		Municipal Running Cost	MR001	No	685 106	721 532	777 553	838 680	Whole of the Municipa
Technical Services		Municipal Running Cost Vehicles Technical Services	MRVEH04	No	8 636	8 059	8 427	8 813	Whole of the Municipa
Technical Services		Typical Work Streams Education Programme: Litter	TW028	No	173	261	–	–	Whole of the Municipa
Technical Services		Typical Work Streams Alien and Invasive Trees	TW049	No	–	63	66	69	Tulbagh
Technical Services		Typical Work Streams EPWP Project	TW111	No	5 666	5 348	5 660	6 126	Whole of the Municipa

Municipal Vote/Operational project	Ref	Program/Project description	Project number	Individually Approved (Yes/No)	Prior year outcomes	2026/27 Medium Term Revenue & Expenditure Framework			Project information
					Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Ward location
R thousand	4			6					
Technical Services		Typical Work Streams Special Events and Functions	TW054	No	121	-	-	-	Whole of the Municipa
Technical Services		Typical Workstreams Master Plan	TW200	No	220	69	73	77	Whole of the Municipa
Technical Services		Cost of Free Basic Services - Electricity (50 kwh per household per month)	TW085	No	5 311	5 969	6 507	7 092	Whole of the Municipa
Technical Services		Cost of Free Basic Services - Water (6 kl per household per month)	TW088	No	944	892	946	1 002	Whole of the Municipa
Technical Services		Revenue Cost of Free Services - Waste Management	TW092	No	9 331	11 418	12 103	12 829	Whole of the Municipa
Technical Services		Revenue Cost of Free Services - Waste Water Management	TW093	No	11 750	12 542	13 295	14 093	Whole of the Municipa
Technical Services		Revenue Cost of Free Services - Water	TW094	No	3 660	3 460	3 667	3 887	Whole of the Municipa
<b>Parent operational expend</b>	<b>1</b>					<b>7 016</b>	<b>(15 527)</b>	<b>1 533</b>	
<b>Entities:</b>									
<i>List all operational projects grouped by Entity</i>									
<b>Entity A</b>									
Water project A									
<b>Entity B</b>									
Electricity project B									
<b>Entity Operational expenditure</b>					-	-	-	-	
<b>Total Operational expenditure</b>					<b>22 957</b>	<b>7 016</b>	<b>(15 527)</b>	<b>1 533</b>	

References

1. Must reconcile with Budgeted Operating Expenditure
2. As per Table SA5

List of amendments to Tabled Budget

Description	Table Budget			Amendments to Tabled Budget			Final Budget			Reason
	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	
<b>Revenue</b>										
Service charges - Electricity	511 997 152	565 710 570	625 235 314	-	-	-	511 997 152	565 710 570	625 235 314	
Service charges - Water	57 134 094	60 562 138	64 195 867	-	-	-	57 134 094	60 562 138	64 195 867	
Service charges - Waste Water Management	38 390 499	40 693 930	43 135 566	6 745 293	6 750 011	6 743 012	45 135 792	47 443 941	49 878 578	Increase in projected industrial effluent revenue
Service charges - Waste Management	39 389 085	41 752 431	44 257 575	-	-	-	39 389 085	41 752 431	44 257 575	
Sale of Goods and Rendering of Services	6 161 493	6 531 187	6 923 049	-	-	-	6 161 493	6 531 187	6 923 049	
Agency services	5 213 529	5 526 341	5 857 922	-	-	-	5 213 529	5 526 341	5 857 922	
Interest	12088	12814	13582	-	-	-	12088	12814	13582	
Interest earned from Receivables	24 570 434	24 814 193	25 060 389	-	-	-	24 570 434	24 814 193	25 060 389	
Interest earned from Current and Non Current Assets	17 332 088	17 505 295	17 680 234	-	-	-	17 332 088	17 505 295	17 680 234	
Rent on Land	30220	32035	33955	-	-	-	30220	32035	33955	
Rental from Fixed Assets	6 695 054	7 096 757	7 522 562	-	-	-	6 695 054	7 096 757	7 522 562	
Development Charges	508704	539226	571579	-	-	-	508704	539226	571579	
Operational Revenue	1 454 261	1 541 519	1 634 008	-	-	-	1 454 261	1 541 519	1 634 008	
Property rates	127 330 520	137 516 962	148 518 319	-	-	-	127 330 520	137 516 962	148 518 319	
Surcharges and Taxes	7 305 651	7 787 999	5 633 869	65 219	-	-	7 370 870	7 787 999	5 633 869	
Fines, penalties and forfeits	12 420 484	13 055 464	13 723 032	-	-	-	12 420 484	13 055 464	13 723 032	
Licences or permits	2 719 657	2 882 840	3 055 816	-	-	-	2 719 657	2 882 840	3 055 816	
Transfer and subsidies - Operational	196 016 436	190 895 261	193 670 173	319 971	-	-	196 336 407	190 895 261	193 670 173	Portion of RSEP moved to Capital
Interest	3 806 832	3 844 900	3 883 349	-	-	-	3 806 832	3 844 900	3 883 349	
Operational Revenue	3 444 902	3 651 596	3 870 692	-	-	-	3 444 902	3 651 596	3 870 692	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 061 933 183</b>	<b>1 131 953 458</b>	<b>1 214 476 852</b>	<b>7 130 483</b>	<b>6 750 011</b>	<b>6 743 012</b>	<b>1 069 063 666</b>	<b>1 138 703 469</b>	<b>1 221 219 864</b>	

Description	Table Budget			Amendments to Tabled Budget			Final Budget			Reason
	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	
<b>R thousand</b>										
Employee related costs	327 077 898	347 030 576	370 652 299	119 377	-	-	327 197 275	347 030 576	370 652 299	Provision for EPWP funded by Belguim
Remuneration of councillors	13 757 551	14 307 854	14 880 167	-	-	-	13 757 551	14 307 854	14 880 167	
Bulk purchases - electricity	469 374 424	511 618 122	557 663 753	5 447 581	5 937 864	6 472 271	474 822 005	517 555 986	564 136 024	Sewer pumpstation electricity reclassified to Bulk Purchases
Inventory consumed	22 165 282	23 317 169	24 559 928	620 377	-	-	22 785 659	23 317 169	24 559 928	Provision for soup kitchen project
Debt impairment	43 323 616	46 699 965	50 337 516	-	-	-	43 323 616	46 699 965	50 337 516	
Depreciation and amortisation	38 180 799	38 180 799	38 180 799	-	-	-	38 180 799	38 180 799	38 180 799	
Interest	10 789 260	11 328 720	11 895 159	-	-	-	10 789 260	11 328 720	11 895 159	
Contracted services	72 820 860	74 791 241	78 428 728	160 783	-	-	72 660 077	74 791 241	78 428 728	Portion of RSEP moved to Capital
Transfers and subsidies	14 152 751	2 488 649	2 609 024	-	-	-	14 152 751	2 488 649	2 609 024	
Irrecoverable debts written off	31 500 005	33 075 005	34 728 753	-	-	-	31 500 005	33 075 005	34 728 753	
Operational costs	65 285 832	68 878 771	72 727 708	3 371 221	4 036 987	4 476 350	61 914 611	64 841 784	68 251 358	Sewer pumpstation electricity reclassified to Bulk Purchases Correction of Workmens Compension bbudget
<b>Total Expenditure</b>	<b>1 108 428 278</b>	<b>1 171 716 871</b>	<b>1 256 663 834</b>	<b>2 655 331</b>	<b>1 900 877</b>	<b>1 995 921</b>	<b>1 111 083 609</b>	<b>1 173 617 748</b>	<b>1 258 659 755</b>	
<b>Surplus/(Deficit)</b>	<b>-46 495 095</b>	<b>-39 763 413</b>	<b>-42 186 982</b>	<b>4 475 152</b>	<b>4 849 134</b>	<b>4 747 091</b>	<b>-42 019 943</b>	<b>-34 914 279</b>	<b>-37 439 891</b>	
Transfers and subsidies - capital (monetary allocations)	34 133 911	50 441 739	35 906 957	869 564	-	-	35 003 475	50 441 739	35 906 957	Revenue recognised on RSEP & CWDM capital project
<b>Surplus/(Deficit) for the year</b>	<b>-12 361 184</b>	<b>10 678 326</b>	<b>-6 280 025</b>	<b>5 344 716</b>	<b>4 849 134</b>	<b>4 747 091</b>	<b>-7 016 468</b>	<b>15 527 460</b>	<b>-1 532 934</b>	

Description	Table Budget			Amendments to Tabled Budget			Final Budget			Reason
	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	<b>8 346 516</b>	<b>250000</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 346 516</b>	<b>250 000</b>	<b>-</b>	
Executive and council	250000	250000	-	-	-	-	250 000	250 000	-	
Finance and administration	8 096 516	-	-	-	-	-	8 096 516	-	-	
<b>Community and public safety</b>	<b>7 839 252</b>	<b>2 400 000</b>	<b>12 400 000</b>	<b>3 100 000</b>	<b>-</b>	<b>-</b>	<b>10 939 252</b>	<b>2 400 000</b>	<b>12 400 000</b>	
Community and social services	7 379 252	2 100 000	12 250 000	1 500 000	-	-	8 879 252	2 100 000	12 250 000	Pine Valley Community Hub included (RSEP,CWDM,CRR)
Sport and recreation	460000	300000	150000	1 600 000	-	-	2 060 000	300 000	150 000	Unspent funds included for continuation of the Upgrade of Tulbagh Sport Facilities
<b>Economic and environmental services</b>	<b>17 743 830</b>	<b>38 314 984</b>	<b>4 500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 743 830</b>	<b>38 314 984</b>	<b>4 500 000</b>	
Road transport	17 743 830	38 314 984	4 500 000	-	-	-	17 743 830	38 314 984	4 500 000	
<b>Trading services</b>	<b>22 403 914</b>	<b>30 426 624</b>	<b>39 389 566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 403 914</b>	<b>30 426 624</b>	<b>39 389 566</b>	
Energy sources	8 108 695	13 534 783	3 566 957	-	-	-	8 108 695	13 534 783	3 566 957	
Water management	13 360 619	-	3 150 000	-	-	-	13 360 619	-	3 150 000	
Waste water management	500000	16 655 885	32 672 609	-	-	-	500 000	16 655 885	32 672 609	
Waste management	434600	235956	-	-	-	-	434 600	235 956	-	
<b>Total Capital Expenditure - Functional</b>	<b>56 333 512</b>	<b>71 391 608</b>	<b>56 289 566</b>	<b>3 100 000</b>	<b>-</b>	<b>-</b>	<b>59 433 512</b>	<b>71 391 608</b>	<b>56 289 566</b>	

<b>Province: (WC022) - Schedule of Service Delivery Standards</b>				
<b>Description Standard</b>	<b>2025/2026</b>			<b>2026/2027</b>
	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Full Year Forecast</b>	<b>Service Level Standards</b>
<b>Solid Waste Removal</b>				
Premise based removal (Residential Frequency)	Weekly	Weekly	Weekly	Weekly
Premise based removal (Business Frequency)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)
Bulk Removal (Frequency)	Per request	Per request	Per request	Per request
Removal Bags provided(Yes/No)	Yes	Yes	Yes	Yes
Garden refuse removal Included (Yes/No)	Yes	Yes	Yes	Yes
Street Cleaning Frequency in CBD	Daily	Daily	Daily	Daily
Street Cleaning Frequency in areas excluding CBD	Monthly	Monthly	Monthly	Monthly
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours	24 hours	24 hours	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	48 hours (once reported)	48 hours (once reported)	48 hours (once reported)	48 hours (once reported)
Recycling or environmentally friendly practices(Yes/No)	Yes	Yes	Yes	Yes
Licenced landfill site(Yes/No)	Yes	Yes	Yes	Yes
<b>Water Service</b>				
Water Quality rating (Blue/Green/Brown/N0 drop)	Blue & Green Drop	Blue & Green Drop	Blue & Green Drop	Blue & Green Drop
Is free water available to all? (All/only to the indigent consumers)	Indigent customers	Indigent customers	Indigent customers	Indigent customers
Frequency of meter reading? (per month, per year)	Monthly	Monthly	Monthly	Monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	3 months	3 months	3 months	3 months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	6 months	6 months	6 months	6 months
<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>				
One service connection affected (number of hours)	24 hours	24 hours	24 hours	24 hours
Up to 5 service connection affected (number of hours)	24 hours	24 hours	24 hours	24 hours
Up to 20 service connection affected (number of hours)	24 hours	24 hours	24 hours	24 hours
Feeder pipe larger than 800mm (number of hours)	24 hours	24 hours	24 hours	24 hours
What is the average minimum water flow in your municipality?	2 bar	2 bar	2 bar	2 bar
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No	No	No	No
How long does it take to replace faulty water meters? (days)	20 days	20 days	20 days	20 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No	No	No	No

Description Standard	2025/2026			2026/2027
	Original Budget	Adjusted Budget	Full Year Forecast	Service Level Standards
<b>Electricity Service</b>				
What is your electricity availability percentage on average per month?	100	100	100	100
Do your municipality have a ripple control in place that is operational? (Yes/No)	No	No	No	No
How much do you estimate is the cost saving in utilizing the ripple control system?	N/A	N/A	N/A	N/A
What is the frequency of meters being read? (per month, per year)	Monthly	Monthly	Monthly	Monthly
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	3 months	3 months	3 months	3 months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	6 months	6 months	6 months	6 months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	24 hours	24 hours	24 hours	24 hours
Are accounts normally calculated on actual readings? (Yes/no)	Yes	Yes	Yes	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No	No	No	No
How long does it take to replace faulty meters? (days)	20 days	20 days	20 days	20 days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes	Yes	Yes	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Bad	Bad	Bad	Bad
How soon does the municipality provide a quotation to a customer upon a written request? (days)	24 hours	24 hours	24 hours	24 hours
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	7 days	7 days	7 days	7 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	7 days	7 days	7 days	7 days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	7 days	7 days	7 days	7 days
<b>Sewerage Service</b>				
Are your purification system effective enough to put water back in to the system after purification?	Yes into river only	Yes into river only	Yes into river only	Yes into river only
To what extend do you subsidize your indigent consumers?	Full monthly charge	Full monthly charge	Full monthly charge	Full monthly charge
<b>How long does it take to restore sewerage breakages on average</b>				
Severe overflow? (hours)	24 hours	24 hours	24 hours	24 hours
Sewer blocked pipes: Large pipes? (Hours)	24 hours	24 hours	24 hours	24 hours
Sewer blocked pipes: Small pipes? (Hours)	24 hours	24 hours	24 hours	24 hours
Spillage clean-up? (hours)	24 hours	24 hours	24 hours	24 hours
Replacement of manhole covers? (Hours)	24 hours	24 hours	24 hours	24 hours

Description Standard	2025/2026			2026/2027
	Original Budget	Adjusted Budget	Full Year Forecast	Service Level Standards
<b>Road Infrastructure Services</b>				
Time taken to repair a single pothole on a major road? (Hours)	24 hours	24 hours	24 hours	24 hours
Time taken to repair a single pothole on a minor road? (Hours)	5 days	5 days	5 days	5 days
Time taken to repair a road following an open trench service crossing? (Hours)	14 days	14 days	14 days	14 days
Time taken to repair walkways? (Hours)	14 days	14 days	14 days	14 days
<b>Property valuations</b>				
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	3 months	3 months	3 months	3 months
Do you have any special rating properties? (Yes/No)	No	No	No	No
<b>Financial Management</b>				
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease	Decrease	Decrease	Decrease
Are the financial statement outsourced? (Yes/No)	No	No	No	No
Are there Council adopted business processes structuring the flow and management of documentation feeding to Trial Balance?	No	No	No	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days	30 days	30 days	30 days
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Yes, but for one year only.	Yes, but for one year only.	Yes, but for one year only.	Yes, but for one year only.
<b>Administration</b>				
Reaction time on enquiries and requests?	2 days maximum	2 days maximum	2 days maximum	2 days maximum
Time to respond to a verbal customer enquiry or request? (working days)	2 days maximum	2 days maximum	2 days maximum	2 days maximum
Time to respond to a written customer enquiry or request? (working days)	3 days	3 days	3 days	3 days
Time to resolve a customer enquiry or request? (working days)	2 days	2 days	2 days	2 days
What percentage of calls are not answered? (5%,10% or more)	0.0%	0.0%	0.0%	0.0%
How long does it take to respond to voice mails? (hours)	Immediately	Immediately	Immediately	Immediately
Does the municipality have control over locked enquiries? (Yes/No)	Yes	Yes	Yes	Yes
Is there a reduction in the number of complaints or not? (Yes/No)	Yes	Yes	Yes	Yes
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	5 Days	6 Days	7 Days	7 Days
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	When required	When required	When required	When required

Description Standard	2025/2026			2026/2027
	Original Budget	Adjusted Budget	Full Year Forecast	Service Level Standards
<b>Community safety and licensing services</b>				
How long does it take to register a vehicle? (minutes)	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes
How long does it take to renew a vehicle license? (minutes)	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	Transaction 15 minutes	Transaction 15 minutes	Transaction 15 minutes	Transaction 15 minutes
How long does it take to de-register a vehicle? (minutes)	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes
How long does it take to renew a drivers license? (minutes)	Transaction 20 minutes	Transaction 20 minutes	Transaction 20 minutes	Transaction 20 minutes
What is the average reaction time of the fire service to an incident? (minutes)	10 - 30 minutes	10 - 30 minutes	10 - 30 minutes	10 - 30 minutes
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	Department of Health	Department of Health	Department of Health	Department of Health
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	Department of Health	Department of Health	Department of Health	Department of Health
<b>Economic development</b>				
How many economic development projects does the municipality drive?	36	36	36	12
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	4	4	4	9
What percentage of the projects have created sustainable job security?	50%	50%	50%	50%
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes	Yes	Yes	Yes
<b>Other Service delivery and communication</b>				
Is a information package handed to the new customer? (Yes/No)	N/A	N/A	N/A	N/A
Does the municipality have training or information sessions to inform the community? (Yes/No)	IDP & Budget meetings	IDP & Budget meetings	IDP & Budget meetings	IDP & Budget meetings
Are customers treated in a professional and humanly manner? (Yes/No)	Yes	Yes	Yes	Yes



## Municipal Budget Circular for the 2026/27 MTREF

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## Introduction:

This budget circular provides guidance to municipalities on the compilation of the 2026/27 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 aims to support municipalities' budget preparation processes to ensure minimum requirements are met.

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 focusing 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:

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2025/26 budget. Real GDP growth is forecast to strengthen, averaging 1.8 per cent over the medium-term, supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2023 – 2029**

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Actual	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	6.9%	5.9%	4.4.%	3.3%	3.7%	3.3%	3.2%

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 4.4 per cent in the fourth quarter of 2024/25, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 3.3 per cent in 2025/26 and 3.7 per cent in 2026/27. In the short term, reducing the inflation target to 3 per cent will result in more cuts in interest rates than would be the case under a 4.5 per cent target. Over time, a lower target will decrease inflation and inflation expectations, creating the space for permanently lower interest rates, which will support household spending and investment – boosting economic growth and job creation.

The lower inflation will support higher levels of real economic growth. South Africa's inflation target will be more in line with its trading partners and peer economies, making the economy more competitive. Household spending and private investment will rise due to higher real disposable income and lower borrowing costs.

## 2. Key focus areas for the 2026/27 budget process:

## 2.1 Local government allocations

Over the 2026 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.7 per cent to local government. Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. In 2026/27, this increase comprises R110.6 billion for the local government equitable share, R17.6 billion from the general fuel levy sharing with metropolitan municipalities, and R64.6 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 2025 Medium Term Budget Policy Statement; final details will be provided in the 2026 Budget Review.

### Notable changes to the conditional grants system

The government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These are reforms aimed at rationalising conditional grants and enhancing their effectiveness, and some have already been implemented in 2025/26 already. Reforms over the 2026 MTREF will include:

- **Electricity** – The merging of the Integrated National Electrification Programme grant and the Energy Efficiency Demand Side Management grant focuses on energy efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term goals;
- **Water and sanitation** – The Water Services Infrastructure Grant, Regional Bulk Infrastructure Grant and Municipal Infrastructure Grant will be reviewed to address overlaps in water services provision;
- **Transport** – The Public Transport Network Grant will be phased out over the MTEF, and new arrangements will be explored for integrated public transport and improvements to higher-density housing to maximise benefits;
- **National Treasury grants** – The Infrastructure Skills Development Grant and Neighbourhood Development Partnership Grant will be discontinued and will be replaced with better-designed instruments that will simplify oversight, reduce administrative burden, and channel more resources to actual delivery;
- **Metro Trading Services** – An amount of R19.3 billion over the MTEF for infrastructure associated with municipal trading services will be shifted from the *Urban Settlements Development Grant* to the performance-based *Urban Development Financing Grant*; and
- **Municipal Infrastructure Grant** – there will be the introduction of a performance-based split delivery model (direct and indirect). An indirect delivery model will only be used to rebuild (not replace) municipal capacity. The role of MISA and DBSA in the indirect delivery models will be elevated, coupled with time-bound capability plans aimed at restoring direct funding.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2025 Division of Revenue Act when developing their 2026/27 MTREF calculations. It is also crucial to make considerations to the proposed amendments to baselines that were presented in the 2025 MTBPS, as they may have an impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2028/29 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2025 Division of Revenue Act for 2026/27. The Division of Revenue Bill, 2025, which includes the annexures outlining allocations to each municipality is available at:  
<https://www.treasury.gov.za/documents/National%20Budget/2025May/>

The Integrated National Electrification Programme and the Energy Efficiency and Demand Side Management grant will be merged in the 2026 Budget to streamline electrification funding, while the Public Transport Network Grant will be discontinued due to its failure to meet intended

objectives. The phased changes arise from the review of local government conditional grants to address infrastructure delivery inefficiencies.

## **Division Of Revenue Amendment Bill, 2025 (DoRAB)**

### ***Changes to local government allocations –***

**Additional funding to the Municipal Disaster Recovery Grant:** An additional R496 million is allocated to the Municipal Disaster Recovery Grant to support the reconstruction and rehabilitation of municipal infrastructure that was damaged by the floods and storm surges that struck the Eastern Cape between March and June 2025.

**Additional funding to the Urban Development Financing Grant:** An additional R2.1 billion is provided to the Urban Development Financing Grant to strengthen the metro trading services component. This allocation had already been provisionally set aside on a provisional basis when the main budget was presented in May 2025.

**Roll over of funds in the Public Transport Network Grant:** An amount of R303 million is rolled over in the Public Transport Network Grant to enable the eThekweni Metropolitan Municipality to proceed with essential work needed to operationalise Corridor 3 of its Integrated Public Transport Network operational.

**Reprioritisation from the Urban Settlements Development Grant (USDG) –** R5.7 billion, R6.4 billion and R7.2 billion are shifted in the respective years of the 2026 MTEF period from the Urban Settlements Development Grant to the Metro Trading Services component of the Urban Development Financing Grant to strengthen core utility functions.

**Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant (RBIG) –** Over the medium term, an additional R2.1 billion is allocated to the Regional Bulk Infrastructure Grant to finance the Polokwane wastewater treatment works project through the Budget Facility for Infrastructure.

**Reforms in the Municipal Infrastructure Grant (MIG) –** Government is reforming MIG to control underspending, misuse of funds and capacity constraints. Municipalities with proven capacity will retain direct transfers, while those with ongoing capacity or governance failures will shift to indirect transfers through entities such as the Municipal Infrastructure Support Agency (MISA) and the Development Bank of Southern Africa (DBSA), supported by time-bound capability plans to restore direct access. This approach accelerates service delivery while strengthening long-term municipal capability.

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

The framework of the MDRG – Recovery will be amended to ring-fence the additional funds for the reconstruction and rehabilitation of municipal infrastructure damaged by the disasters that occurred in the Eastern Cape between March and June 2025.

The framework of the *Urban Development Financing Grant* – is amended to reflect the revised 2025/26 baseline following the additional R2.1 billion for metro trading services.

Details per municipality of the changes to allocations for the municipal disaster recovery grant, urban development financing grant, and the public transport network grant that have been described in Part 2 of the explanatory memorandum to the Division of Revenue Amendment Bill will be gazetted.

All amended frameworks will be gazetted in terms of section 15(2) of the 2025 DoRA, after consulting Parliament.

## **2.2 Reporting requirements for Disaster Allocations, Metro Trading Services Programme (MTSP) – Rollover and the stopping and re-allocation guidelines**

### **Reporting requirements for Disaster Allocations**

The Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) provides for the unallocated funds to local government through the Municipal Disaster Response Grant schedule 7B (MDRG 7B) and the Municipal Recovery Grant schedule 5B (MDRG 5B). The main purpose of the MDRG 7B is to provide 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) while the MDRG 5B main goal is to rehabilitate and reconstruct municipal infrastructure damaged by a disaster.

These allocations remain unallocated until a declaration of a disaster by the Minister of Cooperative Governance and Traditional Affairs (CoGTA) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

Section 25 of the 2025 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 allocation 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 also 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. 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 will then form part of the total disaster allocation for that financial year.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are then required to follow all reporting prescripts in terms of DoRA. Therefore, 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. Furthermore, 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 2025/26 financial year applicable to a municipality.

In addition to the reporting requirements outlined in section 12 of DoRA, municipalities must also adhere to the reporting guidelines specified in the disaster management frameworks. They 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 fourteen (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 utilized.

### **Rollover of the Urban Development Financing Grant: Metro Trading Service Component**

Rollover requests for the incentive grant and Metro Trading Services component will follow the standard conditional grant guidelines. However, cities are required to submit applications by 31 July 2026 rather than the usual 31 August deadline. Metros are additionally required to provide their bank balances / statements as at June 2026 to demonstrate that unspent funds are cash-backed (also see the additional in-year reporting requirements in paragraph 5.12 below). Further details on the criteria and guidelines will be provided in the March 2026 MFMA Circular.

## **2.3 Metro Trading Services Reform Incentive**

### **Metro Trading Services Reform: Implications for the 2025/26 Adjustments Budget and 2026/27 Budget Preparation**

The Metro Trading Services Reform (MTRSR) is transitioning from early implementation in 2025/26 into its first full operational year in 2026/27. The reform introduces a performance-based financing incentive through the **Metro Trading Services component of the Urban Development Financing Grant (UDFG-MTS)**, designed to improve accountability, financial management, and operational performance in water and sanitation, electricity and energy, and solid waste management.

Metro trading services are participating in the reform in two cohorts, according to year of entry into the reform:

- **Cohort 1, entering the reform in 2025/26, includes:**
  - Water and Sanitation: Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekweni and Mangaung
  - Electricity and Energy: Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekweni
- **Cohort 2, entering the reform in 2026/27, includes:**
  - Solid Waste Management: all metros
  - Water and Sanitation: Ekurhuleni and Nelson Mandela Bay
  - Electricity and Energy: Mangaung and Nelson Mandela Bay

This section outlines the implications for the **2025/26 adjustments budget** and **2026/27 MTREF budget** and highlights key requirements for metros.

### **Implications for the 2025/26 Adjustments Budget (Cohort 1 metros)**

**For Cohort 1, 2025/26 is Year 1 of the MTRSR**, with an in-year allocation, based on independent verification of metro compliance with reform entry requirements, to participating Water and Sanitation and Electricity and Energy trading services following the national adjustments budget in November 2025.

**Key requirements for Cohort 1 metro 2025/26 adjustments budget are:**

- **Provision for the UDFG-MTS allocation:** Cohort 1 metros must include the in-year UDFG-MTS allocation in their 2025/26 adjustments budget, following its approval in the 2025 National Adjusted budget/DORA amendment bill. This is the performance reward for submission and Council approval of A3-PIAP v1 and the making of the Minimum Commitments;
- **Ring-fencing and alignment with PIAP activities:** Adjusted budgets must ensure incentive funds are used for MTSP-related operational and capital reforms only. Budget shifts may be required to align spending with PIAP implementation, especially early reform activity packages and organisational readiness measures; and
- **Updating A3-PIAP-linked spending profiles:** A3-PIAP v1 (approved June 2025) contains indicative spending plans. These must now be reflected in adjustments budgets, with corresponding procurement plan adjustments where necessary. It is expected that these funds in the adjustments budget reflect reform start-up and priority spending, such as those associated with the Minimum Commitments, identified through financial modelling and in updated trading service business and investment plans. As Year 1 has a typical reporting schedule, metros must ensure internal systems are aligned to enable two quarterly spending reports and one annual performance report.

### Preparing the 2026/27 Budget (Cohort 1 and Cohort 2)

For Cohort 1 metro trading services, 2026/27 is the first implementation year, to achieve performance targets set in the A3-PIAP v2 (to be Council-approved by June 2026). That performance can only be verified during 2027/28. During 2026/27, Cohort 1 performance will be verified only on maintaining of the Minimum Commitments.

Budget preparation must include:

- **Funding full A3-PIAP implementation:** Operational and capital budgets must support Year 2 reform milestones, aligned with financial models and updated business and investment plans, including strengthening core management capacity, reducing technical and commercial losses, improving revenue performance, and undertaking priority network upgrades in support of the relevant A3 PIAP indicators;
- **Integrating expected incentive revenue:** Budgets must incorporate the **verified Year 1 incentive allocation for 2026/27**, reflected under the UDFG-MTS component and aligned with relevant *m*SCOA posting level accounts; and
- **Ensuring alignment between the A3-PIAP v2 and MTREF:** A3-PIAP v2 is the binding multi-year plan for performance measurement and should drive reprioritisation within the 2026/27 MTREF. Final sectoral allocation decisions (within the permissible Water and Sanitation, Electricity and Energy and Solid Waste Management ranges) must be reflected in the tables and adopted budgets; and

**Cohort 2 metros** entering the programme in 2026/27 must finalise and obtain Council approval of A3-PIAP v1 by June 2026 and budget for preparatory reform activities, including any diagnostic assessments, organisational restructuring, and development of business and investment plans.

### Independent Verification: role and process

The Independent Verification Agent (IVA) verifies metro performance to inform a performance score. This score is used by the grant manager to determine each trading service's share of the incentive allocation. The IVA verifies **metro performance against the Minimum Commitments** (made, achieved and maintained) and **annual performance** against scalable performance indicators.

**Metros must upload** all performance claims and evidence to the National Treasury's MTSR online portal (in development and scheduled for rollout in early 2026). Metros must also prepare

internal data, reporting and governance arrangements to use this portal from the first 2026 submission cycle onward.

The IVA timeline relevant to 2026/27 budgeting is as follows:

- 15 August 2026: first performance evidence uploads for 2025/26;
- 30 September 2026: final evidence uploads for 2025/26;
- 31 October 2026: IVA submits verification outcomes to NT grant manager;
- November 2026: National Steering Committee confirms results; and
- February 2027: incentive allocations communicated via Budget Allocation Letters from NT grant manager.

### Streamlined and Integrated Reporting Requirements

While the MTSR includes its **own quarterly and annual reporting requirements, which are necessary for performance verification and incentive administration**, the reform has been explicitly designed to **leverage existing metro reporting systems** to avoid duplication or unnecessary administrative burden.

The MTSR therefore aligns with and draws upon: **mSCOA implementation; Section 71 monthly and quarterly reporting; MFMA Circular No. 88; and conditional grant reporting**. MTSR seeks to **minimise additional reporting** and strengthen existing systems rather than create parallel processes.

### Reference to Existing Guidance

This Circular should be read together with: **MTSR Guidance Notes 1–5, MTSR Guidance, Note 4 Addendum Indicator Definition Addendum, MTSR Sector Resource Documents (W&S, E&E, SWM), the forthcoming MTSP Programme Operations Manual (POM), 2025, UDFG Framework and any further technical guidance**.

### 2.3 Criteria for the release of the Equitable Share

The criteria for the release of the equitable as covered in MFMA Circular No. 122 remain relevant and are still applicable to the release of equitable share instalments in the 2026/27 financial year.

Failure to comply with the criteria will result in the 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.

The following criteria will be applied in relation to addressing **UIFWe** and the implementation of consequence management as required in terms of Chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings:

- The municipality's UIFWe balance (audited) as at 30 June 2025 has not decreased by 75 per cent in the unaudited 2025/2026 AFS as submitted to the AGSA;
- The municipality did not have a disciplinary board in place as at 30 June 2026; and/or
- Notwithstanding the municipality having a DC Board in place, not all UIFWe matters have been referred to the DC Board during the 2024/2025 financial period and/or
- Municipalities have not instituted disciplinary measures stemming from UIFWe incurred up to 30 June 2025 in the 2025/26 financial year.

The National Treasury will start using the prevention of UIFWe as required in terms of sections 62 and 78 as a criteria from the 2026/27 financial year. It is therefore crucial for municipalities

to start implementing measures to curb the incurrence of UIFWe as required in terms of sections 62 and 78 of the MFMA.

In addition, those municipalities currently under mandatory intervention in terms of Section 139(5) of the Constitution and who fail to comply with submitting monthly progress reports on the implementation of the financial recovery plan in terms of Section 146(1)(c) of the MFMA, will also be eligible to have their equitable share allocations withheld with effect from the 2026/27 financial year.

The Joint Circular issued by the Ministers of CoGTA and Finance on 8 September 2025 with regard to Free Basic Services will also be considered as a criteria going forward.

## 2.4 Stopping and re-allocation guidelines

Following the 2025/26 mid-year expenditure reports (second quarter) in terms of section 10 of the 2025 DoRA and section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury intends to invoke section 18 of DoRA which provides that the National Treasury may in its discretion or on request of a transferring officer or a receiving officer stop the transfer of a schedule 4B or 5B allocation, or a portion thereof to a municipality if the National Treasury anticipates that a municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2025/26 financial year. Further, 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 2026**.

As part of the annual process for the stopping of the grants that underperform, National Treasury will engage with transferring officers to identify municipalities that are at risk of underspending based on their in-year performance using both the performance reports submitted by transferring officers and the verified *mSCOA* data strings. While the process remains standardised across departments, a differential approach may be applied where justified. This recognises that certain grants may face distinct performance dynamics. However, this process will not compromise overall consistency, fiscal prudence or accountability.

### Stopping criteria

National Treasury will within 14 days from receiving the recommendations from the transferring officers issue letters to municipalities with the intention to stop the allocations based on recommendations from transferring officers and/or at the National Treasury's own discretion/assessment. Municipalities are requested to submit representations to National Treasury, providing motivation for the following:

- Expenditure reported as at 31 December 2025 (40 per cent for allocations under R100 million and 45 percent for allocations over R100 million);
- Progress report against approved projects (provide list/names of approved projects);
- Representation on the cash coverage for grants transferred (ring fencing) (Liquidity ratio);
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rollover for 2025/26 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 2026, i.e., commitment that the municipality will not request rollovers 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 2025;

- 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 where the municipality anticipates that it will not fully utilise grant funds before 30 June 2026;
- All reporting must be accurate and aligned to mSCOA system; and
- An acceleration plan against the 2025/26 approved implementation plan.

The National Treasury will then give notice in the Gazette of the stopping of an allocation or a portion thereof in terms of section 18 (5), and include in the notice, the effective date and reason for the stopping.

### **Reallocations:**

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 2025/26 financial year.

Once stopping of funds has been confirmed through consultation, National Treasury reassesses the performance and reallocates funds to municipalities that demonstrate capacity to absorb additional allocations. Reallocation follows a structured sequence guided by the points mentioned below to preserve the benefit of funds within the original location. Funds are allocated:

- First within the same district;
- Then within the same province; and
- Only then nationally, in cases where no suitable recipient exists within the province.

Municipalities become eligible for additional funding if they have spent at least 70 per cent or more of their original allocation, have credible and shovel-ready projects, demonstrate strong compliance with MFMA and DoRA reporting requirements and maintain realistic cash-flow projections. Historical performance including their ability to manage additional allocations in previous years is also considered.

Where applicable, Water Services Authorities may be prioritised for water and sanitation projects due to service delivery imperatives, while non-WSA municipalities may receive priority for well-prepared and impactful roads projects.

## **3. 2026 Local Government Elections and the budget process**

### **3.1 Transitional processes – development and adoption of IDPs during the 2026 election year**

The 2025/26 municipal financial year represents the last year of the current municipal councils' electoral term. The the next municipal election to usher in new councils is expected to take place between November 2026 and January 2027 in terms of section 24(2) of the Municipal Structures Act, 2000 (Act No. 32 of 2000) (MSA).

It is acknowledged that the period within which the coming election's date is expected takes place after the start of a new financial year. This scenario poses a latent challenge in so far as adherence to legislated timeframes regarding the adoption of the 5-year Integrated Development Plan (IDP) and the subsequent implementation.

Given the fact that the IDP and budget would need to be reviewed and adopted by 30 June 2026, the current council has an obligation to ensure that these stipulations are complied with. In this regard, the current council is expected to continue reviewing the IDP and ensuring that it is adopted within the legislated timeframe.

Section 25 (3) of the MSA does allow the municipal council to adopt the IDP of the preceding council. However, should the incoming council be unhappy with the priorities set by the current council, in this case, municipal councils are advised to consider the existing adopted IDP and resolve to initiate or not to initiate an amendment procedure as guided by the MSA and the Municipal Performance and Planning Regulations (2001).

The Department of Cooperative Governance (DCoG), through the Chief Directorate: Development Planning, is rolling out the revised IDP guidelines to municipalities. These guidelines are aimed amongst others, at guiding municipalities regarding the adoption of IDPs during an election year.

### **3.2 Hand-over reports for the newly elected councils**

Each municipal manager, working together with the CFO and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. The purpose of this hand-over report is to provide the new councils with important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;
- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of, and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy (where applicable);
- An overview of the municipality's financial health, with specific reference to:
  - Its cash and investments, and its funding of commitments (Table A8);
  - Cash coverage of normal operations (see Supporting Table SA10);
  - Creditors outstanding for more than 30 days and the reasons for delayed settlement;
  - Current revenue collection levels and debtors outstanding for more than 30 days; and
  - The extent of existing loans and associated finance and redemption payments.
- The municipality's 2024/25 audit outcome and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2026/27 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important to the transitioning process.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2026/27 MTREF budget, the mid-year budget and performance

assessment report for 2026/27, the latest monthly financial statement, and the annual report for 2024/25.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

## 4. Revenue Management

### 4.1 Prioritise funding the Electricity Revenue Protection Programme

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities (with the electricity function) as a result, 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 reduced collections and a related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in 2026/27 and future MTREFs if not already implemented:

- A dedicated Revenue Protection Unit for Electricity, Water, Wastewater and Refuse services administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate, taking into consideration 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, Water, Wastewater and Refuse services and the 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;
- The municipality to demonstrate in its MTREF submission (narrative and *m*SCOA data strings) that a percentage of the revenue from the Energy, Water, Wastewater and Refuse function is ring-fenced to fund the municipal Revenue Protection Programme operational need(s) towards developing the program to fruition; and
- The municipality must implement the Municipal Systems Act principle of consolidated billing and strengthen the revenue policies to use electricity and water (in Eskom supply areas or where the municipality does not have the electricity function) to collect on the consolidated municipal bill. The policies should explicitly provide for credit control in this manner.

### 4.2 Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and its review of critical revenue management related policies, should assess and review its revenue management value chain to identify any gaps, duplications, and / or inefficiencies, aligning with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents), MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A) and MFMA Budget Circular No.130 (Item 3.2 contained in Annexure A). The municipality is required to annually submit its assessment or review thereof 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 the South African Local Government Association (SALGA) to integrate and align our support in this area, prevent duplicated efforts and facilitate stronger and systemic change across municipalities through the 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 aligns with the existing statutory framework and emphasises compliance. The related tasks and responsibilities set out in the SIRMF provides guidance on how municipalities can enhance revenue management as a key approach to 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 to optimise revenue collection processes ultimately.

All municipalities had to complete the tool during the 2025/26 MTREF and are required, as part of the upcoming 2026/27 MTREF preparation process to thoroughly review the revenue value chain and affect changes to the tool reflective of such review as may be needed. As part of the review, the municipality must record clear progress and corrective actions undertaken in relation to each focus area identified during the municipality's 2025/26 compilation of the tool. It is noted that municipalities with revenue collection rates below 85 per cent (per the 2024/25 annual financial statements (AFS) and all municipalities participating in both the Municipal (Eskom) and or Water Debt Relief programs must annually undertake the full exercise (not only a review) until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The National Treasury recently strengthened Functional Area nine (9) – Finance Department Functions of the tool to enable municipalities to capture comments under this functional area. With effect from December 2025, any municipality compiling and or reviewing its revenue value chain as required in terms of this circular must use the **updated Municipal Revenue Assessment Tool included as Annexure A to this Circular**. The entire tool must be uploaded together with all the required worksheets included.

#### 4.3 Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended and 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) and or tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjusted MTREF submissions to the National Treasury GoMuni portal (refer MFMA Budget

Circular No. 129. 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 (2027/28, 2028/29 and 2029/30). Thus, the indicative tariffs should be phased in over a period of three years.

The National Treasury Tariff Tool was updated to provide alternative methods of wastewater tariff modelling and to allow municipalities to allocate the municipality-specific percentage of indirect cost allocated across the different services. The municipality must ensure that the percentage allocated to indirect costs used in the Tariff Tool compilation perfectly aligns with the municipality's Budget- and Tariff-related Policies submitted as part of the tabled, adopted, and adjusted MTREF submissions. With effect 2025/26 (Quarter 3), metropolitan- and secondary cities are also required to complete and upload the Cost Reflective Tariff Tool in the National Treasury Tariff Tool format to the GoMuni portal as part of the tabled, adopted, and adjusted MTREF submissions.

