SOL PLAATJE LOCAL MUNICIPALITY



Annual Budget 2026/27 MTREF

2026/27 – 2028/29

https://www.solplaatje.org.za/

List of acronyms

ACIP	Accelerated Community Infrastructure Programme
BEE	Black Economic Empowerment
CAPEX	Capital Expenditure
CBD	Central Business District
CDW	Community Development Worker
COGHSTA	Co-operative Governance Human Settlement and Traditional Affairs
CPIX	Consumer Price Index
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
DEAT	Department of Education and Training
DoRA	Division of Revenue Act
DoRAA	Division of Revenue Amendment Act
DoRB	Division of Revenue Bill
DWA	Department of Water Affairs
EEDG	Energy Efficiency Development Grant
EEDSM	Energy Efficient Demand Side Management Grant
EMT	Executive Management Team
EPWP	Extended Public Works Programme
ES	Equitable Share
FBDM	Frances Baard District Municipality
FBS	Free Basic Services
FLISP	Finance Linked Individual Subsidy Programme
FMG	Financial Management Grant
GDP	Gross Domestic Product
GRAP	Generally Recognized Accounting Practice
GURP	Galeshewe Urban Renewal Programme
HDI	Historically Disadvantaged Individuals
IDP	Integrated Development Plan
INEP	Integrated National Electrification Programme
ISDG	Infrastructure Skills Development Grant
IUDG	Infrastructure Urban Development Grant
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
LGSETA	Local Government Sector Education Training Authority
LGTAS	Local Government Turnaround Strategy
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act 56 of 2003
MIG	Municipal Infrastructure Grant

MM	Municipal Manager
MSA	Municipal Systems Act
MSIG	Municipal Systems Improvement Grant
MSP	Municipal Support Programme
MTREF	Medium Term Revenue and Expenditure Framework
NCEDA	Northern Cape Economic and Development Agency
NCTA	Northern Cape Tourism Authority
NDP	National Development Plan
NDPG	Neighbourhood Development Partnership Grant
NERSA	National Energy Regulator of South Africa
NSDP	National Spatial Development Programme
NT	National Treasury
O&M	Operations and Maintenance
PGDS	Provincial Growth and Development Strategies
PMS	Performance Management System
PPP	Public Private Partnership
R&M	Repairs and Maintenance
RBIG	Regional Bulk Infrastructure Grant
SALGA	South African Local Government Agency
SALGBC	South African Local Government Bargaining Council
SARB	South African Reserve Bank
SDBIP	Service Delivery and Budget Implementation Plan
SETA	Sectoral Education and Training Authority
SFA	Strategic Focus Area
SLA	Service Level Agreement
SMME	Small Medium and Micro Enterprises
SPM	Sol Plaatje Municipality
StatsSA	Statistics South Africa
USDG	Urban Settlement Development Grant
WSIG	Water Services Infrastructure Grant

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1. Mayor's Speech

BUDGET SPEECH OF THE EXECUTIVE MAYOR OF SOL PLAATJE MUNICIPALITY

THEME: REBUILDING SOL PLAATJE TOGETHER

THE PREMIER OF THE NORTHERN CAPE, DR ZAMANI SAUL

MADAM SPEAKER, CLLR ELIZABETH DIPUO PETERS

MEMBERS OF COUNCIL,

THE MUNICIPAL MANAGER, MR BS MATLALA AND THE EXECUTIVE MANAGEMENT TEAM

REPRESENTATIVES OF GOVERNMENT, BUSINESS LEADERS, CIVIL SOCIETY ORGANIZATIONS,

RESIDENTS OF SOL PLAATJE, GOOD AFTERNOON.

Allow me to extend our heartfelt appreciation to Bafana Bafana for their spirited performance. Although the result did not go in our favour, they represented South Africa with courage, determination and immense pride.

They fought with dignity until the final whistle and reminded us that true champions are defined not only by victory, but also by resilience and character.

On behalf of the people of Sol Plaatje Municipality, we congratulate the team on their remarkable journey and wish them every success in the future. South Africa remains proud of you. Well done, Bafana Bafana you have united and inspired the nation.

Madam Speaker,

It is both an honour and a privilege to present the Budget for the 2026/27 financial year under the theme: "Rebuilding Sol Plaatje Together."

This theme speaks directly to the journey of renewal upon which our municipality has embarked. It reflects our collective commitment to restoring the dignity of our communities, rebuilding public trust, strengthening governance, improving service delivery, and investing in infrastructure that supports inclusive economic growth and sustainable development.

The task before us is not simply to balance revenues and expenditures. It is to rebuild a municipality that is responsive to the needs of its residents, capable of delivering quality services, and positioned to unlock the full potential of our city.

Rebuilding Sol Plaatje requires a partnership between government, business, labour, civil society, and the communities we serve. It requires a shared commitment to accountability, active citizenship, and collective progress.

As we table this budget today, we do so with a clear understanding of the expectations of our people.

They expect reliable access to water, improved sanitation services, a stable electricity supply, well-maintained roads, safer communities, and opportunities for economic participation.

They expect a municipality that delivers on its promises and uses public resources responsibly.

This budget is designed to respond directly to those expectations and to accelerate the renewal of our municipality.

It is particularly fitting that this budget is being tabled at the conclusion of Youth Month. During this month, we honour the courage, resilience, and sacrifices of the young people of 1976, whose struggle helped shape the democratic South Africa we enjoy today. Their legacy reminds us that the future of our nation and our municipality rests in the hands of our youth.

The renewal of Sol Plaatje must therefore be a renewal that creates hope and opportunity for young people. Through this budget, we seek to create an environment where young people can access economic opportunities, develop skills, participate in entrepreneurship, and contribute meaningfully to the growth and development of our city.

Every investment in infrastructure, every improvement in service delivery, and every effort to strengthen local economic development is ultimately an investment in the future of our youth.

As we rebuild Sol Plaatje together, we are guided by the understanding that renewal is not an event but a process.

It requires perseverance, discipline, and a steadfast commitment to the people we serve.

This budget reflects that commitment. It is a budget focused on restoring confidence, improving living conditions, expanding opportunities, and laying the foundation for a municipality that is resilient, inclusive, and capable of meeting the aspirations of current and future generations.

Together, through responsible governance, sound financial management, and a shared vision for development, we can rebuild Sol Plaatje into a municipality that all its residents can be proud to call home.

Madam Speaker,

Despite financial pressures and infrastructure challenges, our administration has continued to make meaningful progress in delivering services and improving the lives of our residents.

Among the key achievements that demonstrate our commitment to rebuilding Sol Plaatje are:

The implementation of a R10 million sanitation project in Madiba and Phomolong, improving access to dignified sanitation services.

The rollout of a R14 million sanitation project in Diamond Park, addressing longstanding service delivery needs.

The installation of a new transformer at the Galeshewe Substation, strengthening electricity supply and network reliability.

The electrification of households in Lerato Park, bringing communities closer to a better quality of life.

The installation of more than 15 high-mast lights across various communities, enhancing public safety and supporting economic activity.

These projects are not merely infrastructure investments; they are investments in people, dignity, and the future of our municipality.

Madam Speaker,

The budget before Council is guided by five strategic priorities:

1. Strengthening Basic Service Delivery

We remain committed to ensuring reliable water, sanitation, electricity, roads, and waste management services. The bulk of our capital expenditure will continue to focus on

upgrading and maintaining critical infrastructure to improve service reliability and address historical backlogs.

2. Rebuilding and Maintaining Infrastructure

Infrastructure remains the backbone of development. Through this budget, we will continue investing in electricity networks, sanitation systems, roads, public facilities, and community infrastructure that supports growth and improves living conditions.

3. Growing the Local Economy

Economic development is central to rebuilding Sol Plaatje. We will continue supporting investment attraction, local business development, tourism initiatives, and programmes that create employment opportunities, particularly for young people and women.

4. Promoting Good Governance and Financial Sustainability

We are committed to prudent financial management, transparency, accountability, and ensuring that every rand entrusted to the municipality delivers maximum value for residents.

5. Building Safe and Inclusive Communities

Through strategic investments in public lighting, community facilities, and social development programmes, we aim to create safer neighbourhoods and more inclusive communities where all residents can thrive.

Madam Speaker,

The Municipal Finance Management Act (MFMA) is unequivocal regarding the budget process and the obligation of municipalities to consider the views and aspirations of communities gathered through public participation. The Integrated Development Plan (IDP) and Budget process must reflect the voices, concerns and priorities of the people we serve.

I must, however, emphasize that this year's consultation process on electricity tariff adjustments was undertaken under exceptional circumstances.

For the first time, public consultation on proposed electricity tariff increases was influenced by timelines determined by the National Energy Regulator of South Africa (NERSA), following an order of the North Gauteng High Court on 20 February 2026. The ruling compelled municipalities to submit applications for electricity tariff increases for the 2026/27 financial year by 31 March 2026.

This deadline coincided with the date on which the MFMA requires the Executive Mayor to table the draft annual budget before Council, a process that is ordinarily followed by extensive public participation.

Despite these challenges, the municipality remained committed to the principles of public engagement. Section 23(1) of the MFMA explicitly requires Council to consider all views and submissions made by the public and local communities before the final adoption of the budget and associated policies.

Madam Speaker,

The concerns raised by residents during the public participation process were carefully considered. In particular, our communities expressed concerns regarding electricity affordability, the implementation of basic and capacity charges, and access to subsidized basic services.

In response to these concerns, the municipality proposes the following interventions:

First Proposal: Expansion of Indigent Support

We propose a revision of the Indigent Management Policy by increasing the qualifying household income threshold from R4 500 to R6 000 per month.

This intervention will allow more vulnerable households to qualify for municipal assistance and recognizes the difficult economic conditions faced by many residents. It is also a proactive measure to cushion households against potential economic hardships arising from anticipated job losses, including those associated with the possible closure of the Ekapa Mine.

Second Proposal: Relief on Electricity Tariffs

We further propose a two point five percent (2.5%) discount for domestic and registered indigent customers.

This measure effectively reduces the impact of the proposed eight percent (8%) electricity tariff increase, lowering the burden on qualifying households to five point five (5.5%).

This intervention demonstrates our commitment to balancing financial sustainability with the need to protect residents from escalating living costs.

Third Proposal: Phased Introduction of Basic and Capacity Charges

Madam Speaker and Honourable Councillors,

The matter of basic and capacity charges on domestic electricity customers has generated considerable debate within our communities.

Although earlier assessments indicated that approximately 5 900 domestic customers would be affected, the municipality recognizes that even where the number may appear relatively small, the concerns raised by residents deserve careful attention and responsible consideration.

The municipality remains committed to ensuring that lower-income households and low-consumption customers continue to benefit from subsidies and access to lifeline services, in accordance with the principles contained in the Electricity Pricing Policy.

Public participation processes revealed uncertainty regarding the application of charges across different ampere categories, particularly concerning the distinction between customers below and above 20 Amps.

In response, we propose a cautious and phased approach.

For the 2026/27 financial year, the municipality proposes that the implementation of basic and capacity charges apply only to domestic customers with electricity supply capacities of 40 Amps and above.

This effectively increases the threshold from 20 Amps and exempts customers within the 30 Amp category from the immediate implementation of these charges.

The municipality will use the coming financial year to analyse customer consumption patterns, network requirements and affordability considerations before considering any future implementation affecting customers between 20 and 30 Amps.

This phased approach will provide greater flexibility for households by increasing available electricity capacity from approximately 4 400 watts to 6 600 watts. It is estimated that approximately 2 900 households will benefit from this intervention, helping to address

concerns regarding overloaded circuits, tripping breakers and damage to household appliances.

Madam Speaker,

We also appeal to our communities to support the implementation of other tariff reforms recommended through the municipality's NERSA-approved Cost of Supply Study.

These reforms are designed to create a fair, sustainable and compliant electricity pricing framework. They will enable customers to benefit from greater tariff flexibility and savings opportunities, support the successful implementation of Time-of-Use tariffs, and facilitate the rollout of the municipality's Small-Scale Embedded Generation (SSEG) programme.

As part of this process, the municipality has begun communicating with customers who have installed solar photovoltaic systems, encouraging them to apply for SSEG registration and ensure that all installations comply with approved safety and connection standards.

Through these measures, we are demonstrating our commitment to balancing affordability, sustainability, regulatory compliance and the long-term stability of our electricity network.

This is what rebuilding Sol Plaatje together looks like: listening to our communities, responding to their concerns, and making decisions that place the interests of our people at the centre of development.

STRATEGY, ECONOMIC DEVELOPMENT AND PLANNING (SEDP)

Madam Speaker,

Economic growth, spatial transformation and investment remain central to our programme of rebuilding Sol Plaatje. Through the Strategy, Economic Development and Planning Directorate, we are creating an enabling environment for investment, job creation and sustainable urban development.

Our Municipal Planning Tribunal continues to play a critical role in facilitating responsible development and regulating land use in a manner that supports the city's long-term growth.

We are witnessing the continued transformation of our student accommodation precinct into a vibrant knowledge economy hub.

Areas such as New Park, Labram, Memorial Road and Albertynshof are evolving into integrated mixed-use neighbourhoods, combining student accommodation, residential developments and retail facilities within walkable communities.

This approach supports urban densification, stimulates private investment and strengthens Kimberley's position as a leading education destination.

In support of this vision, the Municipal Planning Tribunal has approved the development of a modern seven-storey student accommodation complex that will provide 1,458 student beds across 183 residential units.

The development will also include staff accommodation, retail space and supporting amenities, representing another significant private sector investment in our local economy.

Madam Speaker,

The formalisation of informal settlements remains one of this administration's key priorities. We have allocated R1.6 million during the 2026/27 financial year to advance township establishment processes. This investment will accelerate the provision of secure land tenure,

restore dignity to our residents and create opportunities for future infrastructure development and economic participation.

We also remain committed to improving the ease of doing business in our municipality. Through the Building Control Unit, we continue to enhance efficiency in the processing of building plan applications. Faster turnaround times provide certainty to investors, support economic activity and contribute to improved service delivery.

Our long-term vision for the city is now guided by the approved Growth and Development Strategy a bold thirty-year blueprint that sets the direction for the future of Sol Plaatje. However, government alone cannot realise this vision. We call upon the private sector, investors, development partners and our communities to join us in implementing this shared agenda for growth and prosperity.

Madam Speaker,

Economic transformation must also benefit local businesses.

Through the implementation of the Black Industrialists and local beneficiation initiatives, opportunities continue to be created for local contractors, suppliers and workers, while skills development programmes are ensuring that our people are equipped to participate meaningfully in the economy.

Our commitment to supporting Small, Medium and Micro Enterprises remains unwavering. I am pleased to announce that both the Craven Street Business Centre and the Greenpoint Business Centre have now been completed.

During this financial year, these facilities will begin accommodating entrepreneurs, providing them with quality business premises from which to grow their enterprises, create employment and contribute to our local economy.

Working together with the Department of Small Business Development, sixty local entrepreneurs have successfully secured funding through the R500 million Township and Rural Spaza Shop Support Programme.

This intervention demonstrates the impact of partnerships in expanding opportunities for emerging businesses and strengthening township economies.

Madam Speaker,

During this financial year, the Municipality will undertake a comprehensive review of the tariffs associated with applications for spaza shops. This review is intended to ensure that our tariff structure remains fair, transparent, and responsive to the administrative costs associated with the regulation of these businesses.

By strengthening our regulatory framework, we aim to enhance accountability, improve compliance with municipal by-laws, and create a more efficient application process that supports legitimate township businesses while safeguarding the interests of consumers and the broader community.

Madam Speaker,

We continue to unlock strategic investment opportunities for the future of our city. Plans are at an advanced stage for the redevelopment of the RC Elliot Hall in Galeshewe and the restoration of the historic City Hall, ensuring that while we preserve our rich heritage, we also create modern public assets that contribute to economic development, tourism and community life.

To further position Sol Plaatje as an investment destination, business plans valued at approximately R1.5 billion have been submitted to Infrastructure South Africa for consideration.

These proposals span key catalytic projects, including tourism infrastructure and strategic economic development initiatives that have the potential to unlock significant investment, stimulate economic growth and create much-needed employment opportunities for our residents.

Revitalising the Kimberley Vintage Tram: Restoring a Heritage Icon

Madam Speaker,

The Kimberley Vintage Tram is more than a historic mode of transport; it is a cherished symbol of our city's rich heritage and an important asset with the potential to drive tourism, stimulate economic activity, and celebrate the unique history of Kimberley.

For several years, the tram has remained out of operation due to technical deterioration and ageing infrastructure. Recognising its strategic value as a flagship heritage tourism attraction, the Municipality has prioritised the restoration and modernisation of the Kimberley Vintage Tram as part of our broader programme to revitalise the inner city, promote tourism, and strengthen the local economy.

Following a comprehensive technical assessment, the Municipality identified the critical infrastructure upgrades required to safely restore the tram to full operational status. These include the rehabilitation of the tramway and rail infrastructure, refurbishment of the electrical substation, replacement and upgrading of the overhead power lines, and the restoration of the historic tram vehicle itself. These interventions will ensure compliance with all applicable national safety standards while preserving the authenticity of this important heritage asset.

The restoration of the Kimberley Vintage Tram is a high-impact investment in tourism-led economic development. Once operational, it will once again serve as a signature attraction, drawing visitors to our city, supporting local businesses, creating opportunities for tourism-related employment, and strengthening Kimberley's position as one of South Africa's premier heritage destinations.

While the project experienced initial delays arising from procurement processes, decisive interventions have enabled the Municipality to overcome these challenges. The appointment of a professional consulting team has been completed, paving the way for the implementation of the construction and restoration phase.

Madam Speaker, we remain firmly committed to returning this iconic landmark to operation, with completion targeted for December 2026.

Through this investment, we are not only preserving our heritage but also unlocking new opportunities for economic growth, tourism development, and the continued revitalisation of our historic city centre.

INFRASTRUCTURE DEVELOPMENT

As we present this Budget and Performance Report, we do so at a time when our municipality is intensifying efforts to rebuild critical infrastructure, improve service delivery, stimulate economic growth and restore public confidence in local government.

Despite fiscal constraints and growing infrastructure demands, significant progress has been achieved across key service delivery sectors during the period under review.

WATER SECURITY AND BULK WATER INFRASTRUCTURE

Water security remains one of the most important priorities of this administration.

Through the implementation of the R2.5 billion Bulk Facility for Infrastructure Programme, substantial progress has been made towards securing a reliable and sustainable water supply for Kimberley and surrounding communities.

Key achievements include:

Repair of 29 major leaks on strategic bulk pipelines between Riverton and Newton Reservoirs.

Installation of pressure-reducing valves to minimise water losses.

Removal of more than 15 500 cubic metres of sludge from Newton Reservoirs to improve water quality.

Major upgrades at Riverton Water Treatment Works, including refurbishment of filters, pumps, dosing systems and treatment infrastructure.

Strengthening of electricity supply to the treatment works through the installation of new 10 MVA transformers.

Installation of advanced monitoring systems and bulk water meters.

These interventions have yielded a major achievement: the elimination of routine nightly water supply interruptions, ensuring a more reliable water supply to residents and businesses.

Construction is also progressing on medium and long-term interventions, including the installation of over 33 kilometres of new bulk water pipelines and the acceleration of the Ritchie Bulk Water Supply Upgrade.

Importantly, the programme has created meaningful local economic opportunities, with:

66 local SMMEs participating in projects;

More than R61 million spent on local enterprises;

454 local labourers employed;

Over 47 000 labour days created;

Significant participation by women-owned businesses.

SANITATION IMPROVEMENT PROGRAMME

Addressing sewer spillages and sanitation failures remains a priority identified directly by communities during the IDP consultation process.

The municipality has submitted an application for approximately R2.8 billion in funding to comprehensively address sanitation infrastructure challenges.

Current interventions include:

Replacement of collapsed sewer pipelines at Beaconsfield.

Upgrading of critical wastewater treatment infrastructure.

Refurbishment planning for the vandalised Homevale Wastewater Treatment Works.

Replacement of aging sanitation infrastructure and sink toilets.

Advancement of the Carters Glen Sewer Pump Station Project.

For the 2026/27 financial year, additional investments will be directed towards Lerato Park sewer upgrades, Beaconsfield sewer network refurbishment, asbestos pipe replacement and the completion of Carters Glen Sewer Pump Station Phase 2.

ELECTRICITY NETWORK STRENGTHENING

The municipality continues to expand electricity access while strengthening network reliability.

During the reporting period:

189 households in Platfontein were electrified.

Electrification projects progressed in Jacksonville and Santa.

Installation commenced on a new 20 MVA transformer at the Galeshewe Substation.

Twenty high-mast lights were installed across Galeshewe, Ritchie, Homevale and Homelite.

LED streetlight replacement programmes continued across the municipality.

Successful parallel operation of transformers at Hadison Park Substation improved electricity supply security.

In the new financial year, the municipality will continue electrification programmes in Platfontein, Tshwaragano, Lerato Park and Marikana while completing the Galeshewe Substation upgrade.

ROADS AND STORMWATER INFRASTRUCTURE

The municipality continues to address deteriorating road conditions and stormwater infrastructure challenges.

Achievements recorded include:

Patching of more than 40 000 square metres of potholes.

Upgrading of 3.8 kilometres of gravel roads to paved standards.

Construction and upgrading of pedestrian bridges.

Cleaning of stormwater canals and drainage systems.

Grading of more than 16 kilometres of gravel roads.

Construction of reinforced stormwater canal infrastructure to reduce flooding risks.

These projects have simultaneously improved infrastructure and created employment opportunities for local residents.

For 2026/27, the municipality will implement:

A road resealing programme covering 55 000 square metres.

Additional gravel road upgrades.

Further stormwater canal improvements.

Strategic stormwater investigations aimed at reducing flooding in vulnerable communities.

Madam Speaker,

The progress achieved during the period under review demonstrates that despite financial pressures and infrastructure backlogs, this administration remains focused on rebuilding Sol Plaatje Municipality.

We are investing in water security, improving sanitation, expanding electricity access, rehabilitating roads, promoting economic growth and creating opportunities for our people.

While significant challenges remain, particularly regarding ageing infrastructure and funding constraints, the work undertaken provides a strong foundation for accelerated service delivery and sustainable development.

Together, we are rebuilding Sol Plaatje, restoring dignity to our communities and laying the foundation for a municipality that works for all its residents.

The Parks and Recreation is grateful for the IUDG grant funds received this financial year, which were redirected to the upgrading of Community facilities within the Sol Plaatje jurisdiction. These included the following:

An amount of R2 million, funded through the Integrated Urban Development Grant (IUDG) and allocated to the Roodepan Cemetery Project during the Adjustment Budget, is currently being utilised for the installation of ClearVu perimeter fencing. This investment is aimed at securing the cemetery, preventing vandalism and unauthorized access, while protecting municipal infrastructure and ensuring that the facility remains a safe, dignified, and well-managed public asset for the community.

The ClearVu fencing of the ABC cemetery found in Galeshewe. Although there were challenges encountered following a protest from community member to halt the R6 million project, the project was successfully implemented within two (2) months. Community members are urged to take responsibility and ownership of these facilities and ensure that the fence is not vandalized and bumped into by speeding vehicles, which is a setback encountered from time to time.

Planning phase for the upgrading of a new community hall at Riverton and upgrading of the dilapidated sports grounds at Ritchie. New designs of the two (2) facilities have been developed and approved.

IUDG Funds were rolled over to the current financial year for the Phutanang and Kenilworth cemeteries new ablution blocks to be connected for water and sewer services.

The Colville/Floors community hall kicked off successfully and major work were completed in September 2025. Albeit the challenges encountered, the facility has been modernised, fenced by clearview and surveillance cameras have been installed to beef up security. The hall will be operational in the next financial year.

Another major achievement that the division is proud of is the revamping of the Brian Hermanus and Roodepan swimming pools which were officially launched by the Executive Mayor on New Year's day which has seen increased numbers of community members, young and old, flocking in to enjoy the recreational services offered and to cool off due to the heatwave encountered.

The Langleg resort that has been non-operational due to repairs and upgrades needed was also opened on New Year's day by the Executive Mayor.

The swimming pool and pumps were repaired to render the pool safe for public and a number of chalets were upgraded.

The Municipal precinct was given a facelift by beautifying and landscaping the precinct by the Parks and Garden section.

The community is urged to safeguard these community facilities and report any vandalism noticed.

CORPORATE SERVICES:

BUILDING A CAPABLE, STABLE AND PROFESSIONAL MUNICIPAL INSTITUTION

A municipality's ability to deliver quality services is directly linked to the strength, stability, and professionalism of its institution. As we continue with the journey of rebuilding Sol Plaatje Municipality, we recognize that our greatest asset remains our people.

It is therefore essential that we invest in a capable workforce, strengthen institutional systems, promote good governance, and create an environment where employees are empowered to serve our communities with pride and dedication.

Over the past year, the Corporate Services Directorate has played a critical role in advancing our institutional renewal agenda by focusing on organisational alignment, labour stability, skills development, policy reform, effective communication, and social responsibility.

1. Review of the Municipal Staff Establishment: Building an Institution Fit for Purpose

A significant milestone has been achieved in our efforts to ensure that our organisational structure is aligned with the current and future service delivery demands of our communities.

Through the support of the Department of Cooperative Governance, Human Settlements and Traditional Affairs (COGHSTA), Lekoko Consulting was appointed to undertake a comprehensive review of the municipal staff establishment for Sol Plaatje Municipality as a Category B1 municipality.

The completed review provides a strategic framework for a fit-for-purpose organisational structure that responds to the Constitutional mandate of local government. This process ensures that we have the right people, in the right positions, with the appropriate skills and competencies required to improve service delivery.

The final report has been received and is currently undergoing internal review and implementation planning. As part of modernising our institutional systems, the Municipality is also in the process of acquiring OrgPlus software, which will enable the professional mapping and visualisation of the revised organisational structure.

This marks an important step towards building a more efficient, accountable and responsive municipality.

2. Strengthening Labour Stability Through the Absorption of Contract Workers

A stable workforce is fundamental to a stable municipality. We remain committed to creating certainty for employees while ensuring fairness, compliance, and sustainable labour relations.

In line with the Memorandum of Understanding signed with the South African Municipal Workers' Union (SAMWU) on 14 October 2020, Council has continued to address the long-standing matter relating to contract workers.

Since 1 October 2021, the Municipality has successfully absorbed 100 contract workers permanently into the institution, while an additional 40 employees have been appointed through normal recruitment and selection processes.

Furthermore, Council, through Resolution C39/05/25, has committed to the phased permanent appointment of the remaining 498 contract workers during the 2025/2026 financial year.

This decision demonstrates our commitment to fair labour practices, employee security, and recognising the contribution of workers who have supported municipal operations and service delivery over many years.

The Municipal Council approved the absorption of contract employees in May 2025 as part of the Municipality's commitment to enhancing employment stability, improving service delivery, and strengthening institutional capacity.

In the 2026/27 Medium-Term Revenue and Expenditure Framework (MTREF), provision has been made for the absorption of the remaining 372 contract employees at an estimated additional annual cost of R68 million.

This additional expenditure has been fully funded through a combination of targeted revenue enhancement initiatives and expenditure containment measures, including the reduction of overtime costs.

3. Investing in Skills Development and Building a Capable Workforce

The transformation of our municipality requires investment not only in infrastructure, but also in the knowledge, skills, and capabilities of our employees.

Through the implementation of the 2025/2026 Workplace Skills Plan (WSP), Sol Plaatje Municipality continues to strengthen its commitment towards professionalising local government and developing a workforce equipped to respond to modern municipal challenges.

To advance this objective, Council has prioritised the centralisation and strengthening of the training budget to R3.5 million, comprising R2 million dedicated towards employee development and R1.5 million towards councillor development.

Through strategic partnerships with COGHSTA, SALGA, sector departments, and other institutions, the Municipality will implement targeted development programmes, including:

- **Supporting 31 employees to complete their Grade 12 qualification;**
- **Enrolling employees in Adult Education and Training Level 4 programmes;**
- **Training 40 employees through the Municipal Finance Management Programme;**
- **Enabling 40 employees to complete the Managerial Certificate at NQF Level 7;**
- **Providing Artisan Recognition of Prior Learning opportunities for 10 employees across various trades.**

In addition, the Municipality has submitted an application for a discretionary grant of R880 000 from the Local Government Sector Education and Training Authority (LGSETA) to support MFMP training. A Special Project Plan has also been developed in partnership with the Office of the Premier and Emergency Services.

The Municipality continues to collaborate with Sol Plaatje University on advanced certificate programmes, project management training, and research-based initiatives aimed at empowering unemployed residents and strengthening community development.

Furthermore, the 2025/2026 Workplace Skills Plan has secured R1.5 million in mandatory funding from LGSETA, reinforcing our commitment to continuous learning and institutional excellence.

4. Strengthening Governance Through Human Resource Policy Reform

A professional municipality requires strong policies, clear systems, and compliance with legislative requirements.

The Human Resources Division has completed a comprehensive review of municipal HR policies to ensure alignment with the Municipal Staff Regulations and the evolving legislative framework governing local government employment practices.

These revised policies were submitted to SALGA for further input and guidance, ensuring that our approach remains consistent with national best practices.

To promote transparency and shared understanding, Council Members were also engaged through a dedicated workshop aimed at unpacking the implications of the new regulations and ensuring that elected representatives and administration are aligned in implementing these reforms.

These efforts strengthen accountability, consistency, and good governance within our institution. 23

5. Strengthening Municipal Communication and Restoring Public Confidence

A government that does not communicate effectively risks losing the confidence of the people it serves.

The Constitution recognises access to information as a fundamental right, and as a municipality, we have a responsibility to ensure that residents are kept informed about programmes, projects, challenges, and achievements.

As part of our institutional renewal agenda, we are investing in strengthening the Communications Unit by recruiting additional capacity, procuring modern communication equipment, and improving our ability to engage directly with communities.

The Municipality is also advancing the implementation of live-streaming capabilities for Council meetings, enhancing transparency and public participation.

Furthermore, we are undertaking a process of revitalising the Sol Plaatje Municipality brand to ensure that our identity reflects professionalism, accountability, and a renewed commitment to serving residents.

The Resident, our official external newsletter, will also be reintroduced in print format, ensuring that communities across the municipality remain informed and connected.

6. Advancing Social Justice Through the Implementation of the National Strategic Plan on Gender-Based Violence and Femicide

Building safer communities requires deliberate action to address social challenges and protect vulnerable groups.

In support of the National Strategic Plan on Gender-Based Violence and Femicide, Sol Plaatje Municipality has allocated R885 000 towards programmes aimed at promoting social cohesion, protecting human rights, and strengthening community support systems.

These funds will support key initiatives, including:

- **The Moral Regeneration Movement;**

- **The Youth and Children's Desk;**
- **Disability programmes; and**
- **Elderly support programmes.**

Through these interventions, we reaffirm our commitment to building a municipality where every resident, regardless of age, ability, or circumstance can experience dignity, inclusion, and equal opportunity.

Madam Speaker,

Gender-Based Violence and Femicide (GBVF) remains one of the greatest threats to the safety, dignity, and well-being of our communities. While the responsibility to combat this scourge rests with all spheres of government and society, local government has a critical role to play in creating safer communities.

Through this Budget, we reaffirm our commitment to supporting the fight against GBVF by investing in safer public spaces through improved street lighting, the maintenance of parks and public facilities, the expansion of CCTV infrastructure where feasible, and community safety initiatives in partnership with law enforcement agencies, civil society, and community organisations.

We will continue to strengthen awareness campaigns, support programmes that empower women, children, and vulnerable groups, and ensure that our community facilities serve as platforms for education, prevention, and social support. A municipality that is safe for women and children is a municipality that is safe for all.

We call on every resident, every community leader, every faith-based organisation, and every stakeholder to stand united in rejecting violence against women and children. Together, we must build communities founded on respect, equality, and human dignity.

The fight against Gender-Based Violence and Femicide is not only a social imperative, it is a moral obligation. As we rebuild Sol Plaatje together, we must ensure that every woman and every child can walk our streets, access our public spaces, and live their lives free from fear. No community can truly prosper while violence continues to rob our people of their dignity, safety, and future.

MARCH

Fellow residents,

As we prepare for tomorrow's planned march, I wish to make a sincere appeal to every resident of Sol Plaatje.

We fully acknowledge and respect the constitutional right of every citizen to assemble, to demonstrate and to express their views peacefully. These rights are fundamental to our democracy and must always be protected.

At the same time, I call on everyone participating in tomorrow's march to do so peacefully, responsibly and with respect for one another. Let us ensure that our message is heard without violence, intimidation, destruction of property or disruption to essential public services.

I also appeal to those who may not be participating in the march to exercise patience and understanding. Our municipality belongs to all of us, and our shared responsibility is to protect our city and preserve the peace that binds our communities together.

I have instructed municipal officials to work closely with law enforcement agencies and march organisers to ensure that tomorrow's event proceeds safely and in accordance with the law. We remain committed to engaging constructively with all stakeholders and to listening to the genuine concerns of our residents.

Let us remember that while we may differ on certain issues, we are united by our common desire to build a better Sol Plaatje. Division will not solve our challenges, but dialogue, mutual respect and partnership will.

I therefore call upon every resident to reject any attempts to incite violence, lawlessness or criminality. Let us demonstrate the maturity of our democracy by allowing peaceful engagement to prevail.

Together, let us protect our city, safeguard our people and continue rebuilding Sol Plaatje with dignity, unity and hope.

Madam Speaker,

This budget is more than a financial document. It is a blueprint for renewal. It reflects our determination to rebuild confidence in local government, strengthen partnerships with our communities, and lay the foundation for a prosperous future.

The journey of rebuilding Sol Plaatje is not the responsibility of government alone. It requires active citizenship, responsible ratepayers, dedicated public servants, and committed stakeholders working together towards a common goal.

Together, we can build a municipality that delivers services efficiently, creates opportunities for growth, and restores the pride of our people.

Together, we can rebuild Sol Plaatje.

I hereby table the Budget for the 2026/27 financial year and request Council's consideration and approval.

I thank you.

2. Council Resolution

Approval of the Annual Budget for 2026/27 MTREF

Executive Mayor Cllr M Bartlett 23 June 2026

Purpose

The purpose of this item is to submit the Annual Budget of the Sol Plaatje Local Municipality for the financial year 2026/27 and indicative allocations for the two projected outer years 2027/28 and 2028/29, including policies and tariffs for approval by Council.

For noting / for decision by

The following options exist in terms of noting / for decision by:

- Council

The item/report has NOT been considered by a portfolio committee.
This item is for decision by Council.

Background

In terms of the Section 24 (2) of Municipal Finance Management Act (MFMA) a Council of a Municipality must approve an annual budget before the start of the financial year. Section 24 (1)

further requires that the Mayor must approve the annual budget at least 30 days before the start of the financial year. It is in compliance with Section 24 (2) of the MFMA that an annual budget is being tabled before this Council today.

Whereas the MFMA Section 17, prescribes the format in which the municipal budget must be presented, National Treasury had published Schedule A tables for the capturing and presentation of the budget which covers a 7 year period, whereby the first three years are the actual outcomes of the previous years audited, the current year budget, and year to date actuals as well as the next three (3) years.

In terms of the Municipal Budget Reporting Regulations as per Government Gazette 32141 (hereinafter referred to as the MBRR), the table of contents of the annual budget is prescribed, and as such, the format complies as prescribed in the regulations.

The MBRR Sections 15 and 18 prescribes the manner in which the tabled budget must be publicised, whilst the MFMA Section 23 makes reference to consultation processes on tabled budgets. Various meetings were scheduled and conducted. The Draft Budget 2026/2027 including a presentation has been published on Sol Plaatje's website to be viewed by the public. Copies of the Draft Budget 2026/2027 were made available at all municipal libraries and Council Civic Centre for public inspection.

National Treasury's budget benchmark exercise which is the process of reviewing the tabled budgets, analysed the assumptions and the detailed budget and compared the budget with other secondary cities took place on the 19 May 2026.

The MBRR further suggests that the budget must be tabled together with the reviewed budget related policies and the proposed tariffs. All these documents are part of the budget statement as presented in the annexures or was included in the draft documents.

It is against this background that the Annual Budget for the 2026/27 MTREF is submitted for approval.