Should the municipality through the completion of the Tariff Tool identify major flaws and or gaps in any tariff, the National Treasury recommend it is prudent for the municipality to undertake a full Cost of Supply study (COS) for that service since tariff gaps may be indicative of an unfunded revenue component of the municipality's MTREF. With effect from 2025/26 (Quarter 3), all municipalities must use the **updated National Treasury Tariff Tool included as Annexure B to this Circular**. **A Tariff Tool procedural manual is also included in Annexure B to this Circular** to assist municipalities in undertaking the Tariff Tool exercise.

#### 4.4 Electricity Tariffs

##### ***Cost of Supply Study (COS) and NERSA D-forms for electricity tariff applications***

The submission of tariff applications is an obligation enshrined in the Electricity Regulation Act, 2006 ('ERA') (as amended), read with the MFMA and incorporated in the licence conditions of licensees (also municipalities). Municipalities are therefore reminded that all municipal tariff applications for the 2026/27 financial year must be accompanied by the required Cost of Supply (COS) studies and **submitted to NERSA before the outer deadline of 12 December 2025**. Failure to comply with these requirements will result in the municipality being prohibited from making any adjustment to the electricity tariffs for the 2026/27 financial year. NERSA already confirmed to municipalities that only complete municipal applications received before 12 December 2025 will be processed and approved for implementation with effect from 01 July 2026.

Failure to apply to NERSA for approval of tariffs is a breach of the licence conditions and a violation of the provisions of the ERA. Section 15 of the ERA prevents any licensee from charging a tariff that is not approved by the Regulator. Licensed distributors should note that their current tariffs will expire on 30 June 2026 and that there will be no automatic extension, as the tariffs are approved annually.

To facilitate timely submissions to NERSA and the opportunity to supplement where NERSA identify any gaps in municipal submissions, the National Treasury urges municipalities to annually before 31 October submit to NERSA and subsequently upload to the GoMuni Portal, the municipality's:

- Latest **updated and or reviewed COS** (approved by Council) supporting its Electricity tariffs application for the MTREF to NERSA and parallel upload such to the GoMuni Revenue Portal. The COS must be uploaded to the GoMuni Revenue Portal in PDF format (the content must be in the NERSA content format), and include a file heading of: **"Demarcation Code\_Municipality Name\_Cost of Supply Study (period)";**

- **NERSA D-forms** submitted to NERSA, supporting its Electricity tariffs application for the 2026/27 MTREF to the GoMuni Revenue Portal in the Excel format required by NERSA, and include a file heading of: "**Demarcation Code\_Municipality Name\_NERSA D-form (period)**"; and
- **NERSA’s letter approving the municipality’s energy tariffs** for the MTREF annually with the tabled and adopted MTREFs. The municipality must upload the letter with the correct saving convention: "**Demarcation Code\_Municipality Name\_NERSA tariff approval (period)**".

**4.5 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), No. 126, (paragraph 3.1), and No. 130 (paragraph 3.5). To ensure the municipality’s rates base is complete, aligns with the Municipal Property Rates Act (MPRA) section 23-Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories. With effect 2025/26 (Quarter 3), the municipality needs to monthly undertake the reconciliation in the format of the **updated National Treasury Municipal Valuation Roll Reconciliation Tool included in Annexure C to this Circular**. Municipalities will note that although, the tool interface remained the same, changes were made to some formula calculations to simplify the municipal experience of the tool.

<b>The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:</b>	<b>Timeframe</b>
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on, together with the Council resolution that approved such.	Annually, with the tabled and adopted MTREF’s
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).  <b>**Note – The municipality to submit an updated Part A GVR to the GoMuni portal every time that it undertakes a supplementary GVR.</b>	Annually or every time that a supplementary GVR is undertaken
4. Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly. The monthly reconciliation should be maintained and made available on request to the Treasuries and or the Department of Cooperative Governance (DCoG).	Quarterly and only upon request of NT / relevant PT / CoGTA monthly
5. Property Rates Transaction List (for the 3rd month of every quarter) – in excel format.	Only upon request of NT / relevant PT

To assist municipalities in complying with these requirements, the National Treasury will provide follow-up training.

**4.6 Prohibition on vending system(s) / third party vending solutions without consulting the National Treasury**

Municipalities are cautioned on the 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 remit to the municipality what is collected and /or claims a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not undertaking weekly /monthly reconciliation of what they provide / sell (also via prepaid) vs. the revenue they receive from the service provider(s).

The MFMA, read together with the recently assented Public Procurement Act, provides a clear framework for procurement in local government. The MFMA regulatory framework, in terms of section 116, read with MFMA Circular No. 62, furthermore, provides clear guidance on how amendments to contracts should be undertaken. In our view, any offerings beyond the initial scope of the contract should not be considered a contract amendment but rather a material change or extension of scope, warranting a whole new separate procurement process.

The National Treasury therefore confirms that with immediate effect, no municipality may enter into or extend any related vending system(s) / solution(s) without the views of the provincial and National 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.

Any municipality procuring must first request the National Treasury and relevant provincial treasury for written input. The municipality should send any request for the written input of the National Treasury together with the proposed contract for such a service offering to: both [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [RT29.LGBA@treasury.gov.za](mailto:RT29.LGBA@treasury.gov.za) and [Wayne.McComans@treasury.gov.za](mailto:Wayne.McComans@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.

Municipalities are advised that the Office of the Chief Procurement Officer (OCPO) will soon initiate a tender process for a transversal contract establishing a panel of vending service providers. In the interim, until the panel is awarded and operational, municipalities must obtain prior written approval from National Treasury before procuring any new vending service providers. Permission to proceed with any such vending contract will only be authorized with the express written permission of National Treasury. Once the panel is awarded and operational, municipalities must procure vending services from the approved vendors. Should a municipality elect not to utilise the transversal contract, a comprehensive motivation, including full reasons, must be submitted to National Treasury for consideration.

#### **4.6A Smart Meter end-to-end solutions**

“Smart Meters” means meters that are components of an integrated end-to-end solution procured under the National Treasury’s transversal contract **RT29-2024**, or any future transversal contract replacing RT29-2024. This solution includes smart meter hardware, installation, the central platform, systems integration, training and skills transfer, support, and ongoing monitoring.

Municipalities are reminded that a smart meter is not just the physical device and are cautioned against only procuring the meter hardware. The latter is insufficient and will not deliver the intended benefits of smart metering. The full value is realised only when the meter is connected to a functioning platform, integrated with the billing system, supported by trained staff, and monitored continuously. Buying only the device is similar to purchasing a cell phone without a SIM card and network service: the handset exists, but the core functionality is unavailable. The same principle applies to smart metering.

The integrated solution under RT29-2024 is designed to support key municipal priorities:

- Improved service delivery through accurate, timely consumption data, fewer billing disputes, and quicker identification of faults and tampering;
- Financial sustainability through better revenue collection, reduced technical and non-technical losses, and more reliable cash flow; and
- Transparency and accountability through auditable metering data, consistent reporting, and better information for council, management, and oversight bodies.

An end-to-end solution ensures seamless data transfer from the meter to the back-office systems, enabling automated billing, exception reporting, and management dashboards. It also embeds structured training, and skills transfer so that municipal officials can operate and manage the system, rather than relying indefinitely on service providers. Support and monitoring components are essential to keep the system stable, secure and functional over time.

Municipalities are cautioned against partial procurement, such as buying only the meter hardware or bypassing the transversal contract for individual components. This often results in:

- Incomplete or manual integration with billing and finance systems;
- Limited or no training and skills transfer to municipal staff;
- Weak monitoring and reporting, undermining loss-reduction and revenue-enhancement efforts; and
- Poor value for money, project failures and potential audit concerns.

Municipalities are encouraged to use plain language when communicating smart metering projects internally and with council. Avoid unnecessary technical jargon and frame the discussion around strategic objectives: better service delivery, stronger revenue, and improved governance. It is useful to briefly explain to council as part of any decision-making process related to smart metering:

- why the full integrated solution is required;
- reference the terms and safeguards built into RT29-2024 or its successor;
- the components of the smart metering solution (meter, communication, platform, integration, training, support, monitoring); and
- The risks of procuring only one component versus an end-to-end system; etc.

It will assist non-technical stakeholders to better understand and assess the difference between a “device-only” purchase vs a true smart metering solution towards facilitating that any smart metering procurement is well planned, budgeted and implemented as a complete, integrated solution envisaged in RT29-2024.

#### **4.6B Large Power Users (LPU) – Advanced Metering Infrastructure (AMI)**

Advanced Metering Infrastructure (AMI) for Large Power Users (LPUs) is not a technical luxury. It is a core financial control that helps municipalities stabilise cash flow, protect the bulk supply (i.e. Eskom) account, and reduce audit findings related to billing and losses. The National Treasury urges municipalities to treat AMI as essential revenue infrastructure and to plan, fund and implement for such accordingly.

Municipalities manage a large number of meters and should invest in bulk intake points to reconcile the volume of electricity consumed. If the LPU (Three Phase Direct Connect and

Three Phase CT/VT Connect) are not measured accurately, the municipality will under-bill, lose revenue, and struggle to reconcile its bulk electricity (i.e. Eskom) account. AMI directly addresses this risk.

Three Phase Direct Connect Smart Electricity Meter and Three Phase CT/VT Connect Smart Electricity Meter requires Cellular Communication & Platform access – these smart meters require 2-way communication to transmit data from the meters to the Head-End System or Dashboards and vice versa.

A current transformer (CT) is a device that acts as a step-down transformer to be connected to metering devices. It is used with AMI to measure the large current for meters/ relays etc. LPU customers normally have potential transformers (PT's) also known as a Voltage Transformers (VT) as part of the customer metering. By capturing the full load of these customers, smart LPU meters close gaps where older or incorrect metering leads to under-registration and hidden revenue leakage. Three-phase meters are critical for industrial and commercial users with complex load profiles. They support correct billing for businesses, reduce disputes and manual corrections, and improve predictability of revenue from this important customer group.

Check meters at bulk intake points provide an independent reading against which bulk supply invoices can and should be reconciled. This strengthens the municipality's position when validating bulk charges, detecting errors quickly and supporting credible disputes where required. Zonal meters divide the distribution network into manageable areas and make it possible to identify where technical and non-technical losses are concentrated, instead of relying on system-wide estimates. Statistical meters provide the data needed for demand forecasting, tariff design, and investment planning, including time-of-use and other advanced tariff structures.

In combination, CT/VT direct connect meters, three-phase meters, check meters, zonal meters and statistical meters give municipalities the ability to eliminate billing anomalies, reduce losses and strengthen cash flow. For example, correcting even a modest under-billing of five per cent on the top twenty LPUs can generate additional annual revenue sufficient to cover a substantial portion of the capital or lease cost of the metering programme.

Over the 2026 MTREF and beyond, municipalities are expected to identify all LPUs, bulk intake points and key zones that must be brought onto AMI, and to prioritise funding for this rollout ahead of non-essential projects. AMI commitments should be clearly reflected in the capital budget, the revenue-enhancement or loss-reduction strategy, and in the assumptions used for medium-term revenue projections. AMI data must also be used to refine tariff models, update loss-reduction targets, and support the monthly MFMA Section 71 in-year monitoring and reporting.

National Treasury and sector stakeholders will increasingly rely on AMI-derived information to assess revenue performance, system losses and the risk of non-payment of bulk supply. Municipalities are therefore encouraged to plan and fund AMI as a central part of their financial recovery and sustainability agenda, rather than as a stand-alone ICT or technical project.

#### **4.6C Request for Meter Statistical Information in terms of MFMA Section 74**

The National Treasury, in terms of MFMA section 74 requests municipalities to provide certain minimum statistical meter information and in the format of the **“Meter Statistical information – Water and Electricity” workbook included as Annexure D to this Circular**. The template workbook is designed to help municipalities move from high-level smart metering decisions to concrete MTREF's, credible schedules, and monthly reporting. It brings together municipal details, meter requirements, trading services information, and budget information in one place so that electricity and water smart metering can be planned, costed, and monitored in a

consistent way. Municipalities are expected to complete and submit this template bi-annually (before the 10<sup>th</sup> working day of January and July) as part of the relevant MFMA Section 71 and or 72 statement(s). The submissions should cover meter data and key trading service information for the preceding six-month period.

The Municipal Meter Requirements:

- The electricity sheet of the template workbook that needs to be completed, gathers detailed information on existing and planned electricity meters. It records, by ward or area, the number of smart, conventional and prepaid meters, unmetered points, and new meter requirements. This part of the workbook establishes the baseline and the size of the gap that the smart metering project must address. It allows municipalities to see clearly where the largest shortfalls and opportunities are within their electricity network; and
- The water sheet of the template workbook performs the same function for water services. It records ward-level water meter data, including existing meters, unmetered connections and new meter requirements. Together, the electricity and water requirements sheets define the total scope of metering work that must be funded and implemented, rather than relying on rough estimates.

#### **4.6D Smart Metering Financing Solutions**

Municipalities are cautioned against concluding agreements with service providers that are offering smart meter solutions at unreasonable costs. The National Treasury LGBA Chief Directorate, in collaboration with the Office of the Chief Procurement Officer (OCPO) are developing alternative funding solutions that will be more affordable, equitable, fair, and transparent, while also protecting municipalities and their revenue sources. Official notification regarding these solutions will be communicated in due course. Municipalities are advised to wait for this official communication before finalising any smart meter-related agreements, or alternatively to formally request the National Treasury's input on such solutions before proceeding. Requests can be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

#### **4.6E Transversal Contract for the procurement of Smart Metering end-to-end solutions**

Municipalities must note and consider the guidance and contact information to participate in the transversal contract RT29-2024. It contains compulsory documentation and a step-by-step participation guideline which can be accessed on the National Treasury website at <http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx> under RT29-2024. Municipalities must familiarise themselves with the RT29-2024 pricing schedule and related documentation published on the National Treasury before submitting their participation application.

Applications to participate will be assessed against the municipal MTREF and cash flow, with affordability and sustainability evaluated by the relevant Local Government Budget Analysis (LGBA) directorate, in consultation with the National Treasury Revenue Management directorate towards facilitating that smart metering procurement and implementation is planned, budgeted, and implemented as an integrated solution.

#### **4.7 Training Tools of 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, and the National Treasury will facilitate follow-up training during 2026/27, upon request, only for municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries.

Municipalities and provincial treasuries can request training through the relevant Provincial Treasury, which is responsible for coordinating training requests. It is noted that any National Treasury-deployed technical advisor may directly request training from the National Treasury as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

### **Tariff Tool**

All municipalities, including metropolitan and secondary cities, must undertake a tariff assessment in the format of the updated National Treasury Tariff Tool, as explained above. The National Treasury will facilitate training during January to March 2026, and thereafter, upon request only, to municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries. Training must be scheduled for a **full day**, and would be more relevant towards municipal processes if scheduled:

- Before and/ or during the **Adjustments Budget preparation** (for re-allocations);
- Before and/ or during the **Tabled Budget process** (to evaluate tariff changes); or
- Before the **final MTREF submission** to Council for approval.

Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan.

### **Municipal Valuation Roll Reconciliation Tool**

The National Treasury confirms the guidance already provided in MFMA Circulars No. 130 and above to the effect that ALL municipalities must reconcile valuation rolls monthly and submit them quarterly to the National Treasury, together with the related documentation set out above. The latest format of the tool must be used as set-out above.

The National Treasury will facilitate follow-up training during January to March 2026, and thereafter, upon request, only to municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries on the Municipal Valuation Roll Reconciliation Tool. Training must be scheduled for at least **two full days** and can be facilitated at any time since municipalities perform this task monthly. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

#### **4.8 GoMuni Portal – Revenue Management Document Uploads required**

All municipalities are required to upload, annually, to the GoMuni Upload Portal, the Revenue Management-related documents included in Annexure E to this Circular, in the specified format and within the timeframes indicated. It is noted that **items 10 and 17 in Annexure E** are only relevant to Water Debt Relief participants, and **items 13, 15 and 16** to Municipal (Eskom) Debt Relief participants. In relation to **items 10, 13, 15, 16, and 17, all other municipalities must submit a zero (empty) form to prevent these items from reflecting as outstanding.**

#### **4.9 Monitoring – Water Debt Relief**

As outlined in paragraph 5.2 of the Water Debt Relief Guideline of the Department of Water and Sanitation (DWS), the DWS in collaboration with the relevant Water Trading Entity (WTE) and or Water Board (WB) and or Water User Association (WUA), National Treasury, and Provincial Treasury, will closely monitor the municipality's compliance with the conditions of its water debt relief approval.

The relevant National Treasury (non-delegated municipalities) or provincial treasury (delegated municipalities)<sup>1</sup> monthly to assess the municipality's compliance with the conditions and issue **the compliance certificate in the format of Annexure F attached to this Budget Circular** to the DWS, and relevant WTE/WB/WUA via: [munic.incentive@dws.gov.za](mailto:munic.incentive@dws.gov.za) and to the municipality in one email no later than 20 working days after month-end. It is the responsibility of the DWS to ensure that the certificate, together with any DWS input as may be relevant reaches the relevant WTE/WB/WUA within one (1) working day of the Treasuries submission.

The relevant WTE/WB/WUA is to consider any inputs as part of its own assessment and monthly report on any participating municipality's compliance via email to: [munic.incentive@dws.gov.za](mailto:munic.incentive@dws.gov.za) and [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and to the municipality, including issuing a non-compliance letter at its sole discretion as may be relevant.

The National Treasury issued guidance to all Municipal (Eskom) and Water Debt Relief participants, guiding on the reporting required as part of the monthly MFMA section 71 statement. Municipalities must closely adhere to this guidance and the relevant Treasury assessments as part of the monthly compliance certification of any debt relief participant.

Municipalities must upload their Water Debt Relief application, together with the DWS approval letter, as a single PDF to the GoMuni Revenue Upload Portal.

#### 4.10 Delivery Agency Agreement(s) (DAA) with Eskom

Municipalities intending to enter into Delivery Agency Agreement(s) with Eskom should take note of the following with immediate effect.

**Step 1: The Municipal Systems Act (MSA) section 78 process is a requirement before the DAA can be concluded.** The National Treasury and the Department of Cooperative Governance (DCoG) legal services jointly confirm that the process in section 78 of the MSA must be followed before a municipality may enter into any DAA that proposes that Eskom take over the electricity function from and/or operate the service on behalf of the municipality. Section 78(1) of the MSA provides the process to be undertaken when deciding on a mechanism to provide a municipal service in the municipality or a part of the municipality, or to review any existing mechanism, and would need to be applied first.

The municipality may, before it decides on an appropriate mechanism, explore the possibility of providing the service through an external mechanism under MSA section 76(b). Once a municipality has decided to utilise an external mechanism, such as entering into an agreement with an organ of state to provide the service, it may do so, considering section 110(2)(b) of the MFMA in order to contract directly with an organ of state, in this case, Eskom.

The MSA section 78 criteria and process must be complied with regardless of whether the electricity license will remain that of the municipality in terms of the proposed DAA.

The MSA does not prescribe any period or deadlines within which this process must be concluded, and the municipality, planning diligently, may comply with this process within the shortest possible period without jeopardising or delegitimising it. DCoG and SALGA confirmed that they can assist municipalities with the MSA section 78 process and should partner to

<sup>1</sup> Refer MFMA Circular Number 20 (Delegations).

provide support in this regard. Concluding a DAA with Eskom without following the MSA section 78 required process will be illegal, and all expenditure incurred in terms of such a DAA will be irregular under the MFMA.

**Step 2: A standardised DAA.** The National Treasury, DCoG, and the Department of Electricity and Energy (DEE), working with Eskom and SALGA, are to agree on standardised terms and conditions for DAAs. It is important that municipalities maintain the standardised terms in the agreement and not deviate from them. Additional terms may be included based on municipal-specific circumstances. It will be necessary for the municipality to obtain comments from its respective provincial treasury and provincial CoGTAs before signing the DAA.

**Step 3: Municipalities participating in Municipal (Eskom) Debt Relief** must, in parallel to the MSA Section 78(3) process, inform and obtain the inputs of the Treasuries and DCoG, demonstrating that the proposed DAA will facilitate the municipality's compliance with the debt relief conditions set out in the National Treasury's 2023 approval letter.

The municipality should send any request (refer step 2 and or 3 above) for the written input of the National Treasury together with the feasibility study (MSA Section 78(3)(c)) and the proposed DAA (any additions and or deviations must clearly be highlighted in the request) to: both [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Wayne.McComans@treasury.gov.za](mailto:Wayne.McComans@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 and DCoG.

**Step 4: Submission of the DAA.** All municipalities signing a DAA with Eskom must submit the signed DAA together with the municipal council resolution approving such to the National Treasury to: [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section and parallel to the relevant Provincial Treasury and CoGTAs.

## 5. Budget and other management issues:

### 5.1 National Treasury Guideline on Budgeting for a Funded Budget

National Treasury is concerned by the many unfunded budgets adopted by municipalities. Municipal funding plans are not realistic or credible and there is insufficient effort to achieve financial turnaround and to progress from an unfunded budget to one that is funded. Municipalities are reminded to consult the National Treasury Guideline on budgeting for a funded budget issued during the 2018/19 MTREF to assist municipalities in preparing a funded MTREF budget and or use the guideline to develop credible funding plans. **For ease of reference the 2018/19 Guideline is included as Annexure G to this Circular.**

### 5.2 Employee related Costs

The salary and wage collective agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024. It is a five-year agreement effective from July 1, 2024, to June 30, 2029.

In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, a salary increase linked to the Consumer Price Index (CPI) plus 0.75 per cent.

Municipalities should reflect these negotiated salary increases in the budget submissions.

### 5.3 Remuneration of Councilors

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 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.

### 5.4 Using section 67 transfers to pay for councillor funeral costs

In terms of MFMA Circular 131 – Funds Transferred by Municipalities to Organisations and Bodies Outside the Government, section 67 of the MFMA provides a mechanism for municipalities to make transfers to organisations or bodies outside of government.

National Treasury is aware that municipalities are erroneously applying the provisions of section 67 of the MFMA to pay for deceased councillors' funeral costs. This practice is not permissible and constitutes non-compliance to Section 67 of the MFMA; and such transfer of funds is deemed irregular expenditure. This practice must immediately be stopped.

Any council policy which makes provision for the use of section 67 of the MFMA to make payment for councillor funeral costs must be rescinded with immediate effect.

Municipalities must comply with section 167(1)(a) of the MFMA which provides that a municipality may remunerate its political office-bearers and members of its political structures, but only within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members.

### 5.5 Review of human resource policies, benefits not provided for in collective agreements

Municipalities face rising financial pressure from providing in-service and post-employment benefits that are not covered by any South African Local Government Bargaining Council (SALGBC) collective agreement or supported by a long-term affordability assessment. These benefits create long-term liabilities and spending that are not aligned with the MFMA while municipalities overreach by setting unaffordable tariffs to accommodate such expenses in the budget. To support financial sustainability, municipalities must review all benefits provided to current and former employees to identify benefits that fall outside SALGBC agreements and identify any practices or policies that create irregular, unnecessary, or unaffordable expenditure.

Examples of benefits not provided for in SALGBC agreements include annual leave encashment during service (not linked to termination of services) and post-employment medical aid contributions. These benefits strain operating budgets and expose municipalities to irregular, unauthorised, fruitless, and wasteful expenditure. They cost millions each year and, in the case of post-employment medical aid, create liabilities that run into billions for municipalities. When post-employment medical aid contribution is paid for former employees, the municipality receives no value in return.

For the 2026/27 budget, municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, for example, annual leave encashment during service, municipalities must consult with labour

unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

In the case of post-employment medical aid benefits, these must not be granted to employees appointed from a future date, for example, from 1 July 2026. Where a municipality provides the benefit without a policy, it must adopt a policy that reflects existing practice while excluding future employees from receiving the benefit and setting upper limits on the municipality's contributions. The policy and council decision must specify the effective date of exclusion for future employees. Benefits such as post-employment medical aid should not be extended to senior managers or councillors covered by the annual upper-limits gazette notices.

Accounting officers must ensure that human resource policies, payroll practices, and benefit structures comply with the law, and that any unauthorised or unaffordable benefits are stopped in accordance with the correct procedure. All municipalities must, accordingly, as part of their annual review of their 2026/27 budget-related policies, review all human resource benefit policies to identify benefits the municipality should discontinue with effect from 1 July 2026, on affordability grounds. Accounting officers remain responsible for preventing irregular, fruitless, and wasteful expenditure, and the contemplated policy reviews must be conducted by municipal staff, not consultants.

## **5.6 Submission of payroll information on Central Supplier Database**

In recent years, more municipalities and municipal entities are incurring irregular expenditure due to awards made to persons in the service of the state, including municipal officials and councillors.

On 01 September 2015, the National Treasury launched the Central Supplier Database (CSD), which became fully effective for municipalities and municipal entities from 1 July 2016. The CSD provides a myriad of services, including the verification of state employees. Whilst information for National and provincial officials is available, municipalities and municipal entities are not consistent in submitting information to the CSD.

This lack of information has resulted in municipalities and municipal entities inadvertently making awards to persons in the service of the state, including awards made to their own officials and councillors. As such, municipalities and municipal entities are urged to submit all the relevant information to CSD.

This will enable all municipalities and municipal entities to be able to verify information and avoid possible non-compliance findings timeously.

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

As previously explained in MFMA Circular no. 129, municipalities are continuing to incur unauthorised, irregular, fruitless and wasteful expenditure (UIFWE) year-on-year. Whilst more municipalities are establishing disciplinary boards, such boards are not investigating matters as required, or where such investigations are undertaken, municipal councils are not implementing the disciplinary boards' recommendations.

Municipalities are required to submit an action plan which must address the period from 02 January 2025 to 31 August 2026. The action plan should include monthly calendar actions that will allow for the monitoring of the action plan implementation.

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

- plan to process the UIFWE balances up to 30 June 2026 by 31 August 2026, and how future UIFWE will be prevented with specific UIFWE prevention controls;

- the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2026 deadline; and
- 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. This should include processes and procedures for the referral of matters to the disciplinary board.

This action plan must be uploaded to the *Muni eMonitor* as part of the evidence for UIFWE reporting.

### **5.8 Fruitless and Wasteful External Legal and Consultant Costs**

National Treasury has observed that municipalities (including municipal entities) incur legal and consulting fees on matters that could have been avoided had officials followed proper procedures, or had officials or councillors not been negligent or acted deliberately, thereby causing legal disputes. These costs place pressure on operating budgets and provide no value to the municipality. Legal or consultant fees arising from non-compliance, negligence, inaction, deliberate conduct, flawed processes, or attempts to justify irregular decisions constitute fruitless and wasteful expenditure under the MFMA.

Legal costs linked to labour matters where procedures were not followed by the municipality, or for justified reasons, or to council matters involving unlawful meetings or invalid decisions, are avoidable and must be treated as wasted legal costs. Municipalities must also not incur legal costs to defend officials or councillors where there is clear negligence, misconduct, or deliberate misrepresentation of facts, including cases where material facts are withheld or altered, resulting in legal and consultant costs. Appointing lawyers or consultants to create a predetermined outcome, rationalise irregular conduct, or shield individuals from consequences exposes the municipality to irregular, fruitless and wasteful expenditure. Municipalities are reminded to exercise caution and prudence regarding such matters.

This section does not prevent a municipality from defending or instituting legal proceedings arising from a genuine and bona fide legal dispute. It also does not prevent a municipality from bringing self-review proceedings to set aside its own irregular or unlawful decisions.

### **5.9 Fruitless and Wasteful Expenditure Audit Finding Disputes**

A recent concern noticed is the use of external consultants or lawyers to oppose Auditor-General South Africa (AGSA) audit findings, or to prepare opinions (including legal opinions) aimed at disputing audit findings that the municipality cannot justify in law or that do not align with the facts, or where material facts are distorted or have not been provided to the AGSA. Municipalities and municipal entities are forewarned not to use external lawyers and consultants to respond to or dispute AGSA audit findings but instead follow AGSA's dispute resolution procedures to address audit disputes. Municipal officials are also specifically warned not to provide misleading or incomplete information to the AGSA to obtain a specific outcome, as these actions or inactions will qualify as both financial misconduct under sections 171 (municipalities) and 172 (municipal entities) of the MFMA and as a financial offence in terms of section 173 of the MFMA.

### **5.10 Request for information regarding procurement spend, employee related data and audit management reports**

The National Treasury aims to strengthen public trust and foster public accountability in the procurement systems of government. This initiative will be achieved by, amongst others, making the procurement systems more transparent through the publication of procurement information of institutions. An Instruction on Procurement Information Transparency has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities, and

constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers.

One of the key principles underpinning the MFMA read with the Municipal Supply Chain Management Regulations is that of transparency. Therefore, a letter, signed by the Director General of the National Treasury in terms of section 74 of the MFMA, will be written to municipalities wherein similar information as referred to in the preceding paragraph is requested. The information requested is inclusive of personnel data within municipalities. The employee information requested should be available on the HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required template format directly from their relevant sub-systems.

### 5.11 Additional in-year reporting requirements

Reference is made to MFMA Circular No. 67 point 5.5. Municipalities must provide additional information and supporting documentation to the National Treasury as part of the submission of the Section 71 input forms. This information will assist in improving the quality of the quarterly published local government performance information. Additional information and supporting documentation include:

- An extract of the trial balances from the general ledger;
- Copies of the actual monthly bank statements (reflecting the opening and closing bank balances) for the primary bank account;
- Bank reconciliation for the reporting period in the primary bank account; and
- Copies of the quarterly tabled section 71 documents in the prescribed Schedule C format including the applicable council resolution.

## 6 Municipal Standard Chart of Accounts (*mSCOA*):

### 6.1 Release of Version 7.1 of the Chart

Version 7.1 of the *mSCOA* chart is released with this circular and must be used to compile the 2026/27 MTREF. The linkages to chart version 7.1 can be downloaded from the Local Government Database and Reporting System (LGDRS) on the following link under the *mSCOA*/List *mSCOA* WIP account linkages menu option:

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

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

The MBRR Schedules (A to F) and non-financial data string (A1S) will be aligned to chart version 7.1. A protected version of these Schedules for version 7.1 of the A1S will be available by 31 January 2026 on the MFMA Webpage and the LGDRS under GoPublic / Explore *mSCOA* on the links below:

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

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

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.

To ensure that all integrated municipal system solutions have incorporated the required changes for mSCOA chart version 7.1, several municipalities across all systems will be required to submit test data to the LGDRS in January and February 2026. Communication in this regard will follow in January 2026.

For the National Treasury to consider a new chart change in version 7.2 of the chart, the issue must be logged with all relevant details and supporting documents on the mSCOA Frequently Asked Question (FAQ) portal by 31 August 2026. The mSCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

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

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

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

**6.2 Important changes in mSCOA chart version 7.1**

**Capitalisation of conversion costs to water inventory**

MFMA Budget Circular No 129 dated 6 December 2024 detailed the requirements for the accounting treatment of water inventory costs in terms of Generally Recognised Accounting Practises (GRAP) 1.104, 12 (paragraphs 19 to 28) and 17.22. mSCOA chart version 7.1 addresses the capitalisation of conversion cost from the nature of the expense to Water Inventory as required in terms of these GRAP standards.

In addition, the Accounting Standards Board (ASB) FAQ 3.3 guides the measurement of Water Inventory as follows:

- *Entities need to develop their own accounting policies to measure water using the principles in GRAP 12.*
- *After the entity demonstrates that it can recognise the water, it is initially measured as follows:*
  - *Costs incurred to bring the inventory to its current location and condition including related infrastructure costs. Some examples include costs of extraction and depreciation; plus*
  - *Costs of conversion.*

As per the guidance provided in the GRAP standards and ASB, the capitalisation of conversion costs should align with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). Toward this end, the following credit accounts have been included in version 7.1 of the mSCOA chart:

Account	Change in chart version 7.1
---------	-----------------------------

1	Basic Salary - Capitalisation of Costs to Property, Plant and Equipment (PPE), Water Inventory	<ul style="list-style-type: none"> <li>• Credit account adjusted</li> <li>• Updated the description and definition to include Water Inventory for all posting levels</li> </ul>
2	Capitalisation of Electricity Costs	Credit account added
3	Contracted Services (Maintenance)	Credit accounts added for: <ul style="list-style-type: none"> <li>• Capitalisation of Maintenance of Building and Facilities</li> <li>• Capitalisation of Maintenance of Equipment</li> <li>• Capitalisation of Maintenance of Unspecified Assets</li> </ul>
4	Capitalisation of Depreciation of Water Treatment Works	Credit accounts added
5	Operational Costs	Credit accounts added for: <ul style="list-style-type: none"> <li>• Capitalisation of Courier and Delivery Services Costs</li> <li>• Capitalisation of Vehicle Tracking Costs</li> <li>• Capitalisation of Wet Fuel Costs</li> <li>• Capitalisation of Licences Costs</li> </ul>

The chart was also updated to allow for the accumulation of the following additions to water inventory: system input volume:

- Water Treatment Works: Acquisitions;
- Bulk Purchases: Acquisitions; and
- Natural Resources: Acquisitions.

**Alignment of cash flow linkages**

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- The item for *Interest, Insurance Refund and Retentions* must be accounted for both operating and investing activities based on the nature of the transactions; and
- The *Interest on Short-Term investment* (greater than 90 days) and *Long-Term Investments* must be populated within investing activities. Short-Term Investments is disclosed on the Statement of Financial Performance.

To give effect to this GRAP standard, a new operational funding source, Insurance Refunds, has been created under the Investing Activities of MBRR tables A7 and SA30. Therefore, with effect from version 7.1 of the *mSCOA* chart:

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose;
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services. A new funding source was created to separately populate Construction Contract Revenue as part of Other Revenue on the MBRR supporting table SA30; and

- Development Charges will no longer form part of Operational Revenue. A new funding source was created to separately populate Development Charges as part of Other Revenue on MBRR supporting table SA30.

The structure of the MBRR table A7 and its related cash flow linkages has also been aligned with the *mSCOA* chart version 7.1. The updated linkages to the MBRR supporting table SA30 are attached as **Annexure H: Cash Flow Linkages**.

### Intercompany Transfers

In terms of the MFMA, municipalities with entities must submit budgets, in-year Section 71 reports, annual financial statements and annual reports for the parent municipality, as well as consolidated documents for both the parent and its entity. Furthermore, in accordance with GRAP 35 paragraph 39, a controlling entity shall prepare consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation procedures prescribed in GRAP 35 paragraph 41(a) and (c) state that consolidated financial statements combine like items of assets, liabilities, net assets, revenue, expenses, and cash flows of the controlling entity with those of its controlled entities. Consolidated financial statements should eliminate in full intra-economic entity assets, liabilities, net assets, revenue, expenses, and cash flows relating to transactions between entities of the economic entity (surpluses or deficits resulting from intra-economic entity transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intra-economic entity losses may indicate an impairment that requires recognition in the consolidated financial statements.

To support the implementation of the process outlined in GRAP 35 paragraph 41(c), *mSCOA* chart version 7.1 has been revised to enable the proper recording and reporting of all intercompany and parent–subsidiary transactions. These revisions introduce new and updated items relating to assets, liabilities, net assets, and expenses, which may be found on the *mSCOA* chart version 7.1 and represented as follows:

- Assets: Non-current Assets: Intercompany/Parent-subsidiary Transactions;
- Assets: Current Assets: Intercompany/Parent-subsidiary Transactions;
- Liabilities: Non-current Liabilities: Intercompany/Parent-subsidiary Transactions and Net Assets: Intercompany/Parent-subsidiary Transactions; and
- Expenditure: Intercompany/Parent-subsidiary Transactions.

The intercompany items available on the chart makes provision for the elimination of transactions between the entity and the parent and should be considered where possible during the preparation of your respective budget to ensure budgeted financial information between municipalities and their entities is accurately reflected and remains consistent across all reporting levels.

In terms of MBRR No. 39, the annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts and explanatory information considering any guidelines issued by the Minister in terms of section 168(1)(a) of the MFMA. Municipalities with entities must submit the necessary documents to the GoMuni Upload portal in accordance with the prescribed Regulations.

### 6.3 Improving *mSCOA* implementation

#### *mSCOA* e-Road Map

Municipalities are required to develop and implement a *m*SCOA road map to address gaps in the implementation of the *m*SCOA Regulations and the minimum business processes and system specifications articulated in MFMA Circular No 80 and its Annexure B.

The *m*SCOA road map has been incorporated as a module into the web-based Financial Management Capability Maturity Model (FMCMM). From the 2026/27 MTREF, all municipalities will be required to prepare their *m*SCOA road maps on the FMCMM web-based platform. The web-based *m*SCOA Road Map assesses compliance with regards to *m*SCOA implementation for the following focus area:

- System landscape, i.e. the ICT architecture that enables compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- Governance and institutional arrangements to drive compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- The functionality of the integrated system solution, as per the requirements articulated in MFMA Circular No 80 and its Annexure B; and
- Proficiency of municipal officials in utilising the integrated financial system solution.

Gaps in implementation will require the development of an action plan in the FMCMM web-based platform. Progress on the implementation of the *m*SCOA road map will be monitored via the FMCMM platform by National and Provincial Treasuries. From the 2026/27 financial year, this will form the basis for decisions on the withholding of the equitable share pertaining to *m*SCOA non-compliance, as well as the *m*SCOA compliance certificate to be issued by the National Treasury in respect of the Metro Trading Services reform.

### **Regulation of the minimum business process and system specifications for *m*SCOA**

The National Treasury will conclude the consultation and preparatory work to regulate the minimum business process and system requirements for *m*SCOA in 2026/27. Once promulgated, the regulations will be applicable to municipalities and their entities.

Municipalities are encouraged to start preparing for these regulations by addressing gaps in the current *m*SCOA implementation and resolving them prior to the promulgation of the regulations on the minimum business process and system requirements for *m*SCOA.

All consultation documents that were presented at the Integrated Consultative Forums (ICF) 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>

The draft documents are also available on the *m*SCOA one drive for comments and inputs on the following link and provide sufficient guidance to municipalities and system vendors to prepare for the new regulations prior to promulgation:

[E1 Draft Regulations - Consultation - Shared](#)

All comments and submissions are requested **by 31 January 2026** and must be submitted to [mscoa@treasury.gov.za](mailto:mscoa@treasury.gov.za) to allow for consolidation and inclusion in the final regulations.

## **6.4 Improving *m*SCOA data string credibility**

### **Introducing a 3<sup>rd</sup> validation rule**

Currently, the LGDRS implements automated stage 1 and 2 validations to ensure that credible data strings are submitted to the GoMuni Upload portal. The stage 1 validations verifies that the file structure is correct, while the stage 2 validation verifies that the *m*SCOA chart has been used correctly across 18 validation areas. Details on the stage 2 LGDRS validations are attached as **Annexure I**.

A third stage automated validation will be introduced from the 2026/27 MTREF to validate the credibility of *m*SCOA data strings. Details in this regard will be communicated when available.

## 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 Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Khanyisile Khosa Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156  012-315 5866/082 887 2968	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal  eThekweni uMhlathuze	Kgomotso Baloyi Lunathi Dumani Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5866  012-315 5725 012-315 5952/060 923 7343 012-315 5553/060 326 6885 012 315 7538	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a> <a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952/060 923 7343	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a> <a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Northern Cape	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
North West  Mafikeng	Willem Voigt Makgabo Mabotja Khanyisile Khosa Cethekile Moshane	012-315 5830 012-315 5156  012-315 5079	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Western Cape  Cape Town George	Willem Voigt Khanyisile Khoza Kgomotso Baloyi Sifiso Mabaso	012-315 5830 012-315 5385 012-315 5866/082 887 2968 012-315 5952/ 060 923 7343	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>

Technical issues on GoMuni Website	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>
Local government Conditional Grants			<a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a> <a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a> <a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a> <a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a> <a href="mailto:Sandra.admams@treasury.gov.za">Sandra.admams@treasury.gov.za</a>
Municipal (Eskom) and or Water Debt Relief and Smart Metering	LGBA: Revenue Section (Sadash Ramjathan)		<a href="mailto:revenuemanagement@treasury.gov.za">revenuemanagement@treasury.gov.za</a>

## 8 Submitting budget documentation and A schedules for the 2026/27 MTREF

### 8.1 Submissions to the National Treasury

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

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

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

### 8.2 Time frames for submission

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

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the mSCOA data strings to the LGDRS.

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

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

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

### 8.3 Updating of contact details on GoMuni

Municipalities are reminded that it is their responsibility to ensure the minimum, that is, to update their contact details monthly on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned (“undeliverable”) and do not reach the intended LGDRS users because of outdated contact information. Updates to contact details made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators who were nominated by the Municipal Manager for this purpose within each municipality.

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

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

The names of the respective Contact Administrators for each municipality are indicated in the contact information list on the LGDRS.

### 8.4 Training on GoMuni and mSCOA

The National Treasury training schedule and registration links for 2026 to assist municipalities, national and provincial government departments and other stakeholders that require new or refresher training on how to draw reports on the LGDRS and technical support on mSCOA, is available on the GoMuni/ Go Training portal on the following link:

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

## 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**  
**05 December 2025**



## Municipal Budget Circular for the 2026/27 MTREF

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## Introduction

This budget circular provides guidance to municipalities with their compilation of the 2026/27 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 2026 to 2028. Medium-term growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. 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 2026/27 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2025 - 2029**

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
CPI Inflation	4.4%	3.2%	3.4%	3.3%	3.2%

Source: National Treasury Budget Review 2026.

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.

Inflation is expected to increase from 3.2 per cent in 2025 to 3.4 per cent in 2026, driven by higher food prices (particularly meat due to supply disruptions linked to foot-and mouth disease). Inflation is forecast to ease to 3.3 per cent in 2027 and 3.2 per cent in 2028, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated. The reduction of the inflation target to 3 per cent with a 1 percentage point tolerance band will structurally reduce inflation, helping to protect real income levels.

In April 2024, the National Treasury initiated a comprehensive review of the budget process, with the goal of identifying and implementing reforms that would enhance the efficiency, transparency, and effectiveness of public resource allocation. It has resulted in a set of accountable reform proposals outlined below.

### Targeted And Responsible Savings (TARS) and Spending Reviews

These MTEF guidelines introduce a new mechanism entitled Targeted and Responsible Savings (TARS), which is intended to identify and remove low-priority or underperforming programmes from the budget to reduce aggregate expenditure and, where appropriate, reallocate funding towards the priorities of governments outlined in the Medium-Term Development Plan (MTDP).

In line with the government's commitment to identify wasteful, inefficient, underperforming, and low priority programmes and ensure a more streamlined and effective allocation of resources. At national level the following initiatives are being utilised for the identification of programmes to be included the TARS process:

- Spending reviews;
- Previous work should be updated where appropriate to inform implementation;
- Outcomes of new sectoral reviews such as the Active Labour Market Policy (ALMP) and the review of infrastructure conditional grants should be implemented;
- New data driven approaches;
- Use of technology to eliminate double dipping in social grants and other programmes (e.g. community works programme);
- Annual audit of ghost workers and payroll irregularities;
- Updated proposals on public entity and departmental rationalisation;
- Resolve inefficiencies in public sector wage bill;
- Implement personnel expenditure review completed by the Department of Public Service and Administration (DPSA);
- Finalise extended review of public entities remuneration; and
- Technical baseline analysis and institutional reviews to ensure that departments and public entities are appropriately aligned to mandates.

All municipalities are encouraged as part of the annual municipal budget preparations process to progressively introduce the same approach which will enable the Council of a municipality to consider more appropriate the trade-offs when policy choices are made in conclude the budget for a specific cycle. Depending on the response observed by the National Treasury, further guidance will be issue in future.

## 2. Key focus areas for the 2026/27 budget process

### 2.1 Local government conditional grants and unconditional grants allocations

For the 2026/27 financial year, the overall direct allocations to local government amount to R182.3 billion, made up of R110.1 billion in the local government equitable share; R54.7 billion in direct conditional grants and R17.5 billion in the General fuel levy sharing with metros. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising. The overall direct allocations to local government grow by an annual average rate of 3.1 per cent and the local government equitable share and related allocations grow by 4.4 per cent over the 2026 MTEF period.

#### ***Notable changes to the conditional grants system***

Given the ongoing review of the conditional grants system, there are several local government reforms proposed to conditional grants. The reforms are aimed at streamlining funding flows, reducing duplications, and aligning recurrent obligations with the appropriate funding base:

- The merger of the baselines of the integrated national electrification programme grant, and the energy efficiency demand side management grant in 2026/27 to focus on energy

efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term energy security goals;

- The Infrastructure Skills Development Grant (ISDG) will remain under the management of the National Treasury for the next three financial years when it will cease to exist as a conditional grant. To assist this transformation, the grant has ceased the intake of new graduates to allow the current graduate cohort to complete their training; and
- To protect infrastructure investment from municipal dysfunction, a general clause has been introduced in the 2026 Division of Revenue Bill. It will enable the National Treasury to redirect infrastructure grants from local municipalities that have proven incapable of implementation to the Development Bank of Southern Africa, the Municipal Infrastructure Support Agent or capable district municipalities.

## 2.2 Post 2025 MTBPS changes

There are a number of reductions, several further cuts beyond the CPI adjustments and reprioritisations proposed in the 2025 MTBPS and these are effected to make funds available for other government priorities. These include:

### **Reprioritisations**

- A shift of R300 million in 2026/27 from the municipal infrastructure grant to the Department of Cooperative Governance's vote for the once-off gratuity payment to outgoing councillors after the local government elections;
- A shift of R536 million in 2026/27 from the direct component of the municipal infrastructure grant to the indirect component to address infrastructure delivery issues; and
- A shift of R19.2 billion (R5.7 billion in 2026/27, R6.4 billion in 2027/28 and R7.1 billion in 2028/29) from the urban settlements development grant to the metro trading services component of the urban development financing grant to strengthen core utility functions; and an additional incentive allocation of R8.6 billion over the MTEF period towards the metro trading services component of the urban development financing grant, confirmed from the provisional allocations made in 2025.

### **Reduction**

- The public transport network grant will be reduced by R8.3 billion over the MTEF period as part of the Targeted and Responsible Savings (TARS) process. This total reduction includes the R3 billion saving previously identified during the Medium-Term Budget Policy Statement (MTBPS), as well as further reprioritisations of R1.3 billion in 2026/27, R1.5 billion in 2027/28, and R2.5 billion in 2028/29. These additional funds are redirected to PRASA to accelerate the modernisation and replacement of critical rail signalling infrastructure.

### **Addition**

- An addition of R2.1 billion over the MTEF period to the regional bulk infrastructure grant for a regional wastewater treatment works project in Polokwane, funded through the Budget Facility for Infrastructure.

### **Further reductions**

- To make funds available and support the continuation of the implementation of the Presidential Employment Stimulus, reductions have been made on some conditional grants from the 2026 financial year. A reduction of R491 million in 2026/27 from the informal settlements upgrading partnership grant; a reduction of R784 million in 2026/27

from the integrated national electrification programme (Eskom) grant and a reduction of R921 million in 2026/27 from the municipal infrastructure grant.

### **Discontinuation**

- The discontinuation of the indirect neighbourhood development partnership grant, with its baseline of R219 million over the MTEF shifted to the Vote of the National Treasury and earmarked to support government's infrastructure reforms.

### **Correction**

- The correction of the BFI allocations for eThekweni Metropolitan Municipality, allocated through the urban development financing grant. The full allocation of R379 million for the non-revenue water project was erroneously allocated to eThekweni instead of being split between the municipality and the Infrastructure Fund as per the agreed work package. eThekweni's allocation in the urban development financing grant is reduced by R144 million over the MTEF and allocated to the Infrastructure Fund.

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

Government continues to be fully committed to a comprehensive review of the local government fiscal framework, and the Budget Forum has approved a detailed programme of action to guide this work, including detailed terms of reference and the procurement of specialist expertise to undertake the technical analysis. The review will consider the financial viability, effectiveness, stability and long-term sustainability of the local government fiscal framework, through a detailed examination of the policies, practices and mechanisms that govern how resources are allocated, managed and used at municipal level, because this examination is crucial to understanding the current state of local government finance. The work is organised around five core thematic areas: a national baseline profile of the local government fiscal framework, including distressed and better-performing municipalities, and refinement of the problem statement, the local government equitable share formula, local government expenditure reviews, fiscal leakages in local government, and additional revenue options, including undersubscribed existing instruments, new own-revenue sources and improved municipal borrowing to enhance infrastructure investment and maintenance.

Oversight and engagement structures have been established, including a Reference Group to provide expert input and validate findings, with four meetings aligned with key deliverables, a Working Group to coordinate technical inputs and monitor progress, with online meetings every two months, and a Core Project Management Group to manage execution, research and reporting, with fortnightly meetings. The review also provides for interviews and up to four online sessions with chief financial officers, municipal managers and senior planners from a sample of 32 municipalities, to ensure that the findings are credible, evidence-based and grounded in municipal realities.

The work will be undertaken over the 2026 MTEF period, and therefore, for this review to succeed and to reflect the realities on the ground, it is essential that all municipalities provide the requested data as a matter of urgency, including complete and reliable personnel information. Consequently, we urge those municipalities that have not yet submitted the required datasets to do so without delay, so that the analysis can be robust, comparable and fully representative of the sector.

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

The review process has been underpinned by extensive consultation processes since July 2024 during which the National Treasury presented the findings and recommendations of the review.

Most of the proposed reforms are intended for medium- to long-term implementation, while a select few have been prioritised for short-term introduction within the 2025 MTEF period. Further consultations have been conducted following the tabling of the 2025 Budget, focusing on reforms earmarked for medium- to long-term implementation. These ongoing engagements include impact assessments and preparatory work aimed at ensuring the successful rollout of the proposed changes. Over the 2026 MTEF period, government will roll out several local and provincial government reforms aimed at streamlining funding flows, reducing duplication, and aligning recurrent obligations with the appropriate funding base. These reforms are detailed in part 5 of the Explanatory Memorandum to the 2026 Division of Revenue under the relevant conditional grants.

## 2.5 Water crisis in South Africa

Water services across South Africa are becoming increasingly unreliable. Too many communities now experience intermittent supply, infrastructure failures and declining water quality.

105 out of 144 Water Service Authorities (WSAs) scored poor or critical in terms of the performance of their drinking water systems (Blue Drop) and/or wastewater systems (Green Drop) in the most recent reports. This means that water and sanitation services are failing in 73 per cent of WSAs – widespread failure of municipal water and sanitation services indicates a systemic problem. By September 2025, 53 out of the 105 worst performing WSAs had not yet produced corrective action plans to address their 2023 Blue, Green and No Drop report results.

At the same time, water demand is expected to exceed supply in several regions due to population growth, urbanisation, inefficient water use and climate change.

These pressures are already evident in major economic centres across the country, impacting on development and economic growth. Although South Africa is naturally water-scarce, the current crisis is primarily driven by municipal infrastructure and governance failures, while the uncertainty introduced by climate change multiplies all water related risks.

High water losses, ageing and poorly maintained infrastructure, weak financial management as well as growing municipal debts to water boards are placing the entire water value chain at risk. Water revenues are rarely reinvested into maintaining and upgrading infrastructure.

The Department of Water and Sanitation is advancing legislative and policy reforms. In parallel, the Metro Trading Services Reform, which was initially conceptualised around water services, utilises a performance-linked incentive grant to reward metros for improved governance, financial and operational performance. This reform will ensure that revenues from water and sanitation are reinvested directly into critical infrastructure to turnaround the vicious cycle of deteriorating water services in all eight metros (**Annexure A** – Water Scarcity issues dealt with in previous budget circulars).

## 2.6 Impact of infrastructure degradation on the economy

Widespread infrastructure failures, ageing assets and persistent underinvestment are increasingly constraining economic growth and service delivery across South Africa. Water, sanitation, electricity and transport infrastructure has been particularly affected.

The absence of functional and well-maintained basic service infrastructure disrupts business operations, increases operating costs and undermines investor confidence, stifling development and GDP growth. Industries that depend on reliable bulk services, such as mining, manufacturing, agriculture and logistics are impacted, with outages and service interruptions reducing productivity and raising the cost of doing business.

Deteriorating infrastructure also places growing fiscal pressure on municipalities, as emergency repairs and service backlogs drive a deteriorating and reinforcing negative cycle of increasing costs and decreasing service outcomes. Without sustained investment in maintenance, rehabilitation and expansion of infrastructure, these constraints will continue to weaken local economies, limit job creation and reduce the competitiveness of key economic centres.

To address these challenges, National Treasury has introduced a R54 billion performance-based incentive for metropolitan municipalities to support reforms in their trading services: water, sanitation electricity and solid waste services. The Metro Trading Services Reform is designed to ensure that revenue generated from these services is reinvested into maintaining and improving core infrastructure, strengthening the reliability and sustainability of municipal water services. Once trading services are ring-fenced and operating as viable utilities, can sustainably transfers to the rates account support other municipal functions such as roads, security and community services. The performance grant has been designed to incentivise metros to provide additional investment from their own revenues and loans to double the value of the reform to R108 billion. This investment in improved infrastructure will not only boost local economies but also unlock new investment opportunities.

## 2.7 Metro Trading Services Reform (MTR)

The Metro Trading Services Reform (MTR) is implemented through the Metro Trading Services component of the Urban Development Financing Grant (UDFG). This component of the UDFG provides a performance-based incentive to strengthen accountability, financial sustainability and operational performance in the water and sanitation, electricity and energy, and solid waste management trading services of metropolitan municipalities.

All metros must ensure that their 2026/27 MTREF reflects the indicative allocations published in the 2026 Division of Revenue Bill/Act and confirmed through Budget Allocation Letters issued by National Treasury. These performance-based incentive allocations may only be spent in support of the relevant trading services reform strategy and must be reported on accordingly.

Metro trading services participate in the reform in two cohorts, with differentiated requirements in 2026/27:

- **Cohort 1, entered the reform in 2025/26, includes:**
  - *Water and Sanitation:* Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekweni and Mangaung.
  - *Electricity and Energy:* Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekweni.
- **Cohort 2, entering the reform in 2026/27, includes:**
  - *Solid Waste Management:* all metros.
  - *Water and Sanitation:* Ekurhuleni and Nelson Mandela Bay.
  - *Electricity and Energy:* Mangaung and Nelson Mandela Bay.

### 2.7.1 Cohort 1: Programme Year-2 (2026/27)

For Cohort 1 trading services, 2026/27 constitutes Year-2 (first full year of implementation).

#### ***In advance of 2026/27:***

Prior to the commencement of the 2026/27, Cohort 1 metros were required to finalise, cost and obtain Council approval for each trading service's A3-PIAP v2.

Draft A3-PIAP v2 documents must:

- Be presented at the 2025/26 Mid-Year Budget Review (MYBR) in January/February 2026;

- Be presented again during the 2026/27 Benchmarking Engagements (April/May 2026); and
- Demonstrate alignment between the costing of reform activity packages and the draft 2026/27 MTREF.

The final Council-approved A3-PIAP v2 (by 30 June 2026) must:

- Reflect the metro's final sectoral allocation decision within the permissible ranges; and
- Be fully costed and consistent with the 2026/27 Council-approved budget tables.

***During 2026/27:***

- Metros must maintain all eight Minimum Commitments (M1-M8); and
- Metros must report against the full set of indicators as defined in Guidance Note 4, Annexure A (and in the Programme Operations Manual (POM)).

**For Cohort 1, 2026/27 is the first year in which trading services performance is assessed against Council-approved targets.** It is not a preparatory or "dry run" year. Achievement against these targets will be assessed between July-Sept 2026.

Failure to achieve or maintain Minimum Commitments may result in withholding and reallocation of incentive funds in accordance with DoRA and the POM.

### **2.7.2 Cohort 2: Programme Year-1 (2026/27)**

For Cohort 2 trading services, 2026/27 constitutes Year-1 (entry year).

***In advance of the 2026/27 year:***

- Cohort 2 metros received indicative allocations for their trading services for 2026/27 in the 2026 DoRB;
- Metros must finalise and obtain Council approval of A3-PIAP v1 by 30 June 2026;
- The eight Minimum Commitments (M1–M8) must be formally made by 30 June 2026; and
- Cohort 2 trading services should allocate their 2026/27 incentive to reform-related expenditure (e.g. reform start-up costs and reform-related capital expenditure).

***During 2026/27:***

- The eight Minimum Commitments (M1–M8) must be achieved by 30 June 2027; and
- Preparatory reforms, institutional restructuring, financial modelling, and business and investment planning must be completed by 30 June 2027.

### **2.7.3 Reporting and Independent Verification**

The Independent Verification Agent (IVA) verifies compliance with Minimum Commitments and performance against programme indicators.

Metros need to plan and budget for the forthcoming financial year, taking account of any positive or negative variance in expected incentive grant allocations for the forthcoming financial year. In other words:

- Performance for the **2025/26 financial year** will be independently verified between July-September 2026. The result of this verification **may affect Cohort 1's 2027/28 budget allocation and cohort 2's 2026/27 adjustments budget.**
  - Cohort 1's performance for 2025/26 will be assessed on a binary basis (in place / not in place), rather than through weighted proportional scoring, since the expected deliverable is a complete PIAP v2 with firm targets, supported by the business plan and budget which are two of the minimum commitments (M5 and M6).

- Cohort 2's performance for 2025/26 will be assessed based on submission of Council resolution to achieve the Minimum Commitments and approval of the A3: PIAP v1.
- Performance for the **2026/27 financial year** will be independently verified during July-September 2027. The result of this verification **may affect the metro's 2028/29 budget allocation**.

Metros are required to upload all performance claims and supporting evidence to the National Treasury MTSR online portal, scheduled to become operational in early 2026. Metros must ensure that internal data governance, reporting systems and management arrangements are aligned to enable timely and complete evidence submissions.

While the MTSR requires quarterly and annual reporting necessary for performance verification and incentive administration, these requirements are designed to leverage existing municipal reporting systems, including *m*SCOA financial reporting; Section 71 monthly and quarterly reporting; MFMA Circular No. 88 performance indicators; and standard conditional grant reporting frameworks. The reform seeks to strengthen existing systems rather than create parallel reporting processes or impose unnecessary administrative burdens.

### 2.7.4 Guidance documents and Programme Operations Manual (POM)

The Metro Trading Services Reform Programme Operations Manual (POM) will be released following the 2026 National Budget. The POM sets out the detailed institutional, financial, reporting, verification, governance and risk management procedures for implementation of the MTSR and administration of the UDFG-MTS component. The POM defines Minimum Commitments and performance indicators; specifies reporting templates and timelines; details IVA processes; and clarifies disbursement, stopping and reallocation provisions.

A number of Guidance Notes and related Annexures have been prepared to guide metros on the expectations of the MTSR performance incentive. These guidance documents set out what metros are expected to achieve in line with the reform to qualify for the incentive.

The Grant Framework in the 2026 DORB for the UDFG (MTS component) provides the expected outcomes, outputs, conditions and responsibilities for the performance incentive grant.

Metros must therefore implement the MTSR in accordance with the Grant Framework in the DoRB, the DoRA, the MFMA, its regulations and Circulars (including this Circular), related national legislation and policy, as well as MTSR Guidance Notes and their annexures and the POM.

## 2.8 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 remain relevant and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Municipalities must put systems and processes in place to comply with the criteria for the release of the equitable share. For example, to formally assign/delegate this to a responsible official, include it in performance agreements, have a council policy, create a standard operating procedure, and add this requirement as a SDBIP indicator.

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.

## 2.9 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2025 (Act No. 12 of 2025), any conditional allocation or a portion thereof that is not spent at the end of the 2025/26 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2) of the DoRA. 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 2025 DoRA, municipalities must include the following information with their submission to National Treasury. Municipalities must submit all rollover applications and queries related to the conditional grants to [Rolloverapplication@treasury.gov.za](mailto:Rolloverapplication@treasury.gov.za).

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 2025 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 2026;
  - b) Proof of project tender and tender submissions published and closed before 31 March 2026 or with the appointment of contractor or service provider for delivery of service before 30 June 2026 in cases where additional funding was allocated during the course of the financial year of the project;
  - c) Incorporation of the Statement of Comparison of Budget and Actual Amounts; and
  - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2026 (attach cash flow projection for the applicable grant);
  - e) A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
  - f) The value of the committed project funding and the conditional allocation from the funding source;
  - g) Reasons why the grants were not fully spent during the year on the original allocation per the DoRA. This includes the Municipal Disaster Recovery and Response grants for transfers made during the 2025/26 financial year and not fully spent by 30 June 2026;
  - h) Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
  - i) An indication of the time period within which the funds are to be spent if the rollover is approved; and
  - j) 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 2026, 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 2025 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 2026;
3. Accurate disclosure of grant performance in the 2025/26 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 2025/26 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 2026 is equivalent to, or exceeds, 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 based on what is available in the bank.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2025/26 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 2025/26 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 2026. All invoices issued to the municipality before 31 March 2026 should be paid within the same year against the allocated conditional grants. i.e., invoices must be paid within 30 days.

## **2.10 Unspent conditional grant funds for 2025/26**

The process to ensure the return of unspent conditional grants for the 2025/26 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 2026 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 2026. 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 2025 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 2026.

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 23 October 2026;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 16 November 2026. 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 24 November 2026; and
- Step 6: Any unspent conditional grant funds that should have but have not been repaid to the National Revenue Fund (NRF) by 24 November 2026, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 09 December 2026 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.*

## **2.11 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 Act will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

While deadline for the submission of the rollovers, dates 31 August, earlier submission in the case of the Urban Development Financing Grant will receive a response promptly.

## **3. Budget and other management issues**

### **3.1 2026/27 Municipal Budget Tabling Timelines**

The 2026 National Budget was tabled by the Minister of Finance on 25 February 2026, which implies that Provincial Governments have two weeks thereafter to table the 2026 Provincial Budgets in the Provincial Legislators, i.e., 12 March 2026. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2026/27 MTREF Budgets before tabling on 31 March 2026.

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. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury have always 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 budget was already in an advanced stage of preparations, they will have between tabling and the adoption stage (end of May 2026) 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.

### **3.2 Timeline for approving the revised Service Delivery and Budget Implementation plan (SDBIP) following the approval of the adjustment budget**

Section 54(1)(c) of the MFMA provides that the Service Delivery and Budget Implementation Plan (SDBIP) may be revised following the approval of an adjustments budget. However, the MFMA and the Municipal Budget and Reporting Regulations (MBRR) do not explicitly prescribe the timeframe within which the revised SDBIP must be approved after the adjustments budget has been approved by council. The absence of a specified timeframe may result in inconsistent interpretations and practices across municipalities. To address this gap and ensure consistent application, the National Treasury provides the following guidance to ensure that the approved adjustments budget informs the revised SDBIP:

- Council must approve the revised SDBIP during the same council meeting where the adjustments budget is approved, if there are no structural changes to the SDBIP; and
- If the adjustments budget results in structural changes to service delivery targets or key performance indicators (KPIs), the council must approve the revised SDBIP within ten (10) working days of the adjustments budget's approval. This will ensure that any changes to service delivery targets or KPIs stemming from the adjustments budget are included in the revised SDBIP within the ten (10) working days.

Although the MFMA allows municipalities to revise the SDBIP after the adjustments budget has been approved, these revisions should not result in excessive or unnecessary changes. Significant KPI changes must be clearly justified and must follow the criteria set out in paragraph 7 of the MFMA Circular No. 129.

The National Treasury discourages excessive changes to KPIs during mid-year adjustments, as these changes may undermine effective performance monitoring and accountability.

### **3.3 Caution to manage transition risk**

Municipalities are cautioned to adhere to the guidance provided in paragraph 3 (pages 4 and 5) of the Budget Circular No. 107 as the outgoing council may be tempted to prepare budget with unrealistically low tariff increases, additional absorption of unskilled staff, writing off debtors which can still be pursued and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be an unfunded municipal budget that threatens the municipality's financial sustainability and service delivery for the incoming Council after the elections".

National and Provincial Treasuries will be closely monitoring tabled budgets, collection rates and expenditure for any indications that the above guidance is not adhered to and appropriate consequences will be applied.

Municipal officials and councillors are reminded that interference in the implementation of the municipality's approved credit control policy may constitute an offence in terms of section 173(5)(a) of the MFMA. Offences in terms of the MFMA can result in a fine or imprisonment for up to five years, if convicted. In addition, the failure to properly implement the approved credit

control policy of the municipality by an official may constitute financial misconduct in terms of section 171 of the MFMA. In such a case, the municipality must investigate and, where necessary, institute disciplinary proceedings.

### 3.4 Warning not to enter into contracts having future budgetary implications as part of electioneering

Various municipal Councils in the past had entered into long-term contracts towards the end of their term therefore unfairly and carelessly financially committing the new Council.

Therefore, the current outgoing Council must not enter into such contacts and if there is a need, the Council should follow Section 33 of the MFMA in full. Failure to comply with such will lead to Section 216(2) being imposed until such a contract is nullified.

### 3.5 Cost reflective tariffs

In line with the guidance provided in MFMA Circular No. 132, municipalities need to complete the cost reflective tariff tool. If tariffs are not cost reflective already, the municipality needs to set out a path to achieve cost-reflective tariffs over the 2026/27 MTREF period.

At the time of issuing this circular NERSA has not yet confirmed the approved bulk costs municipalities must provide for in 2026/27. Municipalities must communicate clearly to the public that the electricity tariffs communicated in their tabled budgets may need to be adjusted once these are confirmed. Municipalities are advised to closely follow further guidance from NERSA.

### 3.6 Budgeting for a Funded Budget

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. As communicated before with the release of MFMA Circular No. 129 (issued during December 2024), this will be the last year than a funding plan as an instrument to facilitate measurable progress will be allowed. The enforce of compliance with Section 18 of the MFMA will now start taking precedence.

## 4. Municipal Standard Chart of Accounts (mSCOA)

### 4.1 Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- Both operating and investing activities for *Interest, Insurance Refund and Retentions* must be accounted for based on the nature of the transactions; and
- The *Interest on short-term investment* (greater than 90 days but less than 12 months) and *long-term investments* (more than 12 months) must be populated within investing activities. Short-term investments are disclosed on the Statement of Financial Performance on table A4 of the A1 Schedule.

To give effect to this GRAP standard:

- A new operational funding source, namely *Insurance Refunds*, has been created under the Investing Activities of tables A7 and SA30 of the A1 Schedule in version 7.1 of the mSCOA chart;

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose; and
- *Construction Contract Revenue* will no longer form part of *Sales of Goods and Rendering of Services and Development Charges* will no longer form part of *Operational Revenue*. A new funding source was created to allow for the separate population of *Construction Contract Revenue* and *Development Charges* as part of *Other Revenue* on table SA30 of the A1 Schedule.

The structure of table A7 of the A1 Schedule and relevant cash flow linkages has also been aligned to the *mSCOA* chart version 7.1. The updated linkages to supporting table SA30 that populated table A7 are attached as **Annexure B: Cash Flow Linkages**.

#### 4.2 Guidance on submission of *mSCOA* roadmaps

Municipalities are reminded that the municipal *mSCOA* Road Maps must be revised annually as part of the annual budget process. The draft and final *mSCOA* Road Maps must be:

- Tabled and adopted in Council as part of the supporting documents to the budget; and
- Submitted in PDF format to the GoMuni Upload portal for review by National and Provincial Treasuries.

Going forward, municipalities are required to utilise the FMCMM web-based system to conduct self-assessments of their *mSCOA* road maps. This high-level self-assessment will identify gaps in *mSCOA* implementation that should be incorporated into and addressed through the municipal *mSCOA* Road Map. The e-road map must align with the objectives, tasks, and activities outlined in the municipality's comprehensive (traditional) *mSCOA* road map.

Accordingly, in addition to the draft and final *mSCOA* road maps submitted by municipalities as part of their tabled and adopted budget documents, the *mSCOA* e-road map (i.e. the high-level action plan generated through the FMCMM system) must be attached to the comprehensive (traditional) *mSCOA* road maps. The *mSCOA* road map and annexed e-road map must be submitted as a single consolidated PDF document and not as separate documents.

As articulated in MFMA Circular No 112 dated 6 December 2021, municipal *mSCOA* Road Maps should cover the following implementation areas:

- **System landscape** – does the municipality has access to updated ICT hardware, software and licenses that is sufficient to run the chosen financial management systems solution?
- **Governance and institutional arrangements** – are there a functional *mSCOA* steering committee or equivalent structure consisting of representatives from all business units, that meet regularly to monitor and report on *mSCOA* related issues to Management Committee (MANCO), Executive Committee (EXCO) and Council? Furthermore, did the municipality appoint a suitably qualified System Administrator and the required IT securities are in place?
- **System functionality** – is the functionality of the system complying with the minimum business processes and system specifications articulated in MFMA Circular No 80; is the municipality utilising the core financial system solution and its modules optimally; and are 3rd party sub-systems seamlessly integrating with the *mSCOA* enabling financial system?
- **Proficiency** of municipal officials to use the financial system – are the relevant municipal officials sufficiently capacitated on all system modules and functionalities to use the financial systems solution; are relevant officials in the organisation familiar with the *mSCOA* chart, balance sheet budgeting, and movement accounting; and have change

management taken place to ensure that *m*SCOA is institutionalised as an organizational reform and not only a financial reform?

Importantly, the municipal *m*SCOA Road Map should not be confused with the roadmaps used by system vendors for system upgrades, new developments, error-correction patches, updates, or training. The municipal *m*SCOA Road Map is broader than system functionality and must be developed and owned by the municipality. It should therefore not be prepared or driven by system vendors or external consultants.

The e-road map is intended to enhance oversight and monitoring by municipalities and provincial treasuries with respect to the implementation of *m*SCOA at municipal level.

#### 4.4 Stage 3 validation

The development and piloting of the stage 3 validation to verify the credibility of *m*SCOA data strings submitted to the Local Government Database and Reporting System (LGDRS) has not been concluded and will only be introduced in the 2027/28 MTREF. This validation will automate the data string analysis currently undertaken by the National and Provincial Treasuries, and data string submissions that fail this validation will be rejected.

In preparation for the implementation of the stage 3 validation and ensure that credible data strings are submitted to the GoMuni Upload portal, municipalities should request their system vendors to incorporate additional validation rules within their municipal system solutions. At a minimum, these validation rules should address and resolve the following common errors identified in the submitted data strings:

- **Correct usage of the funding segment:** Some municipalities are not utilising the funding segment as per the guidance in the Project Summary Document (PSD), e.g. funded transactions are linked to non-funding transactions. The National Treasury will implement an addition validation to ensure the adherence of the principles of the PSD and ensure accurate populating of the Cash Flow Statement in chart version 7.2.
- **Unbundling of the Salary Clearing and Control Account:** A number of municipalities are not correctly unbundling the salary clearing and control accounts in accordance with the accounts prescribed in the *m*SCOA Chart of Accounts. This results in reporting inaccuracies relating to outstanding salary payments and third-party liabilities associated with payroll transactions;
- **Population of the cash flow tables:** The cash flow tables (A7, SA30, B7, SB30, C7 and SC30) in the A1 Schedules are not being fully and correctly populated by municipalities during the budgeting and transactional processes. Guidance on the updated linkages to supporting table SA30 that populated table A7 are attached as **Annexure B: Cash Flow Linkages** of this circular;
- **Opening balances:** Currently, the opening balances at year end (M12 as at 30 June) of the previous financial year are not being correctly rolled over to the first month (M01 as at 01 July) of the new financial year. In addition, these balances are not being updated to reflect the pre-audited (PAUD) and audit (AUDA) adjustments in the current financial year within the applicable open period(s). This validation rule(s) should test whether the opening balances have been rolled over correctly and balances off to zero. National Treasury will implement a validation rule to ensure that opening balances equal to zero in the third stage validation in chart version 7.2;
- **Function:** Currently, the use of the function segment by municipalities is not aligned with the guidance provided in the PSD for the function segment. Each function should net off to zero and should reflect a mini trial balance (Identified Revenue, Assets, Liabilities, Expenditure and Net Assets) (i.e., identified revenue, assets, liabilities, expenditure, and net assets) linked to the appropriate function and sub-function. The stage three validation should identify where budget allocations have not been allocated to the correct item within

a function or sub-function. In addition, all sub-functions are expected to balance to zero; and

- **Region:** The usage of the regional segment by municipalities is not aligned with the guidance provided in the PSD for the regional segment. Municipalities must ensure that each regional segment used balances to zero. Furthermore, each region should reflect a mini trial balance i.e., identified revenue, assets, liabilities, expenditure, and net assets) linked to the appropriate region or ward.

#### 4.5 Retentions

In accordance with GRAP 19.18, accruals represent liabilities for goods or services that have been received or supplied but have not yet been paid, invoiced, or formally agreed with the supplier. For financial reporting and contract management purposes, once work has been certified as completed, the municipality becomes legally obligated to pay the full value of the work performed, inclusive of VAT, to the supplier.

A retention represents a delayed payment and not a reduction in the amount payable for the work performed. It therefore reflects only a timing difference in the settlement of the liability and does not reduce the contract price. Consequently, the full certified amount must be recognised, with the retention portion recorded as a liability until it becomes contractually due for release.

Accordingly, when work has been completed, the retention amount must be recognised inclusive of VAT and recorded to the Retention Liability account, with the VAT portion allocated to the Input VAT Accrual account, as this reflects the municipality's full obligation for the work performed.

However, given that most municipalities account for VAT on a payment basis with the South African Revenue Service (SARS), the claiming of VAT can only occur once the retention invoice has been received, recognised and paid. The VAT should therefore be processed against Input Tax General (for operational projects) or Input Tax Capital (for capital projects), as applicable.

Where a municipality accounts for VAT on an invoice basis with the South African Revenue Service (SARS), the VAT may only be claimed once the retention invoice has been received and recognised. In such cases, the VAT must also be processed against Input Tax General (for operational projects) or Input Tax Capital (for capital projects), as applicable.

#### 4.6 Virement data strings and report

From the 2025/26 MTREF, municipalities report on their virements through the submission of a separate data string and report on virements to the GoMuni Upload portal.

*mSCOA* Circular No. 8, dated 24 April 2020 (as revised on 29 April 2020) has been updated to include the requirements of the virement data string and virement report. In accordance with the key principles set out in *mSCOA* Circular No. 8, municipalities are reminded of the following:

- **Virement Policy Alignment:** Municipalities must review their virement policies annually to ensure alignment with the principles and guidance contained in the circular and the broader *mSCOA* regulatory framework;
- **Multi-Dimensional Budgeting:** As a business reform, *mSCOA* requires multi-dimensional budgeting and the recording of transactions across the seven *mSCOA* segments. The circular provides guidance on how virements (budget transfers) must be managed within this framework;
- **Restrictions on Virements:** Virements may only take place within a function or its sub-functions and must utilise the same source of funding;

- **Adjustments Budget Requirement:** Where a proposed virement results in a change to an *m*SCOA segment (for example, the introduction of a new project, a change in region, or a change in the funding source), such a change is not permitted as a virement and must instead be processed through a formal adjustments budget approved by council; and
- **Prohibition on Certain Virements:** Municipal virement policies must explicitly prohibit virements from the repairs and maintenance project within the project segment.

**4.7 The Urban Development Financing Grant**

The Urban Development Financing Grant (UDFG) *is a new incentive-based financing grant supporting investment in urban development and resilient infrastructure and is targeted at the eight metropolitan municipalities.* The grant has been established to support Metro’s in line with the Metro Trading Services Reform.

As of 2026/27 MTEF the UDFG will be administered through the following components, namely:

- Metro Trading Services component (MTS);
- Neighbourhood Development Partnership component (NDP);
- Programme for Project Preparation Support component (PPPS); and
- Public Employment Programme (PEP).

The chart has been amended in version 7.1 (2026/27) to include an Operational Project within the Project Segment for UDFG with a breakdown for the components, namely, MTS, NDP, PPPS and PEP. More details must be provided for Capital Projects. Metros must ensure that the naming of individual capital projects funded from the UDFG includes the standardised codes e.g. Substation – UDFG (MTS). The standardised codes are as follow:

- UDFG – Metro Trading Services (MTS)**
- UDFG – Neighborhood Development Partnership (NDPG)**
- UDFG – Project and Programme Preparation Support (PPP)**
- UDFG – Public Employment Programme (PEP)**

This will enable ring fencing of expenditure funded from the UDFG per component.

Herewith an example of the reporting done during disaster reporting:

PROJECTCODE	Account Name	INDIVIDUAL PROJECTS
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation

**4.8 Reporting pertaining to the Metro Trading Services Reform**

The MTSR aims to restore and sustain electricity, water, sanitation, and waste services in Metros through institutional and financial reforms. Towards this end, a 6-year, R54 billion performance-linked incentive grant with technical assistance is provided to Metros to:

- Strengthen accountability and financial transparency;
- Unlock R108 billion in total infrastructure investment, leveraging improved revenue and borrowing capacity;
- Improve service reliability, quality, and sustainability; and

- Enable spatial transformation, economic inclusion, and growth.

To participate in the reform, Metros must maintain eight minimum commitments. The National Treasury's annual *m*SCOA Compliance Assessment (previously referred to as the *m*SCOA ICU desktop assessment), which has been incorporated into the FMCMM web-based system from the 2026/27 MTREF, will be used to validate compliance with Indicator A2 relating to *m*SCOA compliance.

The intention is that each Metro, based on its current level of compliance, will implement plans and targets to achieve full compliance by Year-6 (Y6) of the reform. In the first year of the reform (Y0), the score obtained in the 2024/25 *m*SCOA Compliance Assessment, which was shared with metros during the mid-year budget and performance engagements, will serve as the baseline position. Thereafter, year-on-year improvements in the *m*SCOA Compliance Assessment scores will be expected as Metros progress towards achieving their targets.

The results of the *m*SCOA Compliance Assessment (downloaded from the FMCMM web-based system), together with the *m*SCOA Road Map submitted to GoMuni Upload platform to address gaps in implementation, will be used by the Independent Verification Agent (IVA) as evidence of achievement for this indicator.

Metros are also reminded that Indicator M7 requires that separate financial statements, prepared in the *m*SCOA aligned Specimen AFS format, must be compiled and submitted for each trading service, aggregated to the consolidated Metro AFS.

## 5. Submitting documents to the GoMuni Upload Portal

### 5.1 Submission of additional information

In line with its commitment to improving transparency and accountability, the National Treasury requested the following information from municipalities via a letter from the Director-General of the National Treasury:

#### ***Procurement Spend Information***

An *Instruction on Procurement Information Transparency* has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities and constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers. It is intended that similar procurement information will be published in respect of local government in the procurement payments dashboard. The prescribed template is attached as **Annexure C**.

#### ***Employee Information***

The National Treasury has additionally committed to improving transparency and accountability in personnel systems. A data driven ghost worker audit has been initiated at national and provincial government. It is intended that the ghost worker audits will be extended to local government. The information requested will be used for this initiative. The prescribed template is attached as **Annexure D**.

#### ***Audit management reports***

Municipalities are required to upload all the communication of findings (COFAFS), as well as the final audit management report issued by the Auditor General to the LGDRS. With effect

from the 2026/27 MTREF, the COFAS will be added as an upload option on GoMuni Upload. Please note that these reports, as issued by the Auditor-General, must not be altered in any way.

The National Treasury understands the sensitivity associated with the Auditor-General's management report. Municipalities are assured that the management reports are exclusively for internal use by National and Provincial Treasuries to determine the key areas that our municipal support programmes should target.

Should your municipality not be in possession of the management report, kindly provide us with a formal letter of permission to obtain the said report directly from the Office of the Auditor-General South Africa. The letter of permission must be on an official letterhead of the municipality and signed by the Accounting Officer (Municipal Manager).

All enquiries should be directed to:

INFORMATION REQUIRED		SUBMISSION PLATFORM	SUBMISSION DATE	QUERIES
1	Procurement Spend Report	GoMuni Upload Portal at <a href="https://lg.treasury.gov.za/ibi_apps/welcome">https://lg.treasury.gov.za/ibi_apps/welcome</a>	Within 10 working days after the end of each month	Thys Blom at <a href="mailto:Thys.Blom@treasury.gov.za">Thys.Blom@treasury.gov.za</a>
2	Employee Related Data	Central Supplier Database (CSD) at <a href="http://www.csd.gov.za">www.csd.gov.za</a>	Templates available under the GoPublic / Template Library portal	<a href="mailto:csdoos.support@treasury.gov.za">csdoos.support@treasury.gov.za</a>
3	Management Reports and COFAS		By no later than the 10th working day in January annually	

The templates are can also be accessed under the GoPublic / Template Library portal on [https://lg.treasury.gov.za/ibi\\_apps/portal/Template\\_Library](https://lg.treasury.gov.za/ibi_apps/portal/Template_Library).

The procurement spend and employee information should be available on municipal procurement systems and HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required templates format directly from their relevant systems.

This information is requested in terms of sections 5(2)(c), 33(3) and 74 of the Municipal Finance Management Act, 2003 (MFMA).

## 6. The Municipal Budget and Reporting Regulations

### 6.1 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 Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Khanyisile Khosa Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156  012-315 5866/082 887 2968	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal  eThekweni uMhlathuze	Kgomotso Baloyi Lunathi Dumani Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5866  012-315 5725 012-315 5952/060 923 7343 012-315 5553/060 326 6885 012 315 7538	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a> <a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952/060 923 7343	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a> <a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Northern Cape	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
North West  Mafikeng	Willem Voigt Makgabo Mabotja Khanyisile Khosa Cethekile Moshane	012-315 5830 012-315 5156  012-315 5079	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Western Cape  Cape Town George	Willem Voigt Khanyisile Khoza Kgomotso Baloyi Sifiso Mabaso	012-315 5830 012-315 5385 012-315 5866/082 887 2968 012-315 5952/ 060 923 7343	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lqdataqueries@treasury.gov.za">lqdataqueries@treasury.gov.za</a>
Local government Conditional Grants			<a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a> <a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a> <a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a> <a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a> <a href="mailto:Sandra.admams@treasury.gov.za">Sandra.admams@treasury.gov.za</a>
Municipal (Eskom) and or Water Debt Relief and Smart Metering	LGBA: Revenue Section (Sadesh Ramjathan)		<a href="mailto:revenuemanagement@treasury.gov.za">revenuemanagement@treasury.gov.za</a>

## Contact



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**20 March 2026**

## Annexure A – Previous MFMA Circulars

### Water scarcity issues dealt with in previous MFMA Circulars

Municipalities were reminded in the following MFMA budget Circulars to treat water as a scarce resource as follows:

MFMA Circular	Reference no. and Description	Comments
MFMA Circular No: 51	3.2 Water tariffs must be cost-reflective	South Africa faces similar challenges with regard to water supply as demand growth outstrips supply. Better maintenance of infrastructure, new dam construction and cost-reflective tariffs will ensure that the supply challenges are managed in future.
MFMA Circular No: 54	5.2 Water tariffs must be cost-reflective	There continues to be an urgent need to promote the careful use of water. Ensuring that water is correctly priced is the most effective means getting households and businesses to conserve water.
MFMA Circular No: 55	3.3 Water tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water 'losses'.
MFMA Circular No: 58	3.4 Water and sanitation tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water 'losses'.
MFMA Circular No: 67	5.6 Municipal water infrastructure grant and non-revenue water	According to the latest National Non-Revenue Water Assessment Report (The state of nonrevenue water in South Africa, Report TT522-12: <a href="http://www.wrc.org.za">www.wrc.org.za</a> ); recently released by the Water Research Commission and the Department of Water Affairs, more than 50 per cent of municipalities cannot provide a water balance. These municipalities cannot determine whether demand for water exceeds supply or quantify the extent to which non-revenue water influences water security and financial sustainability.
MFMA Circular No: 74	Water and sanitation tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water losses.
MFMA Circular No: 78	5.2 Water and sanitation tariff increases	In light of the current drought being experienced across large parts of the country, and to mitigate the need for water tariff increases, municipalities must put in place appropriate strategies to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water losses.
MFMA Circular No: 79	4. Revenue management	Demand management is becoming increasingly necessary as the country faces water shortages and an unstable electricity supply. The approach to tariff setting should consider all these factors and strive to achieve an equitable balance. It is anticipated that the cost of providing municipal services will grow at a faster rate than the transfers from national government. Resource scarcity will most likely increase the cost of bulk purchases in respect of water and electricity beyond the country's inflationary targets.