Annexures

Budget Part 1 and 2
Budget Annexures
Section 1: Budget Schedules and supporting tables
Section 2: Tariffs
Section 3: History of Tariffs
Section 4: IDP Overview
Section 5: Service Delivery and Budget Implementation Plan
Section 6: Budget Policies
Section 7: By-Laws
Section 8: MFMA Circulars

Motivation

The MFMA places an obligation on Council to ensure that the budget is approved within the legislated timeframes. Non-compliance with the MFMA Section 24 will result in the application of the MFMA Section 26 – Consequences of failure to approve budget before start of the budget year.

Personnel Implications

Personnel implications shall be in accordance with the tabled budget, the current organisational structure as well as the implementation strategy as will be agreed upon by the Municipal Manager, and within the budget constraints.

Financial Implications

There are no financial implications other than as per the tabled budget. The tariff increases and impact of policy reviews are anticipated as a result of adopting this budget.

Legal Authority and Implications

MFMA Section 16 and 24

Municipal Budget and Reporting Regulations

MFMA Circulars

The Annual Budget was discussed with the Mayoral Committee, the IDP, Budget and Performance Committee (extended), the Municipal Manager, the Chief Financial Officer and Executive Directors.

The budget was also assessed by National Treasury through the budget benchmark exercise, a report of which is attached.

Consultation

Executive Mayor – Cllr M Bartlett

Municipal Manager – Mr BS Matlala

Chief Financial Officer – Mrs L Rapodile

Executive Management Team

Mayoral Committee

Contact Person

L Rapodile

Chief Financial Officer

Contact number: 053-8306500

The Annual Budget will be tabled by the Executive Mayor, Cllr M Bartlett.

RECOMMENDATION:

1. That Council **approves** the Annual Budget for the 2026/27 MTREF as presented in terms of the following annexures highlighted herein.

2. That in terms of section 16 of the Municipal Finance Management Act, 56 of 2003, Council **approves** the Annual Budget of the municipality for the financial year 2026/27; and indicative allocations for the two projected outer years 2027/28 and 2028/29, and the multi-year single year capital appropriations as set out in the Annual Budget in the following tables:

2.1 Budgeted financial performance by revenue source and expenditure by type as presented in Table A1 – Summary and Table A4 - Detailed
2.2 Budgeted Financial Performance (revenue and expenditure by Standard classification) Annexure/Section 1 – Table A2;
2.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) Annexure/Section 1 - Table A3;
2.4 Multi-year and single year capital appropriations by municipal vote and Standard classification and associated funding by source. Annexure/Section 1 - Table A5.

3. That Council **approves** the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets as set out in the following tables:

3.1 Budgeted Financial Position: Annexure/Section 1 – Table A6;
3.2 Budgeted Cash Flow: Annexure/Section 1 – Table A7;
3.3 Cash backed reserves and accumulated surplus reconciliation: Annexure/Section 1 – Table A8;
3.4 Asset Management: Annexure/Section 1 – Table A9; and
3.5 Basic service delivery measurement: Annexure/Section 1 –Table A10.

4. That Council **approves** the Budget Supporting tables as presented in Section 1 of the book.

5. That in terms of sections 74 and 75A of the Local Government: Municipal Systems Act, Act 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste removal services, sanitation services, property rates and all other tariffs as set out in Annexure 2, are **approved** by Council.

6. That Council **approves** the final reviewed Integrated Development Plan reflected in Annexure 4.

7. That Council **notes** the final Service Delivery and Budget Implementation Plan for 2026/27 as per Annexure 5.

8. That in terms of section 24(2)(c)(v) of the Municipal Finance Management Act, 56 of 2003, the budget-related policies, including proposed amendments as set out in the Budget Annexure/Section 6 are **approved** for the budget year 2026/2027, the effective date of these policies is 1 July 2026, and may be amended during the year.

9. That the Basic Services Indigent Packages as set out in Annexure/Section 1 and the Executive summary, is **approved**.

10. That Council takes notes that compliance with mSCOA regulations is effective from 1 July 2017, currently version 6.9 was adopted and is fully operational and that mSCOA version 7.1 has been adopted and is fully operational from 1 July 2026.

11. That council approves the Procurement plans for the financial year.

12. That Council resolves to authorise the Chief financial Officer to make corrections to make administrative and technical error corrections identified in the Annual Budget that is due to mSCOA reporting requirements.

3. Executive Summary

Introduction

The municipality completed its review of the IDP which covers the period from 1 July 2022 to 30 June 2027. The key strategic objectives of the IDP are now linked to the strategic priorities and supported by the budget allocations, where funding is available.

These strategic objectives to support vision: "***Towards a growing, cleaner city***" which forms part of submission to Council for approval are

a) Strategic Objective 1: Economic growth through promoting Sol Plaatje Municipality as an economic hub
b) Strategic Objective 2: Improved Service Delivery
c) Strategic Objective 3: Good, clean and transparent Governance and Public Participation
d) Strategic Objective 4: Establishment of healthy financial management
e) Strategic Objective 5: Improved Institutional Management
f) Strategic Objective 6: Community Health and Safety

It is these strategic priorities that would see the municipality fully focusing on the programmes and projects in the year 2026/27 that would attempt to resolve the following strategic challenges:

1. Cash flow challenges
2. Service delivery challenges
3. Low collection rate and strict implementation of the Credit Control Policy
4. Stagnant audit outcome - qualified opinion for the past five (5) years by Auditor General
5. High youth unemployment rate which necessitate tangible investment drive into Sol Plaatje Municipality's economy
6. Sustainable water supply and uninterrupted electricity supply to communities

"President Cyril Ramaphosa delivered the 2026 State of the Nation Address (SONA) on February 12, 2026, at Cape Town City Hall, focusing on driving inclusive growth, reducing the cost of living, and building a capable state. Key highlights included ending load shedding, accelerating infrastructure development, strengthening anti-corruption measures, and launching a National Dialogue to define a 30-year vision.

MEDIUM-TERM DEVELOPMENT PLAN (MTDP)
Government has adopted the MTDP, which sets out a clear and ambitious programme for the next five years.
The actions contained in the MTDP will advance three strategic priorities:
Firstly, to drive inclusive growth and job creation;
Secondly, to reduce poverty and tackle the high cost of living; and
Thirdly, to build a capable, ethical and developmental state.

Therefore, the municipality have service delivery as a highest priority also highlight revenue enhancement initiatives to turnaround low cash flow challenges and improve collection rate. These are the initiatives that will reduce deficits and negative net cash from operations, and these controls will include:

- Conduct meter audits to curb electricity theft.
- Procuring of smart, prepaid meters and water meters to improve billing accuracy.
- Ensure that all properties are billed for all services.
- Improve Internal Controls within Revenue Management Value Chain (TID rollovers, integrations from the prepaid vendor with Solar, non-purchasing prepaid meters, etc)

- Strict measures in procurement processes and enforce competitive bidding process and reduce deviations
- Improved planning of budget implementation
- Grow revenue base and stimulate investments into the city.
- The appointment of four debt collection companies to assist in particularly legal collections.

The municipality has been experiencing difficulties in managing and controlling technical and non-technical losses for water and electricity, and again this is another hurdle that must be attended to as a matter of urgency.

The municipality has been approved for the Municipal debt relief, effective 1 October 2023. It is imperative that the municipality complies with the conditions of Circular 124, as non-compliance will have serious consequences for the municipality and its electricity business.

The 2026/27 and outer years 2027/28 and 2028/29 Budget is premised on the following assumptions:

- The municipality implemented the 2023 General Valuation Roll effective 1 July 2023. The objections and appeal process are finalised. The Supplementary Valuation Roll for 2025/26 was finalised at the end of March 2026.
- That council will champion and support all strategies aimed at growing the revenue base.
- That council will support all efforts aimed at reducing water and electricity losses. A percentage increase in tariffs is no longer sustainable, the focus must be reduction of losses that will result in saving and release financial resources tied in the provision and actual costs of losses to fund any service delivery improvements and re-investment into the service to improve quality and affordability.
- The budget should focus on Service Delivery challenges and revenue enhancement as key priorities.
- That performance management and consequence management will be strictly implemented.
- That council will support strategies aimed at project implementation by reviewing the existing model of Project Management and any other option and mechanisms available, emphasis is on conditional grant spending and to avoid the risk of funds being withdrawn.
- Marketing and promotion of policies to lure citizens to pay for their municipal services.

All the evidence points to fact that the culture of poor performance, lack of consequence management and relaxing controls in the implementation of policies cannot prevail, if we want to see a tangible improvement and recover financially. The budget remains committed in protecting the poor by ensuring that those that are indigent are registered and receive the free basic services.

We remain committed in improving the living conditions of our people, special focus must be given to ensuring that there is capacity and skills in the civil engineering services with clear expectations. Planned maintenance will be institutionalised to enable effective spending. Adhoc maintenance must be based on emergencies or unforeseen circumstances or acts of God which cannot be prevented.

We have accepted that we are operating an aged infrastructure, and with the current financial position, immediate replacement is extremely difficult. Thus, it is of utmost importance that the BFI funding be spent effectively and timeously as the long-term goal of the Bulk Water Infrastructure project is to secure sustainable and quality water supply and reduce water losses. This means more funds will be required to pay for the required maintenance as well as increase in personnel capacity to attend to issues as they get reported by our people and ward councillors. We must be responsive and turnaround times must be excellent. This will positively influence customer satisfaction and ultimately customer’s willingness to pay their municipal accounts.

Our average collection rate for Property rates and Service charges were at 84.2% as at end the end of May 2026. The lower collection rate is not assisting the municipality to step out of its liquidity woes. The municipality needs an average collection rate of 95% or more, to improve the liquidity issues and dealing with accumulated creditors. This basically means, not only should the rate payers pay their monthly current bill, those in arrears must pay an amount between 10% and 15% per month on arrears. Further to this, inactive meters that have not bought electricity for the last 90 days, must be blocked and audited through physical verification and testing, and clients will be expected to provide reasons why they were not buying and such a meter will be inspected for tampering or bypass.

The audit outcomes remain negative and one of the contributing factors is weaknesses in internal controls and repeat findings that are not adequately addressed. Weak internal controls lead to various issues on credibility and quality of information used to prepare and complete the financial statements. The Audit Action Plan is developed annually but implementation thereof is still lacking and must be improved. Recommendations of Auditor General and Internal Audit must be implemented and adhered to, to ensure an improvement in audit outcomes.

Drastic and progressive recovery and turnaround strategies have to be put in place. The recovery and turnaround are aimed at focusing on seven areas as follows:

1. Reduction of water and electricity losses
2. Revenue enhancement and improved collections rates
3. Operational efficiencies in the engineering sector
4. Growth strategies and implementation
5. Productive and passionate employees
6. Quality and responsible leadership
7. Compliance to MFMA Circular 124: Municipal Debt Relief

All strategies will be focusing on management and organisational performance, cutting costs and operation of plants and network. In order for the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced, serious consideration should be given to the service delivery and financial implications of all decisions taken, ensure that acts, regulations and policies are adhered to, enhance revenue collection and ensure that operational and capital funds are spent effectively with good value for money.

Improve on preventative maintenance and spend funds cost-effectively and efficiently to address service delivery challenges and ensure assets are maintained at desired levels and are being utilised optimally. The spending of funds will have to be prioritised, in light of the cash constraints and wastage be curbed. Municipal officials should also take all reasonable steps to prevent unauthorised, irregular and fruitless and wasteful expenditure. Refrain from committing acts of financial misconduct and/or criminal offences as per Chapter 15 of the MFMA.

It is imperative that all municipal officials must have the inherent desire to do their job to the best of their ability, take pride and ownership in their work, take accountability for their job functions, doing the right thing consistently and work as a collective, cohesive team to achieve the municipality’s long and short-term objectives. Foremost to all of these, have the community’s best interest at heart.

The Budget Overview

The fifth year of IDP implementation and budget cycle takes place under extremely difficult conditions. The economy continues to show signs of constraints especially when looking at the high unemployment rate especially in cities supported by retail, commercial and small medium enterprises. Demand for goods and services decrease due to disposal income being negatively affected, and municipal utility account becomes the first slain. This is evidenced from the lower

average collection rate of 84.2% at the end of May 2026. The collection rate is lower than the norm of 95% as set out by National Treasury. The current projected monthly expenditure is approximately R200 million, which means that at any given point in time, the municipality must have close to R600 million in cash and investments, to be able to have a comfortable Cost coverage of 3 months. The municipality's current Cost coverage ratio is less than one month. To realise a meaningful impact, revenue collection must increase, and expenditure be decreased, whilst the municipality took a prudent approach in its estimations because you cannot spend money that you do not have. There needs to be sufficient cash available to meet financial commitments.

The 2025/26 Mid-year engagement was held with National Treasury on 01 and 02 February 2026. All arrears based on the four pillars were assessed, namely Institutional Arrangements (Fragile), Financial Health (Decline), Financial Governance (Decline) and Service Delivery (Fragile). National Treasury issued a summation of the observations, recommendations and resolutions emanating from the discussions; these should inform the municipality's 2026/27 MTREF, where appropriate.

This report aims to table the Operational Revenue, Operational Expenditure and Capital Expenditure Framework for the 2026/27 MTREF covering a three-year period, with 2025/26 as the base year. The operational revenue framework details out revenue sources and projections per source for the next three years. Each projection is based on previous years audited actuals, year to date budget and actuals as well as growth prospects and general increases as informed by inflation and estimated cost of service delivery, management and administration.

The operational expenditure framework reflects all expenditure related to service delivery, management, administration and costs of running the municipality. Included in the operational expenditure is the portion of revenue anticipated not to be collected, and as such gives rise to provision for bad debts and write offs to take place in the year. The provision for bad debts ensures that that the municipality's spending is aligned to the collection rather than billed, as this will result in an unfunded and unrealistic budget.

The capital expenditure framework details out infrastructure investment, either new, upgrades or refurbishment. Capital budget is presented per project and allocated funds. It is therefore expected that spending on projects will align to the allocations, and any changes are tantamount to an adjustment or else the expenditure above allocation as per approved budget will be unauthorised. Funding from Internally generated funds is limited due to the municipality's cash flow constraints.

The municipality was approved for the Municipal Debt Relief, effective 1 October 2023. Articulated below is a high-level summary of the status quo reported in the S71 report for May 2026. The municipality received the first and second third of the debt to be written off, amounting to R496 million combined. The municipality is in breach of the conditions and run the risk of forfeiting the last third of the debt write-off or being removed from the programme. This can have serious repercussions for the municipality and its electricity business. The reason for non-compliance is due to the fact that the municipality made partial payments due to Eskom and defaulted on the current accounts due to the Department of Water and Sanitation. Another serious breach is the low quarterly collection rate per ward that is lower than the 95% as prescribed by MFMA Circular 124. It is imperative that the Debt Collection and Credit Control Policy is stringently and fairly applied to all customer groups.

The municipality is in breach of the conditions and has accumulative arrears for the 2024/25 and 2025/26 financial year. It is of paramount importance to be in good standing with ESKOM. To be in good standing with ESKOM, the municipality has an obligation to settle **R502,353,791.89**, as indicated in the Table below. Arrears on the outstanding invoices including interest amounts to R388,453,791.89 and the arrears on the payment arrangement amounts to R113,900,000.00. It should be noted that the payment arrangement should have been settled at the end of January 2026.

Month	Invoice Amount incl Interest	Paid Amount	Balance due incl Interest	Arrear instalments Payment Arrangement	Total Due to be in Good standing	Interest
Jul-24	R 148,333,011.78	R 148,333,011.78	R -	R -	R -	R 273,911.75
Aug-24	R 127,600,942.44	R 127,600,942.44	R -	R 6,700,000.00	R 6,700,000.00	R 154,610.92
Sept-24	R 71,086,942.52	R 71,086,942.52	R -	R 6,700,000.00	R 6,700,000.00	R 1,749,230.28
Oct-24	R 73,507,839.50	R 73,507,839.50	R -	R 6,700,000.00	R 6,700,000.00	R 2,765,933.71
Nov-24	R 69,973,808.12	R 25,000,000.00	R 44,973,808.12	R 6,700,000.00	R 51,673,808.12	R 2,159,642.32
Dec-24	R 71,858,904.48	R 71,858,904.48	R -	R 6,700,000.00	R 6,700,000.00	R 1,729,759.80
Jan-25	R 75,731,838.36	R 75,731,838.36	R -	R 6,700,000.00	R 6,700,000.00	R 1,878,529.97
Feb-25	R 68,070,392.81	R 68,070,392.81	R -	R 6,700,000.00	R 6,700,000.00	R 1,066,048.41
Mar-25	R 72,107,023.50	R 72,107,023.50	R -	R 6,700,000.00	R 6,700,000.00	R 1,733,370.12
Apr-25	R 68,058,315.40	R 68,058,315.40	R -	R 6,700,000.00	R 6,700,000.00	R 1,809,020.57
May-25	R 77,292,217.25	R 77,292,217.25	R -	R 6,700,000.00	R 6,700,000.00	R 2,094,272.25
Jun-25	R 131,969,878.88	R -	R 131,969,878.88	R 6,700,000.00	R 138,669,878.88	R 1,975,092.68
Jul-25	R 146,873,234.81	R 146,873,234.81	R -	R 6,700,000.00	R 6,700,000.00	R 5,423,957.99
Aug-25	R 129,313,188.86	R -	R 129,313,188.86	R 6,700,000.00	R 136,013,188.86	R 4,112,190.15
Sept-25	R 81,800,313.25	R 81,800,313.25	R -	R 6,700,000.00	R 6,700,000.00	R 4,263,618.92
Oct-25	R 86,065,807.73	R 86,065,807.73	R -	R 6,700,000.00	R 6,700,000.00	R 7,374,557.04
Nov-25	R 80,364,895.03	R 60,000,000.00	R 20,364,895.03	R 6,700,000.00	R 27,064,895.03	R 4,431,994.83
Dec-25	R 83,316,482.56	R 56,000,000.00	R 27,316,482.56	R 6,700,000.00	R 34,016,482.56	R 6,844,494.51
Jan-26	R 88,134,880.12	R 88,134,880.12	R -	R -	R -	R 5,284,126.22
Feb-26	R 81,366,974.13	R 81,366,974.13	R -	R -	R -	R 5,762,503.91
Mar-26	R 85,475,024.94	R 85,475,024.94	R -	R -	R -	R 5,618,983.74
Apr-26	R 84,515,538.44	R 50,000,000.00	R 34,515,538.44	R -	R 34,515,538.44	R 6,869,542.60
TOTAL ESKOM	**R 2,002,817,454.91**	**R 1,614,363,663.02**	**R 388,453,791.89**	**R 113,900,000.00**	**R 502,353,791.89**	**R 75,375,392.69**

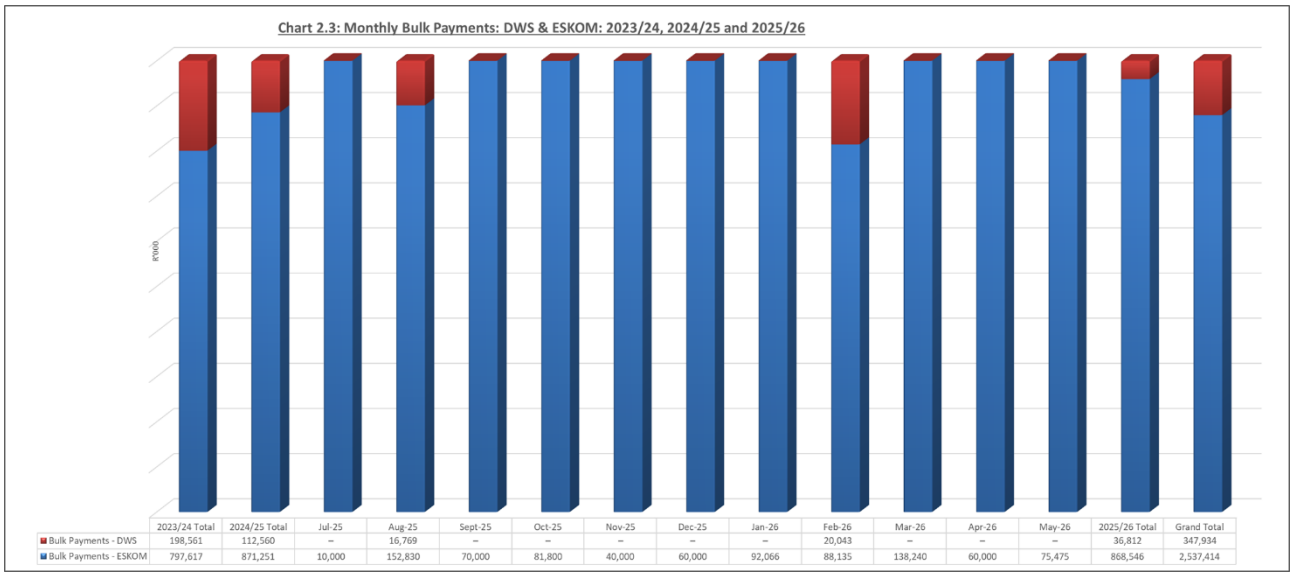
Indicated in the Table below is the arrear debt payable to DWS. Another serious non-compliance to the conditions, is the non-payment of October, November, December 2024, January, June, July, August, October, November, December 2025, January, February and March 2026 accounts for Water. The February, March and September 2025 accounts are settled in full. The municipality had insufficient cash to settle the respective accounts. It is of great concern that the municipality could not manage to settle the debt repayment instalment to DWS. The total amount due and payable to DWS is **R255,997,172.47** to remain on the Department's Debt Incentive Programme. If the municipality fails to pay the outstanding arrear debt, the municipality will forfeit the interest write-off of R14 million and the Department will resume in charging interest on overdue accounts, leading to an escalation in Fruitless and Wasteful expenditure and further impede on the municipality's financial recovery.

Month	Invoice Amount	Paid Amount	Balance due	Less potential interest write-off	Total Due to be in Good standing	Interest
Arrears	R 54,656,466.48	R 17,098,078.18	R 37,558,388.30	-R 14,703,680.46	R 22,854,707.84	R -
Oct-24	R 17,504,048.73	R -	R 17,504,048.73	R -	R 17,504,048.73	R -
Nov-24	R 17,504,048.73	R -	R 17,504,048.73	R -	R 17,504,048.73	R -
Dec-24	R 15,680,672.19	R -	R 15,680,672.19	R -	R 15,680,672.19	R -
Jan-25	R 20,395,986.37	R -	R 20,395,986.37	R -	R 20,395,986.37	R -
Feb-25	R 18,327,914.21	R 18,327,914.21	-R 0.00	R -	-R 0.00	R -
Mar-25	R 16,769,310.95	R 16,769,310.95	-R 0.00	R -	-R 0.00	R -
Jun-25	R 3,179,334.42	R -	R 3,179,334.42	R -	R 3,179,334.42	R -
Jul-25	R 21,433,972.20	R -	R 21,433,972.20	R -	R 21,433,972.20	R -
Aug-25	R 14,866,090.79	R -	R 14,866,090.79	R -	R 14,866,090.79	R -
Sept-25	R 20,043,140.87	R 20,043,140.87	R -	R -	R -	R -
Oct-25	R 24,801,206.74	R -	R 24,801,206.74	R -	R 24,801,206.74	R -
Nov-25	R 14,866,092.88	R -	R 14,866,092.88	R -	R 14,866,092.88	R -
Dec-25	R 14,866,092.88	R -	R 14,866,092.88	R -	R 14,866,092.88	R -
Jan-26	R 30,102,686.72	R -	R 30,102,686.72	R -	R 30,102,686.72	R -
Feb-26	R 21,740,055.80	R -	R 21,740,055.80	R -	R 21,740,055.80	R -
Mar-26	R 16,202,176.19	R -	R 16,202,176.19	R -	R 16,202,176.19	R -
TOTAL WATER	**R 342,939,297.14**	**R 72,238,444.21**	**R 270,700,852.93**	**-R 14,703,680.46**	**R 255,997,172.47**	**R -**

1. Municipal Debt Relief Benefit

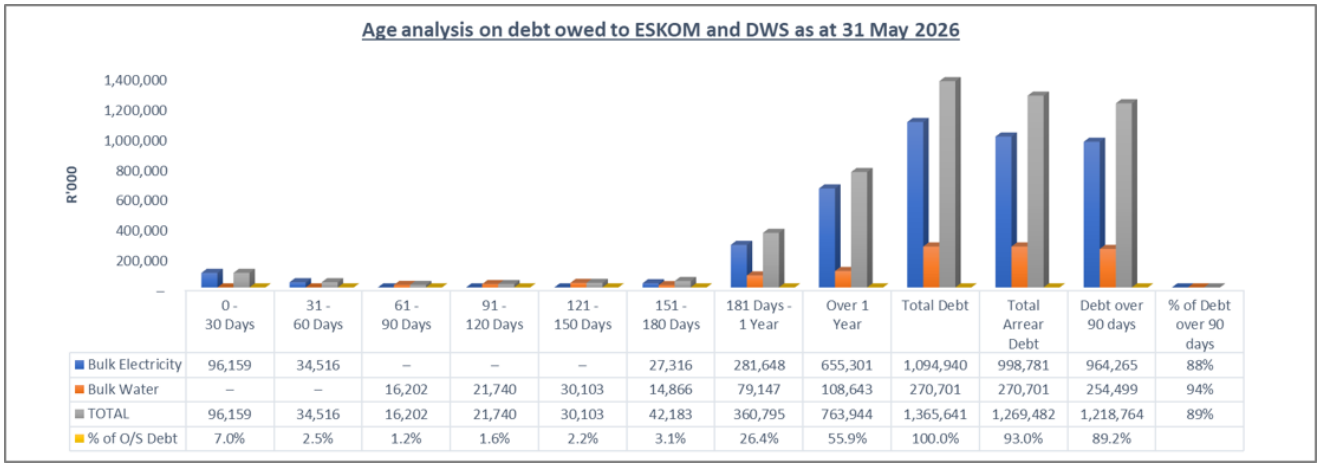
The total debt eligible for write-off, over the 3-year period amounts to **R744,384,421.59**. The one-third of the qualifying debt to be written-off amounts to **R248,128,140.53**. National Treasury approved the write-off of the first and second third (2/3) of the municipal debt amounting to R496 million in total. Should the municipality fail to comply with the conditions and fail to settle the accumulative arrears, the debt relief benefit that the municipality will forfeit is R248 million. This will be a serious blow to the municipality's finances and will have severe repercussions on the already critical cashflow position

Indicated in Chart 2.3 below, are the monthly payments made to DWS and ESKOM for 2023/24, 2024/25 and 2025/26 financial year as at 31 May 2026. The total payments made to DWS amount to R347,934 million. The total payments made to Eskom amounts to R2,537,414 billion.



	2023/24 Total	2024/25 Total	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	2025/26 Total	Grand Total
Bulk Payments - DWS	198,561	112,560	–	16,769	–	–	–	–	–	20,043	–	–	–	36,812	347,934
Bulk Payments - ESKOM	797,617	871,251	10,000	152,830	70,000	81,800	40,000	60,000	92,066	88,135	138,240	60,000	75,475	868,546	2,537,414

Articulated in the chart below is the age analysis of the debt owed to Eskom and DWS as at 31 May 2026. The total debt owed to Eskom amounts to R1,094,940 billion and R270,701 million is owed to DWS. Overall, 89% of the total debt is overdue for more than 90 days.



	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total Debt	Total Arrear Debt	Debt over 90 days	% of Debt over 90 days
Bulk Electricity	96,159	34,516	–	–	–	27,316	281,648	655,301	1,094,940	998,781	964,265	88%
Bulk Water	–	–	16,202	21,740	30,103	14,866	79,147	108,643	270,701	270,701	254,499	94%
TOTAL	96,159	34,516	16,202	21,740	30,103	42,183	360,795	763,944	1,365,641	1,269,482	1,218,764	89%
% of O/S Debt	7.0%	2.5%	1.2%	1.6%	2.2%	3.1%	26.4%	55.9%	100.0%	93.0%	89.2%	

The table below presents the consolidated overview of 2026/27 MTREF.

Consolidated Overview of the 2026/27 MTREF	Adjustment Budget 2025/26	2026/27 Medium Term Revenue & Expenditure Framework						
		Budget Year 2026/27	Year-on-year % Increase (Decrease)	Budget Year +1 2027/28	Year-on-year % Increase (Decrease)	Budget Year +2 2028/29	Year-on-year % Increase (Decrease)	Total over the MTREF
	R'000	R'000	%	R'000	%	R'000	%	R'000
Operational revenue and expenditure budget								
Total Operating Revenue (excl Capital transfers)	3,228,733	3,347,357	3.67%	3,559,348	6.33%	3,767,493	5.85%	10,674,197
Total Operating Expenditure	3,484,060	3,364,907	-3.42%	3,548,295	5.45%	3,697,601	4.21%	10,610,803
Operating Surplus	**(255,327)**	**(17,550)**	-93.13%	**11,053**	-162.98%	**69,891**	532.33%	63,394
Capital transfers and contributions	684,166	703,383	2.81%	569,122	-19.09%	335,889	-40.98%	1,608,395
Total Revenue (incl Capital transfers)	3,912,899	4,050,740	3.52%	4,128,470	1.92%	4,103,382	-0.61%	12,282,592
Surplus (incl Capital transfers)	**428,839**	**685,833**	59.93%	**580,175**	-15.41%	**405,781**	-30.06%	**1,671,789**
Capital expenditure budget								
Capital transfers and contributions	595,392	607,290	2%	494,889	-18.51%	292,078	-40.98%	1,394,256
Internally generated funds	37,389	25,348	-32%	34,957	37.91%	39,304	12.44%	99,609
Total Capital expenditure	**632,781**	**632,638**	0%	**529,845**	-16.25%	**331,382**	-37.46%	**1,493,865**

The municipality continues to derive revenue from service charges and rates. There are minor revenue sources that are part of service delivery cost funding and our aim is to continue to grow these revenue sources. For indulgence, a deficit or unfunded budget is when a municipality spends more than what it can generate, that is expenses exceed income. A deficit can either be funded from projected savings or defer expenditure that is included. This is an undesired situation.

The 2026/27 financial year shows a deficit of R17,550 million as a result of the decrease in the electricity tariff for domestic and indigent customers from 8% to 5.5%. The net impact is R28 million reduction in Electricity sales. The outer two years are showing surpluses. Surpluses from Operating Revenue are ought to be used to re-invest in service delivery related infrastructure, either fund growth or refurbishments of capital nature to ensure continuity of service and effectiveness of infrastructure. Increasing the surplus is two-fold and it is critical that you either increase the revenue base or reduce expenditure. The municipality is struggling with severe cash flow challenges and low collection rate. Over the three years, R63,394 million is project as total surpluses.

The focus at this point shall be operating revenue and expenditure as follows.

The operational revenue is increasing from R3,228,733 billion (Adjusted budget 2025/26) to R3,347,357 billion (2026/27), constituting a 3.67% increase year on year when compared to Adjustment budget. The operating expenditure is estimated at R3,364,907 billion in 2026/27, with a decrease of operational expenditure of 3.42% from the Adjusted budget 2025/26. After having considered all the factors, the budget for 2026/27 MTREF shall generate operating surpluses. The budget can remain funded for the duration of the MTREF by significantly improving the collection rate, revenue enhancement and cutting down on non-essential spending, applying cost containment measures consistently and curbing wastage and improving on the quality of workmanship. The total capital expenditure amounts to R632,638 million for the 2026/27 financial year. Over the MTREF the municipality projects to spend close to R1.5 billion which is predominantly for Bulk water BFI projects. Capital grants and subsidies recognised, are all conditional grants gazetted as per the DoRA 2026.

4. Annual budget tables

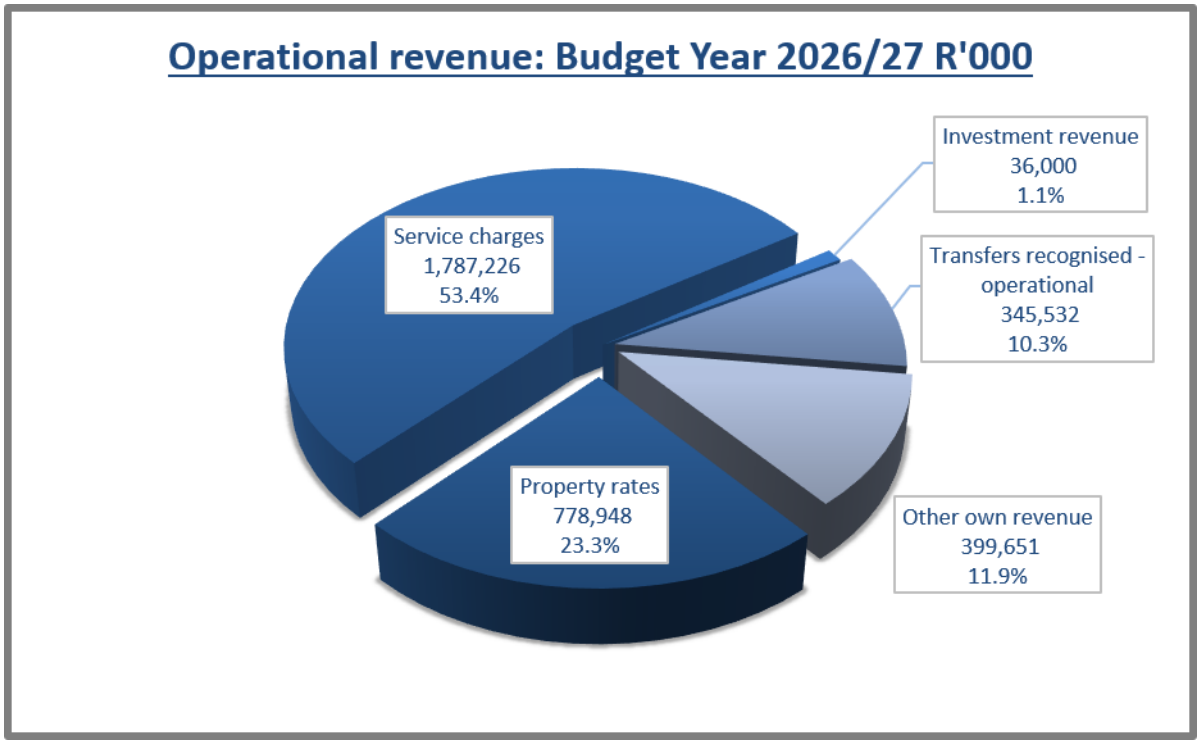
The A-schedules are included as an annexure under Section 1: Budget Schedules and supporting tables. Various reference is made to the A-schedules through-out this Budget document.

5. Operating Revenue Framework

The municipality generates revenue from exchange and non-exchange transactions. Exchange transactions are instances where there is a transaction concluded at arms-length based on measured consumption as well as a result of existing service agreements. The main revenue from non-exchange transactions are revenue derived from property rates, availability charges, penalties and disconnection charges as well as operational grants and subsidies. Revenue from exchange and non-exchange transactions are an indicator of the source of that revenue. Revenue generated from operations is utilised to effectively run the institution, cover the costs of compensation of employees, operation and maintenance of infrastructure, servicing of municipal debt acquired as long-term borrowings, the costs of bulk water and electricity and all other operational expenditure.

During this budget process, all tariffs had been revised to ensure that they are relevant and easy to implement. The municipality generates income from various sources such as exchange and non-exchange transactions. Revenue from exchange transactions is generated mainly from trading services. The municipality has adopted a consolidated billing system for both exchange and non-exchange transactions for municipal services. Billing therefore is done systematically based on fixed monthly tariffs for services as well as consumption-based billing for metered services. And as far as possible, all other services like hiring of halls, building plans, etc are rendered on a cash basis.

The pie-chart below represent the percentage weighting of each revenue source against the total revenue estimated for the financial year 2026/27.



Revenue by Source

The municipality's revenue is determined by tariff packages which are not only considered affordable to the ratepayers and users, but are deemed to be fair, equitable and realistic, and this is assessed in the context of having acknowledged those who cannot afford or have means to pay, the indigent households. The biggest concern year-on-year is the increase on Electricity revenue but this trading

service is put under severe strain with the above inflation increases approved for Eskom for bulk electricity, whilst the municipality must start implementing a strict action plan to reduce inefficiencies in the system.

The operating revenue framework is informed by the following:

- National Treasury guidelines on macro-economic policy
- Projected demand for services
- Realistic projections of revenue and collection thereof, as well as strategies for debtor's management
- Electricity tariff increases based on cost to run the service, as informed by NERSA guidelines
- Determination of tariffs for trading services in a cost reflective and a cost recovery manner
- The municipality's property rates policy as approved by Council and the General Valuation Roll 2023.