MFMA Circular No: 85	4.3 Water and sanitation tariff increases	In light of the current drought experienced across large parts of the country, water is now a scarce resource that must be conserved. Municipalities must put in place appropriate strategies to curb water losses as a result of leakages. The ageing infrastructure is a contributing factor as many municipalities have historically inadequately provided for repairs and maintenance and renewal of water infrastructure.
MFMA Circular No: 89	3.3 Water tariff increases	The prevailing drought makes it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.
MFMA Circular No: 91	1. The South African economy and inflation targets	The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.
MFMA Circular No: 93	3.3 Water tariff increases	Drought conditions make it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.
MFMA Circular No: 98	4.2 Setting cost reflective tariffs	Technical losses are related to physical losses out of the system. In the case of water, this is due to pipe bursts and leakages or due to overflows on storage tanks.
MFMA Circular No: 99	1. The South African economy and inflation targets	The declining economic growth which might be impacted on further by the Corona virus pandemic and international companies closing down as a result, the deteriorating state of the finances for state-owned entities, continued high unemployment and water and electricity shortages will put pressure on the ability of municipalities to raise revenue. Municipalities are therefore advised to follow a conservative approach when projecting their revenue and to eliminate any waste and unnecessary expenditure.
MFMA Circular No: 112	7. Funding choices and management issues	Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water. Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.
MFMA Circular No: 115	7. Funding choices and management issues	Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water; Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.
MFMA Circular No: 126	3.7 Pro-actively managing collection of municipal revenue in Eskom supplied 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.

<p>MFMA Circular No: 128</p>	<p>2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services</p>	<p>Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.</p>
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## Tariff Assessments for the MTREF Period

	Assessment Status	Financial Year	Period	Item	Water	Waste Water	Electricity	Solid Waste	Total Surplus/Deficit				
Year 1	Not Cost Reflective	2026/27 Tabled Budget	Year1	Revenue Required by NT Tariff Tool	47 683 763	49 471 181	505 817 666	71 000 930	673 973 539	Year 1			
				Revenue Budgeted	57 134 094	38 390 499	511 997 152	39 389 085	646 910 830				
				Shortfall/Excess	9 450 331	-	11 080 682	6 179 486	-		31 611 845	-	27 062 709
				Assessment Outcome per Service					Cost Reflective		Not Cost Reflective	Cost Reflective	Not Cost Reflective
Year 2	Not Cost Reflective	2026/27 Indicative Tabled Budget 2027/28	Year2	Revenue Required by NT Tariff Tool	47 732 793	49 127 353	549 636 196	69 436 976	715 933 317	Year 2			
				Revenue Budgeted	60 562 138	40 693 930	565 710 570	41 752 431	708 719 069				
				Surplus /Deficit	12 829 345	-	8 433 423	16 074 374	-		27 684 545	-	7 214 248
				Assessment Outcome per Service					Cost Reflective		Not Cost Reflective	Cost Reflective	Not Cost Reflective
Year 3	Cost Reflective	2026/27 Indicative Tabled Budget 2028/29	Year3	Revenue Required by NT Tariff Tool	51 407 519	53 284 243	598 696 153	73 325 393	776 713 307	Year 3			
				Revenue Budgeted	64 195 867	43 135 566	625 235 314	44 257 575	776 824 322				
				Surplus /Deficit	12 788 348	-	10 148 677	26 539 161	-		29 067 818	111 015	
				Assessment Outcome per Service					Cost Reflective		Not Cost Reflective	Cost Reflective	Not Cost Reflective



**Witzenberg Municipality  
Draft Procurement Plan**

Department	Type	Project	Project Total	Funding	SCM process	Request for Specifications	Submission of Specifications	Bid Specification Meeting	Approval of Specification by Senior Manager	Advertisement	Bid Closure	Bid Evaluation	Bid Abjudication	Contract signing
Marketing & Communication	Operational	Tourism	1 102 500	Own funding	Contract Awarded									
Municipal Manager	Operational	Security Services	836 569	Own funding	Contract Awarded									
Housing	Operational	Project Linked Support (Housin	11 782 609	Own funding	Contract Awarded									
Water	Operational	Contractor for Water Maintenance	1 602 259	Own funding	Contract Awarded									
Director Technical	Operational	Consultant	1 000 000	Own funding	Competitive Bidding	2026/07/14	2026/07/28	2026/08/11	2026/08/18	2026/08/23	2026/09/22	2026/10/06	2026/10/20	2026/11/03
Sewerage	Operational	Contractor for Sewer Maintenance	2 880 881	Own funding	Contract Awarded									
Roads	Operational	Contractor for Road Maintenance	4 850 877	Own funding	Contract Awarded									

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Strategic Integrated Municipal Engagement (SIME 2) 2026

Cape Winelands District

**Witzenberg Municipality**



## WITZENBURG MUNICIPALITY

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

Western Cape Government

APRIL/MAY 2026

## WITZENBERG MUNICIPALY DIAGNOSTIC AND SUMMARY OF KEY RECOMMENDATIONS

<p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>Integrated Development &amp; Spatial Planning</b></p>	<ul style="list-style-type: none"> <li>● The Municipality should: <ul style="list-style-type: none"> <li>● Strengthen interventions under SO 2 to improve debt collection, revenue management and credit control, with specific focus on developing enforceable and practical measures for Eskom-supplied areas;</li> <li>● Accelerate the implementation of capital projects and strengthen project planning, procurement readiness and expenditure monitoring, and capital grant-funded infrastructure projects;</li> <li>● Implement focused revenue protection measures to reduce electricity losses and improve billing accuracy, meter management and enforcement against illegal connections;</li> <li>● Strengthen the identification, registration and support of qualifying indigent households so that indigent support aligns closely with the scale of need reflected in the Municipality's socio-economic profile;</li> <li>● Consolidate the improvement achieved in respect of rental stock transfers and continue to monitor delivery in this area;</li> <li>● Address institutional capacity constraints and vacancy pressures that continue to affect implementation, especially where these pressures contribute to overtime costs and delayed service delivery;</li> <li>● Use the findings from the Section 72 and TIME reports to refine targets, improve implementation realism, and strengthen alignment between planning, budgeting and performance monitoring; and</li> <li>● Use these findings to inform both the remainder of the 2022 - 2027 IDP term and the development of the IDP for the next 2027 - 2032 5-year IDP cycle.</li> </ul> </li> </ul>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>Economic Sustainability</b></p>	<ul style="list-style-type: none"> <li>● Overall, the Municipality demonstrates relatively strong service delivery and a stable economic base, but high poverty, social vulnerability, weak learner retention, and crime continue to constrain inclusive development.</li> <li>● The Municipality should strengthen infrastructure investment planning, and align capital expenditure with long term asset management strategy/long term financial strategy.</li> <li>● Future planning and budget prioritisation should focus on poverty reduction, youth development, refuse service expansion, local economic diversification, and targeted social interventions to improve long term sustainability and community wellbeing.</li> </ul>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>Revenue and Expenditure</b></p>	<ul style="list-style-type: none"> <li>● Revenue growth is primarily driven by tariff increases rather than growth in the underlying revenue base, with limited expansion in consumption or paying households.</li> <li>● A large portion of households receive services but do not contribute to revenue, placing structural pressure on the Municipality's ability to generate sustainable income.</li> <li>● Persistent operating deficits across the MTREF indicate a structural imbalance, with reliance on cash-backed surpluses to fund operations.</li> <li>● Non-submission of the Cost Reflective Tariff Tool, together with inconsistencies in indigent and valuation data, weakens the credibility of revenue projections and limits the ability to assess cost recovery.</li> <li>● Rising expenditure pressures, particularly from bulk electricity purchases, personnel costs, and standby costs, are not matched by clear and measurable cost containment or efficiency improvements.</li> <li>● Increasing electricity and water losses are contributing to higher costs and indicate declining operational performance, with limited evidence of measurable progress in reducing these losses.</li> <li>● The planned transition to a regional landfill facility introduces a structural shift in the cost base, with additional transportation and operational costs that are not yet fully quantified or incorporated into the MTREF.</li> </ul>

<b>Capital Budget &amp; Infrastructure</b>	<ul style="list-style-type: none"> <li>● The capital budget reflects declining and uneven investment levels, with a heavy reliance on grant funding and limited internally-generated funding capacity.</li> <li>● Repairs and maintenance expenditure remains below recommended benchmark levels, increasing the risk of asset deterioration and higher future replacement costs.</li> <li>● Existing infrastructure constraints, particularly in electricity (network capacity and NMD limits), and water systems, are already limiting service delivery and future revenue growth.</li> <li>● There is limited evidence of integrated planning between infrastructure needs, budget allocations, and Long Term Financial Planning, with key risks not supported by clear implementation plans, timelines, or funding strategies.</li> <li>● Capital planning does not clearly demonstrate how infrastructure investment will support economic growth, expand the revenue base, or improve service efficiency over the medium term.</li> </ul>
<b>Strategic Procurement</b>	<ul style="list-style-type: none"> <li>● Respond to policy-specific questions outlined in the report</li> <li>● Provide omitted documents for review and analysis: Procurement Plan, Contract Register, Asset Register</li> </ul>
<b>mSCOA Compliance</b>	<ul style="list-style-type: none"> <li>● The budget reflects inconsistencies in the item segment, particularly relating to revenue and debtor-related transactions, including electricity service charges, VAT recognition, and interest on arrears, which have not been fully or correctly budgeted for.</li> <li>● Unbalanced or incomplete entries are evident in key accounting areas, including accruals, deposits, and VAT, which affects the accuracy and credibility of the budget.</li> <li>● The project segment is not consistently applied, particularly for capital projects, where key transactions such as accruals and deposits are not fully budgeted, resulting in incomplete project representation.</li> <li>● The funding segment balances to zero, but underlying discrepancies exist due to missing or incomplete accounting entries, indicating that not all budget legs have been captured.</li> <li>● Function segment imbalances indicate that revenue, expenditure, assets, and liabilities are not consistently allocated to the correct functions and sub-functions, limiting the reliability of service-level reporting.</li> </ul>

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## LIST OF ACRONYMS

AQMP	Air Quality Management Plan
BESP	Built Environment Support Programme
CAPEX	Capital Expenditure
CBD	Central Business District
CBA	Critical Biodiversity Areas
CMP	Coastal Management Programme
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
CSIR	Council for Scientific and Industrial Research
CWD	Cape Winelands District
DCAS	Department of Cultural Affairs and Sport
DEA&DP	Department of Environmental Affairs and Development Planning
DLG	Department of Local Government
DM	District Municipality
DOI	Department of Infrastructure
DWA	Department of Water Affairs
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlements Plan
IDP	Integrated Development Plan
IGP	Infrastructure Growth Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
ITP	Integrated Transport Plan
ISDF	Integrated Strategic Development Framework
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

MDG	Millennium Development Goal
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
WCSDF	Western Cape Spatial Development Framework
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

## **SECTION 1: INTRODUCTION**

The 2026 SIME assessment summarises comments by the Western Cape Government (WCG) on the draft 2026/27 MTREF Budget, Integrated Development Plan (IDP), Spatial Development Framework (SDF) and other relevant policies and documents.

The assessment covers the following key areas: conformance with the Municipal Finance Management Act 56 of 2003 (MFMA), Municipal Systems Act 32 of 2002 (MSA) and 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 2026, 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, Local Economic Development (LED), SDF 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 is found in the report below.

## SECTION 2: INTEGRATED PLANNING

### 2.1 Integrated Development Planning

The Municipal Systems Act 32 of 2000 (MSA) requires every municipal council to review its Integrated Development Plan (IDP) annually, based on an assessment of its performance measurements, and to the extent that changing circumstances demand. The MSA further provides that a municipal council may amend its IDP by following the prescribed process set out in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations, 2001 (MSA Regulations).

In compliance with these provisions, the Witzenberg Municipality (the Municipality) conducted the annual review of its IDP during the 2025/26 financial year. This represents the fourth and final review of the 2022 - 2027 IDP, and the Municipality resolved to adopt a reviewed IDP in May 2026.

#### 2.1.1 IDP Compliance

The core components of an IDP are outlined in Section 26 of the MSA and Regulation 2 of the MSA Regulations. Sections 28 and 29 of the MSA require municipalities to adhere to an established process when reviewing or amending their IDPs. The compliance of the reviewed IDP with legislative requirements and the process followed were assessed using a compliance checklist. The assessment was shared and discussed with the Municipality.

### 2.2 IDP Implementation

Section 41 of the MSA provides for a municipality to, in accordance with its performance management system, set performance measures regarding its development priorities and objectives set out in the IDP. In addition, Section 41 provides for the monitoring of performance, measuring and reviewing performance at least once per year, implementing steps to improve performance, and setting up a regular reporting system.

Following the assessment of the Municipality's implementation of the IDP as part of the 2024/25 IDP assessment process, this section reflects on whether previously identified implementation risks have been addressed. For the assessment, the Department of Local Government (DLG) has consulted the statutory reporting documents of the Municipality, including the 2024/25 Annual Report, the Section 72 Report, and the 2025/26 Technical Integrated Municipal Engagement (TIME) Report. The Municipality is encouraged to take these analyses into account to address identified shortcomings over the remainder of the term of office and to inform planning processes for the upcoming 2027 - 2032 IDP cycle.

To enable year-on-year comparability, the analysis is structured in accordance with the Municipality's eight pre-determined objectives, which remained unchanged in the draft 2026/27 IDP. The assessment specifically considers whether the implementation risks identified in the 2025 assessment cycle, particularly those linked to financial viability, debt collection, indigent support, rental stock transfers and target setting, have been adequately addressed through the Municipality's 2024/25 year-end performance and the 2025/26 mid-year implementation results.

**Pre-determined Objective 1.1: Sustainable provision and maintenance of basic infrastructure:** In the 2025 assessment, this objective was not identified as one of the primary implementation risk areas, although infrastructure sustainability and service-related constraints were noted as ongoing pressures. When compared to the 2022/23 performance level of 80 per cent, the 2024/25 annual report reflects a slight weakening in implementation performance, with approximately 70 per cent of the measurable targets under this objective achieved. Positive performance was recorded in relation to drinking water quality compliance, formal water and sewer connections, refuse removal coverage, non-revenue water performance against target, and road resurfacing. However, key implementation weaknesses remain evident in the under-expenditure of the capital budget, the failure to meet the target for new formal electricity connections, and the deterioration in electricity losses to 14.6 per cent against a 10 per cent target.

The 2025/26 mid-year position, shows this objective at 75 per cent performance, but with electricity losses worsening further to 18 per cent and capital expenditure remaining behind schedule. Accordingly, although core service delivery under this objective remains functional, the Municipality has not sufficiently addressed the underlying infrastructure implementation risks, especially those relating to electricity network performance and the pace of capital execution.

**Pre-determined Objective 1.2: Provide for the needs of informal settlements through improved services:** This objective was not highlighted in the 2025 assessment as a primary area of implementation risk, but the Municipality's exposure to informal settlement growth and service pressures was clearly evident in the IDP. The 2024/25 annual report indicates that performance against this objective was generally achieved, with new informal water and sewer connections delivered and access to periodic solid waste removal in demarcated informal areas maintained at 100 per cent. However, the key electricity-related indicator for informal dwellings had to be adjusted downwards during the 2024/25 year because the awarding of the Revenue Enhancement Bid, which was necessary to proceed with certain informal settlement electricity interventions, had not materialised.

The TIME Report records that by December 2025 this objective was only at 50 per cent performance, with no new informal sewer, water or electricity connections achieved at mid-year and the Municipality relying on a labour contractor that was only due to commence implementation in January 2026.

**Pre-determined Objective 2.1: Support institutional transformation and development:** This objective was not identified as a major risk area in the 2025 assessment. Compared to the 2022/23 performance level of 100 per cent, the 2024/25 annual report reflects 66.7 per cent. The Municipality achieved its workplace skills plan expenditure target and complied with reporting on employment equity in the three highest levels of management. However, the staff vacancy rate remained significantly above target at 17 per cent against a target of 5 per cent, with the Municipality attributing this to difficulties in attracting suitably qualified candidates.

The 2025/26 mid-year TIME analysis records the same objective at 66.7 per cent, indicating that the vacancy pressure has not yet been resolved notwithstanding some moderation to 11 per cent against a mid-year target of 8 per cent. The TIME governance chapter further notes that all five senior management positions are filled, that the HR implementation plan was adopted, and that performance management has now been instituted at all levels. At the same time, the Municipality's risk management function remains under-resourced and not yet fully institutionalised.

**Pre-determined Objective 2.2: Ensure financial viability:** This objective was the most significant implementation risk identified in the 2025 assessment, largely due to weak debt collection, ineffective credit control processes, and the wider implications for municipal sustainability. Compared to the 2022/23 performance level of 20 per cent, the 2024/25 annual report reflects an improvement to 35.71 per cent. Although there were areas of improvement, including a debt coverage ratio of 599:1, no unauthorised, fruitless or wasteful expenditure, a creditors payment period of 36 days, and a procurement turnaround of 129 days against a 150-day target, some key financial viability risks remain. The collection rate declined to 86 per cent against a target of 93 per cent; the cash/cost coverage ratio remained below target at 2.6 months; service charges and property rates revenue underperformed the budget; and expenditure on renewal and upgrading of existing assets also remained below planned levels. The annual report and the Section 72 report both confirm that debt collection in Eskom-supplied areas remains a major unresolved constraint, and that the credit control policy still cannot be effectively implemented in those areas.

The 2025/26 mid-year TIME report confirms that this objective remains an area of concern, recording 50 per cent performance at mid-year, a collection rate of only 85 to 88 per cent, debtors over 90 days increasing by 4.3 per cent month-on-month, material trading service revenue underperformance, ongoing mSCOA data quality issues, low capital grant spending, and continued pressure from elevated debt impairment. Although the Municipality remains in a relatively strong liquidity position and has sustained its clean audit outcome, the 2025 implementation risk linked to SO 2.2 has not been adequately addressed and remains the Municipality's most significant IDP implementation risk.

Pre-determined Objective 2.3: Maintain and strengthen relations with international and inter-governmental partners as well as the local community through the creation of participative structures: This objective was not identified as a risk area in the 2025 assessment, and the 2024/25 annual report reflects strong implementation performance. Compared to the 2022/23 performance level of 100 per cent, the objective remained strong in 2024/25, with the Municipality meeting the annual target for IDP community engagements, maintaining fully functional ward committees, and exceeding its target for meetings with inter-governmental partners.

However, the TIME mid-year analysis for 2025/26 records this objective at 50 per cent, indicating that not all targets under this objective were on track by December 2025, notwithstanding the fact that the Section 72 report reflects seven community engagements held by mid-year, which was on target. Overall, this objective does not currently present a major implementation risk.

**Pre-determined Objective 3.1: Provide and maintain facilities that make citizens feel at home:** Compared to the 2022/23 performance level of 66.7 per cent, the 2024/25 annual report reflects a marked improvement, with approximately 80 per cent of the measurable targets achieved. The Municipality met its targets for community facility satisfaction reporting, structural firefighting response compliance, average library visits, and cemetery plot availability. The main area of underperformance was capital spending by the Community Directorate, which reached only 58 per cent against a target of 95 per cent, largely due to delays in the award of the Nduli Library contract, revised procurement decisions relating to vehicles, and slow implementation of sports facility upgrades.

The TIME mid-year report places this objective at 66.7 per cent and notes operational pressure in fire services due to insufficient personnel and vehicles for the incident load experienced. This objective has therefore improved materially since 2022/23, but the implementation risk has not been fully eliminated, particularly in relation to capital budget expenditure.

**Pre-determined Objective 4.1: Support the poor and vulnerable through programmes and policy:** This objective was identified in the 2025 assessment as an area of implementation concern, linked to the Municipality's underperformance on support to the poor and vulnerable, the transfer of rental stock, and challenges in extending support through indigent relief. Compared to the 2022/23 performance level of 50 per cent, the 2024/25 annual report indicated an improvement to 80 per cent. Importantly, however, the specific 2025 risk relating to rental stock transfers has improved, with the Municipality exceeding its target by transferring 22 rental units against a target of 20. Similarly, the Municipality exceeded targets for EPWP work opportunities and social development engagements.

The 2025/26 mid-year TIME assessment is, however, more encouraging and records this objective at 100 per cent performance at December 2025, indicating that the Municipality was on track at mid-year in relation to the indicators measured for the current year. The overall conclusion is that the Municipality has made meaningful progress in addressing the 2025 implementation risks under this objective.

**Pre-determined Objective 4.2: Create an enabling environment to support the local economy:** This objective was not identified as a risk area in the 2025 assessment and continues to reflect relatively strong implementation performance. Compared to the 2022/23 performance level of 100 per cent, the 2024/25 annual report indicates that all measurable targets for this objective were achieved.

The 2025/26 TIME assessment records a slight weakening at mid-year to 75 per cent, mainly because the average time taken to finalise business licence applications increased to 6.3 days against a target of 3 days, due to a backlog caused by the volume of applications in the first quarter. Notwithstanding, the overall performance trend remains positive and does not suggest a significant implementation risk under this objective.

At an overall organisational level, the 2025 assessment found that the Municipality's implementation performance increased slightly from 76.22 per cent in 2022/23 to 77.07 per cent in 2023/24, but that risks were concentrated particularly in SO 2.2 and SO 4.1. The 2024/25 annual report suggests that overall annual implementation performance has since moderated to just above 70 per cent of targets achieved, while the TIME mid-year assessment for December 2025 records that 23 of 34 KPIs, or 68 per cent, were achieved.

The Municipality has therefore made clear progress in some areas, especially rental stock transfers, social development programmes, institutional performance management, and the continued functioning of key service delivery systems. However, the key implementation risks identified in 2025 have only been partially addressed. The most significant unresolved risks remain financial viability, debt collection in Eskom-supplied areas, electricity losses, and capital implementation delays. There is no evidence to conclude that the Municipality is at risk of failing to achieve its IDP objectives over the current term, but focused intervention is required over the remainder of the term to stabilise and improve implementation in the high-risk objectives, particularly SO 2.2.

## **2.3 Key findings and recommendations**

### **2.3.1 Key Findings**

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

- The Municipality made measurable progress in some objectives between the earlier 2022/23 performance position and the 2024/25 annual report, particularly under SO 3.1, and in parts of SO 4.1, while SO 2.3 and SO 4.2 remained strong;
- The previously identified 2025 risk relating to rental stock transfers has improved, with the Municipality exceeding its 2024/25 target for the transfer of rental stock;
- The previously identified 2025 risk relating to credit control and debt collection has not been adequately addressed. Revenue collection remains below target, debtors older than 90 days remain high, and the Municipality continues to face constraints in enforcing credit control in Eskom-supplied areas;
- SO 2.2 remains the Municipality's most significant implementation risk, with underperformance in key financial indicators;
- SO 1.1 remains under pressure due to capital implementation delays, Eskom supply constraints and worsening electricity losses, notwithstanding continued delivery in other core services;
- The mid-year TIME assessment indicates that overall implementation performance stands at 68 per cent, suggesting that gains achieved in 2024/25 are not yet fully consolidated; and
- The Municipality retains important strengths, including a continued clean audit outcome, functional institutional arrangements, and relatively strong performance in social development, participation and LED-related areas.

### 2.3.2 Recommendations

It is recommended that the Municipality:

- Strengthen interventions under SO 2 to improve debt collection, revenue management and credit control, with specific focus on developing enforceable and practical measures for Eskom-supplied areas;
- Accelerate the implementation of capital projects and strengthen project planning, procurement readiness and expenditure monitoring, and capital grant-funded infrastructure projects;
- Implement focused revenue protection measures to reduce electricity losses and improve billing accuracy, meter management and enforcement against illegal connections;
- Strengthen the identification, registration and support of qualifying indigent households so that indigent support aligns closely with the scale of need reflected in the Municipality's socio-economic profile;
- Consolidate the improvement achieved in respect of rental stock transfers and continue to monitor delivery in this area;
- Address institutional capacity constraints and vacancy pressures that continue to affect implementation, especially where these pressures contribute to overtime costs and delayed service delivery;
- Use the findings from the Section 72 and TIME reports to refine targets, improve implementation realism, and strengthen alignment between planning, budgeting and performance monitoring; and
- Use these findings to inform both the remainder of the 2022 - 2027 IDP term and the development of the IDP for the next 2027 - 2032 5-year IDP cycle.

## 2.4 Environmental and Planning Analysis

### 2.4.1 Spatial Performance

The DEA&DP utilizes a comprehensive index framework to monitor spatial performance across all districts, tracking shifts in human welfare, liveability, and environmental systems. This data-driven, indicator-led approach serves as a critical decision-making tool to advance the Provincial and Departmental Strategic Plans' spatial transformation goals while strengthening governance through evidence-based research and growth analysis.

Witzenberg exhibits varied spatial performance across built, natural and socio-economic systems, performing relatively well in areas underpinned by strong natural environment indices. Nonetheless, there is room for improvement in human welfare outcomes, the built environment, and overall growth potential over the next five-year IDP cycle. In 2018, the overall Growth Potential for Witzenberg showed significant improvement and the overall measured potential ranked in the medium growth potential category. The updated Growth Potential report (GPS 24) will become available for distribution early in May 2026 for consideration in the final IDP.

This highlights the importance of leveraging the MSDF and CEF to ensure that infrastructure investment and programmes build on the Municipality's strong natural environment foundations, delivering improved outcomes and equitable access to basic services, economic opportunities, and quality living environments. It will be important to leverage ecological infrastructure, and importantly, to give effect to Climate Change responsiveness.

## **2.4.2 Spatial Transformation and Managed Urbanisation.**

The purpose of this assessment is to evaluate the extent to which municipal planning and budgeting instruments are aligned to give practical effect to the Municipality's spatial vision and development trajectory. In particular, it seeks to determine whether the draft IDP and MTREF reflect and implement the spatial priorities set out in the MSDF and, where applicable, the Capital Expenditure Framework (CEF), so that investment decisions are directed in a manner that supports spatial transformation, restructuring and more efficient urban form. The assessment focuses on whether the Municipality is moving beyond policy intent toward plan-led budgeting and implementation, where spatial plans inform capital allocation, infrastructure sequencing and development outcomes. In doing so, it aims to identify gaps between spatial planning and budgeting, highlight areas requiring municipal action, and support a more deliberate translation of spatial strategies into funded, implementable programmes that advance inclusive, well-located and sustainable human settlements.

This approach enables a clear theory of change for spatial transformation. Spatial plans, on their own, do not change spatial outcomes, they must shape where and how public investment is directed. When MSDF priorities are translated into a prioritised capital investment pipeline, and that pipeline is reflected in the MTREF and annual budgets, infrastructure and service delivery begin to reinforce the intended spatial structure. Over time, this shifts growth toward priority nodes and corridors, improves access to well-located land and opportunities, and reduces inefficient and fragmented development patterns. Without this link between planning and budgeting, spatial transformation remains aspirational rather than implementable.

### **2.4.2.1 Municipal Spatial Development Framework Performance Review and Adoption Process**

No evidence was found that the Municipality has undertaken an annual performance review of its MSDF in the last year in line with Section 34(a) of the Municipal Systems Act. This limits the Municipality's ability to systematically assess whether the draft IDP and budget are giving effect to the current MSDF and indicates a gap in the Municipality's ability to monitor spatial transformation, track the achievement of spatial targets, or identify triggers for framework amendments during the interim period of the 5-year cycle.

Since the drafting of a new MSDF has commenced, the Municipality is reminded to include a dedicated annual MSDF performance review chapter or section in the next IDP review (next financial year), explicitly assessing implementation progress, outcomes, gaps, and whether any MSDF amendment triggers have arisen.

The Witzenberg Municipality is currently drafting a new Municipal Spatial Development Framework (MSDF). The current MSDF was adopted in May 2020, and due to the five-year cycle, the drafting of a new MSDF commenced in March 2025. The Municipality expects to have the new MSDF ready for adoption in May/June 2026.

Should the Municipality proceed with the adoption of a new MSDF or amendment of the existing MSDF during this cycle, it must do so through an IDP amendment process, to ensure compliance with the legislative requirements governing the adoption of the SDF as a core component of the IDP.

### **2.4.2.2 Capital Expenditure Framework and Alignment of Budget with MSDF Priorities**

Witzenberg Municipality makes reference to a Capital Expenditure Framework (CEF) integrated as "Part 7" of its 2020 Municipal Spatial Development Framework (MSDF). This CEF as per 2020 MSDF, identifies 10-year infrastructure needs, prioritises them according to Key Performance Areas (KPA's), and disaggregates requirements into specific Priority Focus Areas (PFAs). Therefore, a CEF exist but is used only to a limited degree in decision-making. However, the 2026/27 Draft IDP Annexure status table lists the CEF as "Draft," indicating that it is currently being updated alongside the proposed new MSDF.

It is recommended that the Municipality should prioritise the finalisation and formal Council adoption of the CEF to ensure it becomes the primary mechanism for prioritising the capital project pipeline. The updated CEF should be fully disaggregated to the project level and adopted as a core component of the IDP in June 2026 to provide a legally compliant basis for infrastructure-led growth.

It is also recommended that future budget reports should include a narrative section explicitly demonstrating how the projects selected for the 3-year MTREF were derived from the CEF's 10-year prioritised portfolio.

### **2.4.2.3 Incremental Upgrading of Informal Settlements**

Witzenberg Municipality has given spatial effect to Section 21(k) of SPLUMA by identifying specific informal settlement upgrading areas in its MSDF and draft CEF. The MSDF designates Ceres PFA 2 for the "ongoing informal settlement upgrading in Nduli". Additionally, Appendix E of the MSDF provides a detailed informal settlement list identifying Pine Valley (Wolseley), Chris Hani (Tulbagh), Mooiblom, Zibonele, Polocross (Nduli), and Die Gaatjie (Tulbagh) as sites for in-situ upgrading. However, there is a significant misalignment between policy intent and MTREF implementation. While the Municipality identifies a high need of 6,632 households in informal areas, the draft SDBIP targets for basic service connections are nominal (current 50-unit annual target) and fail to respond to the scale of the crisis. Furthermore, the reliance on provincial grants and the current moratorium on housing due to bulk electricity capacity constraints have severely hindered the pace of upgrading. Without a dedicated financial strategy to unlock bulk infrastructure and accelerate the 10 - year CEF upgrading pipeline, the Municipality risks further growth in informality and the deterioration of basic service delivery standards.

It is recommended that the Municipality should:

- Revise its SDBIP targets for water and sanitation connections in informal areas to be more proportionate to the identified 6,632 households in need.
- Prioritise bulk electricity upgrades (Eskom NMD increase) as a spatial priority to allow for the decanting of informal settlements like Nduli into projects like Vredebes.
- Fully integrate the updated CEF's 10-year informal settlement upgrading costings into the 3-year MTREF to move beyond ad-hoc allocations for communal services.
- Ensure the 2026/27 MSDF update includes a refreshed informal settlement survey, as the current planning is based on 2019/20 enumeration data.

### **2.4.2.4 Inclusionary and Affordable Housing Policy Response and Use of Housing Market Evidence**

A formal, standalone Housing Market Study (HMS) is not evident in the provided draft IDP or MSDF. While the Municipality maintains a "Housing Demand Database" and references a "Draft 2016 Human Settlements Plan", it lacks an evidence-based analysis of market-driven housing trends and affordability gaps. The Municipality currently addresses affordable housing through two primary mechanisms: the national Finance Linked Individual Subsidy Programme (FLISP) and the sale of serviced municipal plots at reduced prices to enable "piecemeal" building. While the MSDF designates specific land for "Social Housing" in Wolseley, Tulbagh, and Prince Alfred Hamlet, these remain spatial earmarks without an accompanying municipal policy framework to mandate or incentivise private sector contributions. The Municipality explicitly identifies the "Gap Housing" segment as underserved, defined as households earning between R3 501 and R22 000 per month. Specifically, there is a growing demand for homes in the R150 000 to R350 000 price range. Other vulnerable and underserved groups include "non-qualifiers" in informal settlement upgrades and farm residents seeking urban opportunities.

It is recommended that the Municipality utilise the Western Cape Inclusionary Housing Policy Framework to draft a municipal policy that sets clear requirements or incentives for affordable housing in new private residential developments.

### 2.4.3 Climate Change Resilience

During 2025/26, Municipalities continue to experience the impact of climate-linked extreme weather events like extreme heat, extensive veld fires and flooding across the province.

Climate change, however, should not be seen only in a negative light and as a disaster management issue but also from an opportunity perspective. While extreme weather events are important to plan for, municipalities also need to consider longer-term and less visible impacts. Conditions like extended fire seasons, persistent water security concerns as well as coastal erosion impact significantly on municipal resources and increasingly will do so in the near future.

The most effective way to deal with these impacts is to shift from disaster response to proactive risk reduction, or what is referred to as climate change resilience. Resilience is a key focus of the WCSDP and revolves around reducing existing vulnerabilities that make communities, economic activities, systems and infrastructure sensitive to climate related threats. This could include economic impacts such as reduced demand for our carbon-intensive products, and how climate change will gradually affect land use, infrastructure, and settlement patterns over time.

Key recommendations for integration of climate change considerations into the operations of the Municipality are:

- **Risk Assessments:** The assessment of risks to municipal operations and services, including but not limited to disaster risks, is already well-entrenched as a mechanism to ensure accountability, responsible investment and change management. The same mechanism should recognise the short- and long term risks exacerbated by changing climatic conditions and accordingly inform and direct municipal planning and spending.
- **Communication and Awareness:** Surveys indicate poor climate change awareness in the Western Cape. This likely inhibits the rate of behaviour change towards climate responses and decisions. WCG is working towards consolidated climate change messaging and encourages Municipalities to do the same within their communications and environmental education spheres. A recently launched WCG resource for climate change related communication materials can be accessed here: <https://museumstories.co.za/climate-change/>
- **Focus on vulnerability:** There are many resources available to assess vulnerability to climate related stresses. These should be accessed to guide municipal planning and interventions to areas or situations where exposure to physical, economic or well-being threats are the greatest. DEA&DP can assist municipalities in many of these aspects.
- **Focus on Energy Resilience:** There are opportunities for municipalities to improve energy resilience within their operations and for their customers through promotion of energy efficiency and renewable energy opportunities at both the small and large scale.

With improved energy resilience, the Western Cape will be able to manage energy-related disasters (including loadshedding) more effectively and work towards a more secure, decarbonised and sustainable energy system for the Western Cape. A number of WCG departments, including DEA&DP, DoTP through the Energy Resilience Programme and Dol, can assist municipalities in implementing interventions that support energy resilience.

Municipal officials must remain aware of the prescripts of the Climate Change Act, especially those related to the compilation of Climate Change Needs and Response Assessments for District Municipalities. Although the obligations are currently deferred, the Department of Forestry, Fisheries and the Environment (DFFE) is developing guidelines to support its development and implementation. The WCG's Climate Change Directorate is assisting Districts with pre-emptive work on revised climate change response plans and encourages broad collaboration between the Districts and Local Municipalities as well as participation by

technical departments within municipalities to ensure effective mainstreaming of climate change responsiveness.

## **2.4.4 Environmental Quality**

### **2.4.4.1 Adoption of the Western Cape Provincial Biodiversity Strategy and Action Plan 2025 - 2030**

The Provincial Biodiversity Strategy and Action Plan is the strategic umbrella for coordinated action across government, civil society and business, with explicit alignment with both national and international biodiversity aspirations and agreed upon targets. Municipalities play a vital role in the achievement of these biodiversity targets and should take note of this recent adoption in relation to their own strategies and biodiversity management targets.

### **2.4.4.2 Ecological Infrastructure Investment Framework and Plans**

Ecological infrastructure entails naturally functioning ecosystems that provide services to people and the economy. When ecological infrastructure functions correctly, it supports municipal service delivery by providing reliable, good-quality raw water supply, disaster risk reduction (especially protection against wildfire risks and inland/coastal flooding), climate regulation, etc.

Municipalities are encouraged to include ecological infrastructure into strategic plans and budgets. Some practical steps include:

- Incorporate the Western Cape Biodiversity Spatial Plan (WCBS 2023) outcomes into MSDFs. Where appropriate, ensure alignment with Municipal Land Use Schemes by assigning the correct zoning to secure protection of ecological infrastructure and incorporating these areas as part of a wider municipal open space system;
- Incorporate ecological infrastructure as part of asset management plans and budgets;
- Draft and secure approval for strategic Maintenance Management Plans to ensure compliance with legislation; and
- Collaborate with other stakeholders by participating in programmes such as Working for Water, Working for Wetlands, Boland Groot Winterhoek Collective, Outeniqua to Tsitsikamma Water Working Group, etc.

To guide municipalities in investing in Ecological Infrastructure, the Western Cape Government developed the Western Cape Ecological Infrastructure Investment Framework. Guiding materials and examples are also available from the DEA&DP. Municipalities are urged to tailor ecological infrastructure investment to their local context as a complementary strategy to enhance service delivery and human wellbeing within their administrative domains. When designed carefully, these strategies could be used to attract external funding and boost service delivery effectiveness.

Ecological Infrastructure Management Programmes are currently being developed by municipalities in the Western Cape, and a dedicated programme to roll out these EIMPRs within strategically important municipalities will be undertaken over the Medium term Expenditure Framework.

## **2.4.5 Waste Management**

Over the past five years, the Witzenberg Municipality has demonstrated a mixed performance profile, characterized by high diversion successes alongside significant regulatory and infrastructure hurdles. The following narrative outlines the Municipality's waste management trajectory.

### 2.4.5.1 Operational Performance and diversion

Operationally, the Municipality has achieved a commendable **65 per cent waste diversion rate**, successfully diverting **19,778 tonnes** of waste while disposing of **10,541 tonnes**. Currently, waste reporting is concentrated at the **Prince Alfred Hamlet** facility (using a Waste Calculator) and the **Witzenberg Recovery** centre (utilizing a weighbridge).

While the diversion numbers are strong-bolstered by the implementation of a **green bag system** and a partnership with the **Zero Waste Association of South Africa (ZWASA)** for food waste-there are significant gaps in data integrity. Several sites, including Wolseley, Op Die Berg, and Tulbagh, are not currently reporting data to the Integrated Pollutant and Waste Information System (IPWIS). Furthermore, while organic waste diversion is active, a lack of formal record-keeping for green waste disposal at landfills limits the Municipality's ability to accurately track and report its total environmental impact.

### 2.4.5.2 Strategic Planning and Governance

The Municipality has made substantial strides in formalizing its governance framework. Key milestones include:

- **Leadership:** The formal designation of a Waste Management Officer in October 2023.
- **Policy Framework:** The adoption of a **3<sup>rd</sup> Generation Integrated Waste Management Plan (IWMP 2021 - 2026)**, which was endorsed by the MEC in 2021 and approved by the Council in March 2023.
- **Legislative Alignment:** The promulgation of a new by-law in 2023 that fully aligns with the National Environmental Management: Waste Act (NEM: WA).
- **International Collaboration:** A partnership with the **Essen Municipality in Belgium** has been established to bolster waste minimisation and recycling awareness.

Despite these planning successes, a critical governance gap remains: the Municipality does not currently submit its required annual reports to the **Department of Environmental Affairs and Development Planning (DEA&DP)**.

### 2.4.5.3 Key Challenges and compliance

The most pressing challenges lie in infrastructure compliance and the decommissioning of legacy sites. The Municipality currently holds a **below-average compliance rating** across its facilities.

Specific areas of concern include:

- **Licensing and Airspace:** The Prince Alfred Hamlet Waste Management License (WML) requires urgent variation to authorise waste body height and align the authorised footprint with actual disposal activities. This is vital for maximising available airspace until the regional facility in Worcester becomes operational in 2026.
- **Site Decommissioning:** The **Wolseley WDF** presents a high risk; the site has been abandoned, illegal dumping is rampant, and informal housing has been erected on the waste body itself. Similarly, the **Tulbagh WDF** is earmarked for decommissioning following a ministerial directive in late 2024.
- **Sustainability of Initiatives:** While current clean-up campaigns and school programs have raised awareness, they are viewed as short term fixes. The Municipality faces the challenge of transitioning toward more sustainable, incentive-based recycling programs to ensure long term public participation.