The following table is a summary of 2026/27 MTREF classified by revenue source.

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description (R thousand)	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework									
Revenue By Source	Original Budget	% Contribution	Adjusted Budget	% Contribution	Budget Year 2026/27	% Contribution	% Growth 2025/26 (Original) to 2026/27	% Growth 2025/26 (Adjusted) to 2026/27	Budget Year +1 2027/28	% Contribution	% Growth 2026/27 to 2027/28	Budget Year +2 2028/29	% Contribution	% Growth 2027/28 to 2028/29
Exchange Revenue														
Service charges - Electricity	1,218,923	37.69%	1,219,183	37.76%	1,180,220	35.26%	-3.18%	-3.20%	1,340,815	37.67%	13.61%	1,474,895	39.15%	10.00%
Service charges - Water	362,722	11.22%	363,126	11.25%	409,032	12.22%	12.77%	12.64%	422,409	11.87%	3.27%	435,689	11.56%	3.14%
Service charges - Waste Water Management	106,274	3.29%	106,317	3.29%	109,297	3.27%	2.85%	2.80%	114,331	3.21%	4.61%	118,784	3.15%	3.89%
Service charges - Waste Management	73,593	2.28%	77,807	2.41%	88,676	2.65%	20.50%	13.97%	90,462	2.54%	2.01%	93,880	2.49%	3.78%
Non-Exchange Revenue														
Property rates	717,920	22.20%	717,920	22.24%	778,948	23.27%	8.50%	8.50%	804,653	22.61%	3.30%	830,402	22.04%	3.20%
Surcharges and Taxes	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Fines, penalties and forfeits	34,743	1.07%	34,743	1.08%	36,890	1.10%	6.18%	6.18%	38,550	1.08%	4.50%	40,092	1.06%	4.00%
Licences or permits	8,200	0.25%	8,200	0.25%	9,100	0.27%	10.98%	10.98%	9,510	0.27%	4.50%	9,890	0.26%	4.00%
Transfer and subsidies - Operational	323,676	10.01%	331,406	10.26%	345,532	10.32%	6.75%	4.26%	347,284	9.76%	0.51%	353,278	9.38%	1.73%
Interest	117,020	3.62%	102,540	3.18%	123,500	3.69%	5.54%	20.44%	129,052	3.63%	4.50%	134,236	3.56%	4.02%
Fuel Levy	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Operational Revenue	58,250	1.80%	11,005	0.34%	11,050	0.33%	-81.03%	0.41%	11,690	0.33%	5.79%	12,405	0.33%	6.11%
Gains on disposal of Assets	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Other Gains	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Discontinued Operations	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Total Revenue (excluding capital transfers and contributions)	**3,234,188**	**100.00%**	**3,228,733**	**100.00%**	**3,347,357**	**100.00%**	**3.50%**	**3.67%**	**3,559,348**	**100.00%**	**6.33%**	**3,767,493**	**100.00%**	**5.85%**
Capital Transfers & subsidies	684,166	17.46%	684,166	17.48%	703,383	17.36%	2.81%	2.81%	569,122	13.79%	-19.09%	335,889	8.19%	-40.98%
Total Revenue (including capital transfers and contributions)	**3,918,354**	**-**	**3,912,899**	**-**	**4,050,740**	**-**	**3.38%**	**3.52%**	**4,128,470**	**-**	**1.92%**	**4,103,382**	**-**	**-0.61%**

Table A4 of the Budget Schedules indicates the revenue by source. As can be seen in the table, service charges and property rates remain the major revenue sources for the municipality. Revenue protection and enhancement should remain the main focus of the municipality, because without adequate cash availability, negatively affects operations. This is also at the core of not being able to provide quality services and meaningfully implement the IDP priorities to address potential disasters and giving the community what they need to improve their quality of life. Collection therefore remains critical within the context of the prevailing economic conditions of poverty, unemployment and job losses and the level of indigency in our localities. The table above indicates the contribution per revenue source. It is clear that sale of electricity will be the major revenue source contributing just above 35.26% of total revenue in 2026/27. It is important to note that any non-collection or non-payment or non-billing for electricity has higher impact in as far as financial health of the municipality is concerned. It is for this reason that all revenue protection and enhancement measures be implemented and monitored to protect this revenue source. It was previously resolved that electricity must be sold through prepaid metering system for residential customers. This project should be resuscitated, and a clear project plan must be put in place to replace any credit meters that are still remaining within the residential customer category especially from customers with exorbitant and long aged arrear debt balances.

Rates is as significant as it will contribute over 23.27% of total revenue. There is an improvement in the synergy of processes between building inspectorate and valuations department. Transfers and subsidies Operational contribute 10.32% to operational revenue.

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)								
Description (R'000)	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework					
Financial Performance	Adjusted Budget	% Contribution	Budget Year 2026/27	% Contribution	Budget Year +1 2027/28	% Contribution	Budget Year +2 2028/29	% Contribution
Service charges - Electricity	1,219,183	69%	1,180,220	66%	1,340,815	68%	1,474,895	69%
Service charges - Water	363,126	21%	409,032	23%	422,409	21%	435,689	21%
Service charges - Waste Water Management	106,317	6%	109,297	6%	114,331	6%	118,784	6%
Service charges - Waste Management	77,807	4%	88,676	5%	90,462	5%	93,880	4%
Total	**1,766,433**	**100%**	**1,787,226**	**100%**	**1,968,017**	**100%**	**2,123,249**	**100%**

The table above reflects the contribution of each utility service to the total service charges to be billed in 2026/27 financial year. As can be seen, electricity is by far the biggest item billed and it is 66% of all service charges combined, followed by water at 23%, sanitation at 6% and refuse removal at 5%. The contribution per service remains relatively consistent over the MTREF.

Refuse removal and sanitation is quite critical as it affects the air quality, living conditions and a safe environment. Refuse removal is highly dependent on adequate drivers and refuse compactors to perform optimally, and currently, the lack of sufficient fleet is a major shortfall in the performance of this function. As a result of the current financial position, no significant contribution can be made from Internally generated funds to fund the fleet replacement programme of the municipality.

Proposed Tariff Increases

For the municipality to generate sufficient and required revenue to continue providing services to the people, and to cover the costs of providing such services, it became important to revise tariff charged for various services. However, National Treasury annually as per the budget circular provide guidance in the macro-economic performance and projections for the tariff setting increases. The municipality tries it utmost best to align its tariff increases to these guidelines. National Treasury estimate CPI inflation for 2026/27 at 3.7% and two outer years at 3.3% and 3.2% respectively:

Macro-economic 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		
CPI Inflation	6.9%	5.9%	4.4%	3.3%	3.7%	3.3%	3.2%

The electricity tariff increases will be dealt with separately as a result of the Cost of Supply Study approved by NERSA. In terms of NERSA guidelines, cost of supply study must be used to guide tariff setting, public participation and tariff implementation. The increase in tariff is based on the assumptions issued by NERSA with effect from 1 July 2026.

An average Eskom price increase of 9.01% has been approved by NERSA applicable as from 1 July 2026. Bulk purchase cost increase based on the assessment of the proposed Municflex tariff which comes to 8.77%. The estimated municipal increase based on the cost including bulk purchases to run the service was determined at 8.00%. The municipality to provide for a two-point five percent (2.5%) discount on domestic and indigent customers in order to reduce the burden of the proposed eight percent (8%) electricity tariff to five-point five percent (5.5%), from the shoulders of our people. The net impact is R28 million reduction in Electricity sales.

The proposed tariff increases in the table below are averages for all services. The municipality attempted to reduce tariff increases to be close to the projected CPI targets.

Revenue category	2025/26	2026/27	2027/28	2028/29
	Tariffs increases			
Property Rates	4.40%	3.70%	3.30%	3.20%
Electricity	9.60%	8.00%	10.97%	10.00%
Water	4.40%	3.70%	3.27%	3.14%
Waste water (Sanitation)	4.40%	3.70%	4.61%	3.89%
Waste management (Refuse removal)	4.40%	3.70%	2.01%	3.78%
Average tariff increases/Municipal CPI	**6.90%**	**4.56%**	**4.83%**	**4.80%**

Setting cost reflective tariffs

As per MFMA Budget Circular 129 for the 2025/26 MTREF, NT advised on the following

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

The municipality hereby include the Tariff tool in the final budget. The tariff tool shows that Water tariffs are cost reflective for the 2026/27 MTREF.. The tariff tool shows that Electricity tariffs are not cost reflective for the 2026/27 MTREF. Waste water and Solid Waste tariffs are not cost reflective for the two outer years. The percentage allocation of Gov & Admin costs as an Indirect Cost to Service was captured at zero percent. These cost recoveries will have to be phased in over the next 3 to 5 years.

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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	Cost Reflective	2026/27 Original Budget	Year1	Revenue Required by NT Tariff Tool	299,141,059	104,647,595	1,303,412,111	71,636,993	1,778,837,758	Year 1
				Revenue Budgeted	409,031,823	109,297,441	1,180,220,323	88,676,283	1,787,225,870	
				Shortfal/Excess	109,890,764	4,649,846	- 123,191,788	17,039,290	8,388,112	
	Assessment Outcome per Service				Cost Reflective	Cost Reflective	Not Cost Reflective	Cost Reflective	Cost Reflective	
Year 2	Not Cost Reflective	2026/27 Indicative Budget 2027/28	Year2	Revenue Required by NT Tariff Tool	378,875,919	142,869,427	1,527,826,543	110,177,833	2,159,749,722	Year 2
				Revenue Budgeted	422,409,293	114,331,326	1,340,814,784	90,461,716	1,968,017,119	
				Surplus /Deficit	43,533,374	- 28,538,101	- 187,011,759	- 19,716,117	- 191,732,603	
	Assessment Outcome per Service				Cost Reflective	Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	
Year 3	Not Cost Reflective	2026/27 Indicative Budget 2028/29	Year3	Revenue Required by NT Tariff Tool	388,665,032	148,420,934	1,600,729,722	114,965,289	2,252,780,977	Year 3
				Revenue Budgeted	435,689,054	118,784,459	1,474,895,262	93,880,184	2,123,248,959	
				Surplus /Deficit	47,024,022	- 29,636,475	- 125,834,460	- 21,085,105	- 129,532,018	
	Assessment Outcome per Service				Cost Reflective	Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. Using the latest format of the Cost Reflective Tariff Tool for the Draft Budget and again before the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and future tariff adjustments successfully explained.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included. It should be noted that it is easier for consumers to pay for services if they are reliable and when the environment is well maintained.

Property Rates Revenue

The Municipal Property Rates Act 6 of 2004 as amended gives guidance on the categorisation of various properties. Residential properties serve as a baseline for the determination of tariff for other property categories. The General Valuation (GV) 2023 which will guide the valuation roll for the next four-year period and was implemented as from 1 July 2023. Planning for the next GV is underway and will be implemented 1 July 2027.

Planning goals of GV 2027

Produce a legally compliant Valuation Roll.
No rateable properties are to be omitted from the Valuation Roll.
All valuation process outputs are to be quality controlled.
Overstated and understated values are to be minimised, thus reducing material value swings during objection resolution.
Valuations models used for the calculation of values are to be built using the accepted principles of international best practice.
To complete all valid objections in a timely manner to reduce the financial impact of our owners.

The GV includes all property situated within the geographical boundaries of the municipality in terms of the Municipal Property Rates Act as amended. Accordingly, rates levied per individual property will depend on that property value compared with the valuation of all other rateable properties in the municipal area. Rebates and concessions are granted to certain categories of property usage and or property owner profile. The municipality also successfully have 100% alignment between the General Valuation Roll and the Financial System, thus ensuring accurate billing on Property rates. Some of the issues, especially making rates affordable, can only be addressed if we reduce expenditure for all cost centres funded from Rates and with the dire financial constraints faced by the municipality, we cannot afford to lose more revenue, but urgent intervention is required to address inefficiencies and possibly phase these recommendations in the budget over next three to five years. The total estimated revenue from Property rates is as per the table below:

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description (R thousand)	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework									
Revenue By Source	Original Budget	% Contribution	Adjusted Budget	% Contribution	Budget Year 2026/27	% Contribution	% Growth 2025/26 (Original) to 2026/27	% Growth 2025/26 (Adjusted) to 2026/27	Budget Year +1 2027/28	% Contribution	% Growth 2026/27 to 2027/28	Budget Year +2 2028/29	% Contribution	% Growth 2027/28 to 2028/29
Property rates	717,920	22.20%	717,920	22.24%	778,948	23.27%	8.50%	8.50%	804,653	22.61%	3.30%	830,402	22.04%	3.20%

Projected revenue from Property rates amounts to R778,948 million for 2026/27 financial year and is influenced by the General Valuation (GV) 2023 outcome and the supplementary valuation roll for the 2025/26 financial year which was finalised by 31 March 2026. There are also from time-to-time tariff changes to the extent of rated ratios, as per the MPRA however, the required revenue level must be achieved to ensure a funded budget. Property rates tariffs are calculated per category taking into consideration property values and rated ratios and any rebates provided. This is a deliberate attempt to ensure that residents only experience increases that are in line with increase in property values.

		PRESENT TARIFFS		PROPOSED TARIFFS 2026/07/01
		R		R
Residential Property		0.012646		0.013114
Vacant Residential Property		0.018969		0.019671
Industrial Property		0.037938		0.039342
Vacant Industrial		0.044262		0.045899
Business and Commercial Property		0.037938		0.039342
Vacant Business and Commercial Property		0.044262		0.045899
Agricultural Property		0.003162		0.003278
Mining Property		0.075877		0.078683
Public Service Property		0.051849		0.053767
Public Service Infrastructure		0.000000		0.000000
Public Benefit Activity Property		0.000000		0.000000
Place of Worship		0.000000		0.000000
Land Reform Beneficiary		0.000000		0.000000
Private Open Space		0.012646		0.013114
Municipal property used for Municipal Purposes		0.000000		0.000000
Sports Grounds and facilities operated for gain		0.000000		0.000000

Service Charges

All service charges increase is informed by the operational costs of providing the service and the projected demand for services. Revenue from service charges includes revenue generated from sale of water and electricity as well as monthly charges for refuse removal and sanitation. Revenue from sale of electricity includes billed revenue and prepaid sales as well as sale of electricity in the form of subsidised Free Basic Electricity (FBE).

Indigent households receive the first 6kl of water for free, which is sold at a tariff applicable to the block for water sales of 1-6kl per month, whilst they also receive 50 units (kWh) of electricity per month. Service charges for refuse removal and sanitation are fully subsidised for all indigent households. As per MFMA Circular 124 indigents should be limited to the free basic quantum. The municipality provides various services and at different levels mostly influenced by existing infrastructure and availability, customer affordability as well as if the service is provided as free, basic or as permanent level of service.

Whereas tariffs for trading services must be all inclusive of direct and indirect cost, and as such must be cost reflective, the municipality follows the guidelines for tariff increases for Electricity as issued by the Energy Regulator.

Sale of electricity

The municipality has applied the assumptions as guided from NERSA which informed the tariff increases for 2026/27. The municipality has noted the minimum percentage increase of 9.01% for municipalities. Bulk purchase cost increase based on the assessment of the proposed Municflex tariff which comes to 8.77%. CPI inflation for 2026/27 is projected at 3.7% as per MFMA Circular 132 issued by National Treasury. The proposed municipal tariff increase for Electricity is 8.00%. The municipality to provide for a two-point five percent (2.5%) discount on domestic and indigent customers in order to reduce the burden of the proposed eight percent (8%) electricity tariff to five-point five percent (5.5%), from the shoulders of our people. The domestic tariff is structured as follows.

Indigents should be restricted to an amperage of 20 Amps and will not be charged a basic or capacity charge. Consumers who opt to have a 20 Amp breaker will not be charged a basic or capacity charge but will pay slightly higher energy charges per Kwh. Consumers who opt for a breaker of more than 20 Amps will be charged a basic charge and a capacity charge per amp, with a slightly lower energy charge per Kwh.

TARIFF DESCRIPTION	APPROVED TARIFFS 2025/26		PROPOSED TARIFFS 2026/27		PROPOSED TARIFFS 2027/07/01	PROPOSED TARIFFS 2028/07/01
	excl VAT	incl VAT	excl VAT	incl VAT		
Domestic Tariff (Conventional and Prepaid) = 20 Amps						
Block 1 (0 - 350 Kwh)	2.7434	3.1549	2.8943	3.3284	3.6346	3.9690
Block 2 (> 350 Kwh)	3.4690	3.9894	3.6598	4.2088	4.5960	5.0188
Indigents Tariff (Prepaid) = 20 Amps						
Block 1 (0 - 50 Kwh) (subsidised)	2.5719	2.9577	2.7133	3.1203	3.4074	3.7209
Block 2 (51 - 350 Kwh)	2.5719	2.9577	2.7133	3.1203	3.4074	3.7209
Block 3 (> 351 Kwh)	3.5886	4.1269	3.7860	4.3539	4.7544	5.1918
Domestic Tariff (Conventional and Prepaid) > 20 Amps						
Basic charge (Rand per month	90.6173	104.2099	95.6013	109.9414	120.06	131.10
Capacity charge (Rand/Amp/phase/month)	4.1758	4.8021	4.4054	5.0662	5.53	6.04
Block 1 (0 - 350 Kwh)	2.5595	2.9434	2.7002	3.1053	3.3909	3.7029
Block 2 (> 350 Kwh)	2.8983	3.3330	3.0577	3.5164	3.8399	4.1931

The Cost of Supply is a prerequisite set by NERSA which the municipality must comply with for the consideration of annual tariff increase applications. As per the outcome of the Cost of Supply Study, a basic charge and capacity charge were introduced for implementation starting 1 July 2023. This has not taken place for two previous years and the current financial year this is being resolved.

Indicated in the table below is the projected revenue and cost drivers for Electricity. Based on budget estimates, the biggest cost driver for Electricity is Bulk purchases electricity at 81.08% of the total cost to run the service and it is therefore paramount that the municipality recover this and other costs in full. Currently Electricity is running at a loss, due to the high electricity losses and the reduction in tariff increases for domestic and indigent consumers from 8 percent to 5.5 percent..

Trading service (Amount in Rand)	Sum of 2026/27	% Weighting	Sum of 2027/28	Sum of 2028/29
2880 - ELECTRICITY	**123,191,788.00**		**81,259,608.00**	**14,343,554.00**
1 - REVENUE	**-1,218,320,323.00**		**-1,381,743,784.00**	**-1,518,882,207.00**
101 - INTEREST NON - EXCHANGE REVENUE	-800,000.00	0.07%	-844,000.00	-890,420.00
105 - SERV CHG NON-EXCHANGE	-3,300,000.00	0.27%	-3,630,000.00	-3,993,000.00
117 - OPERATIONAL : MONETARY	-13,000,000.00	1.07%	-14,300,000.00	-15,730,000.00
132 - SERVICE CHARGES	-1,180,220,323.00	96.87%	-1,340,814,784.00	-1,474,895,262.00
134 - INTEREST ON RECEIVABLES	-21,000,000.00	1.72%	-22,155,000.00	-23,373,525.00
2 - EXPENDITURE	**1,341,512,111.00**		**1,463,003,392.00**	**1,533,225,761.00**
201 - EMPLOYEE RELATED COST	70,365,636.00	5.25%	74,031,292.00	77,888,344.00
225 - CONTRACTED SERVICES	19,130,000.00	1.43%	23,186,600.00	25,179,274.00
230 - OPERATIONAL COST	3,267,880.00	0.24%	3,436,357.00	3,613,541.00
232 - INVENTORY	55,552,000.00	4.14%	58,332,560.00	61,252,312.00
234 - BULK PURCHASES	1,087,700,000.00	81.08%	1,195,382,300.00	1,255,151,415.00
236 - INTEREST DIVIDENDS AND RENT ON LAND	9,692,373.00	0.72%	7,999,849.00	6,092,020.00
272 - DEPRECIATION & AMORTISATION	8,000,000.00	0.60%	8,440,000.00	8,904,200.00
350 - IMPAIRMENT LOSS	87,804,222.00	6.55%	92,194,434.00	95,144,655.00
395 - DEPARTMENTAL CHARGES	-	0.00%	-	-
Grand Total	**-11,256,953.00**	**100.00%**	**-58,006,854.00**	**-133,732,614.00**

Sale of water, sanitation and refuse removal

Water is metered and should be read monthly to determine the consumer bill. A stepped tariff has been in place and it encourages conservation of water. Water restrictions in times of droughts are approved and revised annually with the budget process. Indicated in the table below are the proposed residential Water tariffs.

Water (Normal tariff structure)		2025/26		2026/27		2027/28		2028/29
Schools, Sports fields and Parks		25.80		26.75		28.33		30.12
Charities/Churches		25.80		26.75		28.33		30.12
Business - Commercial		43.79		45.41		48.09		51.12
Business - Industrial	*	35.78		37.10		39.29		41.77
Indigents (0 - 6 Kl)		8.42		8.73		9.24		9.83
Residential (0 - 6 Kl)		8.42		8.73		9.24		9.83
Residential (7 - 20 Kl)		35.76		37.09		39.28		41.75
Residential (21 - 40 Kl)		40.25		41.74		44.21		46.99
Residential (41 - 60 Kl)		42.58		44.15		46.76		49.70
Residential (more than 60 Kl)		45.49		47.17		49.96		53.10

Indicated in the table below is the projected revenue and cost drivers for Water. The total Employee costs is constituting 19.10% of the total cost to run the service. The other major cost driver is Inventory which is a combination of inventory consumed (R&M) and Water inventory and Non-revenue water losses. It is imperative that water losses be addressed to result in cost savings on Bulk water purchases that can be directed to repairs & maintenance to address service delivery issues.

Trading service (Amount in Rand)	Sum of 2026/27	% Weighting	Sum of 2027/28	Sum of 2028/29
2860 - WATER	**-109,890,764.00**		**-114,034,808.00**	**-121,351,293.00**
1 - REVENUE	**-494,482,823.00**		**-511,278,293.00**	**-528,557,114.00**
101 - INTEREST NON - EXCHANGE REVENUE	-700,000.00	0.14%	-728,000.00	-760,760.00
105 - SERV CHG NON-EXCHANGE	-1,650,000.00	0.33%	-1,716,000.00	-1,793,220.00
117 - OPERATIONAL : MONETARY	-8,000,000.00	1.62%	-8,320,000.00	-8,694,400.00
132 - SERVICE CHARGES	-409,031,823.00	82.72%	-422,409,293.00	-435,689,054.00
134 - INTEREST ON RECEIVABLES	-75,100,000.00	15.19%	-78,104,000.00	-81,618,680.00
142 - OTHER REVENUE	-1,000.00	0.00%	-1,000.00	-1,000.00
2 - EXPENDITURE	**384,592,059.00**		**397,243,485.00**	**407,205,821.00**
201 - EMPLOYEE RELATED COST	73,465,080.00	19.10%	77,367,416.00	81,455,031.00
225 - CONTRACTED SERVICES	1,520,000.00	0.40%	1,610,800.00	1,707,136.00
230 - OPERATIONAL COST	65,516,024.00	17.04%	68,797,149.00	71,904,537.00
232 - INVENTORY	107,333,000.00	27.91%	112,429,820.00	117,918,414.00
236 - INTEREST DIVIDENDS AND RENT ON LAND	2,503,657.00	0.65%	2,061,287.00	1,562,746.00
272 - DEPRECIATION & AMORTISATION	9,000,000.00	2.34%	9,360,000.00	9,781,200.00
350 - IMPAIRMENT LOSS	67,254,298.00	17.49%	70,617,013.00	72,876,757.00
380 - NON-REVENUE WATER LOSSES	58,000,000.00	15.08%	55,000,000.00	50,000,000.00

Indicated in the table below are the proposed Sanitation and Refuse removal tariffs which are billed monthly on a fixed rate.

	2025/26	2026/27	2027/28	2028/29
Residential				
Payable by the owner for one regular removal of refuse per week - the tariff shall be	155.37	161.12	170.47	180.45
Non -Residential				
Payable by the owner for one regular removal of refuse per week- -the tariff shall be	914.82	948.67	1,003.69	1,062.50
Flats				
Tariff only applicable to Municipal flats	77.69	80.56	85.23	90.23
Availability charge				
A basic monthly charge - Residential	77.69	80.56	85.23	90.23
- Non - Residential	462.37	479.48	507.29	537.02
SANITATION TARIFFS (SERVICES & INFRASTRUCTURE)				
Sewerage				
Private dwelling houses and premises (excluding flats, semi-detached dwellings, hotels, boarding and lodging houses and hostels):				
Basic monthly charge for indigents	221.98	230.20	243.98	257.26
Basic monthly charge (two sanitary convenience)	221.98	230.20	243.98	257.26
Additional monthly charge (each additional connection, excluding private dwellings)	133.21	138.14	146.41	154.38
Flats and semi-detached dwellings:				
Basic monthly charge (first living unit)	221.98	230.19	243.98	257.25
Additional monthly charge (each additional unit)	133.21	138.14	146.41	154.38

Indicated in the table below is the projected revenue and cost drivers for Sanitation. The proposed tariff increase for Sanitation was calculated at 3.7%. The biggest cost drivers is Employee related costs (51.13%) and Inventory (23.59%) of the total cost to run the service. Overtime expenditure is also an area of concern. The absorption of contract workers put additional strain on the operational expenditure budget. For 2026/27 financial year the municipality allocated an additional R9,250 million for Repairs and maintenance, these are much-needed funds to ensure that the municipality addresses the service delivery challenges. Included in this addition is funds of R1,750 million from the Frances Baard District Municipality for operations and maintenance.

Trading service (Amount in Rand)	Sum of 2026/27	% Weighting	Sum of 2027/28	Sum of 2028/29
2850 - SEWERAGE	**-7,518,687.00**		**-9,697,054.00**	**-10,646,345.00**
1 - REVENUE	**-163,297,441.00**		**-170,491,326.00**	**-177,471,659.00**
101 - INTEREST NON - EXCHANGE REVENUE	-1,000,000.00	0.61%	-1,040,000.00	-1,086,800.00
105 - SERV CHG NON-EXCHANGE	-4,000,000.00	2.45%	-4,160,000.00	-4,347,200.00
117 - OPERATIONAL : MONETARY	-25,000,000.00	15.31%	-26,000,000.00	-27,170,000.00
132 - SERVICE CHARGES	-109,297,441.00	66.93%	-114,331,326.00	-118,784,459.00
134 - INTEREST ON RECEIVABLES	-24,000,000.00	14.70%	-24,960,000.00	-26,083,200.00
2 - EXPENDITURE	**155,778,754.00**		**160,794,272.00**	**166,825,314.00**
201 - EMPLOYEE RELATED COST	79,656,428.00	51.13%	83,270,672.00	86,684,277.00
225 - CONTRACTED SERVICES	30,000.00	0.02%	31,350.00	32,604.00
230 - OPERATIONAL COST	2,873,353.00	1.84%	3,002,609.00	3,123,419.00
232 - INVENTORY	36,752,000.00	23.59%	36,576,990.00	38,040,174.00
236 - INTEREST DIVIDENDS AND RENT ON LAND	1,417,049.00	0.91%	1,182,730.00	918,342.00
272 - DEPRECIATION & AMORTISATION	14,500,000.00	9.31%	15,152,500.00	15,758,600.00
350 - IMPAIRMENT LOSS	20,549,924.00	13.19%	21,577,421.00	22,267,898.00

Indicated in the table below is the projected revenue and cost drivers for Refuse removal. Total Employee costs constitute 57.18% of the total cost to run the service. The absorption of contract workers put additional strain on the operational expenditure budget. Inventory makes up 18.09% of the total cost. It should be noted that the Refuse department is struggling with old refuse compactors and there is a great need for the procurement of new refuse compactors. Unfortunately, the municipality does not have sufficient cash from internally generated funds to fund this. A cost-benefit analysis will have to be performed on the hiring of machinery versus the procurement of the municipality's own fleet. To bridge the gap a decision will have to be made to utilise savings on maintenance to fund these costs for the interim.

Trading service (Amount in Rand)	Sum of 2026/27	% Weighting	Sum of 2027/28	Sum of 2028/29
2480 - REFUSE	**-17,039,290.00**		**-15,534,600.00**	**-16,078,530.00**
1 - REVENUE	**-126,776,283.00**		**-130,085,716.00**	**-135,089,144.00**
101 - INTEREST NON - EXCHANGE REVENUE	-1,000,000.00	0.79%	-1,040,000.00	-1,081,600.00
105 - SERV CHG NON-EXCHANGE	-2,100,000.00	1.66%	-2,184,000.00	-2,271,360.00
117 - OPERATIONAL : MONETARY	-17,000,000.00	13.41%	-17,680,000.00	-18,387,200.00
132 - SERVICE CHARGES	-88,676,283.00	69.95%	-90,461,716.00	-93,880,184.00
134 - INTEREST ON RECEIVABLES	-18,000,000.00	14.20%	-18,720,000.00	-19,468,800.00
142 - OTHER REVENUE	-	0.00%	-	-
2 - EXPENDITURE	**109,736,993.00**		**114,551,116.00**	**119,010,614.00**
201 - EMPLOYEE RELATED COST	62,752,990.00	57.18%	65,344,071.00	68,031,441.00
230 - OPERATIONAL COST	2,484,816.00	2.26%	2,591,359.00	2,695,017.00
232 - INVENTORY	19,847,000.00	18.09%	20,737,390.00	21,566,886.00
272 - DEPRECIATION & AMORTISATION	1,300,000.00	1.18%	1,358,500.00	1,412,840.00
350 - IMPAIRMENT LOSS	23,352,187.00	21.28%	24,519,796.00	25,304,430.00

Smart Prepaid Meter Installations

As per the Installation and Management of Smart Metering Solutions Policy of the municipality, below is the approach for the criteria for prioritizing areas

Criteria for Prioritizing Areas

The criteria for prioritizing areas for smart meter installation include:

- **Population Density**: Areas with higher population densities are prioritized to maximize the impact on billing accuracy and resource management for a larger number of consumers. Infrastructure Readiness: Regions where the existing infrastructure can easily accommodate smart meters without significant upgrades are prioritized to expedite the rollout process.
- **Historical Data Accuracy** Issues: Areas with a history of billing disputes or meter reading inaccuracies are given priority to quickly rectify these longstanding issues.
- **Demand Management Needs**: Areas with high energy demand or water usage are prioritized to better manage peak load times and overall resource allocation.

- **Strategic Importance**: Commercial and industrial areas, being high energy and water users, are also prioritized for their strategic importance in the local economy.

The proposed budget for smart meter installations for both Electricity and Water is as follow:

Capital budget

Capital expenditure per funding source per project	Budget 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Sum of Total over MTREF
CAPITAL SPARES-ACQ-PREPAID METERS	1,000	2,000	-	3,000
DSITRBUTION-ACQ-WAT METER REPLACEME	-	2,000	2,000	4,000

Operational Budget

Description (Amount is rand)	Sum of 2026/27	Sum of 2027/28	Sum of 2028/29	Sum of Total over MTREF
ELECTRICITY METERS	18,000,000	18,900,000	19,845,000	56,745,000
WATER METERS	5,000,000	5,300,000	5,618,000	15,918,000
Grand Total	**23,000,000**	**24,200,000**	**25,463,000**	**72,663,000**

Income from rental of property

The municipal rents properties such as municipal halls, sports grounds and resorts for various groups of people and for various purposes such as meetings, workshops, church services, funerals, sporting events, festivals and family gatherings. The charges as per the tariff book include costs of hiring, water and electricity usage, as well as the usage fee. As part of the agreement, a deposit fee is required and is only released after inspection once it has been determined that no breakages, damages or losses had been suffered by the municipality.

The tariff book includes monthly rentals per flat for all municipal block of flats including the CRU's. It should be noted that collection rate at most of the flats is extremely low as a result of non-payment, some tenants being indigent and depending on state grants for survival. Measures are being put in place to remedy this situation.

Grants and Subsidies – Operational

The municipality receives Equitable Share (EQS) from the National fiscus gazetted in the DoRA. The EQS is utilised to recover the cost of Free Basic Services (FBS), provision of funding for roads maintenance throughout the municipal area. It is also utilised to cover project management cost, indigent relief, councillors remuneration etc. The municipality is also participating in skills development programmes of National Treasury in the Finance, Audit and Engineering fields. The Infrastructure Skills Development Grant is used for the stipend and associated training costs for interns in Town Planning and Engineering Services. The Financial Management Grant is utilised to fund the costs to company of all finance interns including costs of training and tools of trade. The two programmes had been vital for the organisation as they created a pool of capable young professionals who had gained experience and knowledge of business and policies during their training. This reduces costs associated with employing a new person in some of these positions. IUDG funds has also been approved the fund the Project Management Unit (PMU). The table below represents the unconditional and conditional operational grants gazetted to the municipality for the 2026/27 MTREF. Grants and subsidies made comprises of Equitable share in the amount of R319,064 million for 2026/27, R336,425 million for 2027/28 and R342,319 million for 2028/29. Other minor grants and subsidies received are as per the table below:

TRANSFERS & SUBSIDIES - OPERATIONAL (R'000)	Adjusted Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Total over the MTREF	Year-on-Year Increase (Decrease)	Year-on-Year Increase (Decrease)	Year-on-Year Increase (Decrease)
EXPANDED PUBLIC WORKS GRANT (EPWP)	4,442	3,409	–	–	3,409	-23.26%	-100.00%	-
NATIONAL REVENUE FUND: EQUITABLE SHARE	301,722	319,064	336,425	342,319	997,808	5.75%	5.44%	1.75%
FRANCES BAARD DISTRICT MUNICIPALITY (O&M)	2,500	3,500	–	–	3,500	40.00%	-	-
FRANCES BAARD DISTRICT MUNICIPALITY (ENVIRONMENTAL HEALTH)	4,500	–	–	–	–	-100.00%	-	-
INTEGRATED URBAN DEVELOPMENT GRANT (IUDG)	2,305	3,259	3,259	3,259	9,776	41.38%	-	-
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT (ISDG)	4,400	5,000	5,500	5,500	16,000	13.64%	10.00%	0.00%
NON-PROF: OTHER NON-PROFIT INSTITUTIONS\Libraries	9,300	9,300	–	–	9,300	0.00%		#DIV/0!
LOCAL GOV FINANCIAL MANAGEMENT GRANT (FMG)	1,800	2,000	2,100	2,200	6,300	11.11%	5.00%	4.76%
COGHSTA - HOUSING ACCREDITATION	437	–	–	–	–			
TOTAL TRANSFERS & SUBSIDIES - OPERATIONAL	**331,406**	**345,532**	**347,284**	**353,278**	**1,046,093**	**4.26%**	**0.51%**	**1.73%**

Cost of Free Basic Services and the Social Package

As per the Indigent Households Policy, the municipality provides free basic services (FBS) to the qualifying households and is funded from Equitable share allocation. The cost of FBS is regarded as revenue forgone and is deducted from the income of the relevant service. Various grants and rebates are allocated to service customers based on their socio-economic circumstances and these are conditional. The funding is provided from the EQS allocation per annum. FBS are contained in Table A10 of the Budget Statement. The municipality has adopted an Indigent Policy and maintains a register as such. There is a fully-fledged section as per the staff establishment, whose core function is to approve indigent applications, maintain the indigent households register and monitors consumption as such, and request inspections where consumption is excessive. Indigent Households are on prepaid electricity metering once approved. Free basic services are issued per month to those who qualified by crediting their accounts with the recovered costs from equitable

share grant. For electricity, each beneficiary bears the responsibility to claim free basic electricity (FBE) at the nearest service point. The municipality also annually budget under the Indigent Relief vote for the provision of chemical toilets in informal settlements. The indigent qualifying income threshold has been increased from R4,500 to R6,000.

NC091 Sol Plaatje - Table A10 Basic service delivery measurement

Description	2026/27 Medium Term Revenue & Expenditure Framework			
	Level of Service	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Budgeted No of Indigents		11,800	11,800	11,800
		R'000	R'000	R'000
Cost of Free Basic Services provided (R'000)				
Water (6 kilolitres per household per month)	The first 6kl of water is free to all registered and approved indigent households	8,000	8,320	8,694
Sanitation (free sanitation service) (Fixed Rate)	The service is fully subsidised	25,000	26,000	27,170
Electricity/other energy (50kwh per household per month)	50 units of electricity is free to all registered and approved indigent households	10,980	15,400	16,940
Refuse (removed once a week) (Fixed Rate)	The service is fully subsidised	10,000	12,680	13,387
Sanitation	Indigent relief (Provision of chemical toilets)	5,600	6,000	6,000
Total cost of FBS provided (minimum social package)		**59,580**	**68,400**	**72,192**

Overall impact of tariff increases on households

The table below shows the overall expected impact of tariff increases on households with a 'middle income range', an 'affordable range' and an 'indigent household receiving free basic services'.