#### 2.4.5.4 Western Cape Integrated Waste Management Plan 2027 - 2032 & Budget Facility for Infrastructure

The Western Cape Department of Environmental Affairs and Development Planning (DEA&DP) has launched a strategic **R3.1 billion** initiative under the Budget Facility for Infrastructure (BFI). This programme is designed to systematically modernize waste management across the province's municipalities by transitioning from traditional disposal to a resource-recovery model.

Core Strategic Pillars:

- **Infrastructure Backlog & Lifecycle Planning:** The initiative targets a **R3.1 billion** funding gap. Crucially, it shifts the planning burden onto municipalities to account for **full lifecycle costs** ensuring that facilities are not just built but are financially sustainable over their entire operational life.
- **Green Initiatives & Circularity:** The strategy pivots toward aggressive sustainability targets, specifically **organic waste diversion** (aiming for 100 per cent diversion by 2027), large-scale recycling, and the development of **waste-to-energy** technologies.
- **Integration with Provincial Growth:** This waste-specific funding is a vital subset of the **R132 billion long term infrastructure pipeline** announced in April 2026. It positions waste management as a "catalytic" sector for economic growth rather than just a basic service.
- **Priority Projects:** Immediate implementation is focused on regionalization, such as the **Karwyderskraal Regional Landfill Facility expansion** (specifically Cell 5A), which serves as a blueprint for shared municipal infrastructure.
- **Alternative and Blended Finance (ABF):** To circumvent national fiscal limitations, the province is utilising the **ABF Framework**. This model leverages public funds to de-risk projects, attracting private sector investment to ensure long term capital stability.

The BFI initiative serves as the primary financial engine for the 4th Generation Western Cape Integrated Waste Management Plan (WCIWMP) 2027 - 2032.

- **Strategic Alignment:** While the WCIWMP sets the regulatory and policy targets (the "what"), the BFI application provides the capital (the "how"). The plan explicitly incorporates the R3.1 billion backlog data into its Phase 1 Situational Analysis, which was finalized in early 2026.
- **Implementation Progress:** As of April 2026, the transition from Phase 1 to Phase 2 (Implementation Plan) is underway. The progress is currently focused on bankable project preparation, ensuring that municipal projects meet the technical and financial criteria required by the BFI and the Blended Finance Framework.

## 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.

The assessment examines how closely the Municipality's budget aligns with its strategic objectives. Where gaps are identified, recommendations are provided on how the budget can better respond to the socio-economic context and challenges of the municipal area..

The revenue and expenditure analysis and risks section provide a gap analysis with regard to trading services, analysing the credibility and tariff structure 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 also critical to understand the municipal area's growth trajectory.

### 3.2 Sustainable Economic Development

#### 3.2.1 Socio-economic context

**Table 1 Socio-economic indicators**

Population & Population growth 2025	Unemployment 2024	Poverty: Food Poverty Line 2024	GDPR/ Economic Growth 2024	Basic Services: Access levels 2024
163 705	7.8 %	44.1%	Total GDPR :R14.4bn Growth 2024 - 25: -%	<ul style="list-style-type: none"> <li>Electricity: 95.9%</li> <li>Water: 98.4%</li> </ul>
Growth 2025: 2.0%			Top 3 Key Sectors: Finance(20.6%) Agriculture(16.3%), trade(15.5%)	<ul style="list-style-type: none"> <li>Sanitation: 96.3%</li> <li>Refuse: 76.6%</li> </ul>
Education 2024	Health 2024/25		Crime: Actual Numbers Reported 2024	
Matric pass rate: 83.3%	Immunisation rate: 79.1%		Murders: 59 Sexual assault: 123 Drug-related crime: 1376 Commercial crime: 243	
	Child malnutrition: 4.3 per 100 000 population			
Learner retention rate (Gr 10 - 12): 64.1%	Teenage pregnancy rate: 16.7%			

Source: 2024/25 MERO Cape Winelands/ Witzenberg Municipality

With a population of 1 63 705 and population growth of 2.0 per cent in 2025, the Municipality is experiencing steady demographic expansion that increases pressure on infrastructure, service delivery, and social support systems. While the unemployment rate of 7.8 per cent appears relatively low compared to provincial and national averages, poverty remains high, with 44.1 per cent of households living below the food poverty line. This indicates that employment opportunities may be concentrated in low-income or seasonal sectors, particularly within agriculture and trade, limiting household resilience and income security.

The local economy recorded a total GDP of R14.4 billion, with key contributing sectors being finance (20.6 per cent), agriculture (16.3 per cent), and trade (15.5 per cent). This reflects a reasonably diversified economy, although continued dependence on agriculture exposes the Municipality to climate and market-related risks such as drought, input cost inflation, and export volatility. The strong contribution of finance and trade supports economic stability, but stronger local industrial diversification and small business development remain necessary to improve long term economic resilience.

Access to basic services is generally strong, particularly for water (98.4 per cent), sanitation (96.3 per cent), and electricity (95.9 per cent), indicating solid progress in core municipal service delivery. However, refuse removal access remains significantly lower at 76.6 per cent, suggesting service backlogs in outlying and rural areas. This raises environmental health risks and highlights the need for expanded waste management infrastructure and service coverage.

Education outcomes are mixed. The matric pass rate of 83.3 per cent is positive and reflects improved school completion outcomes; however, the learner retention rate between Grades 10 and 12 remains low at 64.1 per cent, indicating high dropout levels before matric completion. This weakens long term labour market participation and contributes to intergenerational poverty.

Health indicators also reflect social vulnerability. The immunisation rate of 79.1 per cent is below optimal coverage levels, while teenage pregnancy remains high at 16.7 per cent, placing pressure on health and social services and affecting educational outcomes for young women. Child malnutrition at 4.3 per 100 000 population further indicates household food insecurity despite agricultural activity within the municipal area.

Crime remains a significant socio-economic risk, with 59 murders, 123 sexual assaults, 1 376 drug-related offences and 243 commercial crimes reported, pointing to serious community safety concerns. The high incidence of drug-related crime is particularly concerning as it often correlates with youth unemployment, school dropout, and social instability.

### 3.2.2 Budget alignment to IDP Strategic Objectives

**Table 2 Strategic Objectives for the 2026/27 Medium Term Revenue & Expenditure Framework**

Strategic Objective	2026/27 Medium Term Revenue & Expenditure Framework				2026/27 Medium Term Revenue & Expenditure Framework			
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Average Annual Growth%	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Average Annual Growth%
1.1 Sustainable provision & maintenance of basic infrastructure	734 272	791 486	853 919	7.8%	47 659	60 570	43 890	-4.0%
2.1 Support Institutional Transformation & Development	123 062	129 669	136 961	5.5%	835	250	-	-100.0%
2.2 Ensure financial viability.	52 817	56 192	59 785	6.4%				
2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.	6 535	6 984	7 465	6.9%				
3.1 Provide & maintain facilities that make citizens feel at home.	168 017	175 519	185 832	5.2%	7 839	10 572	12 400	25.8%
4.1 Support the poor & vulnerable through programmes & policy	20 510	8 464	9 104	-33.4%	-	-	-	
4.2 Create an enabling environment to attract investment & support local economy.	3 214	3 402	3 598	5.8%				
<b>Total Expenditure</b>	<b>1 108 428</b>	<b>1 171 717</b>	<b>1 256 664</b>	<b>6.5%</b>	<b>56 334</b>	<b>71 392</b>	<b>56 290</b>	<b>0.0%</b>

Source: Witzenberg Municipality, A-Schedules

- The 2026/27 MTREF of Witzenberg Municipality reflects a moderately responsive and operationally focused budget, with strong alignment to core service delivery and institutional sustainability. However, key gaps are evident in capital investment, social protection, and economic development, which may limit the Municipality's ability to respond fully to its developmental challenges.

### **Sustainable Provision and Maintenance of Basic Services**

- The budget demonstrates a strong commitment to basic service delivery, with the Sustainable Provision Strategic Objective receiving the largest share of funding and an average growth of 7.8 per cent. This supports the Municipality's mandate to deliver water, sanitation, electricity, and waste services.
- Despite this, capital expenditure declines over the MTREF (-4.0 per cent), indicating insufficient investment in infrastructure renewal and expansion. This presents a risk to long term service sustainability and is not fully responsive to infrastructure backlogs identified in planning documents.

### **Institutional Capacity and Financial Sustainability**

- Allocations towards institutional transformation (5.5 per cent) and financial viability (6.4 per cent) reflect a continued focus on strengthening governance, financial management, and administrative capacity. This is aligned with national and provincial priorities of building a capable and financially sustainable local government.
- The IDP identifies vulnerable IT integration, infrastructure and resources, and a redundant legacy financial system as institutional challenges. Investment in digital systems and smart governance would strengthen institutional capacity.

### **Community Facilities and Social Infrastructure**

- The Municipality demonstrates a positive investment trend in community facilities, with strong capital growth (25.8 per cent). This supports improved access to public amenities and contributes to social cohesion and spatial transformation objectives.

### **Support the Poor and Vulnerable through Programmes and Policy**

- A key concern is the significant reduction in funding for pro-poor programmes (33.4 per cent). This is not aligned with the socio-economic realities of the municipal area and weakens responsiveness to poverty and inequality.

### **Create an Enabling Environment to Attract Investment and Support the Local Economy**

- While provision is made for local economic development, growth remains modest (5.8 per cent). The scale of investment may not be sufficient to stimulate meaningful economic growth and job creation in the region.

### **Alignment to National and Provincial Priorities**

- The Municipality's Integrated Development Plan (IDP) aligns with key intergovernmental planning frameworks, including the National Development Plan (NDP) 2030, the Medium term Strategic Framework (MTSF), the Western Cape Provincial Strategic Plan (PSP), the Provincial Spatial Development Framework (PSDF), and the Cape Winelands agenda. Strategic objectives are further linked to municipal budget priorities through the MTREF, SDBIP, and Spatial Development Framework.
- The MTREF budget overall is aligned to operational priorities, however, limited and inconsistent capital investment, coupled with reduced social spending on the poor, constrains the Municipality's ability to achieve inclusive and sustainable growth.

### 3.2.3 Budget Responsiveness to Services, Socio-Economic Environment & Growth

Service area	Municipal challenges/ risks	Budget responsiveness Budget responsiveness to services challenges/risks and the socio-economic environment Capital budget responsiveness – current need vs geared for growth
Water	<ul style="list-style-type: none"> <li>● Aging infrastructure and increasing maintenance backlogs.</li> <li>● Rising demand due to population growth and urbanisation.</li> <li>● Water security risks linked to climate variability and drought conditions.</li> <li>● High unaccounted water losses (non-revenue)</li> <li>● Bulk water sewerage for Wolseley &amp; Op-die Berg</li> </ul>	<ul style="list-style-type: none"> <li>● In terms of service delivery levels, the Municipality's A10 indicates that 21 430 households have access to minimum and above service levels for water.</li> <li>● Operating expenditure (OPEX) for water services increases at an average annual rate of 5.5% over the 2026/27 MTREF, rising from R52.893 million in 2026/27 to R58.990 million in 2028/29. In 2026/27, the largest share of the operating budget is allocated to water distribution at R49.23 million, while water storage receives R3.321 million, indicating a strong focus on maintaining core service delivery operations.</li> <li>● Despite this allocation, water losses remain a significant concern. Non-revenue water was recorded at 39% in the second quarter of 2025/26, reflecting system inefficiencies and infrastructure leakage. Although the draft 2026/27 SDBIP includes an annual target of 40% for non-revenue water, this suggests that the Municipality is budgeting around existing constraints rather than pursuing meaningful efficiency improvements. This is further contradicted by the stated annual target of 20% for water losses, highlighting inconsistency in planning assumptions and performance targets.</li> <li>● Capital investment shows a sharp decline, decreasing from R13.361 million in 2026/27 to R3.150 million in 2027/28, which raises concerns regarding sustainability and long term infrastructure renewal.</li> <li>● For 2026/27, R12.161 million is allocated to the Tulbagh Reservoir project, continuing prior-year investments, while only R1 million is budgeted for water pipes and valve replacements.</li> <li>● The Municipality should strengthen alignment between budget allocations, infrastructure investment, and performance targets by prioritising network rehabilitation alongside bulk infrastructure projects. Greater funding should be directed toward pipe replacement, leak detection, and pressure management to reduce non-revenue water. Performance targets for water losses must also be realistic yet progressive and consistent across planning documents to ensure accountability. Sustained capital investment beyond the Tulbagh Reservoir project is necessary to address aging infrastructure and improve long term water security across the municipal area.</li> </ul>
Electricity	<ul style="list-style-type: none"> <li>● Aging infrastructure and increasing maintenance backlogs.</li> <li>● Rising demand due to population growth and urbanisation. Pressure on electricity networks and increasing bulk purchase costs.</li> <li>● Vulnerable Eskom infrastructure.</li> </ul>	<ul style="list-style-type: none"> <li>● In terms of service delivery levels, the Municipality's A10 indicates that 14,935 households have access to minimum and above service levels for electricity. An additional 8,603 households use other energy sources.</li> <li>● Operational expenditure for energy services reflects an average annual growth of 8.8%, which is broadly aligned with increasing bulk electricity purchase costs and general operating pressures. This indicates that the Municipality is making adequate provision for day-to-day service delivery and network operations.</li> </ul>

Service area	Municipal challenges/ risks	<b>Budget responsiveness</b> <b>Budget responsiveness to services challenges/risks and the socio-economic environment</b> <b>Capital budget responsiveness – current need vs geared for growth</b>
		<ul style="list-style-type: none"> <li>On the capital side, an allocation of R8.109 million in 2026/27 is made for electricity infrastructure. However, the capital programme is front-loaded and declines significantly over the MTREF, with an average annual decrease of -33.7% after peaking in 2027/28.</li> <li>This trend suggests that while there is short term investment, the Municipality does not sustain funding for ongoing asset renewal and expansion, which is critical in maintaining network reliability.</li> <li>In response to ESKOM's inability to increase electricity supply, the draft IDP indicates that the Municipality is in partnership with the private sector to invest in alternative energy and is in the final stages of environmental impact assessment for the construction of a 19.5 MWh solar plant.</li> </ul>
Wastewater	<ul style="list-style-type: none"> <li>Compliance with effluent standards</li> <li>Capacity constraints in treatment works</li> <li>Environmental and health risks</li> </ul>	<ul style="list-style-type: none"> <li>In terms of service delivery levels, Table A10 indicates that 13 202 households have flush toilets connected to sewage and 8 603 households have access to a chemical toilet.</li> <li>The OPEX allocates R62.621 million in 2026/27 for wastewater infrastructure. This allocation increases at 6.2% on annual average rate, moderate growth over the MTREF period.</li> <li>The Capital expenditure budget allocates R500 000 in 2026/27 for wastewater infrastructure. This allocation is expected to reach R32.673 million by 2028/29. This reflects a substantial increase but from a low base.</li> </ul>
Waste/ Refuse	<ul style="list-style-type: none"> <li>Landfill airspace constraints</li> <li>Fleet aging and inefficiencies</li> <li>Increasing regulatory compliance requirements</li> </ul>	<ul style="list-style-type: none"> <li>In terms of service delivery levels, the Municipality's A10 indicates that 13 666 of the households have access to minimum and above service levels for refuse whilst 8,603 households have access below the minimum service level.</li> <li>The operating budget (OPEX) provides R83.733 million for waste management in 2026/27, increasing at an average annual rate of 4.7% over the MTREF period, reflecting only moderate growth relative to rising service delivery demands and input cost pressures.</li> <li>Of this allocation, R50.600 million (60%) is directed to waste removal, while R33.024 million (39.4%) is allocated to solid waste disposal. The budget is largely focused on core collection and disposal functions, with no specific allocation provided for recycling initiatives. This indicates limited progress toward waste minimisation, landfill diversion, and alignment with circular economy and environmental sustainability objectives.</li> <li>The capital budget (CAPEX) reflects a minimal allocation of only R435 000 in 2026/27, which is insufficient to support significant infrastructure upgrades, landfill rehabilitation, transfer stations, or the development of recycling facilities. The low capital investment increases the risk of service inefficiencies, environmental compliance challenges, and future operational backlogs.</li> </ul>
Housing	<ul style="list-style-type: none"> <li>Uncontrolled habitation in informal settlements Insufficient revenue.</li> <li>Affordability of property</li> </ul>	<ul style="list-style-type: none"> <li>Housing delivery remains primarily dependent on provincial and national grant funding. The operating budget (OPEX) allocates R19.439 million for housing in 2026/27; however, this allocation decreases at an average annual rate of 31.7% over the MTREF period.</li> <li>Municipal budget allocations focus on enabling bulk services, planning support, and serviced site preparation.</li> </ul>

Service area	Municipal challenges/ risks	<p style="text-align: center;"><b>Budget responsiveness</b></p> <p><b>Budget responsiveness to services challenges/risks and the socio-economic environment</b></p> <p><b>Capital budget responsiveness – current need vs geared for growth</b></p>
<b>Economic infrastructure</b>	<ul style="list-style-type: none"> <li>● Road network deterioration</li> <li>● Maintenance backlogs</li> <li>● Climate-related damage (flooding/stormwater).</li> <li>● Insufficient revenue base</li> </ul>	<ul style="list-style-type: none"> <li>● Investing in quality road infrastructure and maintenance is crucial for maximising the potential of tourism as an economic driver and fostering sustainable development in the area. The Mayor's speech indicates that a R67 million bridge was constructed in the 2025/26 financial with 80% funded by the Department of Infrastructure.</li> <li>● R24.910 million is allocated for road transport in the current 2026/27 operating expenditure budget. This allocation increases by 7.4% on annual average over the MTREF period. The growth of 7.4% supports ongoing maintenance.</li> <li>● Table A5 indicates an intention to spend R17.744 million on roads infrastructure for the whole Municipality in 2025/26. The CAPEX peaks in 2027/28 but declines sharply thereafter by 49.6% in 2028/29. Table SA36 breakdown of capital projects indicates that R6.0 million for 2026/27, R5.0 million and R4.0 million in 2027/28 and 2028/29 respectively will be utilised for the whole of the Municipality.</li> <li>● R7.993 million of CAPEX will be utilised for Tulbagh main road in 2026/27. The Wolseley Street network road R8.172 million and Ceres main road is budgeted R5.884 million in 2027/28.</li> </ul>
<b>Social infrastructure/Community facilities</b>	<ul style="list-style-type: none"> <li>● Increasing TB and HIV/Aids prevalence • Vandalism, theft of municipal assets and property</li> <li>● Inequality and vulnerable communities</li> <li>● Increasing social pressures due to urbanisation</li> <li>● Crime and community safety concerns</li> <li>● Persistent poverty</li> <li>● Seasonal agriculture-based labour shrinks revenue base</li> </ul>	<ul style="list-style-type: none"> <li>● Witzenberg Municipality demonstrates a relatively strong commitment to social investment through sustained operating expenditure on community facilities, sport, recreation, and libraries over the 2026/27 MTREF. This reflects a budget approach that supports social wellbeing, community development, and improved quality of life beyond basic service delivery.</li> <li>● Sports and recreation remain one of the larger municipal-specific operating expenditure areas, with the budget increasing at an average annual rate of 6.0% over the 2026/27 MTREF, from R59.549 million in 2026/27 to R66.916 million in 2028/29. This growth is above the general inflationary trend and indicates deliberate investment in social infrastructure.</li> <li>● Of the 2026/27 allocation, R12.358 million is provided for sports grounds and stadiums, R22.913 million for community parks, and R24.278 million for recreational facilities. This distribution reflects a balanced focus on maintaining public open spaces, supporting youth development, promoting healthier lifestyles, and strengthening social cohesion across communities.</li> <li>● In addition, the Municipality has allocated R14.550 million for library services, further reinforcing investment in social development. Libraries contribute to educational support, digital access, youth development, and community learning, particularly in areas where households have limited access to educational resources and internet connectivity.</li> <li>● The Municipality should ensure that operating allocations for sports, recreation, parks, and libraries are supported by adequate capital investment for asset renewal and expansion, particularly in underserved communities. Greater alignment between social infrastructure investment and IDP priorities related to youth development, social inclusion, and public safety will further strengthen developmental impact and improve long term community outcomes.</li> </ul>

### 3.3 Revenue and Expenditure Analysis and Risks

#### 3.3.1 Budget Overview

**Table 3 Budget overview for the 2026/27 MTREF Budget**

Witzenberg	CURRENT YEAR			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK					
Description	2025/26	2025/26	2025/26	2026/27	2026/27	2027/28	2027/28	2028/29	2028/29
	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
<b>Total Operating Revenue (excluding capital transfers and contributions)</b>	982 936	1 004 045	1 004 045	1 061 933	1 061 933	1 131 953	1 131 953	1 214 477	1 214 477
<b>Total Operating Expenditure</b>	1 019 335	1 056 377	1 026 572	1 108 428	1 084 006	1 171 717	1 146 777	1 256 664	1 231 067
<b>Surplus/(Deficit)</b>	<b>(36 399)</b>	<b>(52 332)</b>	<b>(22 527)</b>	<b>(46 495)</b>	<b>(22 073)</b>	<b>(39 763)</b>	<b>(14 824)</b>	<b>(42 187)</b>	<b>(16 590)</b>
<b>Non Cash Items</b>									
Depreciation & asset impairment	34 090	34 090	34 090	38 181	38 181	38 181	38 181	38 181	38 181
<b>A4: Total Operating Budget Restated Result</b>	<b>(2 309)</b>	<b>(18 242)</b>	<b>11 563</b>	<b>(8 314)</b>	<b>16 108</b>	<b>(1 583)</b>	<b>23 357</b>	<b>(4 006)</b>	<b>21 591</b>
<b>A5: Total Capital Expenditure</b>	<b>80 047</b>	<b>101 670</b>	<b>89 192</b>	<b>56 334</b>	<b>56 334</b>	<b>71 392</b>	<b>67 328</b>	<b>56 290</b>	<b>56 392</b>
<b>Funded by:</b>									
Transfers recognised - capital	30 013	30 013	27 535	34 134	34 134	54 506	50 442	35 790	35 892
Borrowing	15 000	16 303	16 303	-	-	-	-	-	-
Internally generated funds	35 034	45 355	45 355	22 200	22 200	16 886	16 886	20 500	20 500
<b>A7 - Cash/cash equivalents at the year end:</b>	<b>235 355</b>	<b>220 906</b>	<b>182 405</b>	<b>265 342</b>	<b>200 602</b>	<b>269 599</b>	<b>234 089</b>	<b>274 501</b>	<b>264 048</b>
<b>A8 - Surplus / (shortfall) after application of cash and investments</b>	<b>202 079</b>	<b>91 197</b>	<b>254 717</b>	<b>122 801</b>	<b>270 493</b>	<b>129 053</b>	<b>300 133</b>	<b>135 067</b>	<b>325 810</b>
<b>BUDGET FUNDING POSITION</b>	<b>FUNDED</b>	<b>FUNDED</b>	<b>FUNDED</b>	<b>FUNDED</b>	<b>FUNDED</b>	<b>FUNDED</b>	<b>FUNDED</b>	<b>FUNDED</b>	<b>FUNDED</b>

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

- The Witzenberg Municipality has tabled operating deficit budgets across the 2026/27 MTREF, with a projected deficit of R46.49 million for 2026/27, indicating that operating expenditure exceeds operating revenue. Although the budget is funded in terms of Section 18 of the MFMA and supported by positive cash balances, this reflects a continued reliance on accumulated surpluses to finance operating shortfalls. The persistence of these deficits across the MTREF indicates a structural imbalance in the operating budget and poses a risk to long term financial sustainability.
- This is consistent with the Municipality's own assessment in the budget documentation, which indicates that while the budget may be sustainable in the short term, factors such as increasing electricity tariffs and broader economic constraints may negatively impact long term sustainability. While some of these risks arise from external factors beyond the Municipality's control, such as electricity tariff increases and broader economic constraints, the continued reliance on operating deficits and cash-backed surpluses remains a concern and is not fully aligned with the principles of the Municipality's Long Term Financial Plan, which require that operating expenditure be sustainably funded from operating revenue and that cash-backed reserves be protected for future obligations. The Municipality should therefore implement measures to restore an operating surplus, improve revenue collection, contain expenditure, and protect reserves in line with sustainable financial management principles.
- The provision for non-cash items has been assessed using Tables A4 and A6 and it has been noted that depreciation is consistently applied across the MTREF, with an annual provision of approximately R38.181 million. The carrying value of property, plant and equipment (PPE) increases from R1.23 billion in the 2025/26 adjusted budget to R1.25 billion in the 2026/27 budget, reflecting growth of R18.97 million. However, depreciation remains relatively constant over the MTREF. In terms of GRAP 17, depreciation should systematically reflect the consumption of economic benefits or service potential of assets and be aligned to their useful lives. While the observed trend may be attributable to the nature and timing of capital additions or long useful lives, the relationship between PPE and depreciation should be clearly supported to confirm that depreciation is appropriately aligned to the Municipality's asset base.

- The Municipality has budgeted R46.891 million for debt impairment, which is significantly higher than the R17.086 million calculated using the MFMA Circular 71 funding tool based on audited data. While the funding tool provides a minimum benchmark for impairment, municipalities may apply more conservative assumptions based on current economic conditions, debtor trends, and anticipated collection challenges. However, the basis for the higher provision is not clearly disclosed in the budget, and the variance therefore represents a material deviation from the funding tool benchmark that requires clear and credible justification. Any deviation of this nature should be supported by underlying assumptions such as collection rates, debtor ageing, and historical performance to confirm the credibility of the impairment provision.
- The Municipality projects a stable cash position over the MTREF period. Cash and cash equivalents are budgeted to increase from R230.95 million in 2026/27 to R233.04 million in 2027/28, reaching R235.62 million in 2028/29. Although variances are identified between the Municipality's reported figures and the National Treasury recalculation, particularly within the Surplus/(Deficit) position after the application of cash and investments, these variances are largely attributable to commitments and other working capital components. While this affects the level of reserves required to be supported by cash and investments, it does not materially compromise the Municipality's liquidity position.
- Witzenberg Municipality demonstrates the ability to meet its monthly fixed operating commitments from available cash and investments, after considering all intended applications of cash as reflected in Table A8. An analysis of the Budgeted Financial Position (Table A6) further indicates that a positive working capital position will be maintained throughout the MTREF period, supporting the Municipality's ability to meet its short term obligations.
- Differences are noted between the cash and cash equivalents reported in Table A6 (Budgeted Financial Position) and Table A7 (Budgeted Cash Flows), as Table A7 reflects short term investments with maturities exceeding 90 days, which are not classified as cash equivalents. For purposes of the liquidity and cost coverage ratio calculations, the figures from Table A6 were utilized as they more accurately reflect the Municipality's financial position.
- The liquidity ratio is projected to decline from 1.33:1 in 2026/27 to 1.27:1 in 2027/28 and 1.03:1 in 2028/29. Despite this downward trend, the ratio remains above the National Treasury benchmark of 1:1 over the MTREF period. Lack of liquidity in the last year of the MTREF is a concern. Similarly, the cost coverage ratio declines from 1.76 months in 2026/27 to 1.68 months in 2027/28 and 1.58 months in 2028/29, remaining within the National Treasury norm of 1 to 3 months, indicating that sufficient cash is available to meet monthly operating commitments.
- In terms of revenue collections, property rates of R219.15 million are reflected in the 2026/27 budgeted monthly cash flow statement (Table SA30), compared to R127.33 million in the Budgeted Financial Performance Statement (Table A4), indicating a collection rate of approximately 172.1 per cent. This suggests that collections are expected to exceed billings. It is, however, noted that misalignments exist between the data strings and the Council-approved A1 schedules, which reflect a more realistic collection rate of 91.24 per cent, and should be aligned to ensure consistency and credibility of the budget.
- For service charges, the 2026/27 monthly cash flow statement (Table SA30) reflects R703.63 million compared to R649.91 million in the Budgeted Financial Performance (Table A4), indicating a collection rate of 108.8 per cent. This indicates that collections are expected to exceed billings. While this supports cash flow, the assumptions should be reviewed to ensure they are realistic and sustainable.

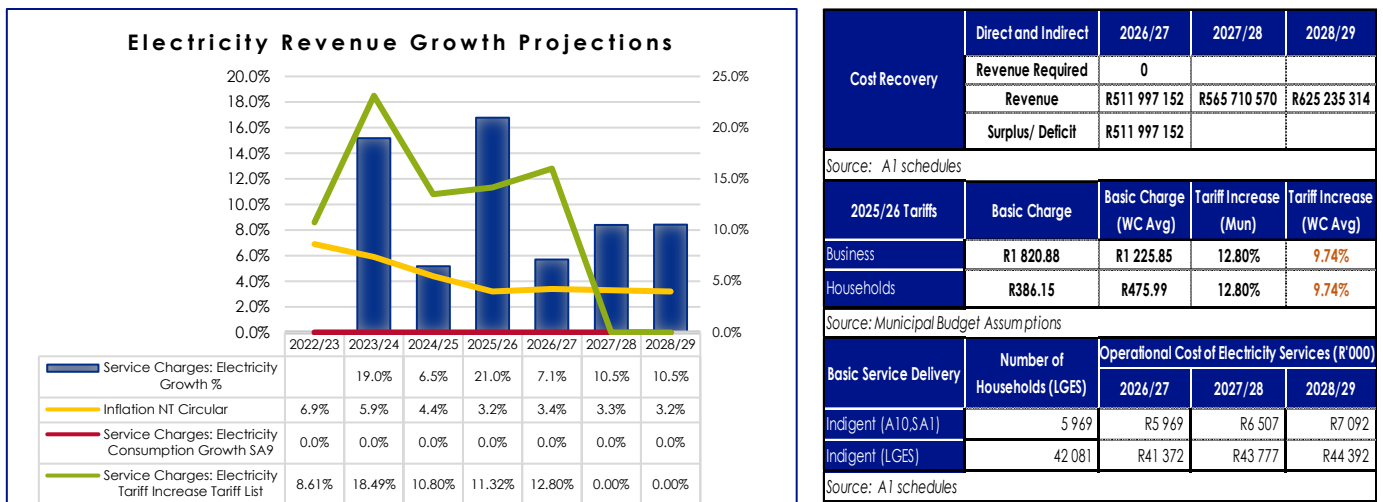
### 3.4 Trading Services

This section sets out a detailed assessment of Witzenberg Municipality's proposed 2026/27 tariff adjustments for its core trading services, electricity, water, sanitation, and refuse removal. The assessment examines whether the proposed tariffs meet National Treasury's cost-reflective tariff requirements, with particular focus on financial sustainability and affordability, as required under the Municipal Finance Management Act (MFMA) and related guidance, including MFMA Circular 132. It should be noted that Witzenberg Municipality did not submit the National Treasury Cost-Reflective Tariff Tool as part of its submission.

#### 3.4.1 Energy Services

##### 3.4.1.1 Energy Services Credibility and Sustainability

Diagram 1 Energy trading service trends



Source: NT GoMun 2026/27 Draft Budget.

- The Municipality indicates electricity revenue growth of approximately 7.1 per cent in 2026/27, increasing to 10.5 per cent in 2027/28. This exceeds the projected inflation rates of 3.4 per cent and 3.3 per cent respectively. However, this growth is not supported by projected increases in electricity consumption, as the budget reflects an assumed consumption growth rate of zero per cent. In addition, the Municipality did not complete the required consumer growth assumptions in Schedule SA9, which limits the assessment of the reasonableness and credibility of these projections. As a result, the revenue growth appears to be primarily driven by tariff adjustments rather than underlying demand, which introduces risk to the sustainability and reliability of the revenue projections.
- During the TIME engagement, electricity revenue was discussed in relation to external economic pressures, particularly the Municipality's reliance on the agricultural sector, which significantly influences electricity consumption. The potential impact of recent weather-related disruptions on farming activity was highlighted as a key risk that may result in reduced demand and lower electricity revenue going forward. In addition, the Municipality indicated that its Notional Maximum Demand (NMD) ceiling has been reached, which constrains its ability to meet additional demand and attract investment. This is further supported by the budget document, which highlights population growth and the expansion of informal settlements as factors placing increasing pressure on the electricity network and service delivery. While engagements with Eskom to increase the NMD are underway, no clear timelines or implementation plans were indicated in the TIME engagement or reflected in the budget documentation.
- The Municipality also indicated that the Development Bank of Southern Africa (DBSA) is providing support through infrastructure planning studies. While this is a positive development, there is limited clarity

on the specific internal measures being implemented to actively manage or mitigate these risks. This is particularly relevant given that revenue projections are primarily driven by tariff increases rather than growth in consumption. The Municipality should therefore strengthen its revenue forecasting by incorporating economic trends, prioritise addressing infrastructure constraints through capital planning, enhance ongoing monitoring of electricity demand, and ensure that the outcomes of the DBSA-supported studies are translated into clear, time-bound implementation plans to support revenue sustainability.

- The Municipality did not submit the National Treasury Cost Reflective Tariff Tool for the 2026/27 MTREF. This omission restricts the ability to assess whether the proposed electricity tariffs are financially sustainable and aligned with the cost of delivering the service. As a result, it cannot be confirmed whether tariffs are fully cost-reflective or whether any revenue shortfalls may exist. Where tariff misalignments are identified, these are typically addressed through phased adjustments over the medium term to ensure affordability and financial sustainability. The Municipality should therefore ensure that the Cost Reflective Tariff Tool is completed and supported by credible cost and revenue assumptions to strengthen the reliability of tariff setting and budget projections.
- The Municipality has a formally adopted indigent policy which entitles qualifying households to receive 50 kWh per month of Free Basic Electricity (FBE), funded through the Local Government Equitable Share (LGES). The budget documentation indicates that the number of indigent households is expected to remain within a range of 3 500 to 5 000 households during the budget year. However, inconsistencies are observed across supporting information, with the budget reflecting approximately 3,500 households, the indigent register indicating 3,633 households, and Schedule A10 reflecting approximately 5,969 households receiving free basic electricity services. In addition, LGES allocations are based on 42,081 qualifying households, which is significantly higher than the number of households reflected as benefiting from FBS in the budget.
- These discrepancies raise concerns regarding the alignment between planning assumptions, the indigent register and budget reporting. Without proper reconciliation, there is a risk of misallocation of resources, exclusion of qualifying households and reduced credibility of reporting. The Municipality should therefore reconcile these figures, verify the indigent register and ensure that the budget accurately reflects the number of households receiving FBE support.
- According to the Municipality's audited Annual Financial Statements, electricity distribution losses increased from 10.3 per cent in 2024 to 14.6 per cent in 2025, while the estimated value of electricity units lost rose from approximately R33.42 million to R57.36 million. This shows a clear deterioration in performance and increases pressure on the financial sustainability of the electricity service. The Municipality acknowledges that these losses are driven largely by illegal connections and socio-economic conditions, and it refers to interventions such as meter audits and enforcement actions. However, there is limited evidence of measurable progress from these interventions or clearly defined targets to reduce losses over time. This is important because the Municipality's policy framework expects service delivery targets and performance indicators to be set and monitored and recognises the need for policies dealing with the management of electricity losses.
- The budget document indicates that electricity tariffs have been calculated based on a Cost of Supply (COS) study approved by Council, and that the outcomes of the study are being implemented over a three-year period. However, in terms of MFMA Circular 132 requirements, municipalities are required to submit an updated COS study annually to support electricity tariff applications as part of the MTREF process, including submission to the GoMuni Portal and Provincial Treasury. Based on the information available for review, there is no evidence that an updated COS study was submitted as part of the 2026/27 MTREF budget process. This limits the ability to assess whether electricity tariffs are aligned to the cost of supply and whether the electricity service is achieving adequate cost recovery.

## Energy Tariff Analysis

- Witzenberg Municipality proposes an electricity tariff increase of 12.80 per cent for the 2026/27 financial year, compared to the bulk electricity purchase increase of 9.01 per cent, as approved by the National Energy Regulator of South Africa (NERSA). The proposed increase is above inflation of 3.7 per cent and the provincial average tariff increase of 9.74 per cent. The Municipality indicates that the proposed tariff is adjusted for municipal distribution costs and the phased implementation of the approved Cost of Supply study.
- Residential electricity consumers are charged under inclining block tariffs, with lower consumption bands benefiting from subsidised pricing and free basic electricity (50 kWh per month) for indigent households. Although the headline increase exceeds inflation, the effective increase for low-consumption households is moderated, preserving affordability.
- Business and industrial users face higher fixed, capacity and energy charges, with no free allocations. While tariff increases are broadly uniform across categories, the absolute Rand impact on businesses is significantly higher due to larger demand and exposure to demand-based charges. This tariff structure aligns with cost-causation and user-pays principles, ensuring that higher-load users contribute proportionately to system costs.

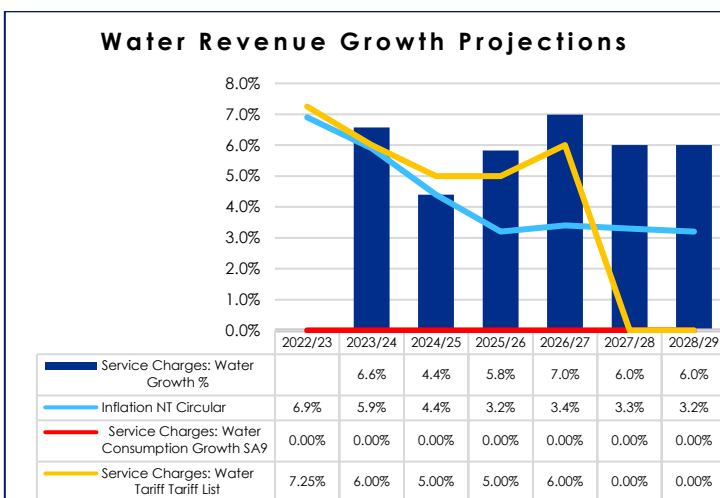
## Policy Implications: Electricity Regulation Reform

- South Africa's evolving electricity sector, particularly under the Electricity Regulation Amendment Act, introduces significant reforms, including:
  - Establishment of a competitive electricity market.
  - Separation of generation, transmission, and distribution functions.
  - Increased role for independent power producers (IPPs).
  - Enhanced regulatory oversight of tariffs.
- The proposed electricity tariff adjustments must then be considered within this changing policy environment. Municipalities will be required to align tariffs more closely with actual cost structures, particularly in distribution, meaning the NT cost reflective tariffs tool and accurate cost of supply data becomes essential for tariff setting and regulatory compliance. Increased market transparency will limit the ability for municipalities to cross-subsidise between customer categories without clear justification. Because of increased competition and customer choice, large customers may seek alternative electricity suppliers, reducing municipal revenue if tariffs are not competitive. The potential decline in municipal electricity revenue poses a significant risk, given its critical role in cross-subsidising other trading services.

## 3.4.2 Water Services

### 3.4.2.1 Water Services Credibility and Sustainability

Diagram 2 Water trading service trends



Source: NT GoMun 2026/27 Draft Budget

	Direct and Indirect	2026/27	2027/28	2028/29
<b>Cost Recovery</b>	Revenue Required	0		
	Revenue	R57 134 094	R60 562 138	R64 195 867
	Surplus/ Deficit	R57 134 094		
Source: A1 schedules				
<b>2025/26 Tariffs</b>	<b>Basic Charge</b>	<b>Basic Charge (Avg)</b>	<b>Tariff Increase (Mun)</b>	<b>Tariff Increase (WC Avg)</b>
Business	R97.27	R289.86	6.0%	6.1%
Households	R97.27	R170.62	6.0%	6.1%
Source: Municipal Budget Assumptions				
<b>Basic Service Delivery</b>	<b>Number of Households (LGES)</b>	<b>Operational Cost of Water Services (R'000)</b>		
		2026/27	2027/28	2028/29
Indigent (A10.SA1)	892	R892	R946	R1 002
Indigent (LGES)	42 081	R59 592	R63 058	R63 943
Source: A1 schedules				

- The Municipality projects water revenue growth of 7.0 per cent in 2026/27, aligned with the proposed 6.0 per cent tariff increase and slightly above the projected inflation rate of 3.4 per cent. While this suggests stable revenue growth, it is not consumption-driven, as consumption growth remains at zero per cent across all years. This reliance on tariff adjustments rather than increased demand raises concerns about long term sustainability. Furthermore, as the National Treasury Cost Reflective Tariff Tool was not submitted, it cannot be confirmed whether the water service is operating at a cost-recovery deficit or surplus.
- Although the Municipality does not purchase water from a water board or the Department of Water and Sanitation (DWS), it relies on internally sourced water from boreholes and surface schemes, which still incur costs related to electricity, infrastructure maintenance and treatment. In addition, the Municipality may incur costs associated with water-use authorisations and servitudes administered by the Department of Water and Sanitation, which form part of the overall cost of water service provision. Furthermore, national water legislation provides for charges to be levied on water users, including municipalities, which may also contribute to the cost of supplying water services. In the absence of a detailed cost analysis, it is unclear whether current tariffs are sufficient to fully recover these costs. The Municipality should therefore prioritise the submission of the cost reflective tool and strengthen its cost-recovery analysis to support informed tariff setting and financial sustainability.
- During the TIME engagement, water services were discussed in the context of infrastructure pressures, affordability constraints and climate-related risks. The Municipality acknowledged the need to improve its water distribution infrastructure and highlighted the high cost associated with addressing these challenges. However, no specific corrective actions, timelines or measurable targets were indicated in the TIME engagement or reflected in the budget documentation, which limits the ability to assess how these risks are being actively managed and whether sufficient provision has been made for infrastructure maintenance and upgrades.
- Water losses increased from 10.9 per cent in 2024 to 11.7 per cent in 2025, according to the audited Annual Financial Statements. While the Municipality indicates that losses remain within industry norms, both the volume of water lost and the associated financial value have increased, with losses increasing from approximately 744 549 KL to 855 985 KL and the value of water lost rising from R318 429 to R400 468. This indicates a deterioration in performance despite the percentage remaining within acceptable ranges. The upward trend highlights the need for proactive interventions, including infrastructure

maintenance, leak detection and improved metering, to prevent further escalation and associated cost pressures.

- Informal settlements place significant pressure on water service delivery, with services often provided under constrained conditions and, in some cases, without full cost recovery. Of the approximately 18 415 households receiving services, only about 7 790 are estimated to be paying, based on a 90 per cent recovery rate. This indicates a structural mismatch between service delivery obligations and revenue recovery, with a substantial portion of households receiving services without corresponding revenue. Land use and planning challenges, including settlements in areas not intended for residential development, further complicate the situation. Despite these pressures, no clear, structured interventions are reflected in the budget documentation to manage the financial and service delivery implications over the medium term, which limits the ability to assess how the Municipality plans to improve revenue management, cost recovery and service sustainability.
- The Municipality has implemented various community relief measures through its indigent policy, including income-based subsidies and rebates. However, the provision of these services places a significant financial burden on the Municipality, with the projected cost of water services funded through the Local Government Equitable Share (LGES) exceeding R59 million over the MTREF period. While free basic services are funded through the LGES, there are significant inconsistencies in the reporting of beneficiary households, with the budget reflecting approximately 892 indigent households, compared to 42,081 households used for LGES allocations. This discrepancy limits the ability to assess whether funding is appropriately aligned to actual service delivery. The variance may be attributed to differences between the general valuation roll, supplementary valuation rolls, and indigent register data, which are not fully reconciled. As a result, the cost recovery position of the service cannot be assessed, which raises concerns regarding the sustainability of indigent support and the alignment between funding and service delivery obligations. The Municipality should therefore prioritise the reconciliation of valuation, billing and indigent data to ensure accurate reporting and alignment between funding and actual service delivery.

### **Water Tariff Analysis**

- A 6.0 per cent increase in water tariffs is proposed for the 2026/27 financial year, above the inflation benchmark of 3.7 per cent and slightly below the 6.05 per cent provincial average. Bulk water cost assumptions are based on operating and maintenance requirements rather than major bulk supply expansions.
- Residential water tariffs are structured around inclining block tariffs, with indigent households receiving 10 kl of free basic water per month. The tariff design ensures affordability for basic consumption while discouraging excessive use through higher marginal pricing at upper consumption blocks. Non-residential users are charged higher per-kilolitre tariffs across all blocks and are exposed to punitive pricing at lower thresholds. This structure reinforces water demand management and conservation objectives, particularly in a water-scarce region.

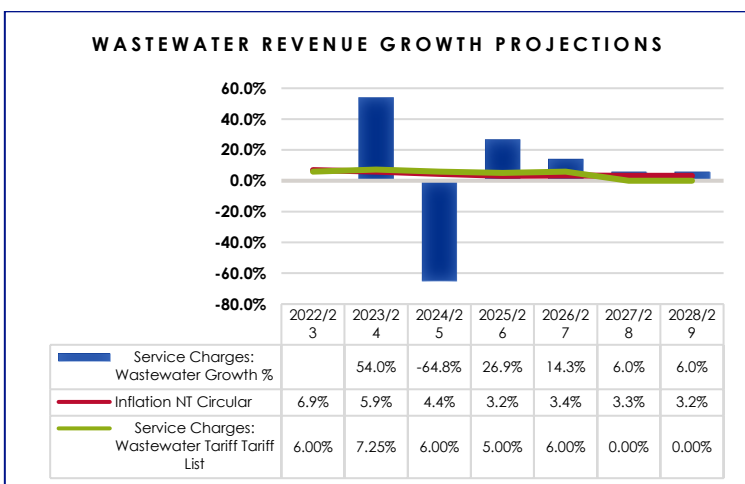
### **Water Sector Reform: National Water Amendment Bill**

- The National Water Amendment Bill introduces significant reforms aimed at strengthening water resource management, institutional arrangements, and financial sustainability within the water sector.
- Key policy objectives include strengthening water resource management institutions by enhancing the role of Catchment Management Agencies (CMAs) and improving oversight of water allocation and use. Greater emphasis is placed on cost recovery and efficient pricing, with tariffs aligned to the true cost of water supply and infrastructure maintenance. The policy also introduces stronger compliance requirements for water service authorities, including municipalities, alongside improved monitoring of financial and operational performance. A central focus is placed on water security and demand management by incentivising efficient water use through pricing mechanisms and addressing non-revenue water, system inefficiencies, and infrastructure losses.

### 3.4.3 Wastewater Services

#### 3.4.3.1 Wastewater Services Credibility and Sustainability

Diagram 3 Wastewater trading service trends



	Direct and Indirect	2026/27	2027/28	2028/29
Cost Recovery	Revenue Required	0		
	Revenue	R38 390 499	R40 693 930	R43 135 566
	Surplus/Deficit	R38 390 499		

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Tariff Increase	Tariff Increase (WC Avg)
Business	Yes	6.0%	6.2%
Households		6.0%	6.2%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Wastewater Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	12 542	-	-	-
Indigent (LGES)	42 081	R35 637	R37 710	R38 239

Source: A1 schedules

Source: NT GoMun 2026/27 Draft Budget

- The Municipality projects wastewater revenue growth of 14.3 per cent in 2026/27, which is significantly higher than the 6.0 per cent tariff increase. However, the budget does not provide supporting information about changes in the revenue base or usage to explain this increase. This raises concerns about the credibility of the revenue projections, as the growth is not supported by identifiable drivers such as tariff adjustments or changes in demand. In the absence of this information, it is unclear whether the projected revenue is achievable.
- The budget does not provide sufficient information on the full cost of delivering wastewater services or whether current tariffs are aligned to the cost of providing the service. As a result, it cannot be determined whether the service is operating at a cost-recovery deficit or surplus, or whether there is a plan to address any potential funding shortfall. This limits the ability to assess the financial sustainability of the wastewater service and whether efficiencies or cost containment measures have been identified.
- The Municipality budgeted approximately R12.54 million for indigent wastewater services. However, there is a clear inconsistency in the number of indigent households, with 12,542 households reflected in A10/SA1 compared to 42 081 households used for Local Government Equitable Share (LGES) allocations. This discrepancy raises concerns about the accuracy of indigent data and the alignment between funding and actual service delivery. A review of the indigent register indicates that the number of registered households does not appear to align with the figures reflected in the budget schedules, suggesting that the data may not be fully reconciled across systems. In addition, while the budget reflects revenue foregone for free basic sanitation services, no corresponding cost of providing these services is disclosed, as the cost of free basic services is not reflected in Table SA1. Revenue foregone represents the value of services not billed but does not reflect the actual cost incurred by the Municipality to deliver these services. This creates uncertainty regarding whether LGES allocations are sufficient to cover the cost-of-service provision.

#### WASTEWATER SERVICES TARIFF ANALYSIS

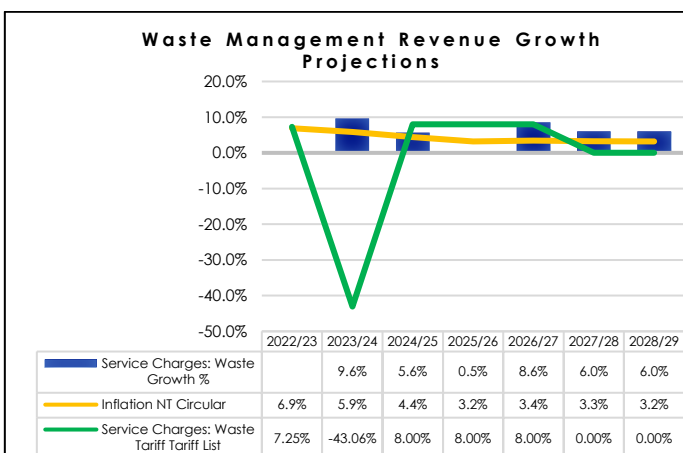
- Sanitation tariffs are proposed to increase by 6.0 per cent in 2026/27, above the inflation and the provincial average at 3.7 and 4.98 per cent respectively. Residential sanitation tariffs are primarily fixed monthly charges per connection or property, providing predictability but limited responsiveness to service intensity.

- Business and institutional users face higher tariffs linked to connection size, volume and, in some cases, pollution load, reflecting the polluter-pays principle. While this structure supports environmental compliance, the overall tariff increase appears modest relative to rising operational and capital costs.

### 3.4.4 Waste Removal Services

#### 3.4.4.1 Waste Removal Services Credibility and Sustainability

Diagram 4 Waste removal service trends



Source: NT GoMun 2026/27 Draft Budget

Cost Recovery	Direct and Indirect	2026/27	2027/28	2028/29
Revenue Required		0		
Revenue		R39 389 085	R41 752 431	R44 257 575
Surplus/ Deficit		R39 389 085		

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	8.0%	2.3%
Households		8.0%	2.3%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGEs)	Operational Cost of Waste Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	11 418	-	-	-
Indigent (LGEs)	42 081	R29 874	R31 611	R32 055

Source: A1 schedules

- The revenue growth for waste management services in Witzenberg reflects an anticipated increase of 8.6 per cent in 2026/27, recovering from the marginal 0.5 per cent growth reported in 2025/26. This indicates an improvement in revenue projections. Importantly, tariff increases are above the projected inflation rate, which suggests that revenue growth is primarily driven by tariff adjustments. However, no supporting information is provided to demonstrate how tariffs are aligned to the cost of delivering the service. This limits the ability to assess whether the tariff increases are cost-reflective and financially sustainable over the medium term, particularly in the context of affordability for households.
- Furthermore, the budget does not provide sufficient information on changes in the revenue base, such as growth in the number of serviced households, to support the projected increase in revenue. As a result, it is unclear whether revenue growth is supported by underlying service demand or is solely driven by tariff adjustments. This creates a risk that revenue projections may not be fully achievable if the underlying assumptions are not realised. The Municipality should ensure that revenue projections are supported by clear and credible assumptions to strengthen the reliability of the budget.
- The closure of the local landfill site due to legal constraints and the planned transition to a regional landfill facility within the district introduces material operational and financial implications for the Municipality. While this approach may support long term regulatory compliance and regional integration, it is expected to increase operating costs, particularly in relation to waste transportation, fuel, and fleet utilisation. The Municipality's tariff increases may reflect an attempt to accommodate these additional cost pressures; however, the budget does not clearly demonstrate how these costs have been quantified or incorporated into the tariff. Furthermore, it is critical that a formal Service Level Agreement or intergovernmental arrangement be concluded with the Cape Winelands District Municipality, clearly defining cost structures, roles and responsibilities, and performance standards to ensure accountability and mitigate financial and operational risks.

#### Waste Removal Services Tariff Analysis

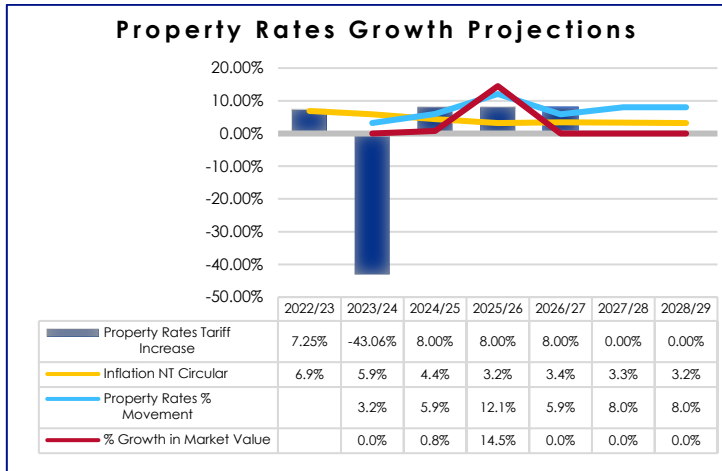
- A 6.0 per cent increase in solid waste tariffs is proposed for the 2026/27 financial year, above 3.7 per cent inflation but slightly below the 6.16 per cent provincial average. Residential tariffs are largely flat and linked to property valuation bands and bin size, ensuring affordability and predictability for

households. Commercial and industrial users face significantly higher tariffs associated with bin size and collection frequency. While this reflects service intensity, the tariff structure remains relatively volume-insensitive, limiting revenue growth as disposal and landfill development costs escalate.

### 3.5 Revenue

#### 3.5.1 Property Rates

Diagram 5 Property rates



2025/26 Tariffs	Rate in Rand (Mun)	Rate in Rand (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R0.02079	R0.01488	8.0%	R0.01488
Households	R0.00756	R0.00905	8.0%	R0.00905

Source: Municipal Budget Assumptions

Property Rates Rebates	Number of Indigent HH	Rebates		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	3127	R12 108	R13 077	R14 123
Last GV date	01 07 2023			

Source: A1 schedules

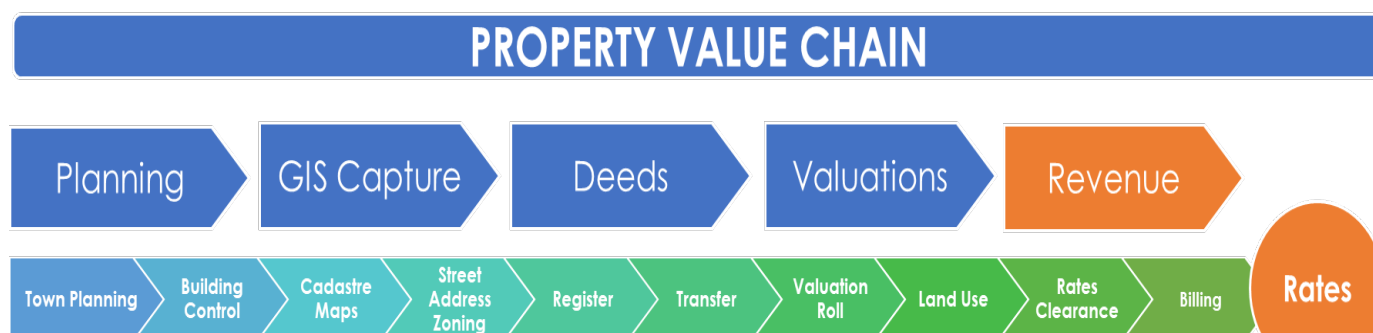
Source: A1 Schedules

- The Municipality projects property rates revenue growth of 5.9 per cent in 2026/27, increasing to 8 per cent in 2027/28 and 2028/29. While this reflects a decline from the 12.1 per cent growth recorded in 2025/26, the projections remain above the National Treasury inflation forecast of 3.4 per cent. The supporting tables (SA12a and SA12b) indicate a constant property market value of R22 878 million, with no movement reflected in the underlying valuation base. Given that the most recent General Valuation was implemented on 1 July 2023, this lack of movement may reflect a gap in how valuation data is captured in the supporting budget tables rather than an actual absence of growth. This limits the ability to determine whether the property tax base is expanding over time.
- In this context, projected revenue growth appears to be driven primarily by rate increases rather than expansion of the tax base. This introduces a risk that revenue growth may place increasing pressure on ratepayers over time, particularly if affordability constraints are not carefully managed.
- Furthermore, while supplementary valuations are undertaken annually, there is limited evidence that these are contributing meaningfully to growth in the overall valuation base, as the supporting budget tables (SA12a and SA12b) reflect no movement in the reported valuation base. This further constrains the Municipality's ability to achieve sustainable revenue growth without relying on above-inflation increases.
- In line with MFMA Circular 132 (2026/27 MTREF), municipalities are required to justify any tariff and property rates increases above the projected inflation rate in their budget documentation, and to ensure that such increases are supported by credible revenue assumptions and affordability considerations. The Municipality should therefore strengthen the integration between valuation, billing and planning functions to ensure that all developments are captured and billed timeously, and that property rates revenue projections remain realistic and sustainable over the medium term.

### 3.5.2 The Property Value Chain

- The Municipality's main asset is its property. Its main source of income is 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. Diagram 6 below highlights the key inputs into the Property Value Chain to realise maximum revenue from property rates.

Diagram 6 Property Value Chain



Source: City of Cape Town Municipality

### 3.5.3 Other Revenue Risks

- Over the 2026/27 MTREF, revenue from fines is projected to increase from R12 4 million in 2026/27 to R13 7 million in 2028/29. However, these projections remain significantly lower than the 2024/25 audited financial statements, which reflect fines revenue of approximately R22 63 million in 2024/25, up from R20 63 million in the restated audited figures. While this may indicate a conservative budgeting approach, the basis for the downward adjustment is not clearly explained.

### 3.5.4 Government Debt Management

Treasury Circular Mun 10 of 2024 WCPT introduced a revised debt template and dashboard for Municipalities to track ageing debt per department. Together with the unbundling of government debtors, the template links municipal records to department asset registers and the MFMA s71 Age Analysis of Debtors (AD) mSCOA code.

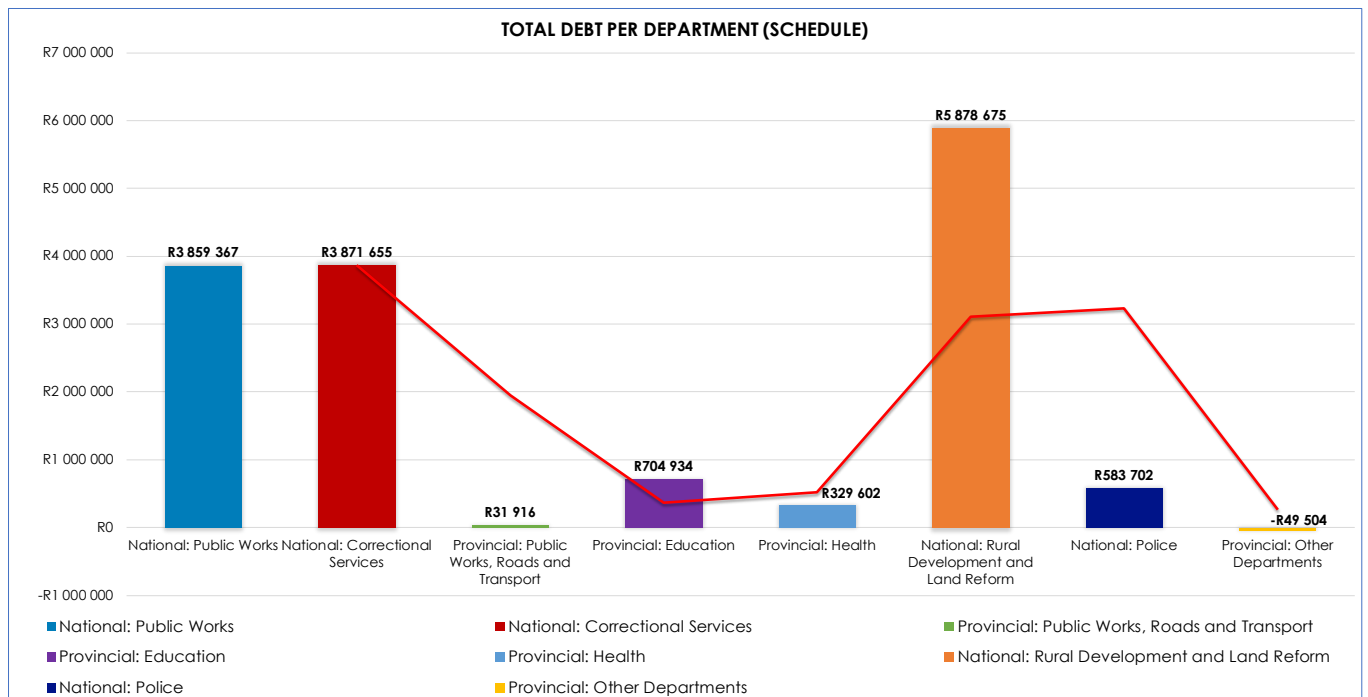
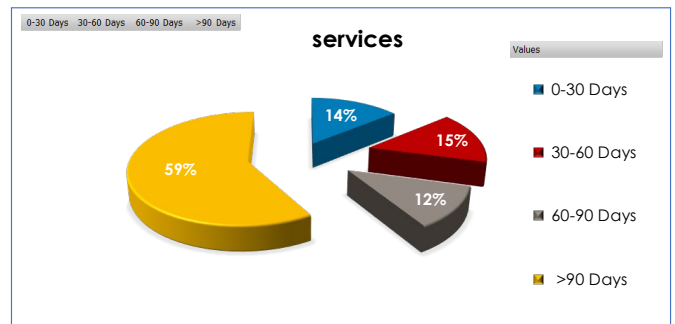
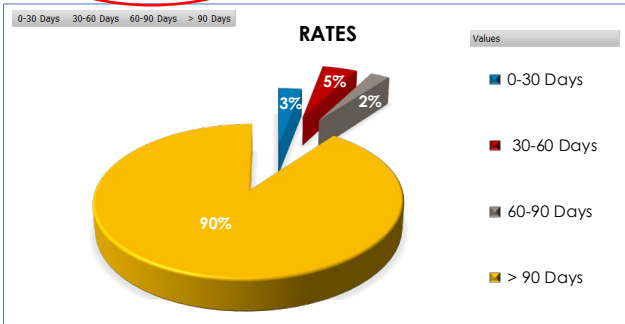
There are still some challenges with the full implementation of the template, including specification of ownership of Erf's. Given these challenges WCPT would like to encourage the Municipality to fully utilise the Government Debt Dashboard by implementing the following steps:

- Implement a focused **monitoring system**, using the debt dashboard to track ageing of debt for each department responsible, and the payment history.

# DEBT DASHBOARD

Reporting Month: February

TOP 5 Accounts	Account No	Debt >90	Total number of accounts	Debt 60-90 Days R'000	Debt >90 Days R'000	Total debt value R'000
1 National: Rural Development and Land Reform	17610600030	R2 252 753	<b>275</b>	<b>R1 292</b>	<b>R8 610</b>	<b>R15 210</b>
2 National: Correctional Services	20753347021	R1 129 846				
3 National: Rural Development and Land Reform	20193738045	R400 097				
4 National: Rural Development and Land Reform	20193738045	R400 097				
5 National: Rural Development and Land Reform	20193738038	R391 604				

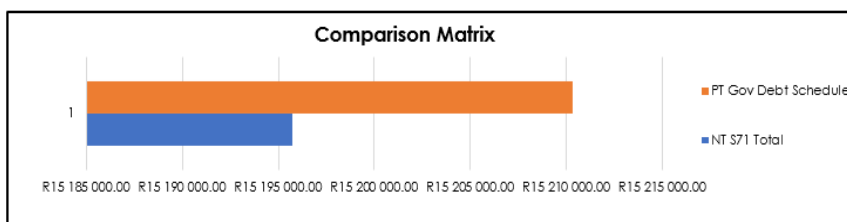


The Government Debt Dashboard displays the “top 5 accounts”, for the over 90 days age category. The respective sector departments will be required to provide feedback/comments on the “top 5 accounts” on a monthly basis. The Municipality should therefore ensure that the “**Municipal Comments**” column is as detailed as possible (per guidance below) to enable constructive responses from departments.

- Data-cleansing exercise:** The purpose of asset verification process is to equip municipalities with the tools to correctly identify property ownership and ensure that invoices are directed to the appropriate department for payment. WCPT acts as a mediator in cases where properties are missing from the asset register, or where devolution/ transfers have occurred, but ownership was not properly recorded at the Deeds Office. However, this requires the municipality to actively undertake the data-cleansing exercise. In many cases this exercise provides sufficient information for the municipality to update its billing records with the correct department, thereby resolving the issue. Where WCPT's mediation is needed, municipalities should provide as much detail as possible in “**Municipal Comments**”, including:
  - Verify if the erf/property of the accounts is on any of the departmental asset registers.
  - who is utilising the property? is it a multi-use property?

- is it a vacant erf or is its undeveloped property?
  - which department made the last payment?
- The details of the Municipality's monthly Government Debt schedule show that the Municipality has not yet fully utilised the provincial asset register data, as there are still misalignments between municipal and departmental records for some properties (as identified by erf numbers).
  - **Regular Reconciliation:** Furthermore, the monthly dashboard assists with credible data reporting to all spheres of government, via the comparison between National Treasury Age Analysis of Debtors (AD) for "Organ of State debt" and the Provincial Treasury Govt Debt Schedules.

Municipality	NT S71 Total	PT Gov Debt Schedule
	R15 195 731.00	R15 210 346.03



The table above compares data for February 2026, highlighting discrepancy between the National Treasury Age Analysis of Debtors (AD) return and the Govt Debtor Schedules reported to WCPT. These variances stem from the Municipality is not correctly updating the National Treasury Age Analysis of Debtors (AD) return which affects the comparison outcome. The Municipality should adhere to the "General instructions" sheet, specifically bullet point five and six. Such inconsistency in reporting creates challenges for effective debt management and recovery.

In addition, the Municipality needs to reconcile and investigate the differences highlighted in the detailed comparison matrix table below. By completing the asset verifications process (discussed above) the Municipality can confirm that all the properties are reported under the correct department. WCPT can also create new departmental sheets on the Govt Debt Schedule where needed.

Municipality	Customer Group	MFMA s71 Total	PT Govt Debt Schedule
Witzenberg	National: Rural Development and Land Reform	5 393 680	5 878 675
	National: Agriculture, Forestry and Fisheries	-	
	National: Arts and Culture	-	
	National: Basic Education	-	
	National: Correctional Services	3 871 660	3 871 655
	National: Justice and Constitutional Development	-	
	National: Labour	-	
	National: Police	583 698	583 702
	National: Science and Technology	-	
	National: Social Development	-1	
	Public Institutions: Other: National Public Entities	173 737	
	National: Transport	-	
	Provincial: Office of the Premier	-125	
	Provincial: Education	672 267	704 934
	Provincial: Health	324 366	329 602
	Provincial: Public Works, Roads and Transport	-15 689	31 916
	Provincial: Human Settlements		
	Provincial: Social Development	-	
	Public Institutions: Other: Provincial Public Entities	-	
	RSA		
Other Municipalities			
Provincial: Other Departments	-	-49 504	
<b>Total</b>		<b>15 195 731</b>	<b>15 210 346</b>

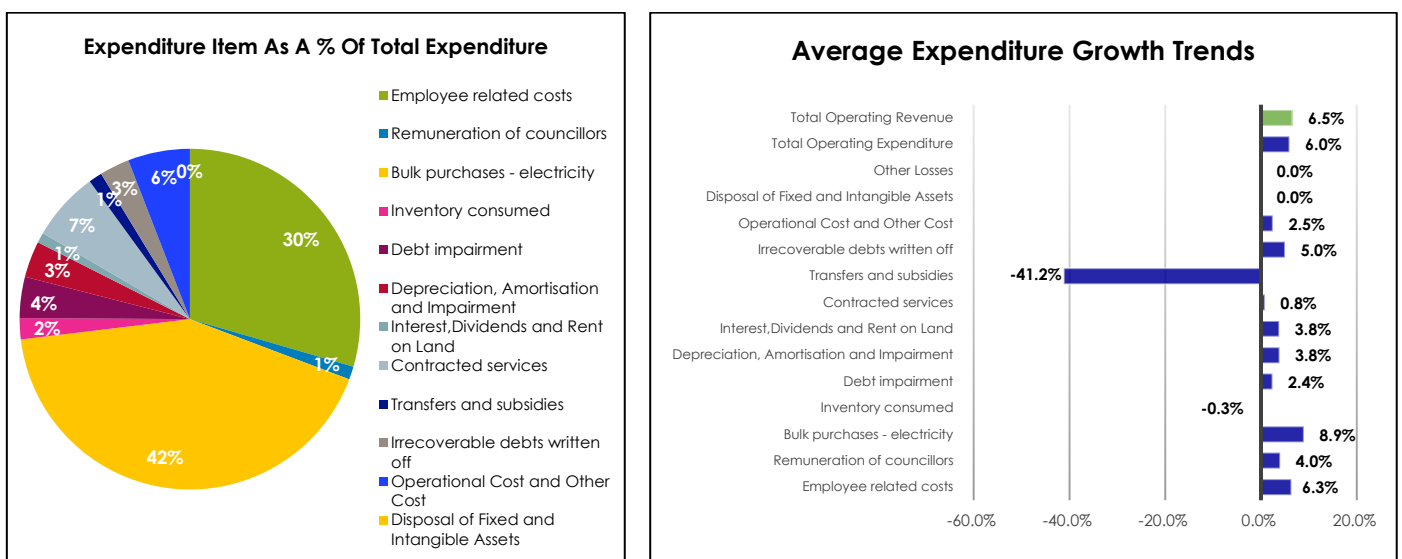
Given that the national Department of Public Works and Infrastructure has devolved all their tenants/client departments to pay all their service accounts (effective April 2026), WCPT will within the next two to three

months create new sheets within the Govt Debt Schedule to reflect the devolution process. The Municipality need to ensure that invoices are forward to the correct department to ensure payment.

- **Structured Engagement:** WCPT aims to have quarterly intergovernmental meetings (municipality-provincial/ national departments) from July 2026, to have a collaborative platform for addressing municipal debt, leveraging the strengths and opportunities available, and ensuring that government departments meet their obligations to municipalities in a timely and transparent manner.
- Provincial Treasury is committed to working together to resolve outstanding amounts owed to the municipality.

### 3.6 Operating Expenditure

Diagram 7 Operating expenditure trends



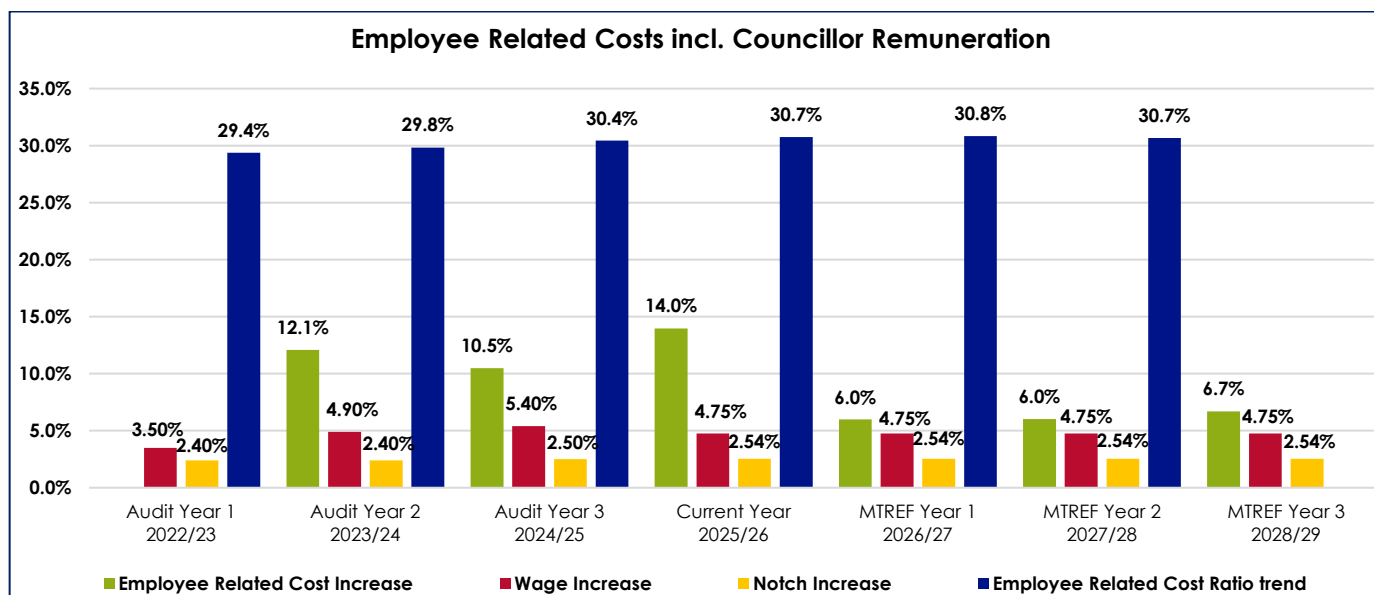
Source: NT GoMun 2026/27 Draft Budget

- The Municipality's operating expenditure budget for the 2026/27 financial year is set at R1.05 billion, representing a 7 per cent increase compared to the 2024/25 Adjusted Budget. Over the MTREF period, expenditure is projected to grow at an average of 6 per cent, with annual increases of 5 per cent in 2026/27, 6 per cent in 2027/28, and 7 per cent in 2028/29. The 2026/27 budget is mostly allocated to the following expenditure areas: Bulk Purchases – Electricity (42.3 per cent), Employee-related Costs (29.5 per cent), Contracted Services (6.6 per cent), and Operational and Other Costs (5.9 per cent).
- Employee-related costs remain a significant component of expenditure and will be assessed in detail in the subsequent section. The projected growth in operating expenditure should also be considered in relation to revenue growth trends. While expenditure growth is broadly aligned with projected revenue increases, continued pressure from key cost drivers may pose risks to long term financial sustainability if not effectively managed.
- Expenditure growth over the MTREF should be considered in relation to revenue performance and overall financial sustainability. While expenditure growth is broadly aligned with projected revenue increases, continued upward pressure from bulk electricity purchases and other cost drivers may place strain on the Municipality's financial position if not effectively managed. The Municipality has identified potential cost containment measures, including reductions in overtime, standby charges, operational costs, and contracted services, which are necessary to mitigate expenditure pressures and improve efficiency. External factors such as rising electricity tariffs further contribute to expenditure risks and require proactive financial management to ensure sustainability.

- Bulk electricity purchases are projected to increase by 9.1 per cent in 2026/27, effective from 1 July 2026, in line with the approved NERSA tariff increase for the same period. This projection indicates that the Municipality is also anticipating higher electricity consumption. However, electricity losses remain above acceptable limits, recorded at 14.60 per cent in the audited AFS. Given this, the budgeted growth in bulk purchases should be clearly supported by consumption forecasts and assumptions regarding customer growth, which were not provided in Table SA9. To enhance the credibility of this expenditure, the Municipality is encouraged to ensure that bulk purchase projections are transparently linked to demand planning, consumption trends, and any anticipated changes in service coverage or usage patterns.
- Contracted services account for 6.6 per cent of total expenditure in Witzenberg, which is above the 5 per cent benchmark threshold. Notably, there was a sharp increase of 12.0 per cent in 2025/26, rising from the R68.13 million reported in the 2024/25 Adjusted Budget. This was followed by a decline of 5 per cent in 2026/27 and further moderated growth of 3.0 per cent and 5.0 per cent projected for the subsequent MTREF years. These fluctuations highlight the volatility of contracted service costs and the need for tighter expenditure management to ensure fiscal stability. The continued reliance on contracted services should be assessed to determine whether outsourcing remains the most cost-effective and efficient option compared to internal capacity.
- As per the latest audited AFS, the Municipality reports zero unauthorised, irregular, fruitless and wasteful expenditure. This outcome reflects the Council's resolution to write off previously reported irregular expenditure in terms of Section 32(2)(b) of the MFMA, following the Municipal Public Accounts Committee's certification that the expenditure was irrecoverable and that no financial loss was suffered. It also indicates improved compliance with procurement processes and strengthened internal controls. However, continued monitoring and enforcement of controls remain important to prevent recurrence and sustain this position.

### 3.6.1 Employee Related Cost

**Diagram 8 Employee related cost including councillor remuneration**



Source: NT GoMun 2026/27 Draft Budget

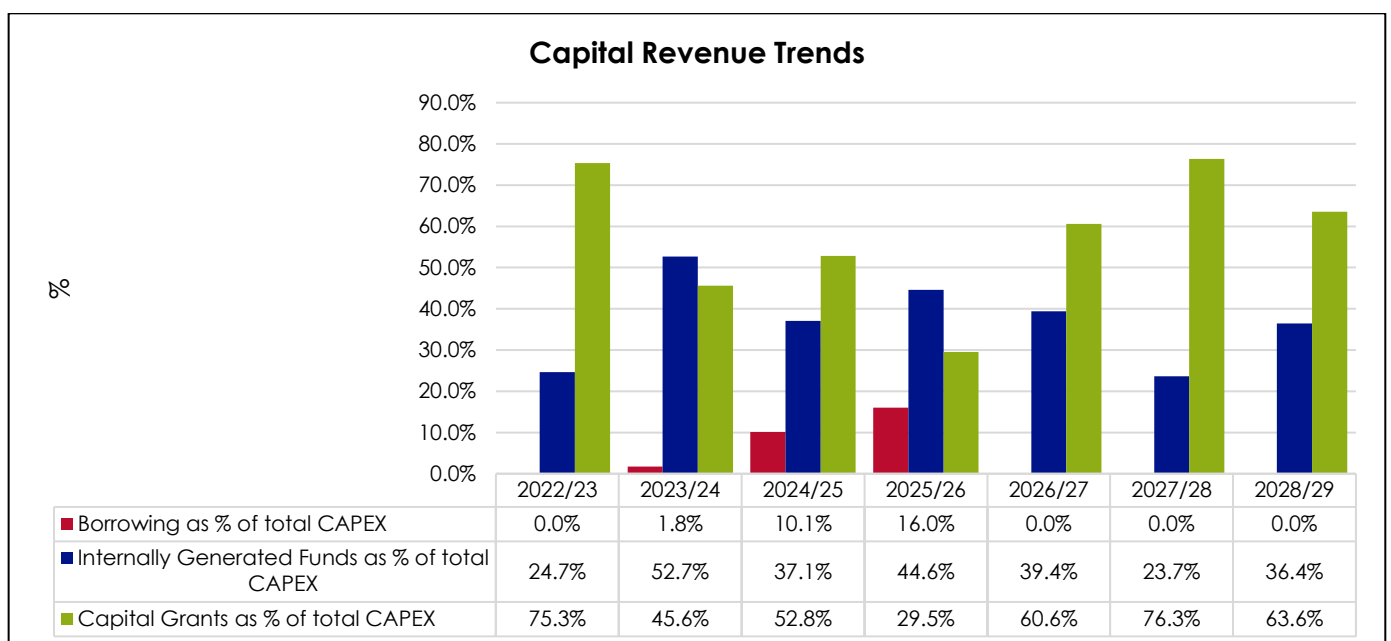
- Employee-related costs, together with councillors' remuneration, amount to R340 84 million in the 2026/27 budget year, representing 30.7 per cent of total operating expenditure. Excluding councillor remuneration, employee-related costs stand at 29.5 per cent, which falls comfortably within National Treasury's recommended benchmark range of 25 to 40 per cent. The budget report further indicates that employee-related costs were increased by 4.75 per cent to accommodate annual salary

adjustments, in line with the National Treasury and SALGA guideline of CPI plus 0.75 per cent (approximately 4.45 per cent based on the budget assumptions), thereby ensuring compliance with national norms while maintaining expenditure discipline.

- While the annual salary increase is aligned with CPI-based guidelines, the overall employee-related cost increase is projected to exceed the wage adjustment rate. This indicates that factors other than salary increments, such as staffing levels, allowances, or benefit-related costs, may be contributing to the growth in employee-related expenditure. Supporting Table SA24 reflects that personnel numbers increased significantly from 617 in 2024/25 to 947 in 2025/26 and remain high at 948 employees in the 2026/27 budget year. This increase is largely driven by a significant rise in contract employees, rather than permanent staff, indicating a shift towards temporary resourcing. This trend should be carefully monitored to ensure that personnel costs remain efficient, affordable, and aligned with the Municipality's organisational structure and service delivery requirements.
- Leave pay is projected to increase gradually over the MTREF, from R5.04 million in 2026/27 to R5.77 million in 2028/29. While this reflects a steady upward trend, the increase remains moderate. Nonetheless, care should be taken to ensure that leave balances are appropriately managed to prevent the accumulation of excessive liabilities that could place pressure on future budgets.
- Standby allowances are projected to rise significantly, from R9.18 million in 2026/27 to R32.32 million in 2028/29. This escalation suggests that standby costs could become a material component of the wage bill if not contained, potentially undermining the Municipality's efforts to manage personnel expenditure within sustainable levels.
- While the Municipality has indicated that savings may be achieved through reduced overtime and standby allowances, the upward trajectory of standby charges raises concern that such savings could be offset. It is therefore recommended that standby expenditure be closely scrutinised, with strengthened monitoring mechanisms and tighter approval processes to ensure that costs remain aligned with operational requirements. The Municipality is also encouraged to explore alternative staffing models such as rotational shifts and improved workforce planning to balance operational readiness with cost efficiency.