The calculation of the household bill is based on the following average consumption:

- middle income range: 1,000 kWh of electricity and 30 kl of water, capacity charges at 60 amp.
- affordable range: 500 kWh of electricity and 25 kl of water, capacity charges at 30 amp.
- indigent household receiving free basic services: 300 kWh of electricity and 20 kl of water.

NC091 Sol Plaatje - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		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
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		597.29	595.48	623.13	649.70	649.70	649.70	3.7%	673.73	720.89	760.54
Electricity: Basic levy		–	66.80	82.68	90.62	90.62	90.62	5.5%	95.60	105.93	115.46
Electricity: Consumption		2,317.04	2,488.62	2,536.28	2,779.76	2,779.76	2,779.76	5.5%	2,932.59	3,249.31	3,541.75
Water: Basic levy											
Water: Consumption		637.51	671.30	714.94	746.39	746.39	746.39	3.7%	774.01	820.99	870.42
Sanitation		147.56	154.79	166.40	173.73	173.73	173.73	3.7%	180.15	191.21	202.11
Refuse removal		105.34	110.92	116.47	121.60	121.60	121.60	3.7%	126.09	135.82	145.47
Other		–	184.80	228.60	250.55	250.55	250.55	5.5%	264.33	288.64	315.20
sub-total		**3,804.74**	**4,272.71**	**4,468.50**	**4,812.35**	**4,812.35**	**4,812.35**	**4.9%**	**5,046.50**	**5,512.79**	**5,950.95**
VAT on Services		481.12	551.59	542.52	586.81	586.81	586.81	8.5%	636.81	698.00	755.66
Total large household bill:		**4,285.86**	**4,824.30**	**5,011.02**	**5,399.16**	**5,399.16**	**5,399.16**	**5.3%**	**5,683.31**	**6,210.79**	**6,706.61**
% increase/-decrease		**–**	**12.6%**	**3.9%**	**7.7%**	**–**	**–**	**(32.1%)**	**5.3%**	**9.3%**	**8.0%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		422.90	421.62	441.19	460.00	460.00	460.00	3.7%	477.02	510.41	538.48
Electricity: Basic levy		–	66.80	82.68	90.62	90.62	90.62	5.5%	95.60	105.93	115.46
Electricity: Consumption		1,031.00	1,146.12	1,214.03	1,330.58	1,330.58	1,330.58	5.5%	1,403.74	1,555.34	1,695.32
Water: Basic levy											
Water: Consumption		502.98	529.64	564.06	588.88	588.88	588.88	3.7%	610.67	647.74	686.73
Sanitation		147.56	154.79	166.40	173.73	173.73	173.73	3.7%	180.15	191.21	202.11
Refuse removal		105.34	110.92	116.47	121.60	121.60	121.60	3.7%	126.09	135.82	145.47
Other		–	92.40	114.30	125.27	125.27	125.27	5.5%	132.16	144.32	157.60
sub-total		**2,209.78**	**2,522.29**	**2,699.13**	**2,890.68**	**2,890.68**	**2,890.68**	**4.7%**	**3,025.43**	**3,290.77**	**3,541.17**
VAT on Services		268.03	315.10	321.55	345.81	345.81	345.81	8.3%	374.52	408.59	440.99
Total small household bill:		**2,477.81**	**2,837.39**	**3,020.68**	**3,236.49**	**3,236.49**	**3,236.49**	**5.1%**	**3,399.95**	**3,699.36**	**3,982.16**
% increase/-decrease			**14.5%**	**6.5%**	**7.1%**	**–**	**–**	**(29.3%)**	**5.1%**	**8.8%**	**7.6%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		248.51	247.76	259.26	270.31	270.31	270.31	3.7%	280.31	293.99	307.60
Electricity: Basic levy											
Electricity: Consumption		460.85	530.43	583.83	639.87	639.87	639.87	5.5%	675.06	716.03	759.14
Water: Basic levy											
Water: Consumption		334.69	352.43	375.33	391.85	391.85	391.85	3.7%	406.35	437.68	468.80
Sanitation											
Refuse removal											
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**1,044.05**	**1,130.62**	**1,218.42**	**1,302.03**	**1,302.03**	**1,302.03**	**4.6%**	**1,361.72**	**1,447.70**	**1,535.54**
VAT on Services		119.33	132.43	143.87	154.76	154.76	154.76	8.3%	167.62	178.82	190.33
Total small household bill:		**1,163.38**	**1,263.05**	**1,362.29**	**1,456.79**	**1,456.79**	**1,456.79**	**5.0%**	**1,529.34**	**1,626.52**	**1,725.87**
% increase/-decrease			**8.6%**	**7.9%**	**6.9%**	**–**	**–**	**(28.2%)**	**5.0%**	**6.4%**	**6.1%**

Revenue by Municipal vote

The municipality generates revenue from various sources managed within votes, as represented by directorates. Indicated in the table below is a presentation of revenue by municipal vote.

In each vote, there are various cost centres or business units under the purview of a Manager responsible, such as Town Planning, Revenue Management and Billing etc. a cost centre may be further broken down into sections, under the supervision of Sectional Head overseeing a specific function.

NC091 Sol Plaatje - 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		
R thousand		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
Revenue by Vote	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		503,511	549,361	1,146,927	1,067,130	1,080,640	1,080,640	1,144,156	1,011,518	789,509
Vote 03 - Municipal Manager		–	–	2,759	2,305	2,305	2,305	3,259	3,259	3,259
Vote 04 - Corporate Services		5,432	5,391	6,263	6,110	6,110	6,110	6,934	7,523	7,603
Vote 05 - Community Services		124,394	134,820	149,002	148,586	164,631	164,631	168,289	163,748	170,097
Vote 06 - Financial Services		670,519	701,887	714,281	742,122	742,122	742,122	804,930	831,814	858,665
Vote 07 - Strategy Econ Development And Planning		6,867	26,098	8,419	10,003	10,703	10,703	9,771	10,211	10,619
Vote 08 - Infrastructure And Services		1,223,713	1,666,568	1,545,949	1,942,098	1,906,388	1,906,388	1,941,466	2,100,398	2,263,631
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**2,534,437**	**3,084,125**	**3,573,599**	**3,918,354**	**3,912,899**	**3,912,899**	**4,078,804**	**4,128,470**	**4,103,382**

6. Operating Expenditure Framework

The municipality's expenditure for the 2026/27 budget and MTREF is informed by the following:

- The municipality's current financial position
- Modelling of feasible and sustainable budgets over the medium term,
- Cognisance of international, national and local economic- and fiscal conditions,
- Expenditure limits set by realistic and realisable revenue levels
- Relevant (budget and other) legislative imperatives,
- Operational gains and efficiencies directed to fund areas of strategic priority and known commitments.
- The principles of cost containment and elimination of wasteful expenditure, reprioritisation of spending and attainment of savings.

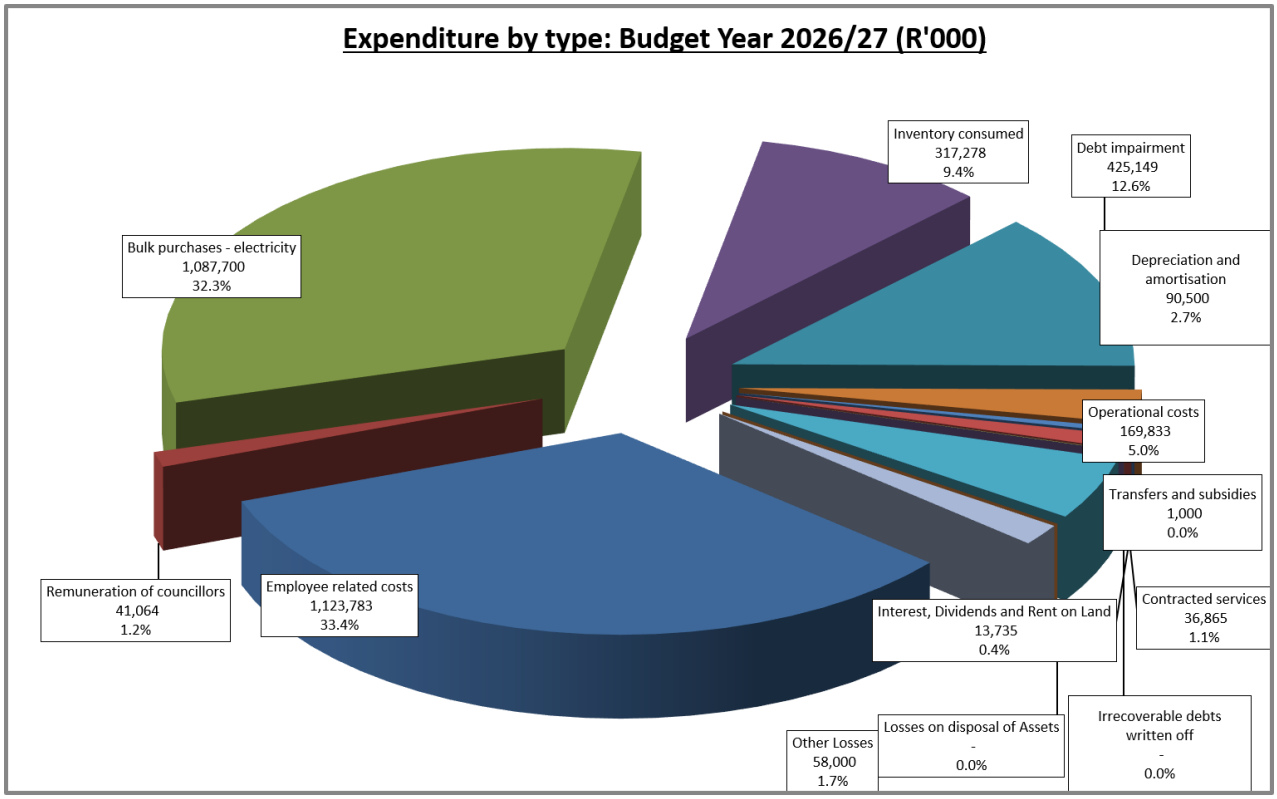
The following table presents the operational expenditure by type for 2026/27 MTREF. The tables also indicate, the % contribution and growth year on year for each expenditure by type.

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Current Year 2025/26				2025/26 Medium Term Revenue & Expenditure Framework									
R thousand	Original Budget	% Contribution	Adjusted Budget	% Contribution	Budget Year 2026/27	% Contribution	% Growth 2025/26 (Original) to 2026/27	% Growth 2025/26 (Adjusted) to 2026/27	Budget Year +1 2027/28	% Contribution	% Growth 2026/27 to 2027/28	Budget Year +2 2028/29	% Contribution	% Growth 2027/28 to 2028/29
Expenditure By Type														
Employee related costs	1,004,532	31.3%	1,024,295	29.4%	1,123,783	33.4%	11.9%	9.7%	1,154,302	32.5%	2.7%	1,202,769	32.5%	4.2%
Remuneration of councillors	37,083	1.2%	37,083	1.1%	41,064	1.2%	10.7%	10.7%	42,912	1.2%	4.5%	44,843	1.2%	4.5%
Bulk purchases - electricity	1,000,000	31.1%	1,000,000	28.7%	1,087,700	32.3%	8.8%	8.8%	1,195,382	33.7%	9.9%	1,255,151	33.9%	5.0%
Inventory consumed	331,852	10.3%	363,475	10.4%	317,278	9.4%	-4.4%	-12.7%	329,308	9.3%	3.8%	343,398	9.3%	4.3%
Debt impairment	437,149	13.6%	526,399	15.1%	425,149	12.6%	-2.7%	-19.2%	444,705	12.5%	4.6%	458,935	12.4%	3.2%
Depreciation and amortisation	90,200	2.8%	90,200	2.6%	90,500	2.7%	0.3%	0.3%	94,608	2.7%	4.5%	98,565	2.7%	4.2%
Interest	15,880	0.5%	85,900	2.5%	13,735	0.4%	-13.5%	-84.0%	11,315	0.3%	-17.6%	8,589	0.2%	-24.1%
Contracted services	45,856	1.4%	50,356	1.4%	36,865	1.1%	-19.6%	-26.8%	42,038	1.2%	14.0%	46,977	1.3%	11.7%
Transfers and subsidies	4,300	0.1%	4,450	0.1%	1,000	0.0%	-76.7%	-77.5%	–	0.0%		–	0.0%	
Irrecoverable debts written off	–	0.0%	–	0.0%	–	0.0%			–	0.0%		–	0.0%	-
Operational costs	176,654	5.5%	197,555	5.7%	169,833	5.0%	-3.9%	-14.0%	178,725	5.0%	5.2%	188,374	5.1%	5.4%
Losses on disposal of Assets	–	0.0%	–	0.0%	–	0.0%			–	0.0%		–	0.0%	-
Other Losses	69,000	2.1%	104,346	3.0%	58,000	1.7%	-15.9%	-44.4%	55,000	1.6%	-5.2%	50,000	1.4%	-9.1%
Total Expenditure	**3,212,506**	**100.0%**	**3,484,060**	**100.0%**	**3,364,907**	**100.0%**	**4.7%**	**-3.42%**	**3,548,295**	**100.0%**	**5.5%**	**3,697,601**	**100.0%**	**4.2%**

The total operating expenditure budget amounts to R3,364,907 billion for 2026/27 financial year. The overall budget decreases by 3.42% when compared to 2025/26 Adjustments budget. The operating expenditure budget is presented by type, by vote and by functional classification as per Schedule A, attached as an annexure to this report, See Table A1, A2, A3 and A4. These are some of major cost drivers than informs the expenditure framework for 2026/27 MTREF.

The above table further indicates the percentage contribution of each expenditure by type against overall expenditure budget. The Employee costs is 33.4% of the total operational budget, whilst Inventory consumed and Contracted services amounts to 9.4% and 1.1% respectively, and Bulk purchases with a weighting of 32.3% and Debt impairment with a weighting of 12.6%. Operational costs comprise 5.0% the budget.



Indicated in the pie chart above is the weighting per expenditure type for 2026/27 financial year: The major operational expenditure budget allocations include:

Employee related costs

Employee related costs amounting to R1,123,783 million equates to 33.4% of the total operating budget. The 2026/27 cost of living increase was budgeted at 5%. The salary and wage collective agreement approved a 4.75% increase. Municipalities are expected to implement the agreement with effect as from 1 July 2026. In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, an increase of 4.75 percent.

Councillor's remuneration

The municipality has an Executive Mayor with a Mayoral Committee System. Members of the Mayoral Committee are also Chairperson of Municipal Systems Act Section 80, as well as Chairperson of Committees established in terms of Section 79 of the same act. The Executive Mayor, Speaker and Members of Mayoral Committee are full-time and are fully provided with tools of trade and fully furnished offices. All other Councillors are part time. Indicated below is the budgeted packages for councillors:

NC091 Sol Plaatje - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		992,702		129,354			1,122,056
Chief Whip								–
Executive Mayor			1,240,882	40,000	49,354			1,330,236
Deputy Executive Mayor								–
Executive Committee			9,306,602	1,040,000	793,542			11,140,144
Total for all other councillors			22,310,906	1,640,000	3,520,773			27,471,679
Total Councillors	8	–	**33,851,092**	**2,720,000**	**4,493,023**			**41,064,115**

Bulk purchases

Bulk purchases for this MTREF on refers to electricity with the total budget of R1,087,700 billion. Bulk purchases water has been transferred to Inventory consumed and Water losses, as per directive from National Treasury and GRAP 12. The estimates were based on the current demand and have considered the guidelines for price increases as informed by NERSA of 9.01%, however Bulk purchase cost increase based on the assessment of the proposed Municflex tariff which comes to 8.77%. The budgeted cost for 2025/26 of R1,000,000 billion was used as a basis. Costs of bulk purchases constitutes 32.3% of operating expenditure budget.

The total budget for bulk electricity is indicated in the table below:

NC091 Sol Plaatje - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Bulk Purchases - Electricity											
ESKOM		672,362	787,457	901,045	1,000,000	1,000,000	1,000,000	638,995	1,087,700	1,195,382	1,255,151

Interest

Interest consists of repayment of interest on long term borrowing. The amount budgeted for 2026/27 is R13,735 million, equivalent to 0.4% of the total operating expenditure budget. The substantial decrease from the 2025/26 Adjusted budget relates to the provision of interest on overdue accounts for the 2025/26 financial year. The municipality did not budget for interest on overdue accounts, as the inefficiency cannot be transferred to consumers.

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Current Year 2025/26				2025/26 Medium Term Revenue & Expenditure Framework									
R thousand	Original Budget	% Contribution	Adjusted Budget	% Contribution	Budget Year 2026/27	% Contribution	% Growth 2025/26 (Original) to 2026/27	% Growth 2025/26 (Adjusted) to 2026/27	Budget Year +1 2027/28	% Contribution	% Growth 2026/27 to 2027/28	Budget Year +2 2028/29	% Contribution	% Growth 2027/28 to 2028/29
Expenditure By Type														
Interest	15,880	0.5%	85,900	2.5%	13,735	0.4%	-13.5%	-84.0%	11,315	0.3%	-17.6%	8,589	0.2%	-24.1%

Contracted services

Contracted services allocation is R36,865 million. Indicated in the table below is detailed budget. As per the table per line item, the bulk of the budget is allocated towards commission for Prepaid electricity vendors, legal fees and project management costs.

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Current Year 2025/26				2025/26 Medium Term Revenue & Expenditure Framework									
R thousand	Original Budget	% Contribution	Adjusted Budget	% Contribution	Budget Year 2026/27	% Contribution	% Growth 2025/26 (Original) to 2026/27	% Growth 2025/26 (Adjusted) to 2026/27	Budget Year +1 2027/28	% Contribution	% Growth 2026/27 to 2027/28	Budget Year +2 2028/29	% Contribution	% Growth 2027/28 to 2028/29
Expenditure By Type														
Contracted services	45,856	1.4%	50,356	1.4%	36,865	1.1%	-19.6%	-26.8%	42,038	1.2%	14.0%	46,977	1.3%	11.7%

Inventory consumed

Indicated in the table below is the breakdown on Inventory consumed as per supporting table SA1. Budgeted Consumables is estimated at R51,228 million, Materials and Supplies at R215,731 million and Water at R50,320 million.

NC091 Sol Plaatje - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Inventory Consumed											
Agricultural											
Consumables		46,983	45,980	43,095	52,537	62,534	62,534	46,057	51,228	53,558	55,780
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		174,404	180,215	192,565	206,315	247,187	247,187	177,342	215,731	223,418	232,930
Water		43,312	43,689	45,734	73,000	53,754	53,754	47,768	50,320	52,333	54,688
Sub-total		264,698	269,884	281,395	331,852	363,475	363,475	271,167	317,278	329,308	343,398
Less: Capitalisation of inventory consumed											
Total Inventory Consumed	1	264,698	269,884	281,395	331,852	363,475	363,475	271,167	317,278	329,308	343,398

Repairs and maintenance by Asset class

The municipality manages more than 580km of tarred and paved roads and about 250km of dirt roads. The management of roads includes storm water drainage system, kerbings, pavements and sub-ways.

The municipality has an exclusive license for the distribution of electricity, as such it manages bulk electricity infrastructure and network reticulation. The municipality also implements integrated electrification projects within its jurisdiction.

The municipality has a major Sewerage Treatment Plant and other small sewerage treatment plants across the city including Ritchie and pump stations. As such boilermakers, fitters and turners as well as mechanical workshops are part of resources of the municipality. The municipality extracts water from Riverton, South of the City, located at about 35km. There is a purification plant as well as pump station in Riverton. The bulk water distribution line stretches over 45 km from Riverton to Kimberley Water Works where major reservoirs are located. This forms part of critical infrastructure of the municipality.

The municipality provides the refuse collection function and owns a fleet of refuse compactors in this regard, that is in dire need of replacement. The mechanical workshop also maintains municipal fleet. Only in specific circumstances that the manufacturer or dealer maintains fleet.

Though the mSCOA has dealt away with the classification of expenditure by type as maintenance. In as far as management reporting is concerned, the municipality has created reporting mechanisms to ensure that adequate budgeting is allocated for the maintenance of infrastructure. Service delivery and revenue generation are dependent on how well and efficient the infrastructure is operated and maintained.

The table below indicates appropriation of budget for repairs and maintenance by asset class.

NC091 Sol Plaatje - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
EXPENDITURE OTHER ITEMS		**384,400**	**408,685**	**510,671**	**463,945**	**509,021**	**509,021**	**518,958**	**523,577**	**547,418**
Depreciation	7	71,830	76,760	99,985	90,200	90,200	90,200	90,500	94,608	98,565
Repairs and Maintenance by Asset Class	3	**312,569**	**331,925**	**410,686**	**373,745**	**418,821**	**418,821**	**428,458**	**428,970**	**448,852**
Roads Infrastructure		55,439	71,854	80,076	74,566	99,635	99,635	97,327	85,596	89,113
Storm water Infrastructure		5,457	7,340	5,224	3,200	3,200	3,200	3,200	3,328	3,461
Electrical Infrastructure		63,100	65,143	148,936	89,489	96,038	96,038	95,700	100,451	105,405
Water Supply Infrastructure		70,657	60,170	56,957	60,459	60,908	60,908	68,561	72,630	76,942
Sanitation Infrastructure		41,842	45,814	46,114	53,233	63,790	63,790	66,933	68,141	70,914
Solid Waste Infrastructure		19,737	17,321	15,836	23,345	23,599	23,599	23,505	24,562	25,548
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***256,231***	***267,642***	***353,142***	***304,291***	***347,169***	***347,169***	***355,225***	***354,709***	***371,383***
Community Facilities		505	4,153	2,830	2,840	3,210	3,210	2,150	2,521	2,622
Sport and Recreation Facilities		446	1,053	1,001	650	850	850	1,050	370	385
Community Assets		***951***	***5,206***	***3,831***	***3,490***	***4,060***	***4,060***	***3,200***	***2,891***	***3,008***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		8,614	9,491	9,420	11,014	11,451	11,451	12,720	13,249	13,801
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		***8,614***	***9,491***	***9,420***	***11,014***	***11,451***	***11,451***	***12,720***	***13,249***	***13,801***
Operational Buildings		13,115	15,379	14,234	14,942	20,037	20,037	12,917	13,237	13,778
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***13,115***	***15,379***	***14,234***	***14,942***	***20,037***	***20,037***	***12,917***	***13,237***	***13,778***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**963**	**778**	**930**	**1,326**	**1,627**	**1,627**	**1,328**	**1,387**	**1,443**
Machinery and Equipment		**27,357**	**28,485**	**25,706**	**28,125**	**25,762**	**25,762**	**31,007**	**32,287**	**33,756**
Transport Assets		**5,338**	**4,943**	**3,423**	**10,557**	**8,715**	**8,715**	**12,060**	**11,209**	**11,684**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**384,400**	**408,685**	**510,671**	**463,945**	**509,021**	**509,021**	**518,958**	**523,577**	**547,418**

Cost containment strategies

The municipality has taken note of cost containment regulations as well as MFMA Circular 97, on cost containment. The cost containment policy has been approved by Council and must still be reviewed. The following are incorporated in the budget assumptions:

- Sourcing of quotations has been centralised to SCM.
- Travel and accommodation: that travelling must be absolutely necessary. Attendance of conferences and seminars that are paid for will be approved by the relevant Executive Director or Municipal Manager, and this must be linked to skills development and capacitation of the individual.
- Virtual meetings or seminars are encouraged.
- Distributing municipal accounts via electronic mail and EasyPay.
- The procurement of newspapers has been limited to the following sections: mayor and speaker's office, MM and Communication's office and Libraries.
- The procurement of bottled water, beverages and refreshments have also been stopped and limited to the mayor and speaker's office within reasonable limits.
- The procurement of diaries was stopped.
- The municipality has installed vehicle tracking devices to monitor use and abuse of municipal vehicle.
- Purchase of furniture and the replacement of tools of trade such as computers, printers and switching between laptops and desktops are under scrutiny. The asset condition must be analysed first, and efforts must be made to identify another user within the organisation prior to replacing and disposing of the asset.
- The municipality must implement stricter control measures on Overtime expenditure and apply the Overtime Policy prescribing time off in lieu of overtime.
- A moratorium on the sale of leave was instated during the 2025/26 financial year.
- A moratorium on the filling of vacancies was in place and only critical and funded positions are to be filled.

Expenditure per and municipal vote

NC091 Sol Plaatje - 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		
R thousand		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
Expenditure by Vote *to be appropriated*	1									
Vote 01 - Executive & Council		58,395	60,372	57,033	61,221	61,955	61,955	65,966	68,936	71,913
Vote 02 - Municipal And General		434,595	401,673	495,160	464,832	536,992	536,992	452,595	468,737	486,724
Vote 03 - Municipal Manager		22,369	24,274	29,886	30,614	31,271	31,271	31,606	33,075	34,440
Vote 04 - Corporate Services		68,169	71,184	73,335	81,513	89,312	89,312	53,796	55,493	60,034
Vote 05 - Community Services		299,548	322,236	320,158	363,848	381,544	381,544	429,809	448,242	465,821
Vote 06 - Financial Services		131,248	134,722	143,187	173,366	183,603	183,603	185,384	193,782	201,569
Vote 07 - Strategy Econ Development And Planning		57,573	60,672	55,692	76,090	78,020	78,020	72,708	75,706	78,743
Vote 08 - Infrastructure And Services		1,524,086	1,712,736	1,963,535	1,961,023	2,121,363	2,121,363	2,073,043	2,204,323	2,298,357
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**2,595,982**	**2,787,870**	**3,137,984**	**3,212,506**	**3,484,060**	**3,484,060**	**3,364,907**	**3,548,295**	**3,697,601**

In the municipality's pursuance to address service delivery, the bulk of the budget is geared towards Infrastructure services, followed by Community services. The budget for Municipal and General is higher due to the provision of bad debts for Property rates and Property rental debtors, depreciation, other than the trading services and post-retirement benefits.

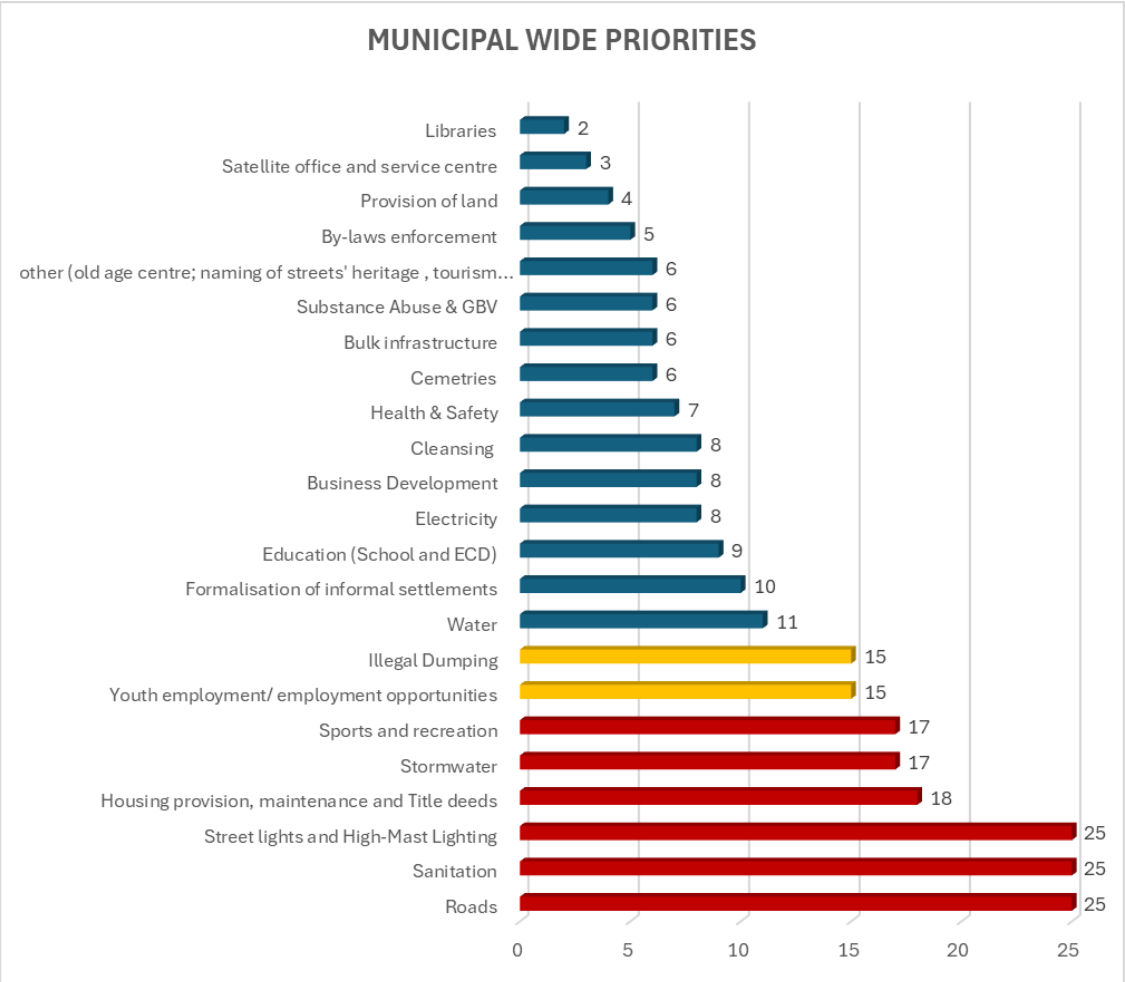
PART 2: SUPPORTING DOCUMENTATION

7. Overview of IDP and Annual Budget Process

The Integrated Development Plan (IDP) 2026/27 of the Sol Plaatje Municipality is the last of the four reviews of the IDP 2022-2027 which documents the current five-year planning and implementation cycle. This five-year cycle of municipal wide developmentally oriented planning started in July 2022 and ends in June 2027. The relevant drafting process, led by the Municipality, considers a review of current planning and implementation to the extent that changing circumstances demand and in accordance with an assessment of municipal performance.

The review also included extensive public participation and engagement with various stakeholders. In this regard, ward councillors and ward committees played key roles in channelling inputs from communities to the municipal administration. Public engagements were held in January and February 2026 and the IDP Review 2026/27 was made available for public comment. Another round of public meetings will be held in April and/or May 2025 to obtain the community's consent for the final version of the IDP and the Annual budget 2026/27 MTREF.

Various concerns were raised by the community during the public consultation process and articulated below is a summary of the ward priorities raised. The top three priorities are mainly Sanitation, Roads and Streetlights and high-mast lighting. This is followed by a need for Sports and recreational facilities, Storm water improvements and Housing provision, maintenance and title deeds.



Priorities that came out strongly in the ward participation:

a. Sanitation- prevalent 25 wards.
b. Streetlights and High-mast lighting–linked to safety and security concerns of the community.
c. Sports & Recreation-perception is that there are no facilities to redirect youth activities.
d. Housing provision and title deeds.
e. Youth Employment & employment opportunities
f. Illegal dumping sites.

Measures to address some of the concerns:

- ❖ Provision is made for the high-masts lights to the tune of R8,261 million over the MTREF. An amount of R4,348 million is availed for the retrofitting of streetlights and high-mast lights and streetlight maintenance is budgeted at R10,000 million for 2026/27 and R31,525 million over the MTREF.
- ❖ Capital budget for Roads and lining of stormwater canals amounts to R74,494 million over the MTREF, whilst the total operational expenditure budget for Roads amounts to R297,861 million over the 2026/27 MTREF.
- ❖ Sanitation is provided for on the capital budget amounting to R77,208 million for the 2026/27 MTREF. The total operational expenditure budget for Sanitation amounts to R419,003 million over the 2026/27 MTREF.
- ❖ Fleet replacement programme is budgeted from Internally generated funds at R27,826 million over the MTREF. A budget of R12,174 million over the MTREF is availed from IUDG for specialised fleet.

The IDP process is guided by various legislation, policies and guidelines which require careful consideration when the document is compiled. These include amongst others the following:

- SA Constitution, Act 108 of 1996 White paper on Local Government
- Municipal Structures Act, 117 of 1998, Municipal Systems Act, 32 of 2000
- Municipal Planning & PMS Regulations (2001) Municipal Finance Management Act, Act 56 of 2003
- Intergovernmental Relations Framework Act, Act 13 of 2006

According to Section 28(1) of the Municipal System Act, 32 of 2000 and Section 21(1)(b), a municipal council must adopt a process set out in writing to guide the planning, drafting and review of its IDP. Council is expected to adopt the Process Plan in August each year. This has not transpired due to referral of the process plan to the sub-committee. The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget.

The Overview of the process and project prioritisation principle

The 2026/27 MTREF falls within the IDP Cycle 2022 to 2027. As such, the IDP Review Process focused mainly on mid-term performance of the IDP targets set for 2025/26, and the key priorities as set out for 2025/26 and ensure that there is consenus in this regard and that the plan is funded accordingly.

The IDP and Budget Process is quite critical for transparency, inclusivity and participation of both internal and external stakeholders. The process outlines the current and future direction of the municipality and how this will be achieved in order to meet the constitutional obligations. IDP and Budgeting is about the choices that must be made between competing priorities under the prevailing fiscal realities. A concerted effort must be done to ensure that we source funds to fund the IDP, for example preparing business plans for grant funding, engaging other sector departments if a priority

raised by the community falls within their mandate and addressing the issue of unfunded mandates like Health, and Resorts and under-funded mandates, like Libraries and Environmental Health.

Section 21 of the MFMA requires that a time schedule setting out the process to draft the IDP and prepare the budget be tabled ten months before the start of the next financial year. The main aim of the timetable is to ensure integration between the Integrated Development Plan, the budget and aligned process towards tabling of a funded budget. An unfunded budget will require the municipality to draft a compulsory Financial recovery plan which must be monitored and reported on a monthly basis.

The purpose of the 2026/27 Medium Term Budget is to comply with the Municipal Finance Management Act (No. 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP which is informed by the five-year programme and community/stakeholder inputs. The tabled budget is the start of a journey towards the final budget for approval. It will include many processes both politically and administratively, amongst others, consultations with communities in the municipal area.

The IDP's strategic focus areas informed the development of the budget, in addition to assessing the relative capacity to implement the budget, taking affordability considerations into account. In order to address the concept of a credible and funded budget, an inflation related increase in service charges was strived for, as these will ensure reasonable levels of tariffs and also to conform to National Treasury cost containment guidelines.

The only mechanism through which the needs of the municipality are identified and priorities set, is the Integrated Development Plan (IDP). The capital budget is then accordingly allocated to cover the higher priority projects in the IDP, considering funding availability and in cases where projects are grant funded, the conditions of the grant must be noted as per the applicable Division of Revenue Act. A series of meetings were held to ensure that the budget is prioritized, balanced and aligned to Council's IDP, however more can be done to ensure better synergy and integration.

Capital budget allocations are often made at a project level through a prioritization process. In dealing with capital finance allocations, the municipality aimed to maintain a strategic balance between

- the social objective of eradicating service backlogs and providing infrastructure to the poor,
- the economic growth objective of providing infrastructure to support economic growth and increased municipal revenue, and
- the objective of providing for rehabilitation and/or replacement of existing assets that had reached the end of their useful lives.

Capital budgets as approved per the 2025/26 financial year was used as a base for prioritization. Projects with contractual commitments were given priority with funding being allocated to committed projects in the first instance. The line departments had to specify how the capital projects in their individual budgets were split among the five key focus areas i.e. social, economic, rehabilitation, environmental and administration. While the overall capital required was significantly more than the capital funding available, it was useful to analyse the difference in allocation between these categories. It is also prudent that an in-depth costing must be done on the entire IDP priorities and coupled with this the exercise to source funding must be prioritised. It is also imperative that we start thinking out of the box and gain the best value from the limited funds that are available.

During the prioritization process of the capital budget, the impact of capital projects on future operating budgets was assessed and considered prior to these projects being approved. Both the operating and capital budgets have been evaluated through a prioritisation mechanism that ensures alignment to the development strategy of the municipality.

The Political oversight

Section 53(1) (a) of the MFMA, states that, the Mayor of a municipality must provide political guidance over the budget process and the priorities that must guide the preparation of the budget. The Executive Management Team and the Budget steering and Mayoral Committee advise Council accordingly. Political oversight of the budget process allows government, and in particular, the municipality to manage the tension between competing policy priorities and fiscal realities. The key to strengthening the link between priorities and spending plans lies in enhancing political oversight of the budget process. Strengthening the link between government's priorities and spending plans is not an end in itself, but the goal should be enhanced service delivery aimed at improving the quality of life for all people within the municipal jurisdiction. The Executive Management Team has a significant role to play in the financial planning process and accountability in the spending of public funds.

Public participation and consultations with stakeholders

Local government policy and legislation put great emphasis on municipalities developing a culture of community participation and the creation of appropriate and relevant community participation mechanisms, processes and procedures. The municipality strives to actively engage as many of its citizens as possible in its planning, budgeting, implementation and monitoring processes.

In order to strengthen public participation, the municipality must improve in its outreach programme to all wards led by the office of the Executive Mayor. Accordingly, the draft budget was tabled via a council meeting on 17 April 2026. The original budget data strings will be uploaded onto GoMuni and National Treasury draws the information from GoMuni. In terms of the Municipal Systems Act and in conjunction with the Municipal Finance Management Act, hearings on the budgets was held during June 2026.

In accordance with the Municipal Systems Act (Chapter 5) and Municipal Finance Management Act (Chapter 4), notice is hereby given that the Draft Integrated Development Plan (IDP) and Budget for 2026/2027 – 2028/2029 for the Sol Plaatje Municipality was tabled to Council on 17 April 2026. Copies of these documents were made available at all municipal libraries for public inspection. The information will also be published on the Municipality's website – www.solplaatje.org.za

Interested parties, local community and stakeholders was invited and urged to submit representations, comments and inputs regarding the draft IDP and Draft budget 2026/27 MTREF. Written submissions must be handed in at the Civic Centre (Mayor's Office).

Public participation programme

DATE	WARDS	VENUE	TIME	COUNCILLORS	RESPONSIBLE OFFICIALS
08 June 2026	Ward 6	Motswako Open Space	16H00	Cllr. Riet	Ramotseki, Pinky, Mapule
	Wards 12,13 & 19	Recreation Hall	16h00	Cllr. Ruiter	Candy, KK
	Ward 5 & 7		16h00	Cllr. Noliye	Mmabatho, Lutho

	Ward 17 & 31 Ward 30	St Peters Primary School Apostle Graces Church Mayo's Open Space	16h00 16h00	Cllr. Shwababa Cllr. Kok	Celeste, Bianca James, Gosego, Lebogang
09 June 2026	Ward 14 Ward 10 & 11 Ward 3 Wards 15, 16, 32 Wards 25 & 28	Floor's high school Molehabangwe Primary School Homelite Swedish Hall Vuyolwethu School William Gardener	16h00 16h00 16h00 16h00 16h00	Cllr Joseph Cllr. Molale Cllr.Kgadiete Cllr. Korkie Cllr.Nkukane Cllr.Rammutle Cllr. Banda Cllr. Fourie Cllr. White	James, Gosego, Kobus Ramotseki, Pinky, Lebogang Candy, Betty, Mmabatho, Lutho, KK Celeste, Bianca,
10 June 2026	Ward 29 Ward 26 & 27 Wards 1 & 32 Wards 8, 18 & 19 Wards 22 & 26	Riverton Rietvale Community Hall Platfontein School Housing Support Centre Greenpoint High School	16h00 16h00 16h00 16h00 16h00	Cllr Aaron Cllr.Mokwang Cllr. Wagter Cllr. Ludick Cllr. Banda Cllr. Sonyoni Cllr.Mofokeng Cllr. Pietersen Cllr.Mokwang	Celeste, Bianca Candy, Mmabatho James, Pinky, Mapule Ramotseki, Gosego, Lebogang Mmabatho, Lutho, KK

PROPOSED PUBLIC PARTICIPATION PROGRAMME:

BUDGET AND DRAFT IDP2026/27

DATE	WARDS	VENUE	TIME	COUNCILLORS	RESPONSIBLE OFFICIALS
11 June 2026	Wards 1 & 2 Ward 9 Ward 29	Roman Catholic Church Dr EP Lekhela School Pastor Moses's Church	16h00 16h00 16h00	Cllr. Ludick Cllr. Brown Cllr. Dioka Cllr. Aaron	Celeste, Bianca, Kobus, Ernest, Candy, Pinky, Gosego, Betty, Lebogang James, Mmabatho, Lutho,KK
15 June 2026	Wards 14 & 28 Wards 23 & 24 Wards 20 & 21 Ward 4 Wards 33,18	Colville Hall Jimmy Summers City Hall Seochoareng Old Age Home Bantu Hall	16H00 16H00 16H00 16H00 16H00	Cllr. Joseph Cllr. White Cllr. Louw Cllr.Whittaker Cllr. Moses Cllr. Greeff Cllr Bopape Cllr. Tau Cllr.Mofokeng	Lebogang, KK, James Bianca, Celeste Gosego, Kobus, Lutho Candy, Ernest, Mmabatho Kenneth, Pinky

17 June 2026	**Stakeholders**	**Frances Baard District Municipality**	**10h00**	**Executive Mayor, Cllr. Barrtlett Honourable Speaker, Cllr. Peters**	**Finance**

Schedule of key deadlines

The IDP Review and the Budget time schedule for the compilation of the 2026/27 budget cycle was submitted for the Council meeting scheduled for 26 August 2025, but the item was referred to the IDP, Budget and Performance Management Committee for further discussions. The IDP, Budget and Performance Management Committee recommended the Process Plan for approval by the Executive Mayor as per resolution IDP11/10/25. During the Special Mayco meeting held on the 3rd of December 2025 as per resolution EM343/12/25, it was resolved that due to time constraints, all IDP, Budget & PM portfolio committee items be held in abeyance for a Special MAYCO meeting which will only take place on the 4th of February 2026

The table below provides an extract of the key deadlines relating to the budget process.

Steps in IDP Review Process	
Activity description in Process Plan[1]	**Identified output**
August 2025	
Approval of IDP and Budget Process Plan	Approval.
September 2025 - *ANALYSIS*	
Commencement of IDP analysis of institutional services and infrastructure provision, backlogs and priorities.	Compile Assessment Report (or Situational Analysis) including (1) priority issues, (2) gaps in IDP 2022-2027, (3) alignment with higher-order policy, and (4) engagement with stakeholders.
Councillor IDP induction.	Discuss (1) roles of IDP structures, (2) municipal development agenda and (3) municipal performance management.
October 2025 - *STRATEGIES*	
Liaise with provincial and national sector departments to align priorities and budgets.	Vertically align priorities, projects, and budgets between the three tiers of government.
1st Strategic planning session of council.	• Consider Assessment Report: including (1) to finalise priority issues, (2) review strategic objectives for service delivery and development and (4) align with higher-order policy. • Review financial and non-financial performance, i.e. identify gaps between planned and actual performance. • Determine financial position and assess financial/human resource capacity available for implementation.
November 2025 – *STRATEGIES / PROJECTS*	
Public participation, i.e. meetings in 33 wards	Determine priority needs by ward
Budget discussions with each Directorate.	Consider IDP priority issues, ward priorities and complete draft budget.

[1] Only those activities critical to the IDP review process are listed.

Steps in IDP Review Process	
Activity description in Process Plan[1]	**Identified output**
February 2026 – *PROJECTS / INTEGRATION*	
Planning sessions with municipal structures.	Present draft IDP 2025/26 as first review with priorities linked to budget allocations.
Conduct annual performance assessments	Performance Assessment Reports.
Consider national and provincial budget allocations for inclusion.	Incorporate national and provincial budget allocations in municipal budget.
Ensure alignment between draft capital budget, IDP strategic objectives and KPIs.	Draft 3-year capital programme aligned to IDP key priority issues including ward priorities.
March 2026	
Draft operational budget submitted to EMC.	Draft 3-year operational budget aligned to IDP key priority issues.
Conduct mid-year (2025/26) performance assessments.	Performance Assessment Reports.
Present and discuss draft IDP 2026/27 and Draft Budget 2026/27 with municipal stakeholders.	Obtain input and finalise draft IDP 2025/26
Table draft IDP 2026/27 and Budget 2026/27 at Council.	Council approves draft IDP 2026/27 and Draft Budget 2026/27 for public consultation purposes.
Make public the draft IDP 2026/27 and Draft Budget 2026/27	Draft IDP 2026/27 and Budget 2026/27 made public and submitted to relevant stakeholders for consultation purposes.
April 2025	
Conduct public hearings on the draft IDP 2026/27 and Budget 2026/27.	Consult and receive input from community and stakeholder groupings regarding the draft IDP 2026/27 and Budget 2026/27.
Conclude public hearings on the draft IDP 2026/27 and Budget 2026/27.	Include public input in draft IDP 2026/27 and Budget 2026/27.
Discuss adjusted draft IDP 2026/27 and Budget 2026/27.	Inform Mayoral Committee of public input and adjustments to draft IDP 2026/27 and Budget 2026/27.
National Treasury benchmarking exercise.	
May 2025 - *APPROVAL*	
Finalise IDP 2026/27 and Budget 2026/27 for submission to Council.	Finalise IDP 2026/27 and budget 2026/27 for submission to Council.
Present IDP 2026/27 and Budget 2026/27 to municipal structures.	Present IDP 2026/27 and Budget 2026/27 to municipal structures.
Council adopts IDP 2026/27 and Budget 2026/27.	Approved IDP 2026/27 and Adopted Budget 2026/27
June 2025	
Notify public of approved IDP 2026/27 and Budget 2026/27.	

8. Overview of the alignment of the annual budget with IDP

The municipality's Integrated Development Plan (IDP) is its principal strategic planning instrument, which guides and informs its on-going planning, management and development actions. The IDP represents the city administration's commitment to exercise its executive authority (except in cases where it is in conflict with national or provincial legislation, in which case such legislation prevails), and is effectively the local government's blueprint by which it strives to realise its vision for Sol Plaatje Municipality over the short, medium and long term. However, while the IDP represents the strategic intent of the municipality, it is also compiled with the understanding that a number of challenges will need to be overcome in order to achieve the strategic objectives it sets out. Some of these challenges are known, while others are as yet unknown and may arise at any time due to any number of national and international economic, political or social events.

Development challenges
indicated below are the key development challenges:

- High and unsustainable water and electricity losses
- High rates of unemployment and low economic growth;
- High levels of poverty;
- Low levels of skills development and literacy;
- Limited access to basic household and community services for informal (unplanned and illegal) settlements;
- Unsustainable developmental practices;
- High levels of crime and risk;
- Ensuring adequate clean and safe water and energy supply;
- Infrastructure degradation especially water distribution pipeline, sewer collector network and backlog on roads;
- Climate change;
- Ensuring financial sustainability under the prevailing economic conditions;
- Adherence to conditions of MFMA Circular 124 and settling of creditors as per S65 of the MFMA
- Ineffectiveness and inefficiency of inward-looking local government still prevalent in the municipality, and silo- approach in development and service delivery space

The essence of our IDP is to achieve a balance between meeting basic needs, strengthening the economy and developing people skills and a technology base for the future. In an effort to achieve the NDP 2030 vision, the municipality has identified four priority areas of intervention for the next five years which need to be balanced and integrated, and these are:

- Inclusive growth
- Spatial transformation
- Governance
- Service provision

Given the strategic framework that has been outlined it is clear that the municipal budget must be a pro-growth budget that meets basic needs and builds on existing skills and technology, as we strive to lead and become modern.

IDP Key Objectives for the next 5 years
The Municipal Systems Act requires that each municipality prepare an Integrated Development Plan to serve as a tool for transforming local governments towards facilitation and management of development within their areas of jurisdiction. The IDP is a five year plan whose principal purpose is to ensure the development of the local community in an integrated manner which involves all directorates of the municipality, relevant strategic stakeholders and the community. In the five-year

review, the key strategic objectives will continue to guide the municipality, but has once again been refined and refocused to our strategic programmes, so as to respond more effectively to the key challenges.

IDP Review process and stakeholder participation

The IDP is reviewed annually to inculcate a democratic approach to local governance by ensuring all stakeholders get an opportunity to voice their opinions in influencing the shape, form, direction and pace of development in their localities. The municipality is committed to addressing the needs of the people and values the inputs from communities and stakeholders. The process plan specifies timeframes, actions and procedures and appropriate mechanisms for public participation and alignment. The Sol Plaatje Municipality's Integrated Development Plan (IDP) focuses on translating our Municipal Vision into action. As set out in the Municipal Systems Act (2000), in the review of the five-year IDP, a stakeholder consultation process is necessary. Of critical importance is for the municipality to ensure that there is thorough consultation with the community and strategic stakeholders.

Link between IDP and Budget

In compliance with the Municipal Structures Act (1998) and Municipal Financial Management Act (2003), our municipal budget is informed and aligned to the IDP objectives, as outlined below

- Strategic Objective 1: Economic growth through promoting Sol Plaatje Municipality as an economic hub
- Strategic Objective 2: Improved Service Delivery
- Strategic Objective 3: Good, clean and transparent Governance and Public Participation
- Strategic Objective 4: Establishment of healthy financial management
- Strategic Objective 5: Improved Institutional Management
- Strategic Objective 6: Community Health and Safety

The IDP determines and prioritises the needs of the community. The budgetary allocations for both the capital and operating expenditure are undertaken in a manner that will not only ensure that our IDP outcomes are achieved but also to ensure that our municipality's vision is realised.
In as far as the operating budget is concerned, the municipality should now be more committed than ever to ensure that critical operating budget resources are prioritised in terms of stated IDP outcomes. More importantly, the Performance Management System (PMS) allows the municipality an opportunity to monitor and evaluate individual and organisational performance in meeting our IDP outcomes and vision. As with previous year's, our IDP remains the strategic driver of both our budget and performance management system. Articulated in the table below is the operational and capital expenditure per strategic objective per goal. The majority of funds for both operational and capital expenditure is geared towards "Improved Service Delivery".

Strategic objective (R'000)	Budget 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Strategic Objective 1: Economic growth through promoting Sol Plaatje Municipality as an economic hub	72,708	75,706	78,743
Strategic Objective 2: Improved Service Delivery	2,073,043	2,204,323	2,298,357
Strategic Objective 3: Good, clean and transparent Governance and Public Participation	151,368	157,504	166,387
Strategic Objective 4: Establishment of healthy financial management	160,844	169,146	175,947
Strategic Objective 5: Improved Institutional Management	477,135	493,374	512,346
Strategic Objective 6: Community Health and Safety	429,809	448,242	465,821
Total Operational Expenditure	**3,364,907**	**3,548,295**	**3,697,601**

Medium Term Capital Budget			
Capital expenditure by Strategic objective	**2026/27 (R'000)**	**2027/28 (R'000)**	**2028/29 (R'000)**
Municipal Strategic Objective 1: Economic growth through promoting Sol Plaatje Municipality as an economic hub	4,913	6,696	8,000
Municipal Strategic Objective 2: Improved Service Delivery	604,246	500,976	303,826
Municipal Strategic Objective 3: Good, clean and transparent Governance and Public Participation	-	-	-
Municipal Strategic Objective 4: Establishment of healthy financial management	-	-	-
Municipal Strategic Objective 5: Improved Institutional Management	2,174	5,652	6,087
Municipal Strategic Objective 6: Community Health and Safety	21,304	16,522	13,469
Total Capital Expenditure - Funding source	**632,638**	**529,845**	**331,382**

9. Measurable Performance Objectives and Indicators

Table SA7 must provide for the main measuable performance objectives the municipality plans to carry out and achieve in the 2026/27 financial year. This will be included in the final SDBIP.

Performance Management

The municipality has adopted a performance management system (PMS). The PMS requires that the Municipal Manager and all Senior Managers accountable to the Municipal Manager sign performance agreements annually in line with the IDP Review, the Budget and the SDBIP.

It is further expected that Senior Managers enter into performance contracts with the Divisional Managers (Managers reporting to Senior managers). The performance system should be cascaded down to the entry level in the organisation and are expected to perform according their current job descriptions. The submission of annual performance agreements needs to be instilled and improved and access to computers for lower staff is restricted but will have to be facilitated by relevant supervisors. This must be implemented in line with the Staff regulations.

The Municipal Manager, Senior Manager's and divisional heads are to be evaluated against the Key Performance Indicators and the job description for each incumbent. The municipality does not budget for performance bonuses.

10. Overview of budget related policies

The MFMA and the Municipal Budget and Reporting Regulations require budget related policies to be reviewed, and where applicable, to be updated on an annual basis. The main purpose of budget related policies is to govern and guide the budget process and inform the projections of the medium term. The following are budget related policies which have been approved by Council, or have been reviewed /amended and / or are currently being reviewed amended in line with National Guidelines and other legislation.

List of Budget related policies	Explanation numbers	Approved	Resolution Number	Reviewed
Audit Committee Charter	1	30-May-25	C53/05/25	June 2026
Audit Manual Review	1	NEW		June 2026
Asset Management Policy	1	30-May-25	C53/05/25	June 2026
Budget and Virements Policy	1	31-Mar-23	C32/03/23	June 2026
Bulk Infrastructure Contribution Policy	1	31-May-17	C60/05/17	June 2026
Cash Management and Investment Policy	1	27-Mar-24	C79/03/24	June 2026
Consumer Deposit Policy	1	27-May-15	C100/05/15	June 2026
Contracts Performance Management Policy	1 & 2	25-Mar-25	C17/03/25	June 2026
Customer Services Credit Control Debt Collection Policy	1	31-May-24	C89/05/24	June 2026
Debt Write-Off Policy	1	31-May-24	C89/05/24	June 2026
Deviation Procedures	1	31-Mar-22	C39/03/22	June 2026
Disposal of Movable Asset Policy	1	31-Jan-23	C12/01/23	June 2026
EFT Policy	1	31-Mar-22	C39/03/22	June 2026
Enterprise Risk Management Policy Framework	1	06-Feb-17	CR298/10	June 2026
Fraud Prevention and Anti-Corruption Policy	1	20-Oct-20	C175/10/20	June 2026
Fraud Prevention and Anti-Corruption Plan	1	21-Oct-20	C175/10/21	June 2026
Fraud Prevention and Anti-Corruption Strategy	1	22-Oct-20	C175/10/22	June 2026
Free Basic Services Policy	1	30-May-25	C53/05/25	June 2026
Funding and Reserve Policy	1	25-May-16	C148/05/16	June 2026
Indigent Management Policy	1 & 2	30-May-25	C53/05/25	June 2026
Internal Audit Charter	1	30-May-25	C53/05/25	June 2026
Internal Audit Strategy	1	30-May-25	C53/05/25	June 2026
Long Term Financial Planning Policy	1	27-May-15	C100/05/15	June 2026
Preferential Procurement Policy	1	30-May-25	C53/05/25	June 2026
Property Rates Policy	1 & 2	25-Mar-25	C17/03/2025	June 2026
Revenue Enhancement Strategy	1	27-May-15	C100/05/15	June 2026
Risk Management Policy	1	17-Nov-05	CR500	June 2026
Short and Long Term Borrowing Policy	1	29-May-13	C81/05/13	June 2026
Small Scale Embedded Generation Photovoltaic Policy	1 & 2	31-May-17	C60/05/17	June 2026
Smart Metering and Installation Management Policy	1 & 2	31-May-24	C89/05/24	June 2026
Sol Plaatje Materiality and Significance Framework	1	31-May-18	C38/05/18	June 2026
Supply Chain Management Policy	1 & 2	30-May-25	C53/05/25	June 2026
Tariff Policy	1	25-Mar-25	C17/03/25	June 2026
UIFW Expenditure Policy	1	07-Jun-22	C74/06/22	June 2026
Variation Order Procedures	1	31-Mar-22	C39/03/22	June 2026
Water Restrictions Policy	1	31-May-17	C60/05/17	June 2026

Explanation numbers

1. These policies are accessible on the Sol Plaatje website: **www.solplaatje.org.za.**
2. Policy to be approved with budget process 2026/27.

11. Overview of budget assumptions

The budget assumptions are made taking into account the historical trends, current economic indicators, the political directions, developmental and service delivery needs of the municipality, including those of the community.

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from National Treasury (CPI inflation) and other external bodies such as the National Electricity Regulator of South Africa (NERSA), Department of Water and Sanitation and other major service providers. It is also informed by interest rates, grants gazetted and the collection rate.

The municipal fiscal environment is influenced by a variety of macroeconomic control measures. National Treasury determines the ceiling of year-on-year increases in the total operating budget, whilst NERSA regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies.

The following key assumptions underpinned the preparation of the medium-term budget:

Macro-economic 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**		
CPI Inflation	6.9%	5.9%	4.4%	3.3%	3.7%	3.3%	3.2%

Borrowing

The Municipal Finance Management Act No. 56 of 2003 permits long-term borrowing by municipalities only to finance capital expenditure, property, plant and equipment. The objective for borrowing remains:

- Maximise internally generated funds and national transfers from other spheres of government.
- Minimize borrowings. MFMA Circular 124 borrowing powers is limited for the duration of the municipal debt relief programme.
- Pursue alternate funding sources e.g. bulk infrastructure contributions policy, development charges, and public private partnerships.
- The municipality also ensures that the primary bank account does not go into an overdraft.

Investments of funds

Investments made with the various financial institutions are strictly in compliance with Municipal Finance Management Act and the Municipal Investment Regulations in line with the municipality's policy. The investment returns achieved and projections are as follows: that for 2026/27 financial year, the average interest rate for all investments are projected interest rate of between 6% to 7% based on inflation and growth rate of economy of South Africa. Investments are made from cash which is surplus to immediate requirements and is invested in short term money market instruments in terms of a stringent investment policy. The municipality has improved on its cash flow and investment management. Capital grants are also invested and funds are withdrawn when required for capital expenditure incurred, whilst the unspent portion remain within the applicable investment account.

Timing of revenue collection

Consumers are billed monthly in respect of services in the form of a consolidated bill. Residential and commercial ratepayers have the option to be billed annually on Property rates, whilst the majority are billed on a monthly basis. However, government departments and companies with multiple accounts are billed on an annual basis and are allowed to pay annually in September of each year. The municipality's current collection rate is not at desired level; however, the projected collection rate is estimated at 85%. The municipality is cognisant of the fact to increase reserves and investments a higher collection rate of at least 89 to 95% is required because at this stage monthly revenue collections are not sufficient to cover committed monthly operational expenditure like salaries, ESKOM and Water boards including the payment arrangement of both institutions and SCM orders for operational purposes.

12. Overview of budget funding

The Municipality is experiencing a severe financial crisis and in order to remain funded, operational expenditure needs to be prioritised and reduced as far as possible, whilst this must be supported by a significant improvement in the collection rate:

- Credible and funded budgets funded from current financial year's revenue. Prior year's surpluses have not been used to support the operating budget.
- The municipality operates within its annual budget, as approved by Council.
- The municipality maintains a positive cash and investments position.

In compliance with relevant statutory requirements, the Financial Plan (Medium Term Revenue and Expenditure Framework-MTREF) is reviewed and updated annually.

On the other hand, the Capital budget is funded by the allocations made to the municipality by National and Provincial Government in the form of grants and internally generated funds, and public contributions and donations, where applicable. Frances Baard District Municipality normally provides additional funds for roads and sewer maintenance.

The municipality raises revenue from a basket of differential tariff increases determined in the most acceptable and equitable funding regime taking into consideration the actual cost of delivering services, budget priorities and national legislation, regulations and policy guidelines. The municipal revenue comprises of operating revenue which includes property rates, services charges, operating and capital grants and other minor revenue sources.

This high level of independent and relative stable income sources of revenue is one of the key factors that should ideally support a sound financial position of the municipality. In addition to the obvious need to grow the city's revenue by increasing its tax base, other means for securing funding for council projects must be explored in a variety of ways. The municipality faces unpleasant choices in attempting to finance the projected levels of investment in infrastructure. Sources of capital finance are already stretched with limited scope for further borrowing, consumer pressure to restrict tariff and tax increases, and little likelihood of a structural upward adjustment in grant allocations. The introduction of new revenue sources such as infrastructure contribution and charges, must be explored and implemented.

A concerning factor is that for the last two years the budget of the municipality was assessed by National Treasury and considered as artificially funded due to high outstanding net debtors. It is therefore imperative that we adhere to the Credit Control Policy and improve the collection rate to ensure that our budget is realistically funded from a cash perspective.

Revenue and financing activities

Summary of Revenues and Financing Activities	Current Year 2025/26		Budget Year 2026/27		Budget Year +1 2027/28		Budget Year +2 2028/29	
	R'000	% Weighting	R'000	% Weighting	R'000	% Weighting	R'000	% Weighting
Own Generated Funds	2,897,327	73.34%	3,001,825	73.64%	3,212,064	77.15%	3,414,215	82.42%
Transfer recognised - Operational	331,406	8.39%	345,532	8.48%	347,284	8.34%	353,278	8.53%
Transfer recognised - Capital	684,166	17.32%	703,383	17.26%	569,122	13.67%	335,889	8.11%
Borrowing	–	0.00%	–	0.00%	–	0.00%	–	0.00%
Internally generated funds	37,389	0.95%	25,348	0.62%	34,957	0.84%	39,304	0.95%
Total Revenue and Financing	**3,950,288**	**100.00%**	**4,076,088**	**100.00%**	**4,163,427**	**100.00%**	**4,142,686**	**100.00%**
Total Grants & Subsidies	**1,015,572**	**25.71%**	**1,048,915**	**25.73%**	**916,406**	**22.01%**	**689,167**	**16.64%**

Indicated in the table above is a summary of the revenue and financinag activities. For 2026/27 financial year Own generated funds constitutes 73.64% of the total funding requirement. Transfer recognised – Operational and Transfer recognised – capital contributes 8.48% and 17.26% to the total funding mix, respectively. Internally generated funds only contributes 0.62%, to the total financing activities. Totals grants and subsidies amounts to R1,048,915 billion for the 2026/27 financial year which combines relates to 25.73% contribution to the funding mix of the municipality.

MBRR Table A7 - Budget cash flow statement

Cash flow assumptions are based on the following, achieving a 85 % average collection rate on Property rates and service charges, 100% for grants receipts, Other revenue and Interest revenue. Operational expenditure is factored in at 100%. Employee costs, Inventory consumed, Contracted services and Other expenditure, Bulk purchases, Councillor's remuneration, Finance charges and Grants paid at 100%. Capital expenditue and repayment of borrowing at 100%. National Treasury has reiterated the issue that actual collection rate must increase to match the budgeted 100% expenditure pattern to avoid growing creditors as has been the trend over the last few years. The lower collection rate is not sustainable and will result in unfunded budgets going forward. Based on the municipality's own assessment the budget is funded, however during the Benchmark engagement, National Treasury performs their own assessment of whether the budget is funded or unfunded. Indicated in the table below are the budgeted cash and cash equivalents over the MTREF.

NC091 Sol Plaatje - Table A7 Budgeted Cash

Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates		662,106	683,955	705,842
Service charges		1,844,750	2,046,350	2,209,747
Other revenue		437,308	444,895	428,361
Transfers and Subsidies - Operational	1	345,532	346,284	354,778
Transfers and Subsidies - Capital	1	703,383	567,214	333,894
Interest		65,275	52,446	56,793
Dividends		–	–	–
Payments				
Suppliers and employees		(3,325,123)	(3,532,601)	(3,700,073)
Finance charges		(13,735)	(11,315)	(8,589)
Transfers and Subsidies	1	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**719,495**	**597,227**	**380,752**
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE		–	–	–
Decrease (increase) in non-current receivables		–	–	–
Decrease (increase) in non-current investments		–	–	–
Insurance Refund - Capital		800	836	869
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–
Payments				
Capital assets		(727,533)	(609,322)	(381,089)
Retention (Capital)		–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(726,733)**	**(608,486)**	**(380,220)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans		–	–	–
Borrowing long term/refinancing		–	–	–
Increase (decrease) in consumer deposits		–	–	–
Payments				
Repayment of borrowing		(16,688)	(18,832)	(20,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(16,688)**	**(18,832)**	**(20,000)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(23,926)**	**(30,091)**	**(19,467)**
Cash/cash equivalents at the year begin:	2	**78,493**	**54,567**	**24,476**
Cash/cash equivalents at the year end:	2	**54,567**	**24,476**	**5,009**

13. Expenditure on allocations and grant programmes

Indicated in the table below is the total operational grants for the 2026/27 MTREF. From 2025/26 to 2026/27, operational grants increase by 4.26%. The increase from 2026/27 to 2027/28 is 0.51% and 1.73% from 2027/28 to 2028/29. The total operational grants over the MTREF amounts to R1,046,093 billion.

TRANSFERS & SUBSIDIES - OPERATIONAL (R'000)	Adjusted Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Total over the MTREF	Year-on-Year Increase (Decrease)	Year-on-Year Increase (Decrease)	Year-on-Year Increase (Decrease)
EXPANDED PUBLIC WORKS GRANT (EPWP)	4,442	3,409	–	–	3,409	-23.26%	-100.00%	-
NATIONAL REVENUE FUND: EQUITABLE SHARE	301,722	319,064	336,425	342,319	997,808	5.75%	5.44%	1.75%
FRANCES BAARD DISTRICT MUNICIPALITY (O&M)	2,500	3,500	–	–	3,500	40.00%	-	-
FRANCES BAARD DISTRICT MUNICIPALITY (ENVIRONMENTAL HEALTH)	4,500	–	–	–	–	-100.00%	-	-
INTEGRATED URBAN DEVELOPMENT GRANT (IUDG)	2,305	3,259	3,259	3,259	9,776	41.38%	-	-
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT (ISDG)	4,400	5,000	5,500	5,500	16,000	13.64%	10.00%	0.00%
NON-PROF: OTHER NON-PROFIT INSTITUTIONS\Libraries	9,300	9,300	–	–	9,300	0.00%		#DIV/0!
LOCAL GOV FINANCIAL MANAGEMENT GRANT (FMG)	1,800	2,000	2,100	2,200	6,300	11.11%	5.00%	4.76%
COGHSTA - HOUSING ACCREDITATION	437	–	–	–	–			
TOTAL TRANSFERS & SUBSIDIES - OPERATIONAL	**331,406**	**345,532**	**347,284**	**353,278**	**1,046,093**	**4.26%**	**0.51%**	**1.73%**

The municipality receives Equitable Share (EQS) from the National fiscus gazetted in the DoRA. The EQS is utilised to recover the cost of Free Basic Services (FBS) as well as provision of funding for roads maintenance. EQS is also used to fund the EPWP programme of the municipality and other commitments.

The municipality is also participating in skills development programmes of National Treasury in the Finance, Audit and Engineering fields. The purpose of the Infrastructure Skills Development Grant (ISDG) Programme is to professionalise interns in areas where there is a lack of capacity and professionalised skills to assist the municipality to improve on service delivery. The Finance Management Grant is utilised to fund the costs to company of all finance interns including costs of training and tools of trade.

The Library grant was received from the Department of Sports and Culture for the operations of libraries within the Sol Plaatje jurisdiction. However, this grant has been stopped commencing from 2027/28 financial year. The Expanded Public Works Programme (EPWP) is a government strategy to reduce poverty and unemployment in society. EPWP involves creating work opportunities for the unemployed through maximising job opportunities within projects. In support to this SPLM has adopted the strategy and implementing it through its maintenance and capital programmes. This includes work done in-house. The municipality has so far been steadfast in the implementation of EPWP however the main challenge thus far is the declining incentive grant over the years and ensuring the sustainability of jobs created through the programme. The FBDM also avails funds annually for the operations and maintenance of roads and sewerage.

TRANSFERS & SUBSIDIES - CAPITAL (R'000)	Adjusted Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Total over the MTREF	Year-on-Year Increase (Decrease)	Year-on-Year Increase (Decrease)	Year-on-Year Increase (Decrease)
REGIONAL BULK INFRASTRUCTURE GRANT (RBIG)	574,000	579,000	490,000	254,000	1,323,000	0.87%	-15.37%	-48.16%
ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT (EEDSM)	5,000	5,000	–	–	5,000	0.00%		
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)	19,000	25,521	14,633	15,294	55,448	34.32%	-42.66%	4.52%
INTEGRATED URBAN DEVELOPMENT GRANT (IUDG)	76,066	86,862	64,489	66,595	217,947	14.19%	-25.76%	3.27%
FRANCES BAARD DISTRICT MUNICIPALITY	–	2,000	–	–	2,000			
NEIGHBOUR DEVELOPMENT PARTNERSHIP GRANT (NDPG)	100	–	–	–	–	-		
WATER SERV INFRASTRUCTURE GRANT (WSIG)	10,000	5,000	–	–	5,000	-	-100.00%	-
TOTAL TRANSFERS & SUBSIDIES - CAPITAL	**684,166**	**703,383**	**569,122**	**335,889**	**1,608,395**	**2.81%**	**-19.09%**	**-40.98%**

Indicated in the table above is the total capital grants for the 2026/27 MTREF. From 2025/26 to 2026/27, capital grants increase by 2.81%, grants decrease by 19.09% from 2026/27 to 2027/28 and decrease of 40.98% from 2027/28 to 2028/29. The total capital grants over the MTREF amounts to R1,608,395 billion. The municipality is still facing some risks in capital grant funds being withheld and rollovers disapproved as a result of poor performance and non-spending. This poses a huge risk to service delivery which is exacerbated by the municipality's current cash flow position due to limitation placed on funding capital projects from internally generated funds. In terms of the MFMA

Circular 124 the municipality is prohibited from entering into any loans for the duration of the municipal debt relief.

14. Allocations and grants made by the municipality

NC091 Sol Plaatje - 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		
R thousand		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
Monetary Transfers to Organisations											
Non-Prof:Oth Inst/Grants&Don Diam & Dor		–	–	–	750	750	750	–	–	–	–
Non-Prof:Oth Inst/Grants&Don Oth Pub Gra		169	–	288	800	800	800	–	–	–	–
Non-Prof:Oth Institut/Garlep		–	–	–	–	–	–	–	–	–	–
Non-Prof:Oth Institut/Sport Council		–	–	–	–	–	–	–	–	–	–
Non-Prof:Other Institutions/Spca		2,300	2,400	2,500	2,600	2,600	2,600	1,950	1,000	–	–
Total Monetary Transfers To Organisations		2,469	2,400	2,788	4,150	4,150	4,150	1,950	1,000	–	–
Monetary Transfers to Groups of Individuals											
Hh Oth Trans: Housing - Individual Supp		–	–	–	–	–	–	–	–	–	–
Hh Ssp Soc Ass: Grant In Aid		130	126	20	150	300	300	146	–	–	–
Total Monetary Transfers To Groups Of Individuals:		130	126	20	150	300	300	146	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	6	2,599	2,526	2,807	4,300	4,450	4,450	2,096	1,000	–	–

Due to cash flow constraints the municipality reduced the monetary transfers to the Society for the Prevention of Cruelty to Animals (SPCA) and did not budget for other grants.

15. Councillor and Staff Benefits and Allowances

The general staff is remunerated in terms of the Tuned Assessment of Skills and Knowledge (TASK) with entry level being T1 and the highest level being T17, being middle management of the organisation.

The Executive Directors and the Municipal Manager, being the Senior Management of the organisation, are remunerated in terms of the Upper Limits Gazette as adopted by Council with the concurrence of the MEC of COGHSTA in the province. The Senior Management structure aligns very well with Section 4 of the Gazette which makes reference to the following directorates or departments:

- Corporate Services Directorate with core functions being Human Resources Management, Training and Development, Labour Relations, , Communications and Risk Management.
- Strategy, Economic Development and Planning with core functions being Town Planning, Building Control, LED and Tourism, Urban Renewal and Market Management
- Financial Services with core functions such as Budget and Treasury, Supply Chain Managemet, Expenditure Management, Assets Management, Revenue Management and Information Technology.
- Community Services and Social Development which includes Traffic Law enforcement, Emergency services, Municipal health services, Security and Parks and recreation.
- Infrastructure and Services which includes Roads and storm water, Water and sanitation, Electricity, Mechanical engineering, Fleet management and Housing.

On the other hand, councillors are remunerated based on the upper limits gazette for the remuneration of public office bearers. The municipality operates with an Executive Mayor system, with Mayoral Committee advising the Executive Mayor on specific issues as per the terms of references of committees established for this purpose. There are section 79 committees which report directly to council such as Ward Participatory Committee, the SPELUM Committee, Councillor Disciplinary Committee and Municipal Public Accounts Committees. The chairpersons of these committee do not serve in any other committee for independnce purposes. All these chairpersons are part time, other than the Speaker who is full time.