### 3.7 Capital Funding Mix

Diagram 9 Capital funding mix



Source: NT GoMun 2026/27 Draft Budget

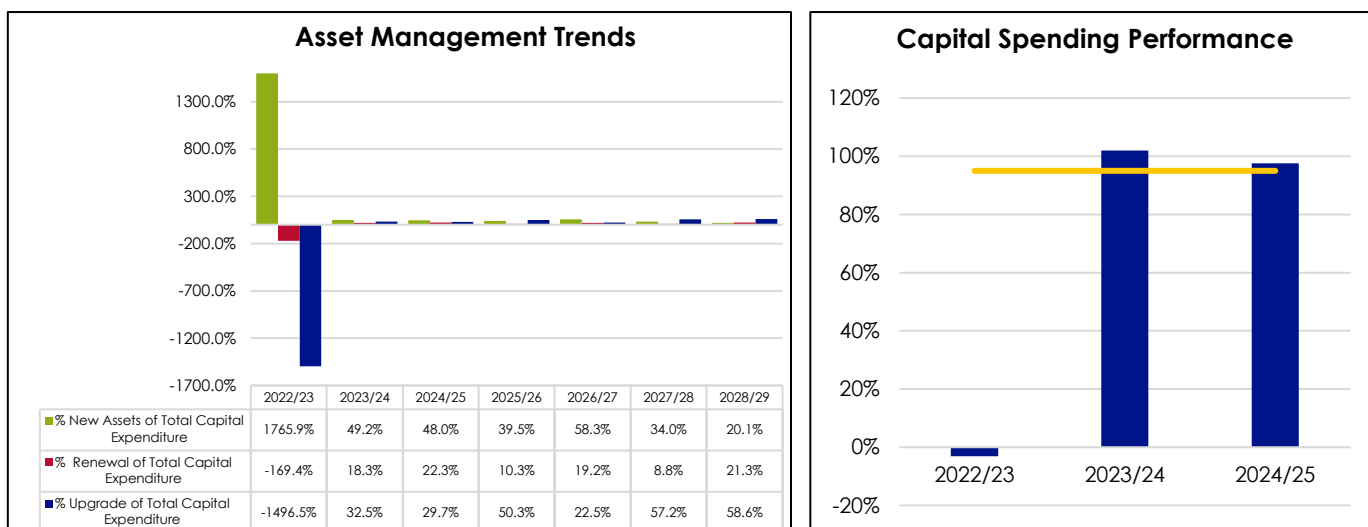
- Witzenberg Municipality's total capital budget for the 2026/27 financial year amounts to R56.33 million. This represents a significant decrease of 45 per cent compared to the R101.67 million recorded in the 2025/26 Adjusted Budget. For the two outer years of the MTREF, capital expenditure is projected at R71.39 million in 2027/28 and R56.29 million in 2028/29, equating to an increase of 27 per cent in 2027/28 followed by a decrease of 21 per cent in 2028/29. While the outer-year increase suggests a temporary rebound in capital allocations, the overall trajectory points to volatility in capital spending levels. This pattern may constrain the Municipality's ability to consistently invest in infrastructure renewal and expansion, potentially impacting service delivery and long term asset sustainability.
- The above analysis indicates that Witzenberg Municipality remains significantly reliant on capital grant transfers, which contribute approximately 60.6 per cent of the 2026/27 capital budget funding mix. The budget further reflects that of the R56.33 million capital budget, approximately R34.13 million is funded through grants, while R22.20 million is financed from internally generated funds. Internally generated funding has declined from the 2025/26 adjusted budget, indicating reduced capacity to fund capital projects from own resources. Borrowing is absent from the 2026/27 budget, indicating that the Municipality is not utilising debt financing to support capital investment. As a result, the Municipality is primarily dependent on grants and internally generated funds to finance its capital programme, which limits its ability to expand or adjust infrastructure investment independently. This funding approach may also be influenced by the Municipality's Long Term Financial Planning, where reliance on grants and internal funding is aligned with affordability constraints and planned infrastructure priorities.
- This funding pattern highlights a constrained ability to expand self-funded capital projects in the short term. To strengthen long term sustainability, the Municipality should focus on improving revenue collection and cash flow management to enhance internally generated funding for capital investment. Strengthening these areas may assist in reducing reliance on external grant funding and support the maintenance and replacement of infrastructure over the medium term. In the absence of improvements in own revenue generation or alternative funding mechanisms, the Municipality's ability to sustain and expand capital investment may remain limited.

### **Borrowing**

- The Municipality does not intend to take up new borrowings to fund capital expenditure over the MTREF period. The revenue-to-debt (gearing) ratio improves from 1.49 per cent in 2026/27 to 1.10 per cent in 2027/28 and 0.77 per cent in 2028/29, remaining well within the National Treasury benchmark of below 45 per cent. This suggests that the Municipality has capacity for future borrowing, although any such borrowing should be considered in line with cash flow requirements.
- A positive cash position is projected, including provision for repayment obligations as reflected in the Budgeted Cash Flow Statement (Table A7). Repayments on borrowings are budgeted at approximately R3.12 million per year over the MTREF period. It should, however, be noted that these repayments were omitted from the data submission to National Treasury in respect of Table A7 and should be corrected to ensure alignment.

### 3.8 Capital Expenditure Trends

Diagram 10 Asset Management



Source: NT GoMun 2026/27 Draft Budget

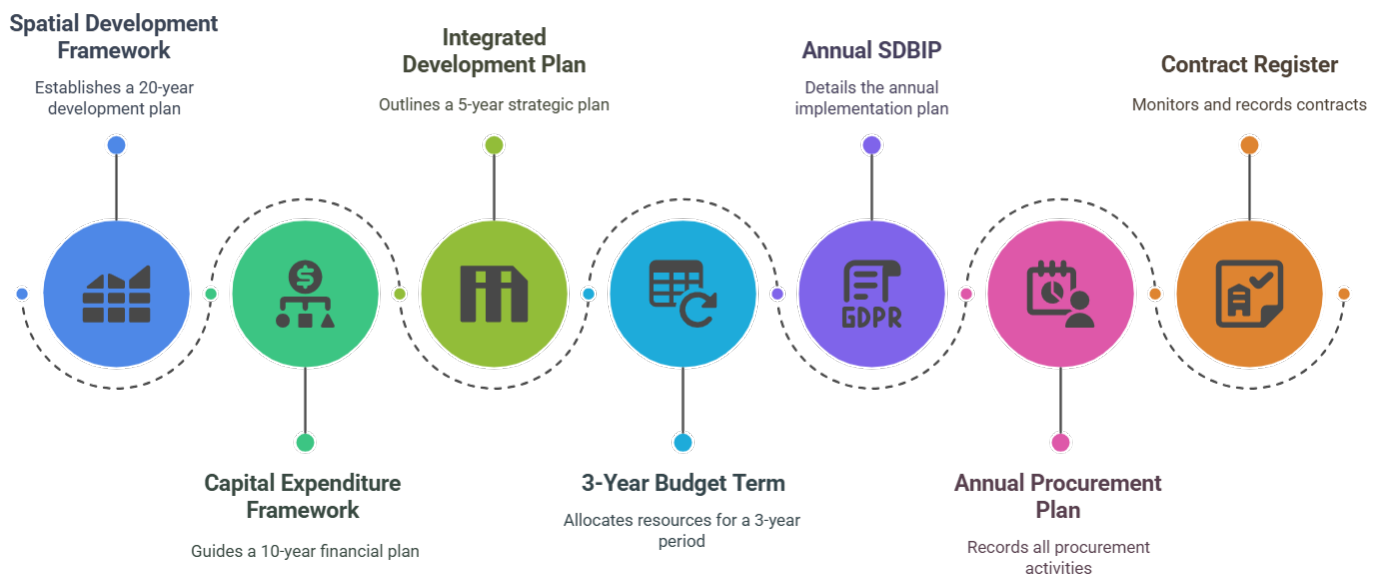
- In the 2026/27 budget, Witzenberg Municipality has projected R32 82 million for new assets, R10.82 million for the renewal of existing infrastructure and a further R12.69 million for upgrades, resulting in a total capital budget of R56.33 million. By 2028/29, the share allocated to asset renewal is expected to rise to 21.3 per cent, which reflects a gradual increase in reinvestment in existing infrastructure. While this indicates a stronger focus on asset renewal compared to earlier years, it remains below the National Treasury benchmark of 40 per cent for asset renewal as set out in MFMA Circular No. 71. The increase is nonetheless positive, indicating that a growing portion of the capital investment is directed towards maintaining and improving the current asset base rather than expanding it. This approach supports long term service sustainability and helps reduce infrastructure backlogs by protecting existing assets and service capacity.
- Repairs and maintenance are funded below recommended levels for the 2026/27 financial year, with a projected ratio of 1.9 per cent of net asset value, which is significantly below the National Treasury benchmark of 8 per cent. This level of investment raises concerns about the Municipality's ability to adequately maintain its infrastructure and prevent asset deterioration over time. Continued underinvestment in repairs and maintenance may lead to increased future costs, reduced service reliability and accelerated asset degradation. To support long term infrastructure sustainability, the Municipality should prioritise increased allocation to repairs and maintenance and strengthen Long Term Financial Planning to support asset preservation and efficient service delivery.
- A review of the Municipality's capital spending performance over the past three financial years indicates a generally positive trend, reinforcing the credibility of its ability to implement the 2026/27 capital programme. Capital expenditure reached approximately 95 per cent in 2022/23, increased to just above 100 per cent in 2023/24, and remained strong at approximately 97 per cent in 2024/25. These outcomes align with, and in some cases exceed, the National Treasury benchmark of at least 95 per cent spending on capital budgets, reflecting effective planning, execution and project management capacity.
- The sustained capital spending performance above the recommended norm suggests that the Municipality has the necessary internal capacity and systems to deliver on its capital programme. Based on this track record, the budgeted capital programme for 2026/27 is considered credible, and the risk of underperformance is low. However, any significant in-year changes to priorities or funding sources, particularly those affecting the Capital Replacement Reserve (CRR), should be closely monitored to ensure they do not adversely impact implementation timelines or long term asset sustainability.

### 3.9 Supply Chain Management and Asset Management

This section includes a review of all SCM-related policies (including Asset Management) to assess the alignment of SCM & Asset Management (AM) to the municipal budgeting and expenditure cycles. Focus areas include:

- SCM and AM **budget-related policy gaps**, which require amendment or review prior to council adoption in June;
- **Comprehensiveness & strategic value of SCM reporting requirements**, incl. quarterly & annual SCM implementation reports;
- Completeness & **strategic value of procurement plans**, ensuring that necessary resource inputs are scheduled and allocated to enable service delivery and value for money;
- Completeness & **strategic value of contract registers** and their interrelationship with procurement plans;
- **Strategic value of asset registers** to inform procurement plans and SDBIP/budget;
- **Audit outcomes** which may inform or influence any of these areas;
- Commodity-specific **opportunities for strategic procurement** for improved efficiency, value-for-money and service delivery, whether at municipal, district, provincial or national level; and
- Regional opportunities for **economic transformation through procurement**.

#### Municipal Planning and Procurement Process Flow



### 3.9.1 Supply Chain & Asset Management Assessment – Summary

**Table 4 Summary of inputs received from Witzenberg Municipality**

Item	Provided (Y/N)	Council Adopted? (Y/N)	Last Review Date	Comments
SCM Policy*	Y	Yes	30/05/2025	
SOPs	N	Unknown		The Municipality did not provide a copy of the SCM SOP's for review
SCM + AM Delegations	N	Unknown		No SCM and Asset Management delegations provided
Preferential Procurement Policy*	Y	Yes	29/10/2025	
FIDPM Policy*	N	Unknown		No FIDPM policy provided.
Inventory Management Policy	N	Unknown		Paragraph 46 of the SCM policy makes provision for inventory management
Procurement Plan	N	Unknown		No procurement plan, provided for assessment
Contract Register	N	Unknown		No contract register provided to assess the integration between the procurement plan and contract register
Asset Mgmt Policy	Y	Yes	30/05/2025	
Asset Disposal Policy	N	n/a	n/a	Asset Loss Policy provided for review
Asset Register	N	Unknown		No Asset Register provided

\*if not included in the SCM Policy

### Promulgation of Public Procurement Act - Regulations

The National Treasury has circulated the draft regulations for the promulgation of the Public Procurement Act (PPA) for comment. The PPA intends to transform the public procurement landscape and give effect to a more strategic and consolidated use of technology.

### Impact of the Public Procurement Act on Municipal SCM Systems

The interrelationship between PPA-related procurement systems and mSCOA reform is being determined at national level and further developments shared with municipalities in due course.

### Impact of the Public Procurement Act on Municipal SCM Policies

Municipalities will continue to be audited for compliance to statutory and regulatory requirements until the new legislative requirements are enforced. Policies must be maintained accordingly.

### 3.9.2 SCM 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
	<b>Municipal assessment &amp; comments</b>
3	Some SCM policies, SOPs and/or Delegations provided, with omissions &/or areas of improvement identified

**Detailed analysis of SCM Governance instruments highlighted the following:**

#### 1. Petty Cash

No petty cash policy was provided for review.

## 2. SCM Policy

The policy provided for review is dated May 2025, i.e. no updates have been made in anticipation of the 2026/27 budget cycle. The PT has no comments regarding the SCM Policy.

## 3. Preferential Procurement Policy

The PT notes the amendments made to the Preferential Procurement Policy in 2025 with regards to the definition of locality.

Additionally, the inclusion of the new par. 5.(8) which makes allows 'Witzenberg Municipality [to] reserve the right to use any and all available information at its disposal, including conducting site visit and inspections to verify a bidders claim of having a local office within the boundaries of the Witzenberg Municipal area, Cape Winelands District or Western Cape Province' is noted. This paragraph may not stand up to legal scrutiny in a review process, and it is recommended that this is given more effect by incorporation into Special Conditions of Contract for tender processes. Additionally, Witzenberg must be mindful that it can only evaluate criterion which were advertised in the tender documents.

## 4. Inventory Management

No Inventory Management Policy was provided for review.

## 5. Delegations

Delegations were requested in terms of MFMA Circular 73. No SCM or Asset Management delegations were provided for review.

## 6. SOPs

SOPs were requested in terms of MFMA Circular 87. No SCM or Asset Management-related SOPs were provided for review.

## 7. Cost Containment & Consultant Reduction Strategy

No Cost Containment Policy was provided for review to determine alignment with the Cost Containment Circular of 2019.

### Recommendations

- **Petty Cash:** The municipality is requested to confirm whether it has a Petty Cash Policy, and submit this to the PT for review if so.
- **Preferential Procurement Policy:** consider incorporating par. 5.(8) into Special Conditions of Tender for procurement processes.
- **Inventory Management Policy:** the municipality is requested to confirm whether it has developed and implemented a standalone inventory management policy.
- **Delegations:** The municipality is requested to confirm whether it has a Delegations & Sub-delegations Framework in terms of MFMA Circular 73, and submit this to the PT for review if so.
- **SOPs:** The municipality is requested to confirm whether Council has adopted MFMA Circular 87, and submit any SCM and/or Asset Management-related SOPs to the PT for review if so.
- **Cost Containment:** The municipality is requested to confirm whether it has a Cost Containment Policy which gives effect to the Cost Containment Regulations, 2019, and submit this to the PT for review if so.

### 3.9.3 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
	<b>Municipal assessment &amp; comments</b>

- The PT notes that Witzenberg has not provided its FIDPM policy to the PT for review in 3 consecutive years. Given the volume of infrastructure-related projects identified in the IDP, development and implementation of a FIDPM policy is critical to ensure that the municipality adheres to the relevant requirements for infrastructure procurement.

#### Recommendation:

- The PT requests that the municipality provides its FIDPM policy to the PT for review.

### 3.9.4 Asset Management Policy sufficiency & compliance (incl. disposal)

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)
	<b>Municipal assessment &amp; comments</b>
2	AMP provided, but not compliant or sufficient

The Asset Management Policy (AMP) was reviewed in 2025.

The policy demonstrates awareness of asset management obligations and has institutionalised the basic administrative procedures — register maintenance, acquisition approvals, disposal controls, and depreciation.

Omissions in the policy include: lifecycle costing/stages requirements and condition assessments, which are a crucial component to ensuring asset longevity and performance. The AMP also does not incorporate environmental sustainability or climate resilience considerations, which are increasingly critical in asset lifecycle planning.

The AMP includes disposal management, to be read in conjunction with the SCM Policy.

**Recommendations:** The municipality to consider a standalone asset disposal policy to align all processes in one sequenced document **and** incorporate ISO55001-based best practice into the policy, with condition assessments being a minimum requirement to be incorporated.

### 3.9.5 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
<b>Municipal assessment &amp; comments</b>	
1	No Asset Register provided

### 3.9.6 SCM Involvement in planning & budgeting cycle (procurement plans)

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
<b>Municipal assessment &amp; comments</b>	
1	No Procurement Plan submitted

No procurement plan was submitted for review.

### 3.9.7 Strategic Procurement & Economic Transformation Opportunities

"Influenceable spend" means the expenditure which can be influenced through procurement, i.e., that which represents an opportunity to improve value for money, enable economic transformation and/or unlock enhanced service delivery.

Witzenberg Municipality's influenceable spend amounts to approximately **R211 759 775** for 2026/27, compared to approximately **R249 226 547** for 2025/26, broken down as follows:

Spend	2026/27	2025/26
Inventory Consumed	22 165 282	28 145 214
Contracted Services	72 820 860	76 979 374
Operational (excl. Audit)	60 440 121	64 055 134
<b>Procurable OPEX</b>	<b>155 426 263</b>	<b>169 179 722</b>
Capital Projects	56 333 512	80 046 825
<b>TOTAL</b>	<b>211 759 775</b>	<b>249 226 547</b>
Rep & Maint (R-value in Budget)	24 447 902	25 777 704

Source: Municipal A-Schedules

This amounts to a 15% reduction in total procurable expenditure, with Inventory Consumed seeing the largest decrease of 21%, and Capital Projects seeing a 30 per cent decrease.

Given the lack of visibility of planned procurement, the PT cannot comment on the accuracy or impact of the significant reduction in influenceable expenditure.

### **3.9.8 Contract Register: Sufficiency and Alignment to Procurement Plan**

No Contract Register was submitted for review. The PT cannot comment on the extent to which the Contract Register is utilised as a management tool which influences the procurement plan.

### **3.9.9 Strategic value of SCM Reporting Requirements**

The PT has developed an SCM Reporting monitoring tool to ensure that municipalities are meeting their reporting requirements. This has been developed with three outcomes in mind:

- Verifying municipal self-assessments regarding reporting compliance in e.g. FMCMM, eMuni Monitor and goMuni submissions; and
- Determining potential duplications in reporting requirements and related compliance assessments; and
- Utilising the information in municipal reports to identify potential training and/or support requirements, governance gaps or strategic procurement opportunities.

The PT encourages Witzenberg Municipality to review the layout of its website and ensure that all reports are located in the same area within the website's file structure, to enable ease of access and transparency in terms of the requirements of s. 217 of the Constitution.

### **3.9.10 SCM & AM Audit Outcomes and specific PT support**

The PT LGSCM unit will engage the municipality directly on audit findings from the 2024/25 audit and recommend actions which are intended to improve audit outcomes for future audit cycles.

### **3.9.11 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 and provide strategic value in the IDP and budget cycle.

The PT requests that the municipality responds to the various questions raised regarding SCM policies in the report.

The Municipality is encouraged to provide the omitted documents to the PT for review, i.e. the procurement plan, asset register & contract register. This will enable the PT to support the municipality in identifying strategic procurement opportunities and determine whether any operational and compliance gaps exist for which the PT can provide support

## **3.10 mSCOA Implementation**

### **3.10.1 mSCOA Priorities**

Municipalities must ensure their systems and processes address the following common errors before submission:

- Correct Usage of the Funding Segment: Transactions must be linked to the correct funding sources as per the Project Summary Document (PSD). Incorrect linkages will trigger validation failures.

- Unbundling of Salary Clearing and Control Accounts: Salary-related accounts must be unbundled and reported in line with the mSCOA Chart of Accounts to avoid inaccuracies in payroll and third-party liability reporting.
- Population of Cash Flow Tables: All cash flow tables (A7, SA30, B7, SB30, C7, SC30) must be fully and correctly populated during budgeting and transactional processes. Guidance on updated linkages is provided in the circular's annexures.
- Opening Balances: Opening balances at year-end must be correctly rolled over to the new financial year and updated for pre-audited and audit adjustments. Validation will check that opening balances net to zero.
- Function and Region Segments: Each function and region segment must net to zero and reflect a mini trial balance (revenue, assets, liabilities, expenditure, net assets) for the appropriate function/sub-function or region/ward.

### 3.10.2 Credibility of mSCOA Data Strings

**Table 10 mSCOA Segments Use Analysis**

No	Segment	TABB 2026
1	<b>Project Segment</b>	
1.1	<b>Use of the Project Segment</b>	The Municipality has not sufficiently used the project segment consistently particularly in the application of balance sheet budgeting and movement accounting in relation to capital projects. In the current budget, accruals and deposits that represent credits for capital projects have not been budgeted for, creating an impression of completeness when viewed from the project segment. However, a closer review using the item segment reveals missing entries, particularly for accruals and deposits, which affects the accuracy of the budget representation.  In addition, all the three steps provided in the mSCOA VAT circular 12 have not been applied or budgeted for on these capital projects, and this omission needs to be addressed.
2	<b>Fund Segment</b>	
2.1	<b>Use of Fund Segment</b>	The funding segment currently balances to zero; however, not all accounting legs have been budgeted for, resulting in discrepancies within the budget. To ensure accuracy and compliance, the Municipality is advised to record a corresponding credit entry for every debit entry. This will strengthen the integrity of the budget representation and prevent imbalances that compromise financial reporting.
3	<b>Function Segment</b>	
3.1	<b>Use of Function Segment</b>	Each function should include a mini trial balance (identifying Revenue, Assets, Liabilities, Expenditure, and Net Assets) linked to the correct function and sub-function. Please refer to the further analysis of functions and items to assist in identifying where the budget is not allocated per function/sub-function, limited to core services only. All sub-functions should balance to zero.
4	<b>Costing Segment</b>	
4.1	<b>Use of Costing Segment</b>	Sufficiently used
5	<b>Region Segment</b>	
5.1	<b>Use of Region Segment</b>	Sufficiently used
6	<b>Item Segment :</b>	
6.1		The Municipality's item segment budgeting contains several inconsistencies requiring review, particularly in the interest on outstanding debtors that they did not budget for, electricity service charges, debt impairment, VAT recognition, and water inventory accounting. Key issues include missing property rates interest not being budgeted for, unbalanced debtor accounts for electricity, incorrect VAT treatment on debt impairment, and discrepancies in VAT reconciliation amounts. Additionally, budgeting for water inventory reflects only partial transactions, with no proper linkage to natural resources or reconciliation of issued inventory. The Municipality should address these matters in line with the mSCOA guidance on accounting treatment, Circular 12, and the inventory budgeting guidance issued by the National Treasury for natural resources.

Provincial Treasury has provided the TABB segment tools analysis with 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.

## SECTION 4: REVIEW OF 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 2023; 2024 and 2025; however, the table provides a five-year time frame (2021 to 2025) to provide a more comprehensive perspective for evaluating the 2026/27 budget.



The analysis is conducted largely according to the guidelines laid out in National Treasury MFMA Circular No.71 issued January 2014. PT 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 either** the 2023/24 (restated) and 2024/25 (audited) ratios on the NT Portal, however the ratios were populated and not yet submitted, still sitting with the Municipality for both 2023/24 and 2024/25. PT is in the process of validating the ratios with the Municipality. PT has therefore performed its own calculations, in line with MFMA Circular 71, to determine the ratio results. Note that in order for PT to engage, it is essential that the ratio analysis submission occur on the NT web-enabled system (MFMA Circular 114 issued February 2022).

#### 4.2.1 Asset Management

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
1	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): <b>0%</b>	0.1%	0.2%	0.1%	0.0%	0.1%	
2	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): <b>8%</b>	2.8%	2.3%	2.5%	2.0%	1.4%	

	Favourable
	Unfavourable
	Needs Improvement

- The Municipality's impairment ratio for Property, Plant and Equipment, Investment Property, and Intangible Assets remains consistently low ranging between 0.0 per cent and 0.2 per cent. The actual impairment charges of R1.16 million in 2025 against an asset base of R1.2 billion, yielding 0.1 per cent is negligible and indicates proper impairment recognition. This suggests that assets are currently maintained in an acceptable condition. The stability of this ratio, despite fluctuations in impairment amounts and a growing asset base, reflects generally sound asset management practices and no

immediate signs of widespread asset deterioration. The Municipality must continue to maintain current impairment testing practices. However, given the critically low R&M spend (below), the risk of future impairments is elevated.



- The repairs and maintenance ratio has steadily declined from 2.8 per cent (2021) to 1.4 per cent (2025), moving further away from the 8 per cent norm. The actual R&M spend of R17.3 million in 2025 on a PPE base of R1.158 billion + R41.3 million investment property = R1.199 billion confirm the 1.4 per cent (2025). This is a concerning infrastructure preservation deficit. The Municipality should be spending approximately R96 million annually (8 per cent of R1.2 billion) vis-à-vis the actual spend of R17.3 million which represents a shortfall of approximately R79 million per year. This will inevitably lead to accelerated asset decay, service delivery failures, and future impairments. Strengthening maintenance investment will be critical to preserving asset value and ensuring sustainable service delivery. It is recommended that the 2026/27 budget must include an Asset Preservation Plan with a phased increase in R&M spend to at least 5 per cent by 2027/28, targeting 8 per cent by 2029/30. This should be funded through a re-allocation of non-essential operating expenditure.

#### 4.2.2 Working Capital

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
3	Net debtors' days: <b>≤30 days</b>	58 days	58 days	53 days	43 days	87 days	
4	Creditors Payment Period (Trade Creditors): <b>30 days</b>	42 days	38 days	61 days	44 days	47 days	


- The Net Debtors' Days ratio remains above the target benchmark of ≤30 days, indicating ongoing challenges in the timely collection of revenue. The ratio improved from 58 days (2021) to 43 days (2024), then catastrophically deteriorated to 87 days (2025) which is a doubling in one year. This is a systemic revenue collection concern. Furthermore, the detailed analysis shows gross debtors increased from R313 million (2021) to R397 million (2025), while billed revenue remained relatively flat (approximately R535 million to R615 million). The bad debt provision is R65.3 million (16.4 per cent of gross debtors), which is prudent but indicates severe credit stress in the consumer base. If not addressed, extended collection periods may continue to place strain on liquidity and limit the Municipality's financial flexibility. It is recommended that the Municipality immediately conduct a review of the 2025 debtors' book to identify the cause of the spike and implement an emergency credit control campaign targeting the top 100 defaulting accounts. A target of ≤50 days set should be considered for 2026/27, with a medium-term goal of 30 days.
- The creditors' payment ratio has never met the 30-day norm over the five-year period, fluctuating between 38 and 61 days. The 2025 result of 47 days is non-compliant with MFMA Section 65(2)(e). Although the trend shows some variability with periods of improvement, payment timelines remain extended overall. This may be indicative of cash flow pressures or administrative delays in processing payments. While the Municipality appears to be managing its obligations, sustained delays could place pressure on supplier relationships over time. It is recommended that the Municipality prioritise reducing creditor days to ≤30 in 2026/27 as this is a legislative imperative and to mitigate exposure in the form of potential interest and litigation. The Municipality has sufficient liquidity (Current Ratio 2.4) to pay timeously; the issue is cash management discipline, not cash availability.
- Overall, the combination of slow collections (87 days) and slow payments (47 days) creates a dysfunctional and strained working capital cycle. The Municipality is using supplier credit to finance consumer debt, which is unsustainable.

### 4.2.3 Going Concern

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
5	Total Liabilities to Total Assets: <b>&lt;50%</b>	24.2%	21.9%	19.6%	19.3%	16.4%	
6	Current Ratio: <b>1.5 - 2:1</b>	1.7	2.3	2.1	2.8	2.4	

- The Total Liabilities to Total Assets ratio has steadily improved from 24.2 per cent (2021) to 16.4 per cent (2025), well below the 50 per cent ceiling. This reflects strong solvency and prudent debt management. Total liabilities decreased from R303 million to R257 million while total assets grew from R1 25 billion to R1 57 billion. This is excellent financial discipline. Remaining well below the 50 per cent benchmark, this ratio reinforces the Municipality's financial health and supports its long term stability and "Going Concern" status. The low gearing provides significant headroom for borrowing to fund critical infrastructure maintenance. Given the R&M potential shortfall, a targeted infrastructure loan of R50 - 80 million for asset renewal could be prudent and affordable.
- The Current Ratio, which measures the Municipality's ability to cover short term liabilities with short term assets, remains within a healthy range. While it has fluctuated over the period, the current ratio of 2.4 remains above the 1.5 - 2:1 benchmark. Despite a recent increase in current liabilities, the Municipality maintains a robust capacity to meet its short term obligations. On the contrary, a ratio above 2.0 is technically above the optimal range and may indicate inefficient use of current assets. While not a compliance issue, this should be noted as an opportunity for improvement. Current assets increased from R217 million (2021) to R365 million (2025), driven by cash and debtors. The Municipality may be holding excess liquidity while failing to maintain assets and paying creditors late. It is recommended for consideration that the Municipality for the 2026/27 budget re-allocate if possible, a portion of excess current assets (e.g., R50 - 80 million) to accelerate repairs and maintenance or pay down creditors to meet the 30-day norm and target a Current Ratio of 1.8 -2.0:1.


### 4.2.4 Expenditure Management

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
7	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/ Total Operating Expenditure: <b>0%</b>	0.3%	1.3%	0.7%	1.3%	0.0%	

- The Irregular, Fruitless and Wasteful, and Unauthorised Expenditure ratio highlights a significant achievement in expenditure management. After experiencing fluctuations between 0.3 per cent and 1.3 per cent in previous years, this figure has been reduced to 0.0 per cent in the current year. Achieving zero irregular, fruitless, and wasteful expenditure against a total operating expenditure of approximately R942.6 million is an indicator of improved internal controls, enhanced oversight, and better compliance with financial regulations.
- This outcome demonstrates that the Municipality has tightened its fiscal discipline, ensuring that operational spending is both authorized and aligned with intended purposes. By eliminating this category of wasteful spending entirely, the Municipality has strengthened its financial integrity and governance framework, further supporting its "Going Concern" status and commitment to responsible resource management. The Municipality is reminded of its obligations under National Treasury MFMA Circular No. 111 and is required to discuss and finalise its Unauthorised, Irregular, Fruitless and Wasteful


Expenditure (UIFW&E) reduction strategy and implementation plans as a matter of priority. Furthermore, refer to latest guidance per MFMA Circular No. 68 (updated 01 April 2026).

#### 4.2.5 Budget Implementation

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
8	Capital Expenditure Budget Implementation Indicator: <b>95% - 100%</b>	77.0%	92.8%	90.7%	96.7%	97.5%	
9	Service Charges and Property Rates Revenue Budget Implementation Indicator: <b>95% - 100%</b>	106.0%	103.7%	98.6%	98.8%	90.7%	

- The Capital Expenditure Budget Implementation indicator shows a highly positive trend, improving steadily from 77 per cent to a current level of 97.5 per cent. This places the Municipality well within the target range of 95 per cent - 100 per cent, indicating a significant increase in the efficiency of delivering capital projects. Even with a slight decrease in absolute capital spending-dropping to R82.6 million from the previous year-the higher implementation percentage suggests that the Municipality is now much more effective at aligning its actual project delivery with the planned budget.
- The Service Charges and Property Rates Revenue Budget Implementation indicator, however, has softened, moving from 98.8 per cent in the prior year to 90.7 per cent in the current year. This falls below the 95 per cent - 100 per cent target range. While the Municipality generated over R615 million in revenue, the gap between the actual results and the budgeted expectation of R678.7 million (a shortfall of R63.3 million - 9.3 per cent) suggests potential challenges in billing accuracy or collection efficiency. Addressing this shortfall will be crucial to maintaining consistent cash flow and supporting the Municipality's overall financial sustainability and "Going Concern" status.

#### 4.2.6 Grant Dependency

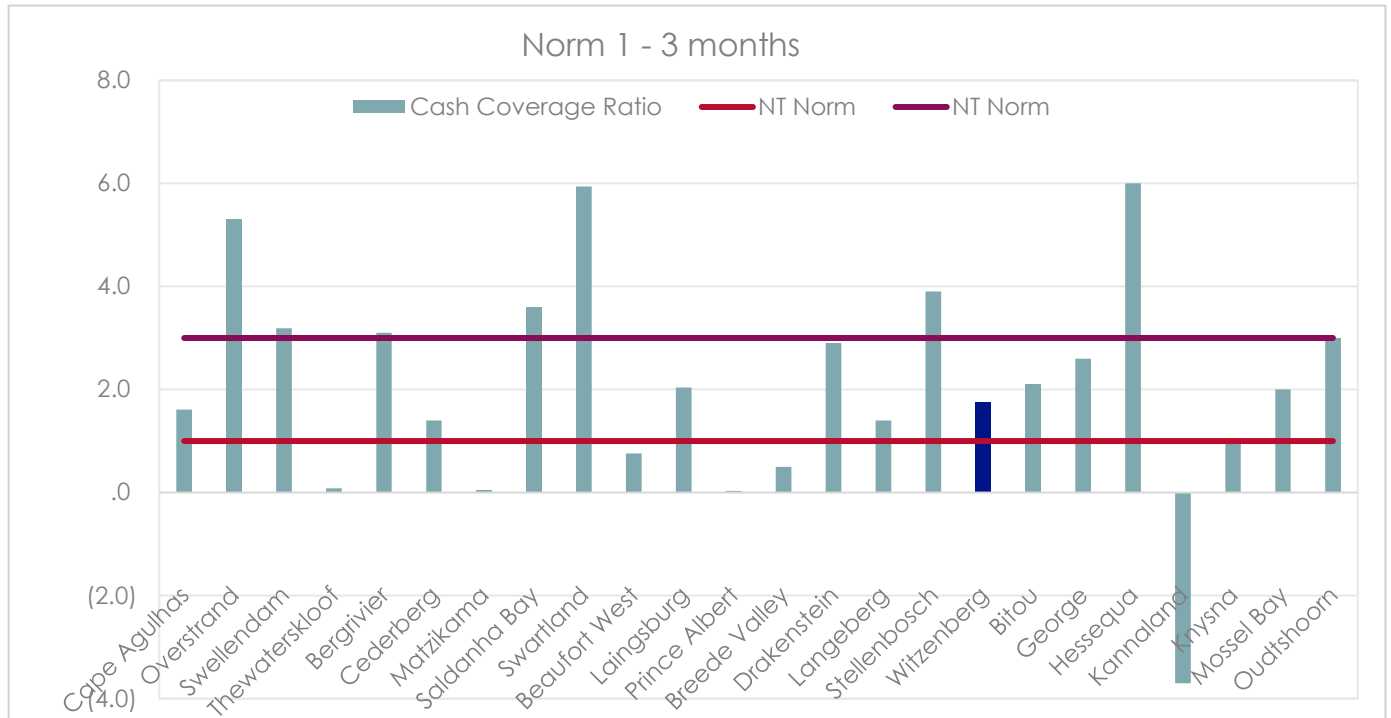
No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
5	Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) to Total Capital Expenditure: <b>no norm</b>	22.3%	12.5%	26.2%	57.8%	48.8%	

- The Grant Dependency ratio declined from 57.8 per cent (2024) to 48.8 per cent (2025), indicating increased grant dependency. While there is no NT norm, a ratio below 50 per cent suggests moderate reliance on external funding. The Municipality is funding half of its capital programme through grants. While this is not inherently negative, the volatility in own-funding (22 per cent - 13 per cent - 26 per cent - 58 per cent - 49 per cent) may indicate a lack of stable capital funding strategy. It is recommended that the 2026/27 budget articulate a clear capital funding strategy that balances grants, internal funds, and borrowings. Given the R&M concern, consider re-allocating a portion of capital budget to asset renewal rather than new projects if possible.

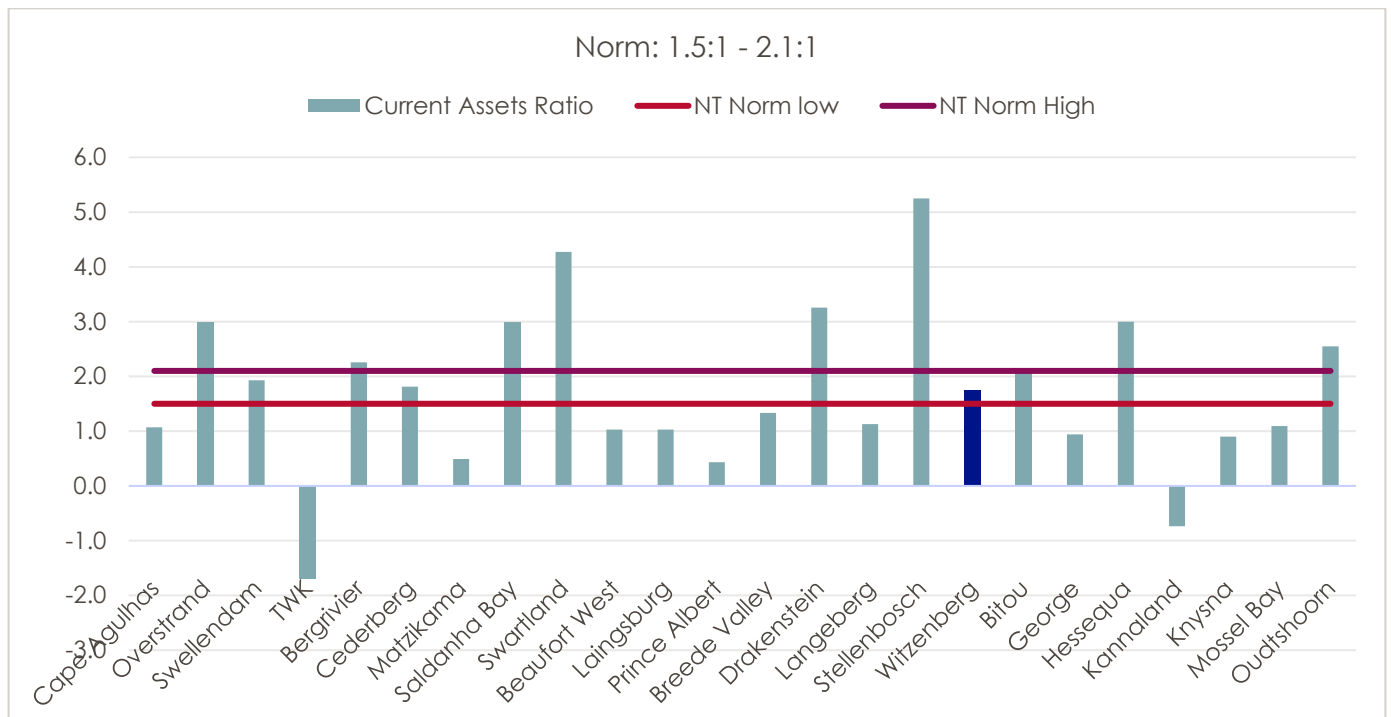
**ANNEXURE A: MUNICIPAL BENCHMARKING GRAPHS**

This Annexure presents a summary comparing key variables from the tabled 2026/27 budgets of the 24 local Municipalities in the Western Cape.