The table below gives an account of employee costs for Senior managers and municipal staff for the MTREF including councillor remuneration.

NC091 Sol Plaatje - 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		
R thousand		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
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		–	–	–	30,893	30,893	30,893	33,851	35,374	36,966
Cell phone Allowance		3,040	2,997	3,048	2,910	2,910	2,910	3,208	3,352	3,503
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance		–	–	–	950	950	950	1,205	1,259	1,316
Office-bearer Allowance		27,105	29,109	27,956	–	–	–	–	–	–
Out of pocket Expenses										
Travelling Allowance		772	919	1,094	80	80	80	80	84	87
Use of Personal Facilities										
Total Allowances and Service Related Benefits		**30,917**	**33,026**	**32,097**	**34,833**	**34,833**	**34,833**	**38,344**	**40,070**	**41,873**
Social Contributions										
Medial Aid Benefits		425	536	657	710	710	710	1,100	1,150	1,201
Pension Fund Contributions		882	1,065	1,040	1,540	1,540	1,540	1,620	1,693	1,769
Total Social Contributions		**1,308**	**1,600**	**1,697**	**2,250**	**2,250**	**2,250**	**2,720**	**2,842**	**2,970**
Total Councillors		**32,224**	**34,626**	**33,794**	**37,083**	**37,083**	**37,083**	**41,064**	**42,912**	**44,843**
% increase	4		**7.5%**	**(2.4%)**	**9.7%**	–	–	**10.7%**	**4.5%**	**4.5%**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		6,702	4,942	5,763	8,743	8,743	8,743	8,489	8,864	9,219
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3	132	101	115	198	198	198	221	231	241
Housing Benefits	3	28	22	21	24	24	24	29	31	32
Non-pensionable										
Travel or Motor Vehicle	3	1,534	1,065	1,136	2,113	2,113	2,113	1,950	2,037	2,118
Voluntary Work										
Total Allowance		**1,694**	**1,188**	**1,272**	**2,336**	**2,336**	**2,336**	**2,201**	**2,299**	**2,391**
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award		44	14	29	31	31	31	33	34	35
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		**44**	**14**	**29**	**31**	**31**	**31**	**33**	**34**	**35**
Total Salaries and Allowances		**8,441**	**6,144**	**7,064**	**11,110**	**11,110**	**11,110**	**10,723**	**11,197**	**11,645**
Social Contributions										
Bargaining Council										
Group Life Insurance		19	20	21	21	21	21	21	22	23
Medical		233	192	208	140	198	198	253	264	275
Pension		940	407	718	1,318	1,318	1,318	1,256	1,312	1,364
Unemployment Insurance		10	7	9	13	13	13	13	13	14
Total Social Contributions		**1,202**	**625**	**955**	**1,491**	**1,549**	**1,549**	**1,543**	**1,611**	**1,675**
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Municipality		**9,643**	**6,769**	**8,018**	**12,601**	**12,659**	**12,659**	**12,266**	**12,808**	**13,321**
% increase	4		**(29.8%)**	**18.5%**	**57.2%**	**0.5%**	–	**(3.1%)**	**4.4%**	**4.0%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		433,826	460,448	463,558	538,612	535,367	535,367	589,513	594,983	619,738
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3	1,456	1,631	1,585	1,740	1,743	1,743	1,708	1,784	1,858
Housing Benefits	3	2,737	2,856	4,158	3,152	3,199	3,199	3,102	3,244	3,379
Non-pensionable										
Travel or Motor Vehicle	3	42,089	43,767	41,631	50,362	50,308	50,308	48,596	50,730	52,845
Voluntary Work										
Total Allowance		**46,282**	**48,255**	**47,375**	**55,254**	**55,250**	**55,250**	**53,406**	**55,758**	**58,082**
Service Related Benefits										
Acting	3									
Bonus	3	30,249	30,591	30,549	39,432	40,909	40,909	47,690	49,832	51,932
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3	14,403	7,128	10,012	16,200	9,200	9,200	25,044	26,171	27,218
Lifeguard/Duty Squads										
Long Service Award		27,890	30,958	30,742	31,845	31,991	31,991	33,138	34,632	36,084
Overtime		69,383	90,602	78,779	58,301	76,229	76,229	48,831	52,274	54,841
Scarcity	3									
Standby Allowance	3	7,228	8,343	8,872	9,555	9,877	9,877	11,539	12,068	12,595
Tools Allowance	3	3	3	3	3	3	3	32	33	34
Uniform/Special/Protective Clothing	3	13,030	29,683	23,011	23,378	26,427	26,427	26,687	27,877	29,036
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		**162,186**	**197,308**	**181,967**	**178,714**	**194,636**	**194,636**	**192,960**	**202,887**	**211,740**
Total Salaries and Allowances		**642,294**	**706,011**	**692,900**	**772,580**	**785,253**	**785,253**	**835,879**	**853,628**	**889,561**
Social Contributions										
Bargaining Council										
Group Life Insurance		11,959	12,490	12,421	16,611	17,100	17,100	20,313	21,234	22,128
Medical		50,925	54,500	58,162	69,790	74,269	74,269	104,381	109,106	113,696
Pension		63,452	67,626	67,851	79,092	81,157	81,157	97,744	102,152	106,467
Unemployment Insurance		3,640	3,734	3,685	3,957	3,957	3,957	4,500	4,482	4,670
Total Social Contributions		**129,975**	**138,349**	**142,118**	**169,451**	**176,483**	**176,483**	**226,938**	**236,974**	**246,961**
Post-retirement Benefit	6									
Medical		39,393	43,162	41,384	49,900	49,900	49,900	48,700	50,892	52,927
Other Benefits										
Pension										
Total Post-retirement Benefit		**39,393**	**43,162**	**41,384**	**49,900**	**49,900**	**49,900**	**48,700**	**50,892**	**52,927**
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		**811,663**	**887,522**	**876,402**	**991,931**	**1,011,636**	**1,011,636**	**1,111,517**	**1,141,493**	**1,189,449**
% increase	4		**9.3%**	**(1.3%)**	**13.2%**	**2.0%**	–	**9.9%**	**2.7%**	**4.2%**
Total Parent Municipality		**853,530**	**928,917**	**918,214**	**1,041,615**	**1,061,378**	**1,061,378**	**1,164,847**	**1,197,214**	**1,247,613**
TOTAL SALARY, ALLOWANCES & BENEFITS		**853,530**	**928,917**	**918,214**	**1,041,615**	**1,061,378**	**1,061,378**	**1,164,847**	**1,197,214**	**1,247,613**
% increase	4		**8.8%**	**(1.2%)**	**13.4%**	**1.9%**	–	**9.7%**	**2.8%**	**4.2%**
TOTAL MANAGERS AND STAFF	5,7	**821,306**	**894,291**	**884,420**	**1,004,532**	**1,024,295**	**1,024,295**	**1,123,783**	**1,154,302**	**1,202,769**

Indicated in the table below is a summary of the councillor's and senior manager's packages. Please note that the summary of employee benefits for other municipal staff is depicted in the table above. Under municipal staff, annual bonuses are 13th cheques paid to permanent employees.

NC091 Sol Plaatje - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		992,702		129,354			1,122,056
Chief Whip								–
Executive Mayor			1,240,882	40,000	49,354			1,330,236
Deputy Executive Mayor								–
Executive Committee			9,306,602	1,040,000	793,542			11,140,144
Total for all other councillors			22,310,906	1,640,000	3,520,773			27,471,679
Total Councillors	8	–	**33,851,092**	**2,720,000**	**4,493,023**			**41,064,115**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,716,721	272,822	362,741			2,352,284
Chief Finance Officer			1,164,468	195,606	484,607			1,844,681
SM D01			1,228,500	271,495	331,464			1,831,459
SM D02			1,492,619	256,456	476,824			2,225,899
SM D03			1,524,187	292,006	364,386			2,180,579
SM D04			1,362,612	254,440	213,600			1,830,652
Total Senior Managers of the Municipality	8,10	–	**8,489,107**	**1,542,825**	**2,233,622**	–		**12,265,554**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**42,340,199**	**4,262,825**	**6,726,645**	–		**53,329,669**

mSCOA Description	Detail description of Senior manager's position
SM D01	Executive director: Corporate services
SM D02	Executive director: Community services
SM D03	Executive director: Strategy, economic development and planning
SM D04	Executive director: Infrastructure services

Indicated in the table below is the personnel numbers as per supporting table SA24

NC091 Sol Plaatje - 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
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		65	65	–	65	65	–	65	65	–
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	6	–	6	6	–	6	6	–
Other Managers	7	3	3	–	162	162	–	162	162	–
Professionals		*198*	*96*	*31*	*198*	*165*	*31*	*198*	*165*	*31*
Finance		13	10	3	13	10	3	13	10	3
Spatial/town planning		19	11	4	19	11	4	19	11	4
Information Technology		4	4	–	4	4	–	4	4	–
Roads		2	2	–	2	2	–	2	2	–
Electricity		13	5	3	13	5	3	13	5	3
Water		2	2	–	2	2	–	2	2	–
Sanitation		3	2	1	3	2	1	3	2	1
Refuse		–	–	–	–	–	–	–	–	–
Other		142	60	20	142	129	20	142	129	20
Technicians		*275*	*211*	*28*	*275*	*212*	*34*	*275*	*212*	*34*
Finance		10	6	4	10	6	4	10	6	4
Spatial/town planning		29	13	7	29	14	7	29	14	7
Information Technology		8	5	1	8	5	2	8	5	2
Roads		6	5	1	6	5	1	6	5	1
Electricity		150	120	5	150	120	5	150	120	5
Water		10	9	1	10	9	1	10	9	1
Sanitation		25	19	6	25	19	6	25	19	6
Refuse		1	1	–	1	1	–	1	1	–
Other		36	33	3	36	33	8	36	33	8
Clerks (Clerical and administrative)		429	337	42	429	337	42	429	337	42
Service and sales workers		348	233	–	254	233	–	254	233	–
Skilled agricultural and fishery workers		145	73	–	145	73	–	145	73	–
Craft and related trades										
Plant and Machine Operators		215	135	42	215	135	42	215	135	42
Elementary Occupations		1,017	581	99	1,017	639	99	1,017	639	99
TOTAL PERSONNEL NUMBERS	9	**2,701**	**1,740**	**242**	**2,766**	**2,027**	**248**	**2,766**	**2,027**	**248**
% increase					2.4%	16.5%	2.5%	–	–	–
Total municipal employees headcount	6, 10	**3,021**	**1,975**	**273**	**3,086**	**2,262**	**279**	**3,086**	**2,262**	**279**
Finance personnel headcount	8, 10	**306**	**221**	**31**	**306**	**221**	**31**	**306**	**221**	**31**
Human Resources personnel headcount	8, 10	**14**	**14**	**–**	**14**	**14**	**–**	**14**	**14**	**–**

16. Monthly targets for revenue, expenditure and cash flow

NC091 Sol Plaatje - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue																
Exchange Revenue																
Service charges - Electricity		98,352	98,352	98,352	98,352	98,352	98,352	98,352	98,352	98,352	98,352	98,352	98,352	1,180,220	1,340,815	1,474,895
Service charges - Water		34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	409,032	422,409	435,689
Service charges - Waste Water Management		9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	109,297	114,331	118,784
Service charges - Waste Management		7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	88,676	90,462	93,880
Sale of Goods and Rendering of Services		1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	18,813	19,661	20,447
Agency services																
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	161,100	167,974	175,541
Interest earned from Current and Non Current Assets		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	22,000	25,000
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land																
Rental from Fixed Assets		2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	34,645	36,204	38,012
Licence and permits		63	63	63	63	63	63	63	63	63	63	63	63	750	784	815
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		317	317	317	317	317	317	317	317	317	317	317	317	3,803	3,969	4,128
Non-Exchange Revenue																
Property rates		64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	778,948	804,653	830,402
Surcharges and Taxes																
Fines, penalties and forfeits		3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	36,890	38,550	40,092
Licences or permits		758	758	758	758	758	758	758	758	758	758	758	758	9,100	9,510	9,890
Transfer and subsidies - Operational		28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	345,532	347,284	353,278
Interest		10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	123,500	129,052	134,236
Fuel Levy																
Operational Revenue		921	921	921	921	921	921	921	921	921	921	921	921	11,050	11,690	12,405
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		**278,946**	**278,946**	**278,946**	**278,946**	**278,946**	**278,946**	**278,946**	**278,946**	**278,946**	**278,946**	**278,946**	**278,946**	**3,347,357**	**3,559,348**	**3,767,493**
Expenditure																
Employee related costs		91,425	118,113	91,425	91,425	91,425	91,425	91,425	91,425	91,425	91,425	91,425	91,424	1,123,783	1,154,302	1,202,769
Remuneration of councillors		3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	41,064	42,912	44,843
Bulk purchases - electricity		144,192	128,778	73,559	74,654	72,037	72,549	78,600	71,726	75,759	73,662	74,068	148,116	1,087,700	1,195,382	1,255,151
Inventory consumed		26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	317,278	329,308	343,398
Debt impairment		35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	425,149	444,705	458,935
Depreciation, amortisation and impairment		7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	90,500	94,608	98,565
Interest, Dividends and Rent on Land		–	–	–	–	–	6,867	–	–	–	–	–	6,867	13,735	11,315	8,589
Contracted services		3,072	3,077	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	36,865	42,038	46,977
Transfers and subsidies		83	83	83	83	83	83	83	83	83	83	83	83	1,000	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		14,138	14,316	14,138	14,138	14,138	14,138	14,138	14,138	14,138	14,138	14,138	14,138	169,833	178,725	188,374
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	58,000	55,000	50,000
Total Expenditure		**330,575**	**342,032**	**259,942**	**261,037**	**258,420**	**265,800**	**264,983**	**258,109**	**262,142**	**260,045**	**260,451**	**341,366**	**3,364,907**	**3,548,295**	**3,697,601**
Surplus/(Deficit)		**(51,629)**	**(63,086)**	**19,004**	**17,909**	**20,526**	**13,147**	**13,963**	**20,837**	**16,804**	**18,901**	**18,495**	**(62,420)**	**(17,550)**	**11,053**	**69,891**
Transfers and subsidies - capital (monetary allocations)		58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	703,383	569,122	335,889
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**6,986**	**(4,471)**	**77,619**	**76,524**	**79,141**	**71,762**	**72,578**	**79,452**	**75,419**	**77,516**	**77,110**	**(3,805)**	**685,833**	**580,175**	**405,781**
Income Tax																
Surplus/(Deficit) after income tax		**6,986**	**(4,471)**	**77,619**	**76,524**	**79,141**	**71,762**	**72,578**	**79,452**	**75,419**	**77,516**	**77,110**	**(3,805)**	**685,833**	**580,175**	**405,781**
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		**6,986**	**(4,471)**	**77,619**	**76,524**	**79,141**	**71,762**	**72,578**	**79,452**	**75,419**	**77,516**	**77,110**	**(3,805)**	**685,833**	**580,175**	**405,781**
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	1	**6,986**	**(4,471)**	**77,619**	**76,524**	**79,141**	**71,762**	**72,578**	**79,452**	**75,419**	**77,516**	**77,110**	**(3,805)**	**685,833**	**580,175**	**405,781**

NC091 Sol Plaatje - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue by Vote																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		95,346	95,346	95,346	95,346	95,346	95,346	95,346	95,346	95,346	95,346	95,346	95,346	1,144,156	1,011,518	789,509
Vote 03 - Municipal Manager		272	272	272	272	272	272	272	272	272	272	272	272	3,259	3,259	3,259
Vote 04 - Corporate Services		578	578	578	578	578	578	578	578	578	578	578	578	6,934	7,523	7,603
Vote 05 - Community Services		14,024	14,024	14,024	14,024	14,024	14,024	14,024	14,024	14,024	14,024	14,024	14,024	168,289	163,748	170,097
Vote 06 - Financial Services		67,077	67,077	67,077	67,077	67,077	67,077	67,077	67,077	67,077	67,077	67,077	67,077	804,930	831,814	858,665
Vote 07 - Strategy Econ Development And Planning		814	814	814	814	814	814	814	814	814	814	814	814	9,771	10,211	10,619
Vote 08 - Infrastructure And Services		159,450	159,450	159,450	159,450	159,450	159,450	159,450	159,450	159,450	159,450	159,450	159,450	1,913,402	2,100,398	2,263,631
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Revenue by Vote		**337,562**	**337,562**	**337,562**	**337,562**	**337,562**	**337,562**	**337,562**	**337,562**	**337,562**	**337,562**	**337,562**	**337,562**	**4,050,740**	**4,128,470**	**4,103,382**
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	65,966	68,936	71,913
Vote 02 - Municipal And General		37,706	37,706	37,706	37,706	37,706	37,767	37,706	37,706	37,706	37,706	37,706	37,767	452,595	468,737	486,724
Vote 03 - Municipal Manager		2,634	2,634	2,634	2,634	2,634	2,634	2,634	2,634	2,634	2,634	2,634	2,634	31,606	33,075	34,440
Vote 04 - Corporate Services		4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	53,796	55,493	60,034
Vote 05 - Community Services		35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	429,809	448,242	465,821
Vote 06 - Financial Services		13,209	40,080	13,209	13,209	13,209	13,209	13,209	13,209	13,209	13,209	13,209	13,209	185,384	193,782	201,569
Vote 07 - Strategy Econ Development And Planning		6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	72,708	75,706	78,743
Vote 08 - Infrastructure And Services		225,169	209,755	154,536	155,631	153,014	160,333	159,577	152,703	156,736	154,639	155,045	235,900	2,073,043	2,204,323	2,298,357
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Expenditure by Vote		**330,575**	**342,032**	**259,942**	**261,037**	**258,420**	**265,800**	**264,983**	**258,109**	**262,142**	**260,045**	**260,451**	**341,366**	**3,364,907**	**3,548,295**	**3,697,601**
Surplus/(Deficit) before assoc.		**6,986**	**(4,471)**	**77,619**	**76,524**	**79,141**	**71,762**	**72,578**	**79,452**	**75,419**	**77,516**	**77,110**	**(3,805)**	**685,833**	**580,175**	**405,781**
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	**6,986**	**(4,471)**	**77,619**	**76,524**	**79,141**	**71,762**	**72,578**	**79,452**	**75,419**	**77,516**	**77,110**	**(3,805)**	**685,833**	**580,175**	**405,781**

NC091 Sol Plaatje - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

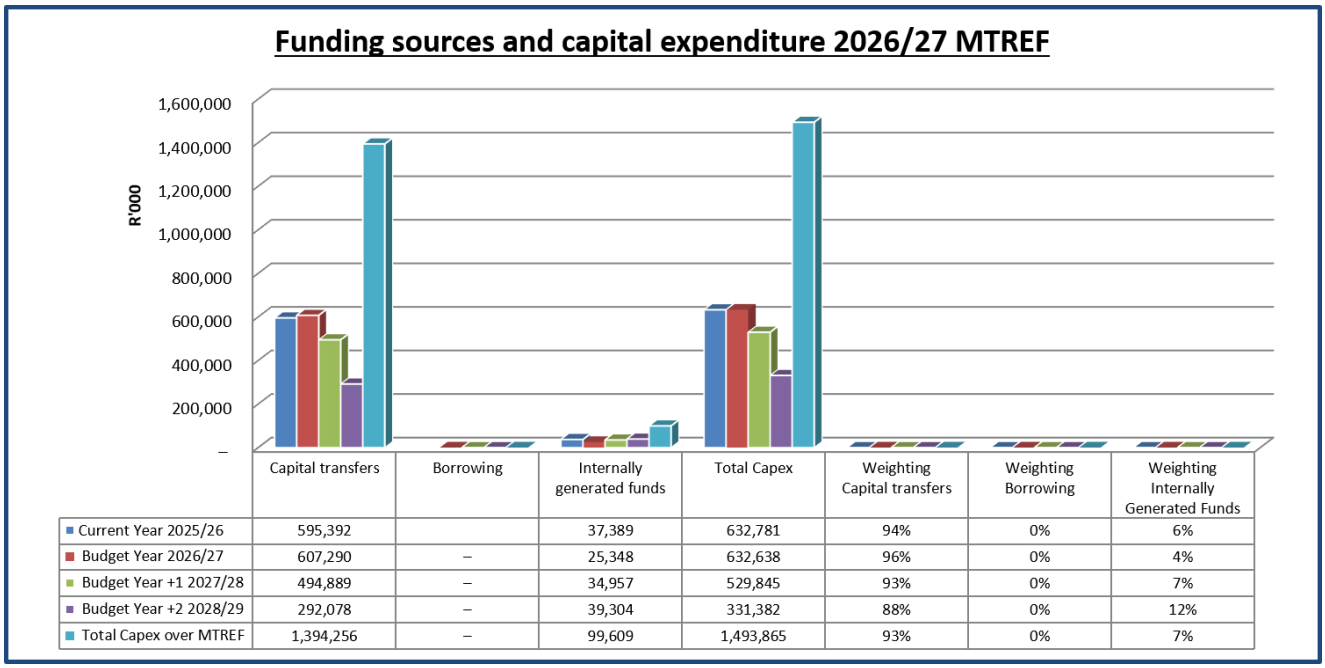
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*	1															
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Municipal And General		580	580	580	580	580	580	580	580	580	580	580	580	6,957	–	5,430
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		978	978	978	978	978	978	978	978	978	978	978	978	11,739	13,478	2,609
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 - Strategy Econ Development And Planning		196	196	196	196	196	196	196	196	196	196	196	196	2,348	6,696	8,000
Vote 08 - Infrastructure And Services		43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	516,174	437,115	273,597
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital multi-year expenditure sub-total	2	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**537,217**	**457,289**	**289,636**
Single-year expenditure *to be appropriated*																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Municipal And General		688	688	688	688	688	688	688	688	688	688	688	688	8,261	20,435	25,217
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		217	217	217	217	217	217	217	217	217	217	217	217	2,609	3,043	5,430
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		214	214	214	214	214	214	214	214	214	214	214	214	2,565	–	–
Vote 08 - Infrastructure And Services		6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	81,985	49,078	11,099
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital single-year expenditure sub-total	2	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**95,420**	**72,556**	**41,746**
Total Capital Expenditure	2	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**632,638**	**529,845**	**331,382**

NC091 Sol Plaatje - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	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
Cash Receipts By Source													1		
Property rates	55,175	55,175	55,175	55,175	55,175	55,175	55,175	55,175	55,175	55,175	55,175	55,175	662,106	683,955	705,842
Service charges - electricity revenue	103,423	103,423	103,423	103,423	103,423	103,423	103,423	103,423	103,423	103,423	103,423	103,423	1,241,075	1,422,520	1,564,770
Service charges - water revenue	33,481	33,481	33,481	33,481	33,481	33,481	33,481	33,481	33,481	33,481	33,481	33,481	401,778	414,932	428,004
Service charges - sanitation revenue	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	112,801	117,960	122,592
Service charges - refuse revenue	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	89,096	90,938	94,380
Rental of facilities and equipment	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	34,645	36,204	38,012
Interest earned - external investments	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	22,000	25,000
Interest earned - outstanding debtors	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	29,275	30,446	31,793
Dividends received															
Fines, penalties and forfeits	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	36,890	38,550	40,092
Licences and permits	821	821	821	821	821	821	821	821	821	821	821	821	9,850	10,293	10,705
Agency services															
Transfers and Subsidies - Operational	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	345,532	346,284	354,778
Other revenue	903	903	903	903	903	903	903	903	903	903	903	903	10,837	10,303	7,260
Cash Receipts by Source	**250,824**	**250,824**	**250,824**	**250,824**	**250,824**	**250,824**	**250,824**	**250,824**	**250,824**	**250,824**	**250,824**	**250,824**	**3,009,884**	**3,224,385**	**3,423,227**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	703,383	567,214	333,894
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans															
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	28,757	28,757	28,757	28,757	28,757	28,757	28,757	28,757	28,757	28,757	28,757	28,757	345,086	349,545	332,292
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments															
Insurance Refund - Capital	67	67	67	67	67	67	67	67	67	67	67	67	800	836	869
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments															
Total Cash Receipts by Source	**338,263**	**338,263**	**338,263**	**338,263**	**338,263**	**338,263**	**338,263**	**338,263**	**338,263**	**338,263**	**338,263**	**338,263**	**4,059,153**	**4,141,980**	**4,090,284**
Cash Payments by Type															
Employee related costs	91,425	118,113	91,425	91,425	91,425	91,425	91,425	91,425	91,425	91,425	91,425	91,424	1,123,783	1,154,302	1,202,769
Remuneration of councillors	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	41,064	42,912	44,843
Finance charges	–	–	–	–	–	6,867	–	–	–	–	–	6,867	13,735	11,315	8,589
Bulk purchases - Electricity	157,788	142,374	87,155	88,250	85,633	86,145	92,196	85,322	89,355	87,258	87,664	161,712	1,250,855	1,374,690	1,443,424
Acquisition inventory - water and other inventory	10,381	10,381	10,381	10,381	10,381	10,381	10,381	10,381	10,381	10,381	10,381	10,381	124,568	123,433	120,391
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other municipalities															
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	45,461	45,639	45,461	45,461	45,461	45,461	45,461	45,461	45,461	45,461	45,461	45,461	545,705	572,399	602,670
Cash Payments by Type	**308,476**	**319,928**	**237,843**	**238,938**	**236,321**	**243,700**	**242,884**	**236,010**	**240,043**	**237,946**	**238,352**	**319,267**	**3,099,710**	**3,279,051**	**3,422,686**
Other Cash Flows/Payments by Type															
Capital assets	52,720	52,720	52,720	52,720	52,720	52,720	52,720	52,720	52,720	52,720	52,720	147,615	727,533	609,322	381,089
Retention (Capital)															
Repayment of borrowing	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	16,688	18,832	20,000
Other Cash Flows/Payments	19,929	19,929	19,929	19,929	19,929	19,929	19,929	19,929	19,929	19,929	19,929	19,929	239,148	264,866	285,976
Total Cash Payments by Type	**382,516**	**393,968**	**311,883**	**312,978**	**310,361**	**317,740**	**316,924**	**310,050**	**314,083**	**311,986**	**312,392**	**488,202**	**4,083,079**	**4,172,071**	**4,109,751**
NET INCREASE/(DECREASE) IN CASH HELD	**(44,253)**	**(55,705)**	**26,380**	**25,285**	**27,902**	**20,523**	**21,339**	**28,213**	**24,180**	**26,277**	**25,871**	**(149,939)**	**(23,926)**	**(30,091)**	**(19,467)**
Cash/cash equivalents at the month/year begin:	78,493	34,240	(21,464)	4,916	30,201	58,103	78,626	99,965	128,178	152,358	178,636	204,507	78,493	54,567	24,476
Cash/cash equivalents at the month/year end:	34,240	(21,464)	4,916	30,201	58,103	78,626	99,965	128,178	152,358	178,636	204,507	54,567	54,567	24,476	5,009

17. Capital expenditure details

Indicated in the chart below is the funding sources and capital expenditure for the 2026/27 MTREF. The total capital plan for the MTREF is R1,493,865 billion. The total capital budget for 2026/27 amounts to R632,638 million funded by Capital transfers of R607,290 million (96%) and Internally generated funds of R25,348 million (4%). The capital budget is VAT exclusive.



	Capital transfers	Borrowing	Internally generated funds	Total Capex	Weighting Capital transfers	Weighting Borrowing	Weighting Internally Generated Funds
Current Year 2025/26	595,392		37,389	632,781	94%	0%	6%
Budget Year 2026/27	607,290	–	25,348	632,638	96%	0%	4%
Budget Year +1 2027/28	494,889	–	34,957	529,845	93%	0%	7%
Budget Year +2 2028/29	292,078	–	39,304	331,382	88%	0%	12%
Total Capex over MTREF	1,394,256	–	99,609	1,493,865	93%	0%	7%

Ideally, the municipality must improve on the capital funding mix, however due to financial constraints the municipality could not significantly increase its contribution from own funding. The municipality have been extremely capital grant dependent over the last few years. The municipality applied a conservative approach when determining the contribution of own funds, in order to improve on cash reserves and also as per S18 of the MFMA the internally generated funds must be cash-backed. Based on the Public participation outcomes roads, sanitation and streetlighting was identified as high priorities. Projects are dominated by infrastructure projects, inter alia.

INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)

The INEP grant primarily funds Upgrading of Bulk Electricity Infrastructure as well as the electrification of households. The Upgrading and Refurbishment of the Galeshewe Transformer Project is deemed necessary to stabilise the electricity network in the Galeshewe and surrounding areas. Households are targeted to be electrified in the areas of Marikana, Platfontein, Tswaragano and Lerato Park.

ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT (EEDSM)

This grant will be utilised for the retrofitting of streetlights and high-mast lights.

REGIONAL BULK INFRASTRUTURE GRANT (RBIG)

The RBIG grant was sought to improve the municipality's aging water infrastructure, the quality of potable water and the sustainable supply to residents. The R1.3 billion allocation gazetted for the MTREF will fund the replacement of the bulk pipeline from Riverton. This project will also expand the municipality's water storage capacity. The expected outcome is sustainable clean uninterrupted water supply for the foreseeable future.

WATER SERVICES INFRASTRUCTURE GRANT (WSIG)

The WSIG's R5 million allocation will fund Phase 2 of the Carters Glen Pumpstation.

INTEGRATED URBAN DEVELOPMENT GRANT (IUDG)

The IUDG's R217,947 million allocation over the 3-year MTREF is targeted to address some of the infrastructure issues, raised in the IDP Community engagements. Sanitation came out as a top priority, therefore funding will be directed to the Provision of Toilets, Beaconsfield Waste Water Treatment Works, Thambo Square Pumpstation and Lerato Park Sewer. Additional High Mast Lights will be erected to address to community's safety concerns. Roads infrastructure, Lining of Stormwater Channels and RC Elliot hall will be prioritized and sport facilities will be enhanced in Ritchie.

FRANCES BAARD DISTRICT MUNICIPALITY

Frances Baard District Municipality also availed a R2,000 million for the resealing of roads.

INTERNALLY GENERATED FUNDS

Internally generated funds will be utilized for the upgrade of Homevale Waste Water Treatment Works, the Fleet replacement programme and other minor projects.

Below is a list of capital expenditure per funding source and by project for 2026/27 to 2028/29. Please note that the budget is excluding VAT.

CAPITAL PROJECTS PER FUNDING SOURCE (R'000)	Budget 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT	**4,348**	**-**	**-**
STREETLIGHTS AND HIGH MAST RETROFITTING	4,348	-	-
FRANCES BAARD DISTRICT MUNICIPALITY	**1,739**	**-**	**-**
RESEALING OF ROADS FB WM	1,739	-	-
INTEGRATED NATIONAL ELECTRIFICATION GRANT	**17,844**	**12,724**	**13,299**
ELECTRIFICATION LERATO PARK	3,005	-	-
ELECTRIFICATION OF MARIKANA	4,007	-	-
ELECTRIFICATION OF TSWARAGANO	1,002	-	-
GALESHEWE TRANSFORMER	7,602	-	-
LV NETWORKS ACQ-ELECTRIFICAT OF HOUSES	-	12,724	13,299
NETWORKS ACQ - ELECTR PLATFONTEIN	2,229	-	-
INTEGRATED URBAN DEVELOPMENT GRANT	**75,532**	**56,078**	**57,909**
BEACONSFIELD WASTE WATER TREATMENT WORKS	8,696	2,425	8,696
BUSINESS DEVELOPMENT CENTRE	-	2,609	2,609
CONSTRUCTION OLD SINK TOILETS	4,348	-	-
EXTENSION OF ROODEPAN CEMETERY	2,609	3,043	-
FENCING OF CEMETRIES	-	-	5,430
HIGH MAST LIGHTS	2,174	4,348	1,739
LERATOPARK SEWER UPGRAD DOWNSTREAM INFRA	13,913	-	-
LINING OF STORMWATER CHANNELS WARD 16	2,696	4,957	7,261
P-CIER RDS ROADS	8,696	13,043	10,222
REDEVELOPMENT OF RC ELLIOT HALL	10,000	10,870	-
SPECIALISED FLEET REPLACEMENT	-	6,087	6,087
UPGRADE GRAVEL ROADS WARDS VARIOUS	6,749	8,696	10,435
UPGRADE OF RITCHIE SPORTS GROUNDS	6,957	-	5,430
UPGRADING OF THAMBO SQUARE PUMPING STATION AND THE OUTFALL SEWER PIPELINE	8,696	-	-
INTERNALLY GENERATED FUNDS	**25,348**	**34,957**	**39,304**
ACQ-COMPUTER EQUIPMENT REPLACEMENT	1,304	3,913	4,348
ACQ-FLEET REPLACEMENT	6,087	8,696	13,043
ACQ-FURNITURE AND OFFICE EQUIP REPLACEM	870	1,739	1,739
CAPITAL SPARES-ACQ-PREPAID METERS	870	1,739	-
DSITRBUTION-ACQ-WAT METER REPLACEME	-	1,739	1,739
PHDA PLANNING & SURVEYING	-	-	870
PRECINCT PLANS	-	2,174	2,174
PROJECT MANAGEMENT	870	1,739	1,739
PROP CADASTRAL RECTIFIC/SURV IN NO 2	609	609	609
REFURBISHMENT OF CITY HALL	1,739	2,609	2,609
REFURBISHMENT OF HOMEVALE WWTW	8,696	8,696	8,696
RUFURBISHMENT OF THE VINTAGE TRAM	1,696	-	-
TOWNSHIP ESTABLISHMENT	1,739	1,304	1,739
TOWNSHIP REVITALISATION	870	-	-
REGIONAL BULK INFRASTRUCTURE GRANT	**503,478**	**426,087**	**220,870**
FIN KIMBERLEY SSONE S/METER INST RD LINK	-	2,648	1,303
KBY/RITCHIE BULK METERS/PRESSURE MANAGE	533	-	-
KBY/RITCHIE NETWORK LEAK DETECT/REPAIR	42,266	36,904	664
NEWTON AND RIVERTON WWTW	187,726	129,624	3,569
REFURBISHMENT/REPLACEMENT BULK PIPELINE	260,650	250,235	186,755
UPGRADE EXISTING/NEW RESERVOIR CONSTRUCT	12,304	6,676	28,579
WATER SERVICES INFRASTRUCTURE GRANT	**4,348**	**-**	**-**
ACQ - CARTERS GLEN SEWER PUMP STATION	4,348	-	-
Grand Total	**632,638**	**529,845**	**331,382**

18. Contracts having future budgetary implications

The municipality entered into a banking services contract which is valid for five years, commencing from October 2023 to September 2028.

NC091 Sol Plaatje - 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
R thousand	1,3	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
Parent Municipality:														
Revenue Obligation By Contract	2													
No Future Contracts Greater Than 5m		–	–	–	–	–	–	–	–	–	–	–	–	–
														–
														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
No Future Contracts Greater Than 5m		–	–	–	–	–	–	–	–	–	–	–	–	–
Banking Services 5-Year Contract (Banking Fees)		4,219	3,000	2,600	2,717	2,826	–	–	–	–	–	–	–	15,361
														–
Total Operating Expenditure Implication		4,219	3,000	2,600	2,717	2,826	–	–	–	–	–	–	–	15,361
Capital Expenditure Obligation By Contract	2													
Upgrade Stormwater Galeshewe		–	–	–	–	–	–	–	–	–	–	–	–	–
Lerato Park Link Water And Sewer		–	–	–	–	–	–	–	–	–	–	–	–	–
Homevale Fire Station		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		4,219	3,000	2,600	2,717	2,826	–	–	–	–	–	–	–	15,361

19. Legislation and compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. **In year reporting and mSCOA compliance**
   Reporting to National Treasury in respect of the submission of data strings was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes the publication of the monthly budget statement on the municipality's website. The conversion to mSCOA version 7.1 for 2026/27 on the financial system is finalised and the use of A-schedules aligned to version 7.1 has been implemented successfully.

2. **Internship programme**
   The municipality is participating in the Municipal Financial Management Internship programme and aims to employ five interns undergoing training in various divisions of the Financial Services and Internal audit.

3. **Budget and Treasury Office**
   The Budget and Treasury Office has been established in accordance with the MFMA.

4. **Audit Committee**
   An Audit Committee has been established and is fully functional.

5. **Service Delivery and Implementation Plan**
   Council noted the draft SDBIP on the 17 April 2026 in accordance with Section 68 of the MFMA of 2003. Section 69 of the MFMA further requires the MM to submit the SDBIP to the Executive Mayor within 14 days after the approval of the Budget. Subsequently, the Executive Mayor must approve the SDBIP no later than 28 days after the approval of the budget in accordance with section 53(1)(c)(ii) of the MFMA.

6. **Annual Report**
   Annual report for 2024/2025 was not complied with in terms of the MFMA requirements.

7. **Annual Financial Statement**
   Annual Financial Statements for the year ended 30 June 2025 was submitted on 31 August 2025, as per the prescribed due date.

8. **Auditor-General Opinion 2024/2025**
   The municipality received a qualified opinion for the year ending 30 June 2025. The audit outcome has been stagnant mainly as a result of repeat findings which requires strict remedial action to improve on results.

20. Service Delivery Agreements

The Municipal Structures Act, Section 78 allows for two mechanisms for service delivery purposes, the internal mechanisms and the external mechanisms. Where an external mechanism has been chosen for a specific function or responsibility, a section 80 service delivery agreement must be entered into.

21. Municipal manager's quality certification

Quality Certificate

I, BS Matlala, Municipal Manager of Sol Plaatje Local 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 Annual Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: BS Matlala

Municipal Manager of Sol Plaatje Local Municipality (NC091)

Signature: .....

Date: 29/06/2026

JUNE
2026/27
BUDGET
ANNEXURES

1.Schedules
2.Tariffs
3.History of Tariffs
4.IDP Overview
5.SDBIP
6.Policies
7.By-laws
8.MFMA-Circulars

SECTION 1:

BUDGET SCHEDULES AND SUPPORTING TABLES

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name: NC091 Sol Plaatje

CFO Name: Lehlohonolo Rapodile

Tel: 0538306500 **Fax:** 0538326571

E-Mail: LRapodile@solplaatje.org.za

Budget for MTREF starting: 2026 **Budget Year:** 2026/27

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	***Executive & Council***	
Vote 02 - Municipal And General	01.1	Councillor's Expenses	01.1 - Councillor's Expenses
Vote 03 - Municipal Manager	01.2	Executive Mayor Admin	01.2 - Executive Mayor Admin
Vote 04 - Corporate Services	01.3	Speakers Office Admin	01.3 - Speakers Office Admin
Vote 05 - Community Services	Vote 02	***Municipal And General***	
Vote 06 - Financial Services	02.1	Municipal And General	02.1 - Municipal And General
Vote 07 - Strategy Econ Development And Planning	02.2	Mun : Insurance Fund - Short Term	02.2 - Mun : Insurance Fund - Short Term
Vote 08 - Infrastructure And Services	02.3	Mun : Workmen's Compensation Fund	02.3 - Mun : Workmen's Compensation Fund
Vote 09 -	Vote 03	***Municipal Manager***	
Vote 10 -	03.1	Municipal Manager - Admin	03.1 - Municipal Manager - Admin
Vote 11 -	03.2	Internal Investigations	03.2 - Internal Investigations
Vote 12 -	03.3	Internal Audit	03.3 - Internal Audit
Vote 13 -	03.4	Idp Unit	03.4 - Idp Unit
Vote 14 -	03.5	Project Management Unit - Pmu	03.5 - Project Management Unit - Pmu
Vote 15 - Other	Vote 04	***Corporate Services***	
	04.1	Corporate Services - Admin	04.1 - Corporate Services - Admin
	04.2	Office Services And Archives	04.2 - Office Services And Archives
	04.3	H R - Management	04.3 - H R - Management
	04.4	H R - Recruitment And Benefits	04.4 - H R - Recruitment And Benefits
	04.5	H R - Training And Development	04.5 - H R - Training And Development
	04.6	H R - Local Authority Training	04.6 - H R - Local Authority Training
	04.7	Publicity And Media Coordination	04.7 - Publicity And Media Coordination
	04.8	Risk Management	04.8 - Risk Management
	04.9	Security And Protection	04.9 - Security And Protection
	Vote 05	***Community Services***	
	05.1	Community Services - Admin	05.1 - Community Services - Admin
	05.2	Emergency Services	05.2 - Emergency Services
	05.3	Biodiversity And Landscape	05.3 - Biodiversity And Landscape
	05.4	Security And Protection	05.4 - Security And Protection
	05.5	Libraries	05.5 - Libraries
	05.6	Road Traffic Regulations	05.6 - Road Traffic Regulations
	05.7	Vehicle Licensing And Testing	05.7 - Vehicle Licensing And Testing
	05.8	Community Parks	05.8 - Community Parks
	05.9	Sport Grounds And Stadiums	05.9 - Sport Grounds And Stadiums
	05.10	Community Halls And Facilities	05.10 - Community Halls And Facilities
	05.11	Swimming Pools	05.11 - Swimming Pools
	05.12	Cemetries	05.12 - Cemetries
	05.13	Resorts And Camping Sites Inside Spm	05.13 - Resorts And Camping Sites Inside Spm
	05.14	Resorts And Camping Sites Outside Spm	05.14 - Resorts And Camping Sites Outside Spm
	05.15	Resort Transka	05.15 - Resort Transka
	05.16	Health - Admin	05.16 - Health - Admin
	05.17	Health - Clinics	05.17 - Health - Clinics
	05.18	Health - Inspections	05.18 - Health - Inspections
	05.19	Health - Commonage And Pound	05.19 - Health - Commonage And Pound
	05.20	Refuse - Polution Control/Collection	05.20 - Refuse - Polution Control/Collection
	05.21	Refuse - Landfill Sites	05.21 - Refuse - Landfill Sites
	05.22	Refuse - Maintenance	05.22 - Refuse - Maintenance
	Vote 06	***Financial Services***	
	06.1	Financial Services Admin	06.1 - Financial Services Admin
	06.2	Financial Management Grant	06.2 - Financial Management Grant
	06.3	Asset And Risk	06.3 - Asset And Risk
	06.4	Budget And Financial Reporting	06.4 - Budget And Financial Reporting
	06.5	Expenditure Creditors/Payroll	06.5 - Expenditure Creditors/Payroll
	06.6	Information Technology	06.6 - Information Technology
	06.7	Billing Finance	06.7 - Billing Finance
	06.8	Property Rates And Valuations	06.8 - Property Rates And Valuations
	06.9	Real Estate & Property Management	06.9 - Real Estate & Property Management
	06.10	Debt Collection	06.10 - Debt Collection
	06.11	Supply Chain Management	06.11 - Supply Chain Management
	Vote 07	***Strategy Econ Development And Planning***	
	07.1	Sedp Admin	07.1 - Sedp Admin
	07.2	Tourism	07.2 - Tourism
	07.3	Properties Services	07.3 - Properties Services
	07.4	Economic Development And Planning	07.4 - Economic Development And Planning
	07.5	Town Planning	07.5 - Town Planning
	07.6	Building Inspectorate	07.6 - Building Inspectorate
	07.7	Properties Maintenance	07.7 - Properties Maintenance
	07.8	Markets And Street Trading	07.8 - Markets And Street Trading
	07.9	Urban Renewal Program	07.9 - Urban Renewal Program
	Vote 08	***Infrastructure And Services***	
	08.1	Infrastructure Admin	08.1 - Infrastructure Admin
	08.2	Ce - Water And Sanitation	08.2 - Ce - Water And Sanitation
	08.3	Public Toilets	08.3 - Public Toilets
	08.4	Mechanical Workshops	08.4 - Mechanical Workshops
	08.5	Fleet	08.5 - Fleet
	08.6	Roads Planning And Design	08.6 - Roads Planning And Design
	08.7	Road Construction And Maintenance	08.7 - Road Construction And Maintenance
	08.8	Housing - Admin	08.8 - Housing - Admin
	08.9	Housing - Maintenance	08.9 - Housing - Maintenance
	08.10	Sewerage - Reticulation	08.10 - Sewerage - Reticulation
	08.11	Sewerage - Treatment	08.11 - Sewerage - Treatment
	08.12	Sewerage - Maintenance	08.12 - Sewerage - Maintenance
	08.13	Water - Treatment	08.13 - Water - Treatment
	08.14	Water - Distribution	08.14 - Water - Distribution
	08.15	Water - Maintenance	08.15 - Water - Maintenance
	08.16	Electricity - Admin	08.16 - Electricity - Admin
	08.17	Electricity - Maintenance	08.17 - Electricity - Maintenance
	08.18	Electricity - Streetlights Maintenance	08.18 - Electricity - Streetlights Maintenance
	Vote 09		
	Vote 10		
	Vote 11		
	Vote 12		
	Vote 13		

Vote 14	
Vote 15	***Other***

NC091 Sol Plaatje - Contact Information

A. GENERAL INFORMATION

Municipality	**NC091 Sol Plaatje**
Grade	5
Province	**NC NORTHERN CAPE**
Web Address	**www.solplaatje.org.za**
e-mail Address	**info@solplaatje.org.za**

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	x5030
City / Town	Kimberley
Postal Code	8300
Street address	
Building	Civic Centre
Street No. & Name	Sol Plaatje Drive
City / Town	Kimberley
Postal Code	8301
General Contacts	
Telephone number	0538306911
Fax number	0538331005

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Elizabeth Dipuo Peters	Name	S.M Le Fleur
Telephone number	0538306489	Telephone number	0538306331
Cell number	073 055 1501	Cell number	0610115903
Fax number		Fax number	
E-mail address	dpeters@solplaatje.org.za	E-mail address	slefleur@solplaatje.org.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Martha Barbara Bartlett	Name	Ben Johnson
Telephone number	0538306213	Telephone number	0538306269
Cell number	082 925 9576	Cell number	0791372266
Fax number		Fax number	
E-mail address	mbartlett@solplaatje.org.za	E-mail address	bjohnson@solplaatje.org.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Bartholomew Serapelo Matlala	Name	J Bonokwane
Telephone number	0538306100	Telephone number	0538306471
Cell number	071 592 5089	Cell number	0727213953
Fax number	0538331005	Fax number	0538331005
E-mail address	bmatlala@solplaatje.org.za	E-mail address	jbonokwane@solplaatje.org.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Lehlohonolo Rapodile	Name	Mapule Mogakwe
Telephone number	0538306500	Telephone number	0538306502
Cell number	061 139 8336	Cell number	0717200682
Fax number	0538326571	Fax number	0538314658
E-mail address	LRapodile@solplaatje.org.za	E-mail address	mmogakwe@solplaatje.org.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Mrs	Title	Mr
Name	BIANCA ERASMUS	Name	JAMES CHISANGO
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Cell number	0825507414	Cell number	079 110 2034
Fax number		Fax number	
E-mail address	berasmus@solplaatje.org.za	E-mail address	jchisango@solplaatje.org.za

Official responsible for submitting financial information	
ID Number	
Title	Ms
Name	CELESTE CROUCH
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Cell number	0813066399
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E-mail address	ccrouch@solplaatje.org.za

Official responsible for submitting financial information	
ID Number	
Title	Ms
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Official responsible for submitting financial information	
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Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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E-mail address	

Official responsible for submitting financial information	
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Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

NC091 Sol Plaatje - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	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
Financial Performance										
Property rates	610 991	656 442	687 339	717 920	717 920	717 920	644 659	778 948	804 653	830 402
Service charges	1 182 667	1 331 093	1 449 088	1 761 512	1 766 433	1 766 433	1 428 995	1 787 226	1 968 017	2 123 249
Investment revenue	8 550	16 116	21 841	18 000	18 000	18 000	29 048	36 000	22 000	25 000
Transfer and subsidies - Operational	264 657	501 707	411 128	323 676	331 406	331 406	314 513	345 532	347 284	353 278
Other own revenue	356 037	419 726	430 140	413 080	394 974	394 974	311 166	399 651	417 394	435 564
Total Revenue (excluding capital transfers and contributions)	2 422 901	2 925 084	2 999 537	3 234 188	3 228 733	3 228 733	2 728 381	3 347 357	3 559 348	3 767 493
Employee costs	821 306	894 291	884 420	1 004 532	1 024 295	1 024 295	891 971	1 123 783	1 154 302	1 202 769
Remuneration of councillors	32 224	34 626	33 794	37 083	37 083	37 083	36 578	41 064	42 912	44 843
Depreciation, amortisation and impairment	71 057	76 760	99 985	90 200	90 200	90 200	87 394	90 500	94 608	98 565
Interest, Dividends and Rent on Land	113 955	110 764	85 783	15 880	85 900	85 900	71 860	13 735	11 315	8 589
Inventory consumed and bulk purchases	937 060	1 057 341	1 182 440	1 331 852	1 363 475	1 363 475	1 137 330	1 404 978	1 524 691	1 598 549
Transfers and subsidies	2 599	2 526	2 807	4 300	4 450	4 450	2 145	1 000	–	–
Other expenditure	617 008	611 562	848 755	728 658	878 656	878 656	833 643	689 847	720 468	744 286
Total Expenditure	2 595 209	2 787 870	3 137 984	3 212 506	3 484 060	3 484 060	3 060 922	3 364 907	3 548 295	3 697 601
Surplus/(Deficit)	(172 308)	137 215	(138 447)	21 682	(255 327)	(255 327)	(332 541)	(17 550)	11 053	69 891
Transfers and subsidies - capital (monetary allocations)	108 149	159 040	574 062	684 166	684 166	684 166	471 524	703 383	569 122	335 889
Transfers and subsidies - capital (in-kind)	3 387	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(60 772)	296 255	435 615	705 848	428 839	428 839	138 983	685 833	580 175	405 781
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(60 772)	296 255	435 615	705 848	428 839	428 839	138 983	685 833	580 175	405 781
Capital expenditure & funds sources										
Capital expenditure	126 016	176 438	561 573	627 331	632 781	632 781	466 383	632 638	529 845	331 382
Transfers recognised - capital	96 392	147 356	504 592	594 927	595 392	595 392	457 413	607 290	494 889	292 078
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	29 624	29 082	56 981	32 404	37 389	37 389	8 970	25 348	34 957	39 304
Total sources of capital funds	126 016	176 438	561 573	627 331	632 781	632 781	466 383	632 638	529 845	331 382
Financial position										
Total current assets	2 304 408	2 664 713	2 957 797	3 027 796	2 820 433	2 820 433	473 551	3 370 692	3 528 840	3 716 128
Total non current assets	2 265 500	2 368 294	2 718 554	3 131 060	3 136 510	3 136 510	378 989	3 750 076	4 185 314	4 418 131
Total current liabilities	1 457 966	918 801	1 204 094	1 669 231	1 744 326	1 744 326	730 261	2 152 879	2 166 090	2 180 413
Total non current liabilities	416 743	1 121 824	1 158 726	442 927	442 927	442 927	(16 704)	136 915	136 915	136 915
Community wealth/Equity	2 694 412	2 992 383	3 313 531	4 046 698	3 769 690	3 769 690	298 650	4 830 974	5 411 149	5 816 930
Cash flows										
Net cash from (used) operating	(936 303)	(511 698)	517 024	753 802	619 910	619 910	383 232	719 495	597 227	380 752
Net cash from (used) investing	(126 016)	(159 367)	(554 810)	(721 431)	(726 881)	(726 881)	(416 746)	(726 733)	(608 486)	(380 220)
Net cash from (used) financing	–	659 663	100	(16 688)	(16 688)	(16 688)	47	(16 688)	(18 832)	(20 000)
Cash/cash equivalents at the year end	(864 728)	98 135	76 040	146 574	7 232	7 232	(33 467)	54 567	24 476	5 009
Cash backing/surplus reconciliation										
Cash and investments available	(864 728)	98 135	76 040	146 574	7 232	7 232	(33 467)	54 567	24 476	5 009
Application of cash and investments	539 894	203 424	(199 170)	438 341	507 658	507 658	710 083	(1 396 955)	(1 570 985)	(1 724 095)
Balance - surplus (shortfall)	(1 404 622)	(105 289)	275 210	(291 767)	(500 426)	(500 426)	(743 550)	1 451 522	1 595 461	1 729 104
Asset management										
Asset register summary (WDV)	2 265 500	2 368 294	2 201 866	2 737 499	2 742 949	2 742 949		2 629 186	2 431 786	2 134 758
Depreciation	71 830	76 760	99 985	90 200	90 200	90 200		90 500	94 608	98 565
Renewal and Upgrading of Existing Assets	75 248	119 113	311 672	510 094	531 651	531 651		554 924	464 803	231 726
Repairs and Maintenance	312 569	331 925	410 686	373 745	418 821	418 821		428 458	428 970	448 852
Free services										
Cost of Free Basic Services provided	53 652	52 535	40 718	73 840	73 840	73 840		67 097	75 597	79 482
Revenue cost of free services provided	89 667	88 597	94 678	105 700	105 700	105 700		68 993	106 758	113 546
Households below minimum service level										
Water:	6	6	6	6	6	6		6	6	6
Sanitation/sewerage:	6	6	6	6	6	6		6	6	6
Energy:	6	6	6	6	6	6		6	6	6
Refuse:	12	12	12	12	12	12		12	12	12

NC091 Sol Plaatje - 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		
R thousand	1	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
Revenue - Functional										
Governance and administration		**1 180 153**	**1 257 109**	**1 868 278**	**1 815 862**	**1 829 372**	**1 829 372**	**1 956 820**	**1 851 691**	**1 656 645**
Executive and council		503 511	549 361	1 146 927	1 067 130	1 080 640	1 080 640	1 144 156	1 011 518	789 509
Finance and administration		676 642	707 747	721 351	748 732	748 732	748 732	812 664	840 172	867 137
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**31 035**	**48 267**	**52 398**	**46 152**	**51 404**	**51 404**	**51 793**	**44 405**	**46 541**
Community and social services		11 662	12 642	12 453	12 888	13 410	13 410	13 007	3 874	4 029
Sport and recreation		2 428	2 639	3 217	2 910	2 910	2 910	3 510	3 668	3 815
Public safety		412	276	818	570	570	570	870	909	946
Housing		12 972	28 843	31 910	29 708	29 938	29 938	34 401	35 949	37 746
Health		3 560	3 867	4 000	75	4 575	4 575	5	5	5
Economic and environmental services		**22 120**	**37 710**	**21 781**	**23 377**	**25 876**	**25 876**	**26 470**	**25 420**	**26 306**
Planning and development		5 342	22 952	8 200	9 207	9 907	9 907	9 620	9 906	10 172
Road transport		16 779	14 758	13 581	14 170	15 969	15 969	16 850	15 514	16 134
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**1 291 009**	**1 730 934**	**1 619 577**	**2 020 883**	**1 994 167**	**1 994 167**	**2 002 877**	**2 193 599**	**2 360 000**
Energy sources		773 385	1 163 247	984 262	1 305 623	1 258 649	1 258 649	1 218 320	1 381 744	1 518 882
Water management		328 261	352 402	387 287	448 093	451 395	451 395	494 483	511 278	528 557
Waste water management		108 190	121 173	141 634	157 774	163 707	163 707	163 297	170 491	177 472
Waste management		81 173	94 112	106 393	109 393	120 416	120 416	126 776	130 086	135 089
Other	4	**10 121**	**10 104**	**11 566**	**12 081**	**12 081**	**12 081**	**12 780**	**13 355**	**13 889**
Total Revenue - Functional	2	**2 534 437**	**3 084 125**	**3 573 599**	**3 918 354**	**3 912 899**	**3 912 899**	**4 050 740**	**4 128 470**	**4 103 382**
Expenditure - Functional										
Governance and administration		**757 821**	**736 473**	**805 088**	**756 026**	**846 806**	**846 806**	**871 232**	**905 205**	**943 463**
Executive and council		505 059	474 667	566 451	532 963	606 037	606 037	532 218	551 991	573 567
Finance and administration		247 373	256 237	234 475	219 046	236 752	236 752	331 770	345 643	362 023
Internal audit		5 389	5 569	4 162	4 017	4 017	4 017	7 244	7 570	7 873
Community and public safety		**186 168**	**201 954**	**195 831**	**219 901**	**228 330**	**228 330**	**241 014**	**250 990**	**261 013**
Community and social services		45 511	48 586	48 397	52 711	53 264	53 264	57 100	61 116	63 238
Sport and recreation		59 539	66 863	63 434	66 957	67 389	67 389	73 230	75 803	78 857
Public safety		41 055	44 135	42 589	47 422	50 124	50 124	50 986	51 760	53 876
Housing		20 980	21 956	22 733	31 345	30 278	30 278	37 712	39 336	41 146
Health		19 082	20 412	18 679	21 467	27 276	27 276	21 985	22 975	23 895
Economic and environmental services		**138 729**	**170 731**	**179 646**	**189 177**	**213 418**	**213 418**	**226 961**	**220 929**	**229 840**
Planning and development		42 376	46 192	48 260	55 838	55 643	55 643	64 359	67 232	69 970
Road transport		95 517	123 669	130 479	132 364	156 800	156 800	161 579	152 629	158 759
Environmental protection		836	870	907	975	975	975	1 023	1 069	1 111
Trading services		**1 490 202**	**1 654 697**	**1 932 419**	**2 016 320**	**2 162 060**	**2 162 060**	**1 994 489**	**2 138 577**	**2 229 387**
Energy sources		963 125	1 089 440	1 292 570	1 303 951	1 389 336	1 389 336	1 341 512	1 463 003	1 533 226
Water management		349 874	363 718	439 992	445 043	481 062	481 062	384 592	397 243	407 206
Waste water management		104 093	122 085	117 220	158 834	175 737	175 737	158 648	163 779	169 944
Waste management		73 110	79 454	82 637	108 493	115 925	115 925	109 737	114 551	119 011
Other	4	**23 062**	**24 014**	**25 000**	**31 081**	**33 445**	**33 445**	**31 211**	**32 594**	**33 899**
Total Expenditure - Functional	3	**2 595 982**	**2 787 870**	**3 137 984**	**3 212 506**	**3 484 060**	**3 484 060**	**3 364 907**	**3 548 295**	**3 697 601**
Surplus/(Deficit) for the year		**(61 545)**	**296 255**	**435 615**	**705 848**	**428 839**	**428 839**	**685 833**	**580 175**	**405 781**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

NC091 Sol Plaatje - 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		
R thousand	1	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
Revenue - Functional										
Municipal governance and administration		**1 180 153**	**1 257 109**	**1 868 278**	**1 815 862**	**1 829 372**	**1 829 372**	**1 956 820**	**1 851 691**	**1 656 645**
Executive and council		503 511	549 361	1 146 927	1 067 130	1 080 640	1 080 640	1 144 156	1 011 518	789 509
Mayor and Council										
Municipal Manager, Town Secretary and Chief Executive		503 511	549 361	1 146 927	1 067 130	1 080 640	1 080 640	1 144 156	1 011 518	789 509
Finance and administration		676 642	707 747	721 351	748 732	748 732	748 732	812 664	840 172	867 137
Administrative and Corporate Support		1 754	1 754	1 853	1 860	1 860	1 860	2 054	2 158	2 260
Asset Management		–	–	–	–	–	–	–	–	–
Finance		655 848	700 187	712 481	740 322	740 322	740 322	802 930	829 714	856 465
Fleet Management										
Human Resources		5 378	5 338	6 209	6 050	6 050	6 050	6 880	7 465	7 543
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-										
Property Services		13 662	469	808	500	500	500	800	836	869
Risk Management										
Security Services										
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service										
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function										
Community and public safety		**31 035**	**48 267**	**52 398**	**46 152**	**51 404**	**51 404**	**51 793**	**44 405**	**46 541**
Community and social services		**11 662**	**12 642**	**12 453**	**12 888**	**13 410**	**13 410**	**13 007**	**3 874**	**4 029**
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		2 463	3 164	2 481	3 400	3 402	3 402	3 000	3 135	3 260
Child Care Facilities										
Community Halls and Facilities		499	463	558	501	501	501	551	576	599
Consumer Protection										
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		8 701	9 015	9 413	8 987	9 507	9 507	9 456	163	170
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		**2 428**	**2 639**	**3 217**	**2 910**	**2 910**	**2 910**	**3 510**	**3 668**	**3 815**
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		1 700	1 697	2 112	1 910	1 910	1 910	2 310	2 414	2 511
Sports Grounds and Stadiums		728	942	1 105	1 000	1 000	1 000	1 200	1 254	1 304
Public safety		**412**	**276**	**818**	**570**	**570**	**570**	**870**	**909**	**946**
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		402	210	797	500	500	500	850	888	924
Licensing and Control of Animals		9	66	21	70	70	70	20	21	22
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		**12 972**	**28 843**	**31 910**	**29 708**	**29 938**	**29 938**	**34 401**	**35 949**	**37 746**
Housing		12 972	28 843	31 910	29 708	29 938	29 938	34 401	35 949	37 746
Informal Settlements										
Health		**3 560**	**3 867**	**4 000**	**75**	**4 575**	**4 575**	**5**	**5**	**5**
Ambulance										
Health Services		3 560	3 867	4 000	75	4 575	4 575	5	5	5
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable										
Vector Control										
Chemical Safety										

Economic and environmental services		**22 120**	**37 710**	**21 781**	**23 377**	**25 876**	**25 876**	**26 470**	**25 420**	**26 306**
Planning and development		**5 342**	**22 952**	**8 200**	**9 207**	**9 907**	**9 907**	**9 620**	**9 906**	**10 172**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		558	19 487	1 175	700	1 400	1 400	1 160	1 212	1 261
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and		4 783	3 465	4 266	6 202	6 202	6 202	5 201	5 435	5 652
Project Management Unit		–	–	2 759	2 305	2 305	2 305	3 259	3 259	3 259
Provincial Planning										
Support to Local Municipalities										
Road transport		**16 779**	**14 758**	**13 581**	**14 170**	**15 969**	**15 969**	**16 850**	**15 514**	**16 134**
Public Transport										
Road and Traffic Regulation		15 873	13 855	12 726	13 270	13 270	13 270	13 950	14 578	15 161
Roads		906	903	855	900	2 699	2 699	2 900	936	973
Taxi Ranks										
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		**1 291 009**	**1 730 934**	**1 619 577**	**2 020 883**	**1 994 167**	**1 994 167**	**2 002 877**	**2 193 599**	**2 360 000**
Energy sources		**773 385**	**1 163 247**	**984 262**	**1 305 623**	**1 258 649**	**1 258 649**	**1 218 320**	**1 381 744**	**1 518 882**
Electricity		773 385	1 163 247	984 262	1 305 623	1 258 649	1 258 649	1 218 320	1 381 744	1 518 882
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		**328 261**	**352 402**	**387 287**	**448 093**	**451 395**	**451 395**	**494 483**	**511 278**	**528 557**
Water Treatment										
Water Distribution		328 261	352 402	387 287	448 093	451 395	451 395	494 483	511 278	528 557
Water Storage										
Waste water management		**108 190**	**121 173**	**141 634**	**157 774**	**163 707**	**163 707**	**163 297**	**170 491**	**177 472**
Public Toilets										
Sewerage		108 190	121 173	141 634	157 774	163 707	163 707	163 297	170 491	177 472
Storm Water Management										
Waste Water Treatment										
Waste management		**81 173**	**94 112**	**106 393**	**109 393**	**120 416**	**120 416**	**126 776**	**130 086**	**135 089**
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal		81 173	94 112	106 393	109 393	120 416	120 416	126 776	130 086	135 089
Street Cleaning										
Other		**10 121**	**10 104**	**11 566**	**12 081**	**12 081**	**12 081**	**12 780**	**13 355**	**13 889**
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation		9 286	7 428	9 395	9 480	9 480	9 480	10 170	10 628	11 053
Markets		736	2 582	2 066	2 500	2 500	2 500	2 500	2 613	2 717
Tourism		98	94	105	101	101	101	110	115	120
Total Revenue - Functional	2	**2 534 437**	**3 084 125**	**3 573 599**	**3 918 354**	**3 912 899**	**3 912 899**	**4 050 740**	**4 128 470**	**4 103 382**

Expenditure - Functional									
Municipal governance and administration	**757 821**	**736 473**	**805 088**	**756 026**	**846 806**	**846 806**	**871 232**	**905 205**	**943 463**
Executive and council	505 059	474 667	566 451	532 963	606 037	606 037	532 218	551 991	573 567
Mayor and Council	58 395	60 372	57 033	61 221	61 955	61 955	65 966	68 936	71 913
Municipal Manager, Town Secretary and Chief Executive	446 664	414 295	509 419	471 742	544 083	544 083	466 253	483 055	501 654
Finance and administration	247 373	256 237	234 475	219 046	236 752	236 752	331 770	345 643	362 023
Administrative and Corporate Support	28 231	27 726	26 628	28 560	29 726	29 726	34 972	36 557	38 037
Asset Management	5 674	6 537	4 214	4 348	4 368	4 368	8 577	8 963	9 321
Finance	82 461	89 915	73 826	66 809	73 937	73 937	109 676	115 665	120 309
Fleet Management	27 267	28 262	24 320	14 731	14 129	14 129	31 337	32 603	34 077
Human Resources	20 211	20 195	20 566	19 229	19 674	19 674	24 483	24 860	28 174
Information Technology	13 569	6 371	13 190	14 046	17 065	17 065	24 540	24 636	25 622
Legal Services									
Marketing, Customer Relations, Publicity and Media Co-	2 979	3 688	3 938	5 292	5 326	5 326	5 558	5 807	6 039
Property Services	15 006	15 885	13 406	21 396	21 439	21 439	19 502	20 125	20 935
Risk Management	2 488	1 741	132	1 559	1 559	1 559	1 548	1 617	1 682
Security Services	25 389	29 777	32 012	16 447	22 852	22 852	36 901	38 572	40 137
Supply Chain Management	13 478	14 046	10 701	13 585	13 609	13 609	21 134	22 086	22 971
Valuation Service	10 618	12 096	11 541	13 042	13 067	13 067	13 543	14 152	14 718
Internal audit	5 389	5 569	4 162	4 017	4 017	4 017	7 244	7 570	7 873
Governance Function	5 389	5 569	4 162	4 017	4 017	4 017	7 244	7 570	7 873
Community and public safety	**186 168**	**201 954**	**195 831**	**219 901**	**228 330**	**228 330**	**241 014**	**250 990**	**261 013**
Community and social services	**45 511**	**48 586**	**48 397**	**52 711**	**53 264**	**53 264**	**57 100**	**61 116**	**63 238**
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums	24 930	22 670	21 715	23 805	23 641	23 641	24 331	25 708	26 752
Child Care Facilities									
Community Halls and Facilities	3 552	8 199	8 503	7 186	7 317	7 317	7 918	8 275	8 609
Consumer Protection									
Cultural Matters									
Disaster Management									
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives	17 029	17 717	18 179	21 721	22 306	22 306	24 852	27 133	27 876
Literacy Programmes									
Media Services									
Museums and Art Galleries									
Population Development									
Provincial Cultural Matters									
Theatres									
Zoo's									
Sport and recreation	**59 539**	**66 863**	**63 434**	**66 957**	**67 389**	**67 389**	**73 230**	**75 803**	**78 857**
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)	27 879	29 082	26 527	27 755	27 816	27 816	27 878	29 135	30 307
Recreational Facilities	25 194	29 591	28 685	29 947	30 306	30 306	33 888	34 686	36 084
Sports Grounds and Stadiums	6 467	8 190	8 222	9 254	9 267	9 267	11 464	11 982	12 467
Public safety	**41 055**	**44 135**	**42 589**	**47 422**	**50 124**	**50 124**	**50 986**	**51 760**	**53 876**
Civil Defence									
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection	39 481	42 330	41 846	45 854	48 556	48 556	49 212	49 905	51 948
Licensing and Control of Animals	1 574	1 805	742	1 568	1 568	1 568	1 774	1 854	1 928
Police Forces, Traffic and Street Parking Control									
Pounds									
Housing	**20 980**	**21 956**	**22 733**	**31 345**	**30 278**	**30 278**	**37 712**	**39 336**	**41 146**
Housing	20 980	21 956	22 733	31 345	30 278	30 278	37 712	39 336	41 146
Informal Settlements									
Health	**19 082**	**20 412**	**18 679**	**21 467**	**27 276**	**27 276**	**21 985**	**22 975**	**23 895**
Ambulance									
Health Services	19 082	20 412	18 679	21 467	27 276	27 276	21 985	22 975	23 895
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable									
Vector Control									
Chemical Safety									

Economic and environmental services		**138 729**	**170 731**	**179 646**	**189 177**	**213 418**	**213 418**	**226 961**	**220 929**	**229 840**
Planning and development		**42 376**	**46 192**	**48 260**	**55 838**	**55 643**	**55 643**	**64 359**	**67 232**	**69 970**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		10 525	10 936	9 535	11 659	11 485	11 485	13 757	14 376	14 952
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		6 477	6 800	7 375	9 774	9 823	9 823	8 346	8 721	9 070
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and		23 724	26 137	26 549	29 751	29 682	29 682	36 714	38 341	39 919
Project Management Unit		1 650	2 319	4 801	4 653	4 653	4 653	5 544	5 794	6 028
Provincial Planning										
Support to Local Municipalities										
Road transport		**95 517**	**123 669**	**130 479**	**132 364**	**156 800**	**156 800**	**161 579**	**152 629**	**158 759**
Public Transport										
Road and Traffic Regulation		43 260	43 214	42 738	49 156	49 569	49 569	55 910	58 428	60 769
Roads		52 257	80 455	87 741	83 208	107 231	107 231	105 669	94 201	97 990
Taxi Ranks										
Environmental protection		**836**	**870**	**907**	**975**	**975**	**975**	**1 023**	**1 069**	**1 111**
Biodiversity and Landscape		836	870	907	975	975	975	1 023	1 069	1 111
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		**1 490 202**	**1 654 697**	**1 932 419**	**2 016 320**	**2 162 060**	**2 162 060**	**1 994 489**	**2 138 577**	**2 229 387**
Energy sources		**963 125**	**1 089 440**	**1 292 570**	**1 303 951**	**1 389 336**	**1 389 336**	**1 341 512**	**1 463 003**	**1 533 226**
Electricity		954 505	1 080 304	1 282 266	1 293 651	1 376 936	1 376 936	1 330 462	1 451 401	1 521 043
Street Lighting and Signal Systems		8 620	9 136	10 304	10 300	12 400	12 400	11 050	11 603	12 183
Nonelectric Energy										
Water management		**349 874**	**363 718**	**439 992**	**445 043**	**481 062**	**481 062**	**384 592**	**397 243**	**407 206**
Water Treatment		81 920	85 438	96 712	103 334	111 826	111 826	109 759	114 582	119 054
Water Distribution		267 953	278 280	343 280	341 709	369 236	369 236	274 833	282 662	288 152
Water Storage										
Waste water management		**104 093**	**122 085**	**117 220**	**158 834**	**175 737**	**175 737**	**158 648**	**163 779**	**169 944**
Public Toilets		2 051	2 202	2 212	2 679	2 460	2 460	2 869	2 984	3 119
Sewerage		58 143	67 497	71 573	107 065	122 682	122 682	100 475	102 983	106 662
Storm Water Management										
Waste Water Treatment		43 899	52 387	43 435	49 091	50 596	50 596	55 304	57 811	60 163
Waste management		**73 110**	**79 454**	**82 637**	**108 493**	**115 925**	**115 925**	**109 737**	**114 551**	**119 011**
Recycling										
Solid Waste Disposal (Landfill Sites)		3 377	2 987	3 981	4 663	4 867	4 867	5 523	5 773	6 007
Solid Waste Removal		69 734	76 466	78 656	103 830	111 059	111 059	104 214	108 778	113 004
Street Cleaning										
Other		**23 062**	**24 014**	**25 000**	**31 081**	**33 445**	**33 445**	**31 211**	**32 594**	**33 899**
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation		12 796	13 893	15 667	18 521	18 671	18 671	19 665	20 549	21 371
Markets		6 280	6 174	6 161	8 097	10 361	10 361	7 274	7 602	7 908
Tourism		3 986	3 947	3 172	4 463	4 413	4 413	4 272	4 443	4 620
Total Expenditure - Functional	3	**2 595 982**	**2 787 870**	**3 137 984**	**3 212 506**	**3 484 060**	**3 484 060**	**3 364 907**	**3 548 295**	**3 697 601**
Surplus/(Deficit) for the year		**(61 545)**	**296 255**	**435 615**	**705 848**	**428 839**	**428 839**	**685 833**	**580 175**	**405 781**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