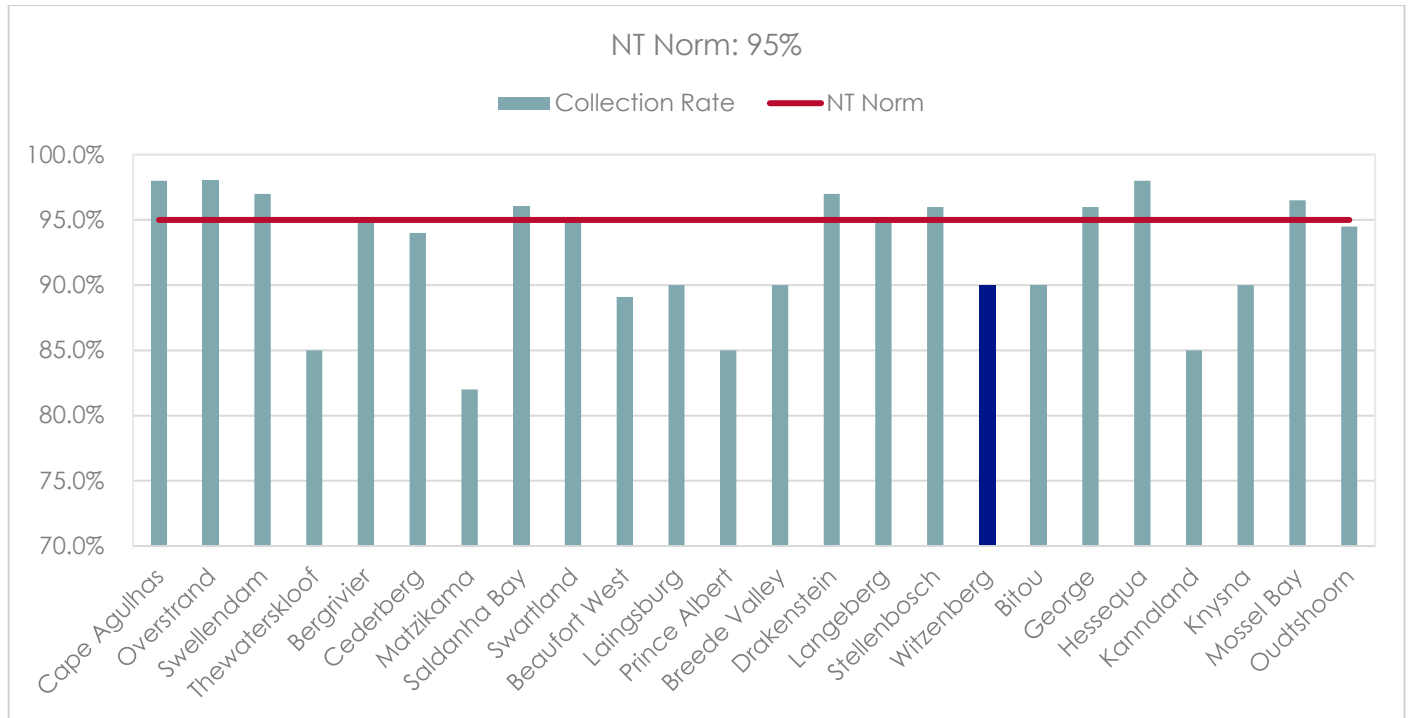
**Diagram 1 Cash coverage**



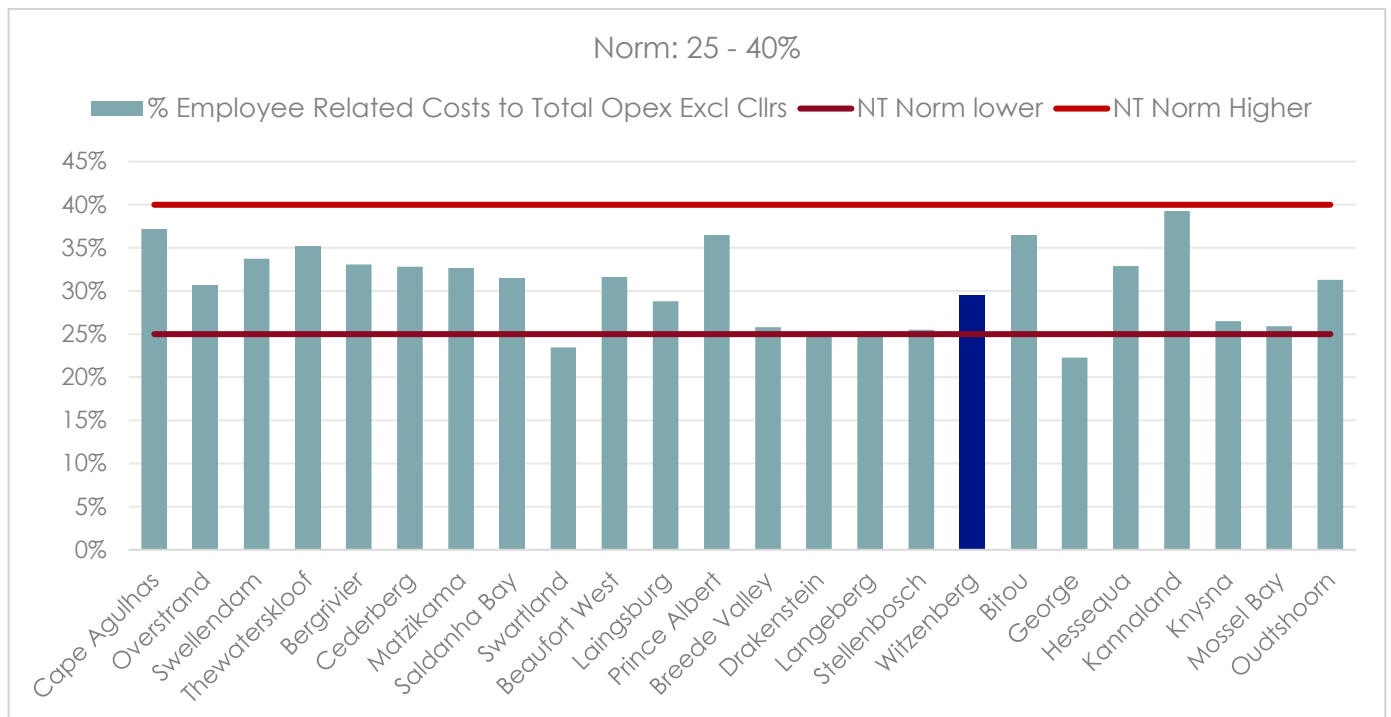
**Diagram 2 Current Asset Ratio**



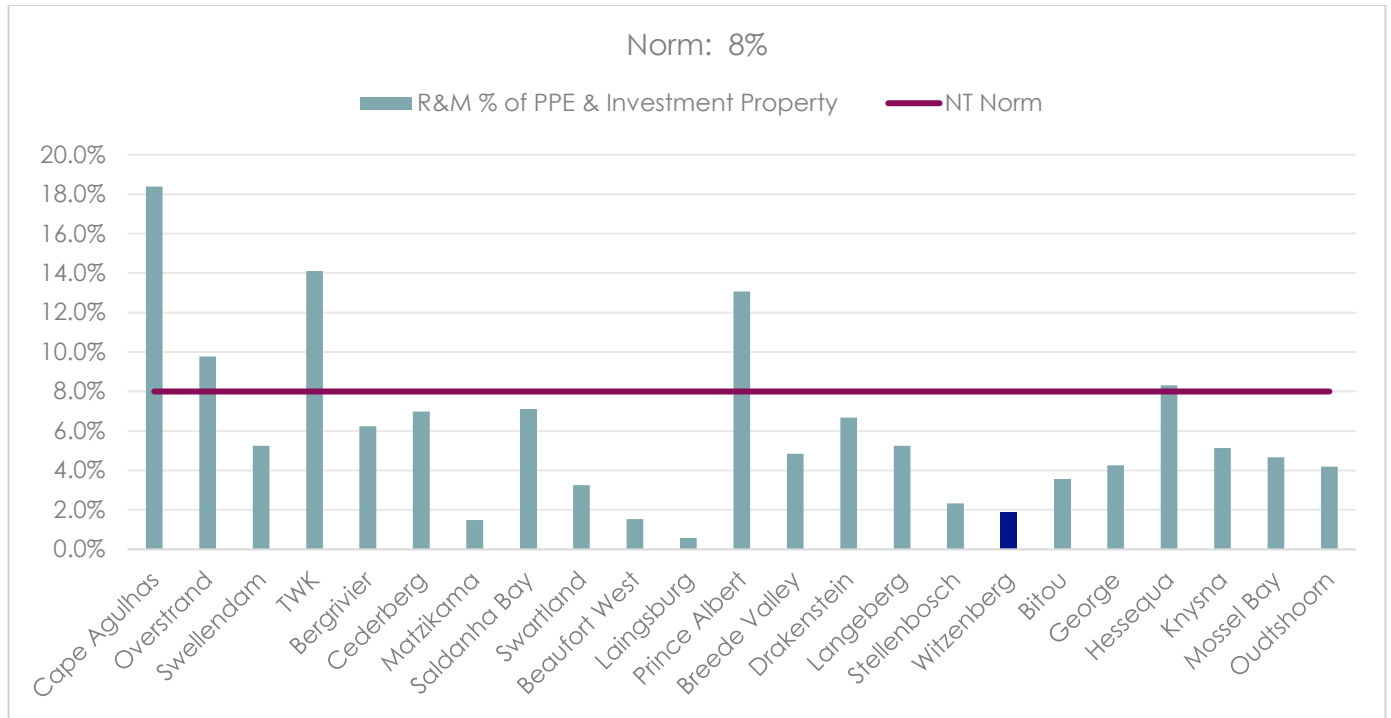
**Diagram 3 Collection rate**



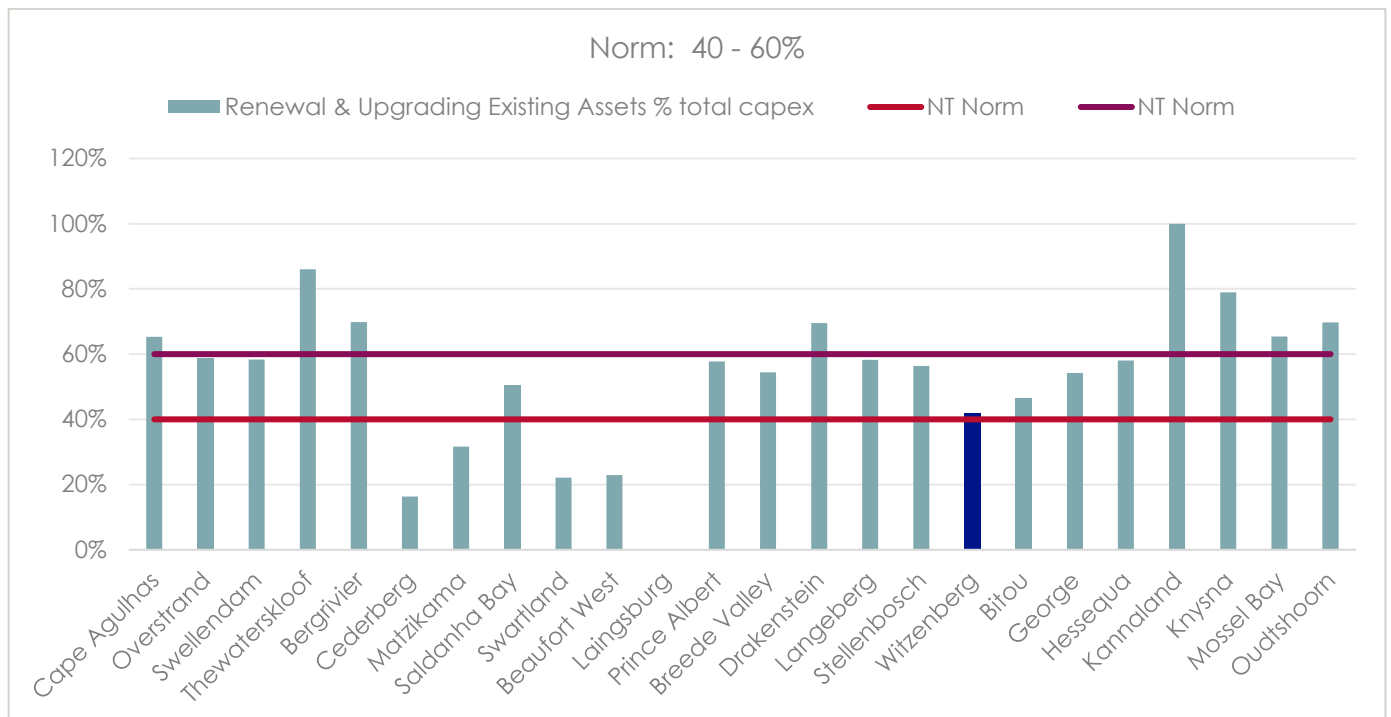
**Diagram 4 Percentage Employee Related Costs to Total Opex (excl. Councillors)**



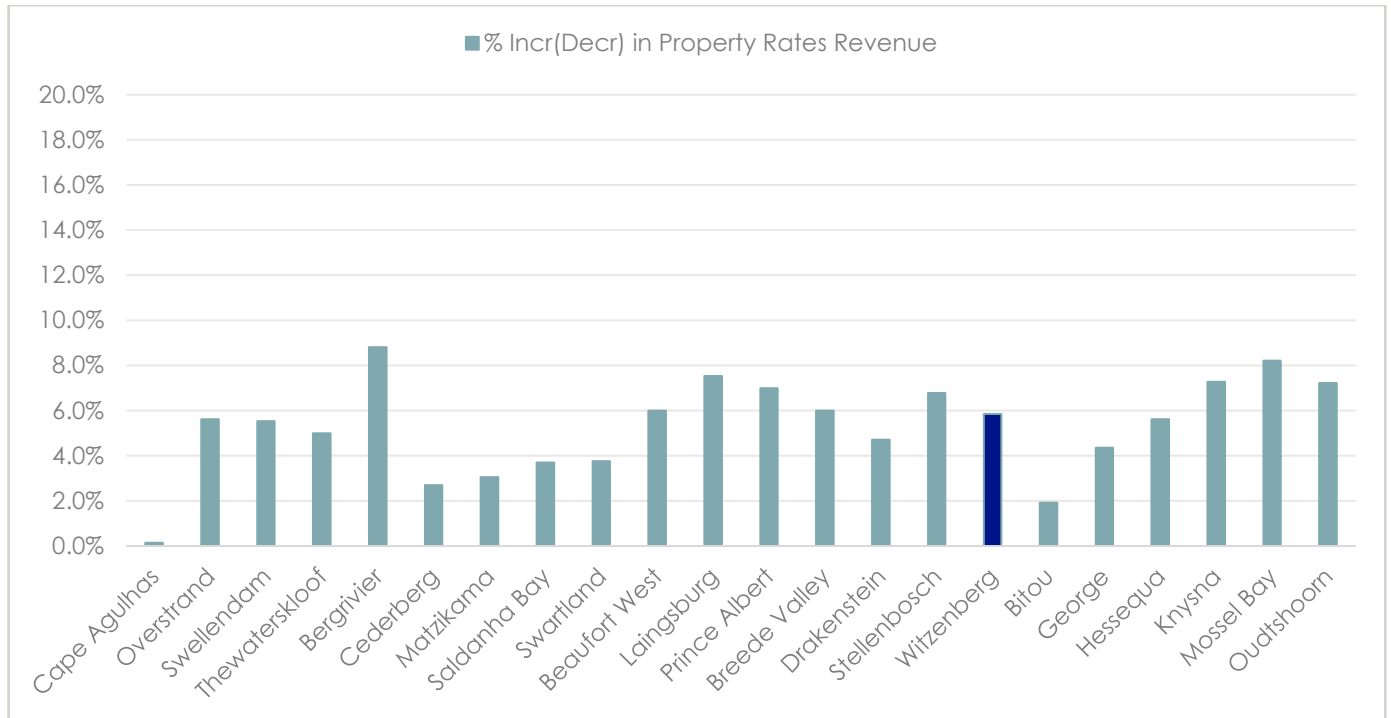
**Diagram 5 Repairs & Maintenance as a Percentage of PPE & Investment Property**



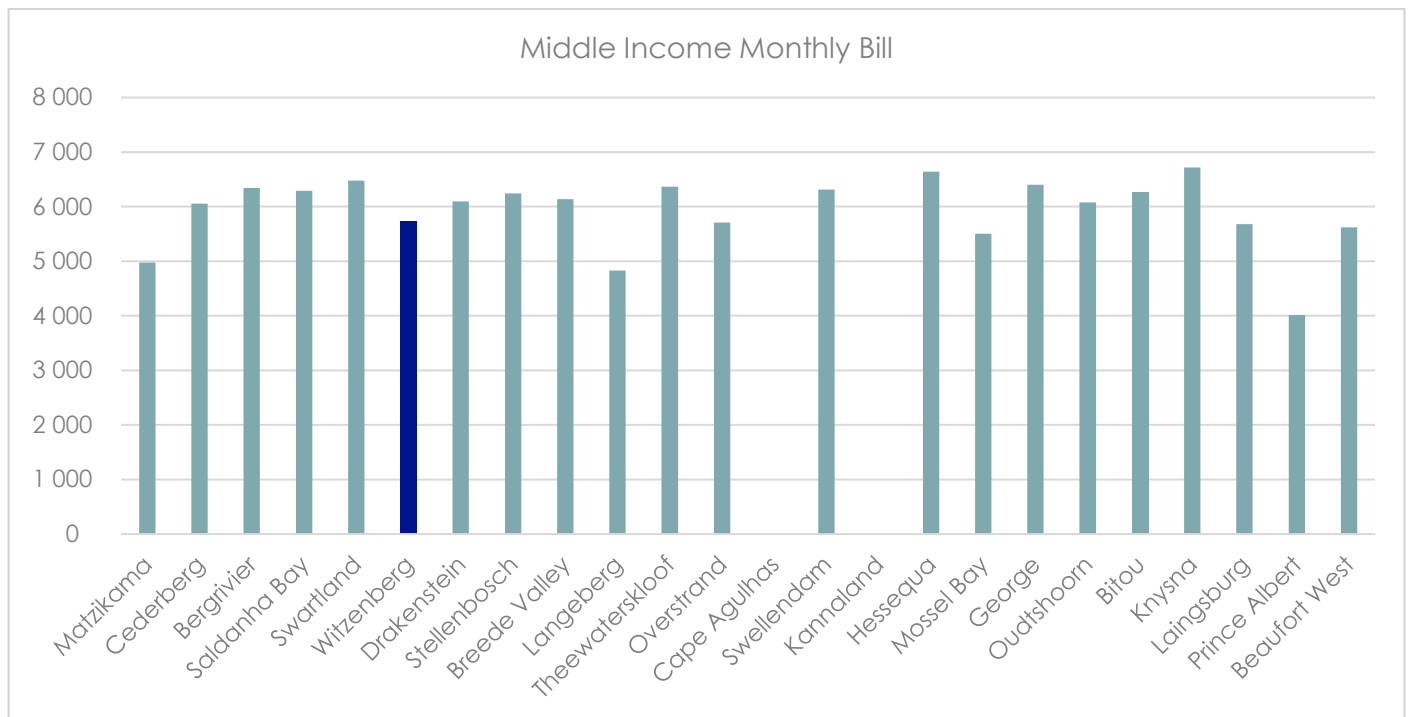
**Diagram 6 Renewal and Upgrading Existing Assets as a Percentage of Total Capex**



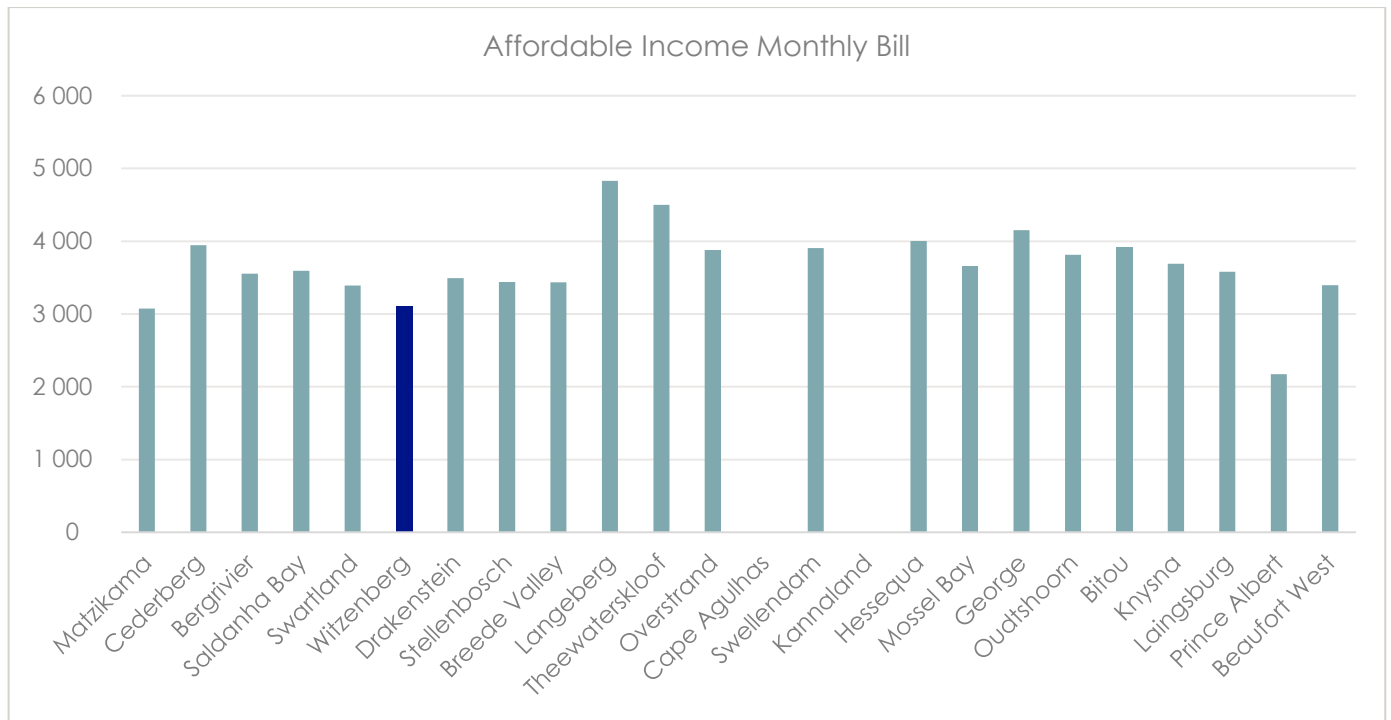
**Diagram 7 Percentage Increase/Decrease in Property Rates Revenue**



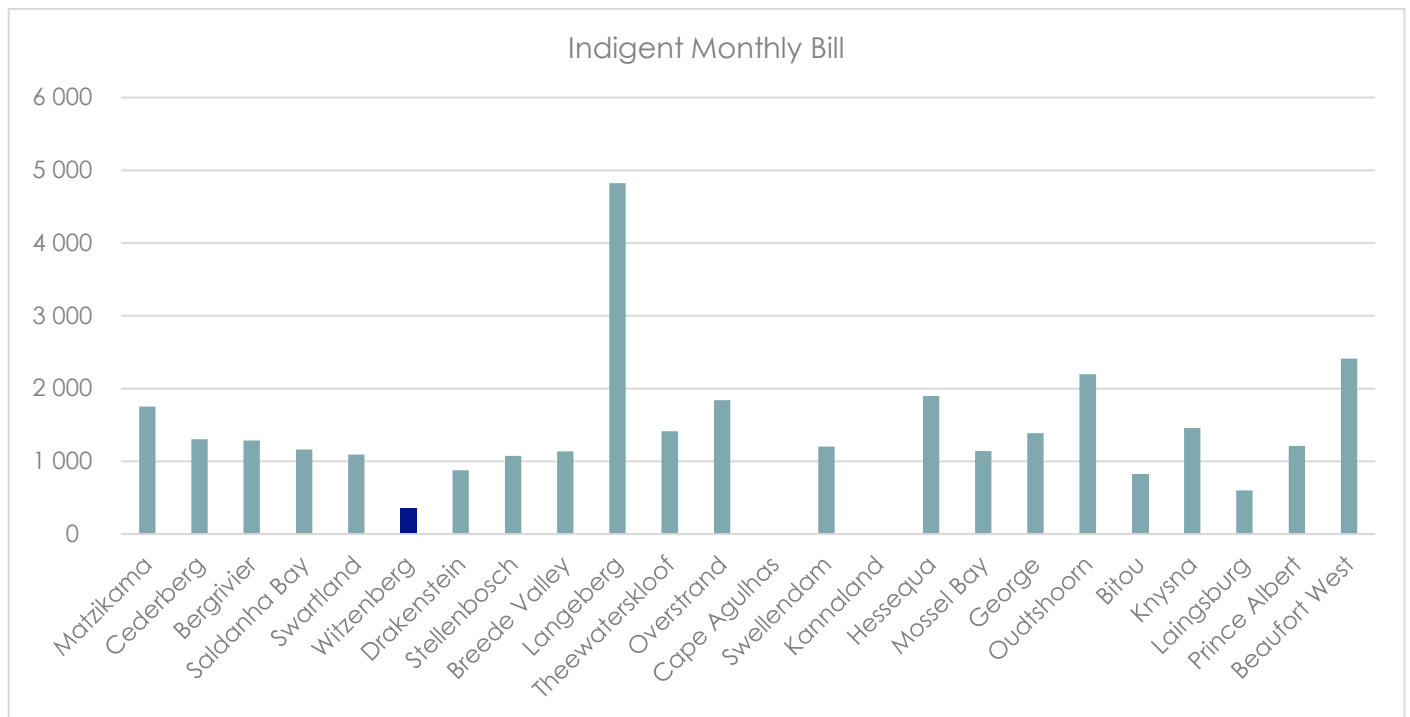
**Diagram 8 Monthly Bill - Middle Income** (illustrative household bill, as captured on SA14)



**Diagram 9 Monthly Bill - Affordable Income** (illustrative household bill, as captured on SA14)



**Diagram 10 Monthly Bill - Indigent** (illustrative household bill, as captured on SA14)



*Disclaimer: The information used to populate the graphs are based on the Municipal TABB data strings and the 2026/27 MTREF Draft Budget uploaded on GoMUni. The outcome of the ratios may therefore be affected by the quality of the information submitted by the Municipality.*



**WITZENBERG**  
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# **2026 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT**

**Date 18 May 2026**

# Contents

## **SIME 2 2026/27 – Witzenberg Municipality**

- **2026/27 MTREF Assessment Response (Summary slides)**
- **2026 Local Government Elections – Readiness and Risks (1-2 slides)**
- **Top Municipal Priority Areas for Discussion (max 5 slides)**
- **Capital Budget Discussion (max 5 slides)**
  - » *Service delivery objectives & challenges*
  - » *Funding mix & external borrowing strategy*
  - » *Infrastructure pipeline*
  - » *Long-term financial planning*
- **Key Service Delivery & Fiscal Risks (1 or 2 slides)**
- **Areas of support (max 2 slides)**
- **Conclusion (1 slide)**

# **2026/27 MTREF Assessment Response**

# **MTREF Assessment Response (1)**

## **Integrated Development & Spatial Planning**

*Improve debt collection, revenue management and credit control.*

- **A contractor is appointed for the removal of illegal electricity Connections.**
- **Indigents on Eskom list included in municipal indigent register.**

# **MTREF Assessment Response (2)**

## **Economic Sustainability**

*The Municipality should strengthen infrastructure investment planning.*

**Economic growth are hindered by ESKOM's inability to supply additional electricity.**

**In process to increase capacity with 5 mVA.**

**Cost R 28,468 million excl. VAT**

**Security Amount R 29,756 million**

# MTREF Assessment Response (2)

## Economic Sustainability



# MTREF Assessment Response (2)

**From:** Vuyokazi Sotshangane <[SotshaV@eskom.co.za](mailto:SotshaV@eskom.co.za)>

**Sent:** Wednesday, 13 May 2026 12:16

**To:** Victor Dyusha <[victor@witzenberg.gov.za](mailto:victor@witzenberg.gov.za)>

**Cc:** Anita Grobbelaar <[anita@witzenberg.gov.za](mailto:anita@witzenberg.gov.za)>; Bruce Titus <[TitusB@eskom.co.za](mailto:TitusB@eskom.co.za)>; Carlene Baartman <[BaartmCK@eskom.co.za](mailto:BaartmCK@eskom.co.za)>

**Subject:** RE: Power outage - CERES

**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.

Good afternoon Mr Dyusha

We currently have 10 structures on site, and construction is expected to take **no less than four weeks**. However, this timeline may be affected, as some materials still need to be sourced from outside the province.

The designs have been received, and we have initiated the material reservation process. Once all materials are secured, we will confirm and communicate the official construction start date.

We are also exploring alternative options and will provide a further update once all assessments and studies have been completed.

Additionally, road closures remain a challenge, making patrol activities difficult.

We apologise for any inconvenience caused.

Kind regards,

# **MTREF Assessment Response (3)**

## **Revenue and Expenditure**

*Revenue growth is primarily driven by tariff increases rather than growth in the underlying revenue base.*

- **Growth is in informal areas.**
- **No new economic development due to electricity constraints.**
- **Property rates tariffs for agriculture limited by regulation.**

# MTREF Assessment Response (4)

## Capital Budget & Infrastructure

*The capital budget reflects declining and uneven investment levels, with a heavy reliance on grant funding.*

No growth in revenue base – no available electricity.

TX Network Capacity Charge 22,000 kVa @ R10.75 : = R10.75/kVA

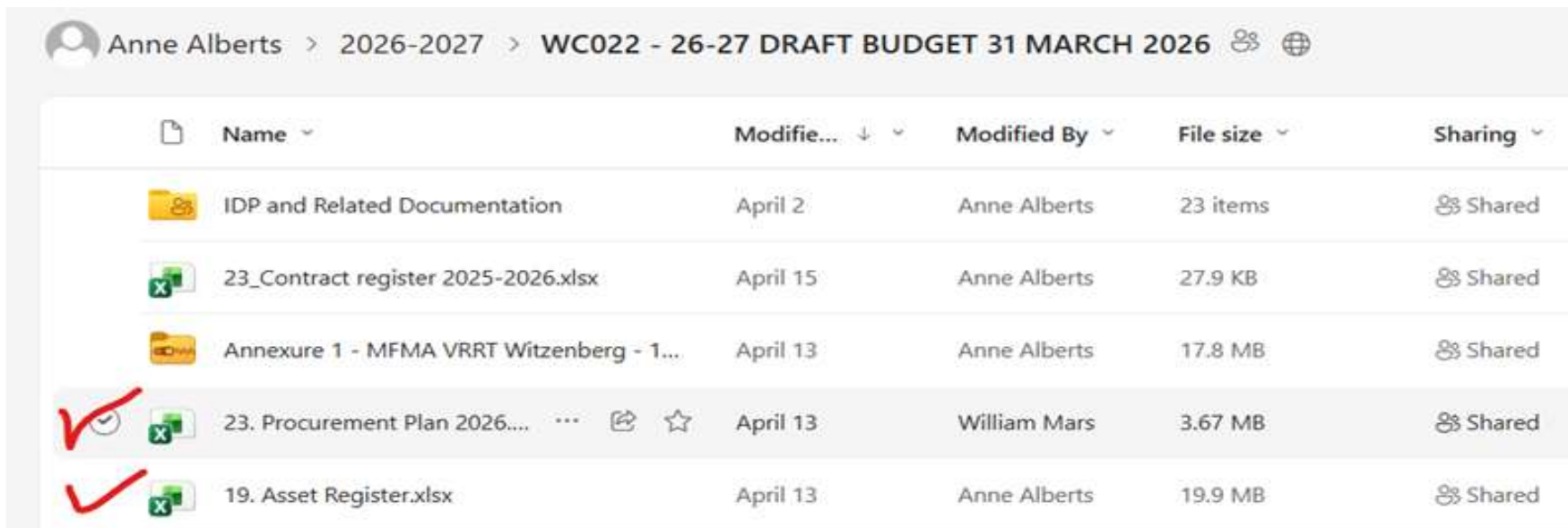
Network Capacity Charge 22,000 kVA @ R36.97 : = R36.97/kVA

Network Demand Charge 31,512.76 kVA @ R24.67 : = R24.67 /kVA

# MTREF Assessment Response (5)

## Strategic Procurement

Omitted documents for review and analysis:  
Procurement Plan, Contract Register, Asset Register



The screenshot shows a OneDrive file list for the folder 'WC022 - 26-27 DRAFT BUDGET 31 MARCH 2026'. The list includes columns for Name, Modified, Modified By, File size, and Sharing. Two files are marked with red checkmarks: '23. Procurement Plan 2026...' and '19. Asset Register.xlsx'.

Name	Modified	Modified By	File size	Sharing
IDP and Related Documentation	April 2	Anne Alberts	23 items	Shared
23_Contract register 2025-2026.xlsx	April 15	Anne Alberts	27.9 KB	Shared
Annexure 1 - MFMA VRRRT Witzenberg - 1...	April 13	Anne Alberts	17.8 MB	Shared
✓ 23. Procurement Plan 2026...	April 13	William Mars	3.67 MB	Shared
✓ 19. Asset Register.xlsx	April 13	Anne Alberts	19.9 MB	Shared

# **MTREF Assessment Response (6)**

## **mSCOA Compliance**

- Detailed offline discussions will help in solving the difference in interpretation of MSCOA requirement.
- Certain limitations of outdated financial system.

# **2026 Local Government Elections: Readiness and Risks**

# 2026 Local Government Elections: Readiness and Risks

- *The intention of this section is to provide the Municipality with an opportunity to share any plans and/or concerns regarding the 2026 Local Government Elections.*
- Elections 4 November 2026
- Budget 2026/2027 to be approved May 2026
- Proposed Council meeting 28 October 2026
- Hand over report for newly elected councillors
  - Budget & IDP
  - Key legislation
  - Key policies
- Budget and IDP cycle 2027/2028 to be reconsidered

# **Top Municipal Priority Areas for Discussion**

# Priority 1:

## **Additional electricity supply**

Loss of Redundancy Eskom Supply Network:  
Romansrivier to Witzenberg

Ceres and Witzenberg entirely dependent on the single 132 kV supply line between Romansrivier and Witzenberg. Should a fault occur on this line, Eskom would be unable to supply the towns of Ceres and Prince Alfred Hamlet for an extended period.

# Priority 2: Disaster support.



## Communication

## **Priority 3:**

### **AGSA interpretation of SCM Regulation 44**

Guidance from NT on appointment of consultants urgently needed – Service delivery at risk.

# Priority 4:

## Incorrect Sensus data

- Incorrect councillor remuneration
- Limited government resources
  - Schools
  - Hospitals
  - Police services
- Possible reduced equitable share

# Priority 5:

## Illegal immigrants

- Growth in informal areas
- Increase in crime
- Increase in demand for services

# Capital Budget Discussion

# Service Delivery Objectives & Challenges

- *The intention of this section is to provide the Municipality with an opportunity to present their capital budget priorities and plans to achieve capital budget spend*
- *Reflect on current capital budget service delivery objectives and challenges experienced in achieve targets in spending capital budget*

## Percentage spent on Capital Expenditure for the period ended: 30 April 2026

	Municipal Manager	Financial Services	Corporate Services	Community Services	Technical Services	Total
<b>Budget</b>	10,396,300	130,000	1,832,337	14,270,170	76,802,278	103,431,085
<b>Actual</b>	239,823	87,053	841,913	3,056,574	56,171,062	60,396,424
<b>Percentage</b>	<b>2.31%</b>	<b>66.96%</b>	<b>45.95%</b>	<b>21.42%</b>	<b>73.14%</b>	<b>58.39%</b>
<b>Orders</b>	2,495,797	1,400	46,155	9,852,884	12,794,938	25,191,174
	<b>26.31%</b>	<b>68.04%</b>	<b>48.47%</b>	<b>90.46%</b>	<b>89.80%</b>	<b>82.75%</b>

# Service Delivery Objectives & Challenges

- *The intention of this section is to provide the Municipality with an opportunity to present their capital budget priorities and plans to achieve capital budget spend*
- *Reflect on current capital budget service delivery objectives and challenges experienced in achieve targets in spending capital budget*

	<b>Community Services</b>	<b>Technical Services</b>	<b>Total</b>
<b>Municipal Infrastructure Grant</b>			
Budget	4,450,738	17,957,957	22,408,695
Actual	1,028,935	11,068,843	12,097,778
<b>Percentage</b>	<b>23.1%</b>	<b>61.6%</b>	<b>54.0%</b>
<b>Orders</b>			
	3,421,803	6,523,844	9,945,646
	<b>100.0%</b>	<b>98.0%</b>	<b>98.4%</b>

# Funding Mix & External Borrowing Strategy

- *The intention is for the municipality to highlight their current funding mix as well as the municipality's current borrowing strategy*
- Only one loan R 25 million – Replacement of Ceres Substation.
- Possible future loan for upgrade of Bon Crechen Substation – intake from proposed solar plant.

# Infrastructure Pipeline

- *Highlight the municipality's infrastructure pipeline and identify key projects to be implemented over the 2026/27 MTREF*
- *Explain the current status of the municipality's Long Term Financial Plan and key priorities emanating from the LTFP*
- *Reflect on the key risks that impact infrastructure delivery and the strategies to mitigate such risks*

● [Pipeline](#) Link to Excel Document

# Long-term Financial Planning

- *Explain the current status of the municipality's Long Term Financial Plan and key priorities emanating from the LTFP*
- **The Long-Term Financial Plan needs to be updated once the SDF and master plans have been updated.**

# **Key Service Delivery & Fiscal Risks**

# Key service delivery & fiscal risks

- **Loss of Redundancy Eskom Supply Network: Romansrivier to Witzenberg.**
- **Incorrect Sensus data**
- **Illegal immigrants**
- **Debt collection in Eskom supply areas**
- **R 1.4 Billion required for future capital.**

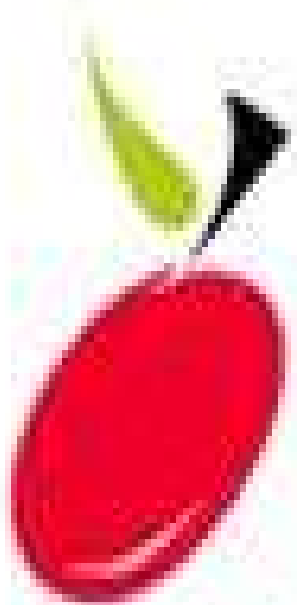
# Areas of Support

# Areas of Support

- *Areas where specific support is requested/required – indicate also from who it is requested.*
- **Loss of Redundancy Eskom Supply Network: Romansrivier to Witzenberg.**
- **Incorrect Sensus data**

# Conclusion

***THANK YOU***



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**MINUTES OF A MEETING BETWEEN LARGE POWER CONSUMERS AND THE WITZENBERG MUNICIPALITY PERTAINING TO ELECTRICITY TARIFFS, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON TUESDAY, 21 APRIL 2026 AT 14:00**

**1. PRESENT**

Mr Francois Malan	Ceres Fruit Growers	francois.malan@cfg.co.za
Ms Francis Mathee	Ceres Koelkamers	francis@cereskoelkamers.co.za
Mr Rahim Hassan	Ceres Fruit Growers	rahim.hassan@cfg.co.za
Mr D Nasson	Witzenberg Municipality	david@witzenberg.gov.za
Mr JA Steyn	Witzenberg Municipality	jsteyn@witzenberg.gov.za
Mr HJ Kritzinger	Witzenberg Municipality	cobus@witzenberg.gov.za

**2. OPENING AND WELCOMING**

Mr Nasson welcomed everyone present.

**3. DISCUSSION**

The proposed tariffs were tabled in council on 31 March 2026 in terms of the prescripts of the MFMA and submitted on the same day to NERSA (National Energy Regulator of South Africa) in terms of a court ruling.

Mr. Malan stressed the importance of maintaining a consistent margin on the Eskom tariff. As far as he could remember, this margin has historically been in the region of approximately 20% on kWh consumption. It is recommended that Eskom's Time of Use tariffs be used as the basis for municipal tariffs, as failure to do so could result in the margins being distorted over time.

It is requested that separate records be kept of electricity purchased for resale, own use, free units for indigent households and electricity losses. The purpose of this requirement is to accurately calculate the margin on electricity sold.

The possibility to decrease the capacity of large power users must be investigated. The business community appreciates the investment made to increase capacity at the Bon Chrétien substation. However, there are concerns about whether customers would be able to utilize their full contracted capacity relative to the capacity tariffs applied. It has been requested that this important aspect be properly considered before any additional power is distributed.

It is confirmed that the reactive energy charge is only applicable during the high demand season. It has been requested that this be clearly indicated as such on the tariff schedule / tariff list.

It was also noted that it is standard practice to recover capacity charges and fixed costs from prepaid meters. Given the municipality's fixed obligations in this regard, it was suggested that creative approaches should be explored to address this issue.

It is expected that the consumption of electricity for the 2026/27 financial year will be like 2023/24.

**4. WAY FORWARD**

The large power users will submit their proposed tariffs, based on the Eskom tariff to the municipality by Thursday 23 April 2026.

Their comments will be submitted to NERSA for consideration.

A meeting must be scheduled for February 2027 to discuss the principles for the 2027/28 tariffs. The Deputy Director Finance and the Manager Financial Administration must attend the meeting.

MINUTES OF A MEETING BETWEEN LARGE POWER CONSUMERS AND THE WITZENBERG MUNICIPALITY PERTAINING TO ELECTRICITY TARIFFS, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON TUESDAY, 21 APRIL 2026 AT 14:00

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Mr JA Steyn	Witzenberg Municipality	jsteyn@witzenberg.gov.za
Mr HJ Kritzinger	Witzenberg Municipality	cobus@witzenberg.gov.za
Mr J Kolkota	Witzenberg Municipality	jeremy@witzenberg.gov.za

2. OPENING AND WELCOMING

Mr Nasson welcomed everyone present.

3. PROPOSAL FROM THE CONSUMERS PRESENT IN THE MEETING.

The importance of maintaining a consistent margin on the Eskom tariff was stressed. This margin has historically been in the region of approximately 20% on kWh consumption.

The large power users propose that the kWh tariffs be based on the tariffs that the municipality pay to Eskom (Eskom tariffs) plus an agreed margin, but the other tariff components will be amended over several years to be based on the Eskom tariffs plus an agreed percentage.

The large power users submitted the following tariff proposals:

> 1 MVA High tension		
2.5.2.1.1	Tariff as per draft budget	New Proposal
Basic charge per month	24,728.00	24,728.00
Capacity charge (R/kVA)	28.66	45.00
Demand charge R/kVA	141.92	62.50
ToU >1 H Summer Peak(c/kWh)	3.2267	3.9676
ToU >1 H Summer Standard c/kWh	2.3684	2.3848
ToU >1 H Summer Off-peak(c/kWh)	1.6246	1.8040
ToU >1 H Winter Peak(c/kWh)	9.0572	9.0646
ToU >1 H Winter Standard c/kWh	3.0372	2.5299
ToU >1 H Winter Off-peak(c/kWh)	1.8442	1.8040
Reactive energy c/kVArh	0.3500	0.3510

<b>&lt; 1 MVA High tension</b>		
<b>2.5.2.1.2</b>	<b>Tariff as per draft budget</b>	<b>Proposal</b>
Basic charge per month or part of it	15,017.61	15,017.61
Capacity charge (R/kVA)	33.66	45.00
Demand charge R/kVA	157.96	68.00
ToU >1 H Summer Peak(c/kWh)	3.3800	4.2018
ToU >1 H Summer Standard c/kWh	2.4500	2.5255
ToU >1 H Summer Off-peak(c/kWh)	1.7200	1.9105
ToU >1 H Winter Peak(c/kWh)	9.4800	9.5997
ToU >1 H Winter Standard c/kWh	3.1700	2.6792
ToU >1 H Winter Off-peak(c/kWh)	1.9000	1.9105
Reactive energy c/kVArh	0.3500	0.3510

#### 4. WAY FORWARD

The proposal will be submitted to all consumers on the relevant tariffs for comments and will be submitted to NERSA with the comments received, if any.

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