NC091 Sol Plaatje - 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		
R thousand		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
Revenue by Vote	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		503 511	549 361	1 146 927	1 067 130	1 080 640	1 080 640	1 144 156	1 011 518	789 509
Vote 03 - Municipal Manager		–	–	2 759	2 305	2 305	2 305	3 259	3 259	3 259
Vote 04 - Corporate Services		5 432	5 391	6 263	6 110	6 110	6 110	6 934	7 523	7 603
Vote 05 - Community Services		124 394	134 820	149 002	148 586	164 631	164 631	168 289	163 748	170 097
Vote 06 - Financial Services		670 519	701 887	714 281	742 122	742 122	742 122	804 930	831 814	858 665
Vote 07 - Strategy Econ Development And Planning		6 867	26 098	8 419	10 003	10 703	10 703	9 771	10 211	10 619
Vote 08 - Infrastructure And Services		1 223 713	1 666 568	1 545 949	1 942 098	1 906 388	1 906 388	1 913 402	2 100 398	2 263 631
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**2 534 437**	**3 084 125**	**3 573 599**	**3 918 354**	**3 912 899**	**3 912 899**	**4 050 740**	**4 128 470**	**4 103 382**
Expenditure by Vote ***to be appropriated***	1									
Vote 01 - Executive & Council		58 395	60 372	57 033	61 221	61 955	61 955	65 966	68 936	71 913
Vote 02 - Municipal And General		434 595	401 673	495 160	464 832	536 992	536 992	452 595	468 737	486 724
Vote 03 - Municipal Manager		22 369	24 274	29 886	30 614	31 271	31 271	31 606	33 075	34 440
Vote 04 - Corporate Services		68 169	71 184	73 335	81 513	89 312	89 312	53 796	55 493	60 034
Vote 05 - Community Services		299 548	322 236	320 158	363 848	381 544	381 544	429 809	448 242	465 821
Vote 06 - Financial Services		131 248	134 722	143 187	173 366	183 603	183 603	185 384	193 782	201 569
Vote 07 - Strategy Econ Development And Planning		57 573	60 672	55 692	76 090	78 020	78 020	72 708	75 706	78 743
Vote 08 - Infrastructure And Services		1 524 086	1 712 736	1 963 535	1 961 023	2 121 363	2 121 363	2 073 043	2 204 323	2 298 357
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**2 595 982**	**2 787 870**	**3 137 984**	**3 212 506**	**3 484 060**	**3 484 060**	**3 364 907**	**3 548 295**	**3 697 601**
Surplus/(Deficit) for the year	2	**(61 545)**	**296 255**	**435 615**	**705 848**	**428 839**	**428 839**	**685 833**	**580 175**	**405 781**

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

NC091 Sol Plaatje - 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		
R thousand		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
Revenue by Vote	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–
01.1 - Councillor's Expenses		–	–	–	–	–	–	–	–	–
01.2 - Executive Mayor Admin		–	–	–	–	–	–	–	–	–
01.3 - Speakers Office Admin		–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		**503 511**	**549 361**	**1 146 927**	**1 067 130**	**1 080 640**	**1 080 640**	**1 144 156**	**1 011 518**	**789 509**
02.1 - Municipal And General		503 501	548 688	1 146 833	1 066 330	1 079 840	1 079 840	1 143 356	1 010 682	788 639
02.2 - Mun : Insurance Fund - Short Term		10	673	94	800	800	800	800	836	869
02.3 - Mun : Workmen's Compensation Fund		–	–	–	–	–	–	–	–	–
Vote 03 - Municipal Manager		**–**	**–**	**2 759**	**2 305**	**2 305**	**2 305**	**3 259**	**3 259**	**3 259**
03.1 - Municipal Manager - Admin		–	–	–	–	–	–	–	–	–
03.2 - Internal Investigations		–	–	–	–	–	–	–	–	–
03.3 - Internal Audit		–	–	–	–	–	–	–	–	–
03.4 - Idp Unit		–	–	–	–	–	–	–	–	–
03.5 - Project Management Unit - Pmu		–	–	2 759	2 305	2 305	2 305	3 259	3 259	3 259
Vote 04 - Corporate Services		**5 432**	**5 391**	**6 263**	**6 110**	**6 110**	**6 110**	**6 934**	**7 523**	**7 603**
04.1 - Corporate Services - Admin		–	–	–	–	–	–	–	–	–
04.2 - Office Services And Archives		54	54	53	60	60	60	54	58	60
04.3 - H R - Management		–	–	–	–	–	–	–	–	–
04.4 - H R - Recruitment And Benefits		–	–	–	–	–	–	–	–	–
04.5 - H R - Training And Development		1 522	1 562	1 709	1 650	1 650	1 650	1 880	1 965	2 043
04.6 - H R - Local Authority Training		3 856	3 776	4 500	4 400	4 400	4 400	5 000	5 500	5 500
04.7 - Publicity And Media Coordination		–	–	–	–	–	–	–	–	–
04.8 - Risk Management		–	–	–	–	–	–	–	–	–
04.9 - Security And Protection		–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		**124 394**	**134 820**	**149 002**	**148 586**	**164 631**	**164 631**	**168 289**	**163 748**	**170 097**
05.1 - Community Services - Admin		–	–	–	–	–	–	–	–	–
05.2 - Emergency Services		402	210	797	500	500	500	850	888	924
05.3 - Biodiversity And Landscape		–	–	–	–	–	–	–	–	–
05.4 - Security And Protection		–	–	–	–	–	–	–	–	–
05.5 - Libraries		8 701	9 015	9 413	8 987	9 507	9 507	9 456	163	170
05.6 - Road Traffic Regulations		15 873	13 855	12 726	13 270	13 270	13 270	13 950	14 578	15 161
05.7 - Vehicle Licensing And Testing		9 286	7 428	9 395	9 480	9 480	9 480	10 170	10 628	11 053
05.8 - Community Parks		–	–	–	–	–	–	–	–	–
05.9 - Sport Grounds And Stadiums		728	942	1 105	1 000	1 000	1 000	1 200	1 254	1 304
05.10 - Community Halls And Facilities		499	463	558	501	501	501	551	576	599
05.11 - Swimming Pools		385	308	212	350	350	350	320	334	348
05.12 - Cemetries		2 463	3 164	2 481	3 400	3 402	3 402	3 000	3 135	3 260
05.13 - Resorts And Camping Sites Inside Spm		396	653	691	740	740	740	750	784	815
05.14 - Resorts And Camping Sites Outside Spm		611	454	750	500	500	500	750	784	815
05.15 - Resort Transka		309	282	460	320	320	320	490	512	533
05.16 - Health - Admin		–	–	–	–	–	–	–	–	–
05.17 - Health - Clinics		–	–	–	–	–	–	–	–	–
05.18 - Health - Inspections		3 560	3 867	4 000	75	4 575	4 575	5	5	5
05.19 - Health - Commonage And Pound		9	66	21	70	70	70	20	21	22
05.20 - Refuse - Polution Control/Collection		81 173	94 112	106 393	109 393	120 416	120 416	126 776	130 086	135 089
05.21 - Refuse - Landfill Sites		–	–	–	–	–	–	–	–	–
05.22 - Refuse - Maintenance		–	–	–	–	–	–	–	–	–
Vote 06 - Financial Services		**670 519**	**701 887**	**714 281**	**742 122**	**742 122**	**742 122**	**804 930**	**831 814**	**858 665**
06.1 - Financial Services Admin		–	–	–	–	–	–	–	–	–
06.2 - Financial Management Grant		1 700	1 700	1 800	1 800	1 800	1 800	2 000	2 100	2 200
06.3 - Asset And Risk		–	–	–	–	–	–	–	–	–
06.4 - Budget And Financial Reporting		(216)	(21)	–	1	1	1	1	1	1
06.5 - Expenditure Creditors/Payroll		698	813	969	890	890	890	970	1 014	1 054
06.6 - Information Technology		–	–	–	–	–	–	–	–	–
06.7 - Billing Finance		611 014	656 456	687 368	717 930	717 930	717 930	778 958	804 663	830 412
06.8 - Property Rates And Valuations		–	–	–	–	–	–	–	–	–
06.9 - Real Estate & Property Management		12 971	–	–	–	–	–	–	–	–
06.10 - Debt Collection		44 352	42 939	24 143	21 501	21 501	21 501	23 001	24 036	24 997
06.11 - Supply Chain Management		–	–	–	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		**6 867**	**26 098**	**8 419**	**10 003**	**10 703**	**10 703**	**9 771**	**10 211**	**10 619**
07.1 - Sedp Admin		–	–	–	–	–	–	–	–	–
07.2 - Tourism		98	94	105	101	101	101	110	115	120
07.3 - Properties Services		690	469	808	500	500	500	800	836	869
07.4 - Economic Development And Planning		558	19 487	1 175	700	1 400	1 400	1 160	1 212	1 261
07.5 - Town Planning		1 262	2 443	1 355	2 500	2 500	2 500	1 700	1 777	1 848

NC091 Sol Plaatje - 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		
R thousand		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
07.6 - Building Inspectorate		3 522	1 022	2 911	3 702	3 702	3 702	3 501	3 659	3 805
07.7 - Properties Maintenance		–	–	–	–	–	–	–	–	–
07.8 - Markets And Street Trading		736	2 582	2 066	2 500	2 500	2 500	2 500	2 613	2 717
07.9 - Urban Renewal Program		–	–	–	–	–	–	–	–	–
Vote 08 - Infrastructure And Services		**1 223 713**	**1 666 568**	**1 545 949**	**1 942 098**	**1 906 388**	**1 906 388**	**1 913 402**	**2 100 398**	**2 263 631**
08.1 - Infrastructure Admin		–	–	–	–	–	–	–	–	–
08.2 - Ce - Water And Sanitation		–	–	–	–	–	–	–	–	–
08.3 - Public Toilets		–	–	–	–	–	–	–	–	–
08.4 - Mechanical Workshops		–	–	–	–	–	–	–	–	–
08.5 - Fleet		–	–	–	–	–	–	–	–	–
08.6 - Roads Planning And Design		–	–	–	–	–	–	2 000	–	–
08.7 - Road Construction And Maintenance		906	903	855	900	2 699	2 699	900	936	973
08.8 - Housing - Admin		12 972	28 843	31 910	29 708	29 938	29 938	34 401	35 949	37 746
08.9 - Housing - Maintenance		–	–	–	–	–	–	–	–	–
08.10 - Sewerage - Reticulation		108 190	121 173	141 634	157 774	163 707	163 707	163 297	170 491	177 472
08.11 - Sewerage - Treatment		–	–	–	–	–	–	–	–	–
08.12 - Sewerage - Maintenance		–	–	–	–	–	–	–	–	–
08.13 - Water - Treatment		–	–	–	–	–	–	–	–	–
08.14 - Water - Distribution		328 261	352 402	387 287	448 093	451 395	451 395	494 483	511 278	528 557
08.15 - Water - Maintenance		–	–	–	–	–	–	–	–	–
08.16 - Electricity - Admin		773 385	1 163 247	984 262	1 305 623	1 258 649	1 258 649	1 218 320	1 381 744	1 518 882
08.17 - Electricity - Maintenance		–	–	–	–	–	–	–	–	–
08.18 - Electricity - Streetlights Maintenance		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–

NC091 Sol Plaatje - 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		
R thousand		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
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	2 534 437	3 084 125	3 573 599	3 918 354	3 912 899	3 912 899	4 050 740	4 128 470	4 103 382

NC091 Sol Plaatje - 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		
R thousand		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
Expenditure by Vote	1									
Vote 01 - Executive & Council		**58 395**	**60 372**	**57 033**	**61 221**	**61 955**	**61 955**	**65 966**	**68 936**	**71 913**
01.1 - Councillor's Expenses		32 224	34 626	33 794	37 083	37 083	37 083	41 064	42 912	44 843
01.2 - Executive Mayor Admin		15 633	15 595	9 841	9 340	9 647	9 647	9 647	10 082	10 488
01.3 - Speakers Office Admin		10 538	10 151	13 398	14 798	15 225	15 225	15 255	15 942	16 582
Vote 02 - Municipal And General		**434 595**	**401 673**	**495 160**	**464 832**	**536 992**	**536 992**	**452 595**	**468 737**	**486 724**
02.1 - Municipal And General		431 860	399 605	493 959	464 032	528 692	528 692	451 795	467 901	485 855
02.2 - Mun : Insurance Fund - Short Term		1 772	2 206	473	800	6 800	6 800	800	836	869
02.3 - Mun : Workmen's Compensation Fund		963	(138)	728	–	1 500	1 500	–	–	–
Vote 03 - Municipal Manager		**22 369**	**24 274**	**29 886**	**30 614**	**31 271**	**31 271**	**31 606**	**33 075**	**34 440**
03.1 - Municipal Manager - Admin		12 069	12 622	16 063	14 183	14 363	14 363	13 658	14 317	14 930
03.2 - Internal Investigations		1 325	1 376	1 341	1 517	1 541	1 541	1 577	1 648	1 714
03.3 - Internal Audit		5 389	5 569	4 487	7 048	7 048	7 048	7 244	7 570	7 873
03.4 - Idp Unit		1 936	2 388	3 194	3 213	3 666	3 666	3 584	3 745	3 895
03.5 - Project Management Unit - Pmu		1 650	2 319	4 801	4 653	4 653	4 653	5 544	5 794	6 028
Vote 04 - Corporate Services		**68 169**	**71 184**	**73 335**	**81 513**	**89 312**	**89 312**	**53 796**	**55 493**	**60 034**
04.1 - Corporate Services - Admin		9 439	8 664	9 743	11 996	12 135	12 135	13 114	13 704	14 253
04.2 - Office Services And Archives		8 987	8 495	7 336	7 539	8 340	8 340	9 094	9 504	9 886
04.3 - H R - Management		11 736	12 126	11 308	12 514	12 659	12 659	13 853	14 477	15 056
04.4 - H R - Recruitment And Benefits		2 379	2 416	2 363	2 753	2 753	2 753	1 627	1 700	1 768
04.5 - H R - Training And Development		2 241	1 877	3 101	3 692	3 992	3 992	4 003	4 183	4 350
04.6 - H R - Local Authority Training		3 856	3 776	4 373	4 400	4 400	4 400	5 000	4 500	7 000
04.7 - Publicity And Media Coordination		2 979	3 688	3 938	5 292	5 326	5 326	5 558	5 807	6 039
04.8 - Risk Management		2 488	1 741	132	1 559	1 559	1 559	1 548	1 617	1 682
04.9 - Security And Protection		24 064	28 401	31 040	31 767	38 148	38 148	–	–	–
Vote 05 - Community Services		**299 548**	**322 236**	**320 158**	**363 848**	**381 544**	**381 544**	**429 809**	**448 242**	**465 821**
05.1 - Community Services - Admin		4 357	4 808	5 110	5 872	6 077	6 077	4 849	5 068	5 270
05.2 - Emergency Services		39 481	42 330	41 846	45 854	48 556	48 556	49 212	49 905	51 948
05.3 - Biodiversity And Landscape		836	870	907	975	975	975	1 023	1 069	1 111
05.4 - Security And Protection		–	–	–	–	–	–	35 324	36 924	38 423
05.5 - Libraries		17 029	17 717	18 179	21 721	22 306	22 306	24 852	27 133	27 876
05.6 - Road Traffic Regulations		43 260	43 214	42 738	49 156	49 569	49 569	55 910	58 428	60 769
05.7 - Vehicle Licensing And Testing		12 796	13 893	15 667	18 521	18 671	18 671	19 665	20 549	21 371
05.8 - Community Parks		27 879	29 082	26 527	27 755	27 816	27 816	27 878	29 135	30 307
05.9 - Sport Grounds And Stadiums		6 467	8 190	8 222	9 254	9 267	9 267	11 464	11 982	12 467
05.10 - Community Halls And Facilities		3 552	8 199	8 503	7 186	7 317	7 317	7 918	8 275	8 609
05.11 - Swimming Pools		5 822	7 362	7 255	6 340	6 525	6 525	8 174	8 544	8 889
05.12 - Cemetries		24 930	22 670	21 715	23 805	23 641	23 641	24 331	25 708	26 752
05.13 - Resorts And Camping Sites Inside Spm		9 999	12 322	11 861	13 107	13 255	13 255	13 104	12 967	13 488
05.14 - Resorts And Camping Sites Outside Spm		5 741	5 931	5 380	6 090	5 864	5 864	7 282	7 606	7 912
05.15 - Resort Transka		3 632	3 976	4 188	4 410	4 662	4 662	5 329	5 570	5 794
05.16 - Health - Admin		3 387	3 528	3 658	3 926	4 034	4 034	4 231	4 422	4 599
05.17 - Health - Clinics		5 295	5 536	5 228	5 792	6 679	6 679	5 451	5 696	5 924
05.18 - Health - Inspections		10 400	11 348	9 793	11 749	16 562	16 562	12 303	12 857	13 371
05.19 - Health - Commonage And Pound		1 574	1 805	742	1 568	1 568	1 568	1 774	1 854	1 928
05.20 - Refuse - Polution Control/Collection		52 669	61 305	65 660	76 822	84 051	84 051	85 232	88 942	92 374
05.21 - Refuse - Landfill Sites		3 377	2 987	3 981	4 663	4 867	4 867	5 523	5 773	6 007
05.22 - Refuse - Maintenance		17 065	15 161	12 996	19 282	19 282	19 282	18 982	19 836	20 630
Vote 06 - Financial Services		**131 248**	**134 722**	**143 187**	**173 366**	**183 603**	**183 603**	**185 384**	**193 782**	**201 569**
06.1 - Financial Services Admin		3 748	4 058	3 995	5 743	5 764	5 764	5 915	6 181	6 428
06.2 - Financial Management Grant		1 700	1 700	1 800	1 800	1 800	1 800	2 000	2 100	2 200
06.3 - Asset And Risk		5 674	6 537	6 379	7 629	7 649	7 649	8 577	8 963	9 321
06.4 - Budget And Financial Reporting		12 123	13 739	14 967	18 498	18 483	18 483	18 878	19 727	20 516
06.5 - Expenditure Creditors/Payroll		8 537	9 202	10 222	12 830	13 077	13 077	14 487	15 139	15 745
06.6 - Information Technology		13 569	6 371	17 250	20 965	23 984	23 984	24 540	24 636	25 622
06.7 - Billing Finance		44 258	48 145	43 994	51 599	53 412	53 412	52 263	55 666	57 906
06.8 - Property Rates And Valuations		10 618	12 096	11 541	13 042	13 067	13 067	13 543	14 152	14 718
06.9 - Real Estate & Property Management		–	–	–	–	–	–	–	–	–
06.10 - Debt Collection		17 543	18 829	18 382	22 394	27 476	27 476	24 048	25 132	26 141
06.11 - Supply Chain Management		13 478	14 046	14 658	18 868	18 892	18 892	21 134	22 086	22 971
Vote 07 - Strategy Econ Development And Planning		**57 573**	**60 672**	**55 692**	**76 090**	**78 020**	**78 020**	**72 708**	**75 706**	**78 743**
07.1 - Sedp Admin		2 840	2 997	3 291	5 531	5 580	5 580	3 997	4 177	4 344
07.2 - Tourism		3 986	3 947	3 172	4 463	4 413	4 413	4 272	4 443	4 620
07.3 - Properties Services		2 937	1 626	458	2 340	2 340	2 340	2 393	2 500	2 600
07.4 - Economic Development And Planning		8 589	8 548	6 987	9 828	9 201	9 201	10 173	10 631	11 057

NC091 Sol Plaatje - 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		
R thousand		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
07.5 - Town Planning		14 978	14 912	14 751	17 202	17 307	17 307	17 064	17 833	18 548
07.6 - Building Inspectorate		2 256	4 406	3 840	5 329	5 475	5 475	6 077	6 351	6 605
07.7 - Properties Maintenance		12 069	14 259	12 948	19 056	19 099	19 099	17 109	17 625	18 334
07.8 - Markets And Street Trading		6 280	6 174	6 161	8 097	10 361	10 361	7 274	7 602	7 908
07.9 - Urban Renewal Program		3 638	3 804	4 084	4 243	4 243	4 243	4 348	4 544	4 726
Vote 08 - Infrastructure And Services		**1 524 086**	**1 712 736**	**1 963 535**	**1 961 023**	**2 121 363**	**2 121 363**	**2 073 043**	**2 204 323**	**2 298 357**
08.1 - Infrastructure Admin		2 200	1 069	3 945	5 550	6 625	6 625	5 342	5 556	5 779
08.2 - Ce - Water And Sanitation		4 290	5 751	5 192	8 090	6 694	6 694	8 230	8 601	8 988
08.3 - Public Toilets		2 051	2 202	2 212	2 679	2 460	2 460	2 869	2 984	3 119
08.4 - Mechanical Workshops		22 955	26 581	26 400	28 128	29 263	29 263	31 356	32 623	34 097
08.5 - Fleet		4 312	1 681	(4)	0	(1 737)	(1 737)	(19)	(19)	(20)
08.6 - Roads Planning And Design		4 421	4 696	5 449	7 658	5 722	5 722	7 518	7 819	8 133
08.7 - Road Construction And Maintenance		47 836	75 759	82 292	75 549	101 508	101 508	98 151	86 382	89 857
08.8 - Housing - Admin		13 694	14 160	14 342	20 734	17 980	17 980	22 400	23 409	24 580
08.9 - Housing - Maintenance		7 286	7 796	8 391	10 611	12 298	12 298	15 312	15 927	16 567
08.10 - Sewerage - Reticulation		12 838	15 184	17 197	24 276	27 906	27 906	23 348	24 196	24 687
08.11 - Sewerage - Treatment		43 899	52 387	43 435	49 091	50 596	50 596	55 304	57 811	60 163
08.12 - Sewerage - Maintenance		45 305	52 313	54 376	60 117	72 104	72 104	77 127	78 787	81 975
08.13 - Water - Treatment		81 920	85 438	96 712	103 334	111 826	111 826	109 759	114 582	119 054
08.14 - Water - Distribution		191 977	213 306	261 692	233 628	263 006	263 006	199 118	202 449	203 172
08.15 - Water - Maintenance		75 976	64 974	61 134	67 448	65 597	65 597	75 715	80 213	84 980
08.16 - Electricity - Admin		895 853	1 022 500	1 131 868	1 169 820	1 249 644	1 249 644	1 243 192	1 359 775	1 424 852
08.17 - Electricity - Maintenance		58 652	57 804	138 598	84 008	87 469	87 469	87 270	91 626	96 192
08.18 - Electricity - Streetlights Maintenance		8 620	9 136	10 304	10 300	12 400	12 400	11 050	11 603	12 183
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–

NC091 Sol Plaatje - 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		
R thousand		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
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	2 595 982	2 787 870	3 137 984	3 212 506	3 484 060	3 484 060	3 364 907	3 548 295	3 697 601
Surplus/(Deficit) for the year	2	(61 545)	296 255	435 615	705 848	428 839	428 839	685 833	580 175	405 781

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

NC091 Sol Plaatje - 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		
R thousand	1	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
Revenue											
Exchange Revenue											
Service charges - Electricity	2	754 974	886 092	942 441	1 218 923	1 219 183	1 219 183	934 533	1 180 220	1 340 815	1 474 895
Service charges - Water	2	271 599	276 094	312 941	362 722	363 126	363 126	305 710	409 032	422 409	435 689
Service charges - Waste Water Management	2	89 203	93 794	110 559	106 274	106 317	106 317	107 495	109 297	114 331	118 784
Service charges - Waste Management	2	66 890	75 114	83 147	73 593	77 807	77 807	81 256	88 676	90 462	93 880
Sale of Goods and Rendering of Services	2	13 750	15 100	16 897	18 644	20 425	20 425	15 129	18 813	19 661	20 447
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	199 982	258 041	166 017	142 100	182 139	182 139	161 074	161 100	167 974	175 541
Interest earned from Current and Non Current Assets	2	8 550	16 116	21 841	18 000	18 000	18 000	29 048	36 000	22 000	25 000
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	26 000	28 851	32 057	29 740	29 740	29 740	26 523	34 645	36 204	38 012
Licence and permits	2	1 056	670	660	1 000	1 000	1 000	376	750	784	815
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	3 189	3 202	3 152	3 383	5 182	5 182	7 640	3 803	3 969	4 128
Non-Exchange Revenue											
Property rates	2	610 991	656 442	687 339	717 920	717 920	717 920	644 659	778 948	804 653	830 402
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	59 462	56 767	36 851	34 743	34 743	34 743	4 653	36 890	38 550	40 092
Licences or permits	2	7 965	6 500	8 435	8 200	8 200	8 200	10 276	9 100	9 510	9 890
Transfer and subsidies - Operational	2	264 657	501 707	411 128	323 676	331 406	331 406	314 513	345 532	347 284	353 278
Interest	2	-	-	103 759	117 020	102 540	102 540	74 844	123 500	129 052	134 236
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	4 037	49 299	27 322	58 250	11 005	11 005	10 655	11 050	11 690	12 405
Gains on disposal of Fixed and Intangible Assets	2	5 891	17 071	6 763	-	-	-	(5)	-	-	-
Other Gains	2	34 705	(15 774)	28 227	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**2 422 901**	**2 925 084**	**2 999 537**	**3 234 188**	**3 228 733**	**3 228 733**	**2 728 381**	**3 347 357**	**3 559 348**	**3 767 493**
Expenditure											
Employee related costs	2	821 306	894 291	884 420	1 004 532	1 024 295	1 024 295	891 971	1 123 783	1 154 302	1 202 769
Remuneration of councillors	2	32 224	34 626	33 794	37 083	37 083	37 083	36 578	41 064	42 912	44 843
Bulk purchases - electricity	2	672 362	787 457	901 045	1 000 000	1 000 000	1 000 000	860 161	1 087 700	1 195 382	1 255 151
Inventory consumed	2,8	264 698	269 884	281 395	331 852	363 475	363 475	277 169	317 278	329 308	343 398
Debt impairment	2,3	378 747	333 146	476 743	437 149	526 399	526 399	526 399	425 149	444 705	458 935
Depreciation, amortisation and impairment	2	71 057	76 760	99 985	90 200	90 200	90 200	87 394	90 500	94 608	98 565
Interest, Dividends and Rent on Land	2	113 955	110 764	85 783	15 880	85 900	85 900	71 860	13 735	11 315	8 589
Contracted services	2	28 285	45 090	125 349	45 856	50 356	50 356	27 553	36 865	42 038	46 977
Transfers and subsidies	2	2 599	2 526	2 807	4 300	4 450	4 450	2 145	1 000	-	-
Irrecoverable debts written off	2	-	-	-	-	-	-	1 071	-	-	-
Operational costs	2	131 090	143 626	151 187	176 654	197 555	197 555	196 124	169 833	178 725	188 374
Disposal of Fixed and Intangible Assets	2	-	1 022	929	-	-	-	-	-	-	-
Other Losses	2	78 885	88 679	94 546	69 000	104 346	104 346	82 495	58 000	55 000	50 000
Total Expenditure		**2 595 209**	**2 787 870**	**3 137 984**	**3 212 506**	**3 484 060**	**3 484 060**	**3 060 922**	**3 364 907**	**3 548 295**	**3 697 601**
Surplus/(Deficit)		**(172 308)**	**137 215**	**(138 447)**	**21 682**	**(255 327)**	**(255 327)**	**(332 541)**	**(17 550)**	**11 053**	**69 891**
Transfers and subsidies - capital (monetary allocations)	6	108 149	159 040	574 062	684 166	684 166	684 166	471 524	703 383	569 122	335 889
Transfers and subsidies - capital (in-kind)	6	3 387	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**(60 772)**	**296 255**	**435 615**	**705 848**	**428 839**	**428 839**	**138 983**	**685 833**	**580 175**	**405 781**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**(60 772)**	**296 255**	**435 615**	**705 848**	**428 839**	**428 839**	**138 983**	**685 833**	**580 175**	**405 781**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**(60 772)**	**296 255**	**435 615**	**705 848**	**428 839**	**428 839**	**138 983**	**685 833**	**580 175**	**405 781**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	**(60 772)**	**296 255**	**435 615**	**705 848**	**428 839**	**428 839**	**138 983**	**685 833**	**580 175**	**405 781**

Table A4 Funding Tool Summary for 4th Quarter ended 30 June 2024

A4 Code	A4 Description	Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousan				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
0300	Exchange Revenue / Service charges - Electricity	Non-Cash	Debtor accrual - service charges electricity accrued through exchange receivables	336 991	365 225	371 562	398 258	380 297	380 297	(30 051)	400 746	429 414	467 218
			Non-Cash Total	**336 991**	**365 225**	**371 562**	**398 258**	**380 297**	**380 297**	**(30 051)**	**400 746**	**429 414**	**467 218**
	Exchange Revenue / Service charges - Electricity Total												
0400	Exchange Revenue / Service charges - Water	Non-Cash	Debtor accrual - service charges water accrued through exchange receivables	829 848	844 161	1 038 770	1 060 185	1 048 532	1 048 532	167 168	1 242 679	1 313 440	1 387 444
			Non-Cash Total										
	Exchange Revenue / Service charges - Water Total												
0500	Exchange Revenue / Service charges - Waste Water Management	Non-Cash	Debtor accrual - service charges waste water management accrued through exchange receivables	257 881	302 573	372 812	368 853	370 242	370 242	59 941	437 812	457 112	477 457
			Non-Cash Total										
	Exchange Revenue / Service charges - Waste Water Management Total												
0600	Exchange Revenue / Service charges - Waste Management	Non-Cash	Debtor accrual - service charges waste management accrued through exchange receivables	200 539	236 197	288 782	277 507	279 409	279 409	46 473	333 033	340 802	349 049
			Non-Cash Total										
	Exchange Revenue / Service charges - Waste Management Total												
0700	Exchange Revenue / Sale of Goods and Rendering of Services	Cash	Cash sales of goods and rendering of services	2 023 360	-	-	-	-	-	-	-	-	-
			Proceeds sale of PPE	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Sale of Goods and Rendering of Services Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
0800	Exchange Revenue / Agency services	Cash	Cash - agency services	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Agency services Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
0900	Exchange Revenue / Interest	Non-Cash	Deemed interest	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total										
	Exchange Revenue / Interest Total												
1000	Exchange Revenue / Interest earned from Receivables	Non-Cash	Affiliates/related parties/associated companies	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding debtors accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			SARS	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Interest earned from Receivables Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1100	Exchange Revenue / Interest earned from Current and Non Current Assets	Cash	Cash - interest external investments	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Interest earned from Current and Non Current Assets Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1200	Exchange Revenue / Dividends	Cash	Cash - dividends received	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Dividends Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1300	Exchange Revenue / Rent on Land	Cash	Cash - rent on land	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Rent on Land Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1400	Exchange Revenue / Rental from Fixed Assets	Cash	Cash - rental from fixed assets	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

	Exchange Revenue / Rental from Fixed Assets Total			-	-	-	-	-	-	-	-	-	-	-
1500	Exchange Revenue / Licence and permits	Cash	Cash - licence and permits	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Licence and permits Total			-	-	-	-	-	-	-	-	-	-	-
1550	Exchange Revenue / Special rating levies	Cash	Cash - Special rating levies	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Special rating levies Total			-	-	-	-	-	-	-	-	-	-	-
1600	Exchange Revenue / Operational Revenue	Cash	Cash - Operating revenue	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Operational Revenue Total			-	-	-	-	-	-	-	-	-	-	-
1800	Non-Exchange Revenue / Property rates	Non-Cash	Debtor accrual - property rates accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Property rates Total			-	-	-	-	-	-	-	-	-	-	-
1900	Non-Exchange Revenue / Surcharges and Taxes	Non-Cash	Debtor accrual - surcharges & taxes accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Surcharges and Taxes Total			-	-	-	-	-	-	-	-	-	-	-
2000	Non-Exchange Revenue / Fines, penalties and forfeits	Non-Cash	Debtor accrual - Fines, penalties and forfeits revenue accrued through non-exchanges receivables	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Fines, penalties and forfeits Total			-	-	-	-	-	-	-	-	-	-	-
2100	Non-Exchange Revenue / Licences or permits	Cash	Cash - licences or permits	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Licences or permits Total			-	-	-	-	-	-	-	-	-	-	-
2200	Non-Exchange Revenue / Transfer and subsidies - Operational	Cash	Cash - Operational transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Operational allocation in-kind	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Transfer and subsidies - Operational Total			-	-	-	-	-	-	-	-	-	-	-
2300	Non-Exchange Revenue / Interest	Non-Cash	Debtor accrual - interest outstanding property rates accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges electricity accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges waste management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges waste water management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges water accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Interest Total			-	-	-	-	-	-	-	-	-	-	-
2400	Non-Exchange Revenue / Fuel Levy	Cash	Cash collection fuel levy	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Fuel Levy Total			-	-	-	-	-	-	-	-	-	-	-
2500	Non-Exchange Revenue / Operational Revenue	Non-Cash	Debtor accrual - availability charges electricity accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges waste management accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges waste water management accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges water accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-

	Non-Exchange Revenue / Operational Revenue Total			-	-	-	-	-	-	-	-	-	-	
2600	Non-Exchange Revenue / Gains on disposal of Assets	Non-Cash	Biological assets	-	-	-	-	-	-	-	-	-	-	
			Discontinued operations	-	-	-	-	-	-	-	-	-	-	
			Heritage assets	-	-	-	-	-	-	-	-	-	-	
			Intangible assets	-	-	-	-	-	-	-	-	-	-	
			Investment property	-	-	-	-	-	-	-	-	-	-	
			Land	-	-	-	-	-	-	-	-	-	-	
			Living resources	-	-	-	-	-	-	-	-	-	-	
			Other assets	-	-	-	-	-	-	-	-	-	-	
			PPE	-	-	-	-	-	-	-	-	-	-	
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	
	Non-Exchange Revenue / Gains on disposal of Assets Total			-	-	-	-	-	-	-	-	-	-	
2700	Non-Exchange Revenue / Other Gains	Non-Cash	Fair value adjustment actuarial assesments - leave gratuity	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment actuarial assesments - long service awards	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment actuarial assesments - medical aid	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment actuarial assesments - pension funds	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment biological assets	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment heritage assets	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment interest rate swap	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment investment property	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment investments	-	-	-	-	-	-	-	-	-	-	
			Fair value adjustment living resources	-	-	-	-	-	-	-	-	-	-	
			Foreign exchange	-	-	-	-	-	-	-	-	-	-	
			Inventory - fair value assessment	-	-	-	-	-	-	-	-	-	-	
			Inventory - increase in net realisable value	-	-	-	-	-	-	-	-	-	-	
			Debt Waived	-	-	-	-	-	-	-	-	-	-	
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	
	Non-Exchange Revenue / Other Gains Total			-	-	-	-	-	-	-	-	-	-	
2800	Revenue / Discontinued Operations	Non-Cash	Discontinued operations	-	-	-	-	-	-	-	-	-	-	
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	
	Revenue / Discontinued Operations Total			-	-	-	-	-	-	-	-	-	-	
3100	Expenditure / Employee related costs	Non-Cash	Cost capitalised to PPE (credit account)	-	-	-	-	-	-	-	-	-	-	
			Creditor accrual - Employee related expenditure accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-	
			In-kind benefits	-	-	-	-	-	-	-	-	-	-	
			In-kind benefits - cost capitalised to PPE (credit account)	-	-	-	-	-	-	-	-	-	-	
			Post-retirement benefit: medical	-	-	-	-	-	-	-	-	-	-	
			Post-retirement benefit: pension	-	-	-	-	-	-	-	-	-	-	
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	
	Expenditure / Employee related costs Total			-	-	-	-	-	-	-	-	-	-	
3200	Expenditure / Remuneration of councillors	Non-Cash	Creditor Accrual - councillor remuneration accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-	
			In-kind benefits to councillors	-	-	-	-	-	-	-	-	-	-	
			Use of personal facilities	-	-	-	-	-	-	-	-	-	-	
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	
	Expenditure / Remuneration of councillors Total			-	-	-	-	-	-	-	-	-	-	
3300	Expenditure / Bulk purchases - electricity	Non-Cash	Creditor accrual - bulk purchases electricity accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	
	Expenditure / Bulk purchases - electricity Total			-	-	-	-	-	-	-	-	-	-	
3400	Expenditure / Inventory consumed	Non-Cash	Creditor accrual - bulk purchases water accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	
			Inventory consumed - agricultural	-	-	-	-	-	-	-	-	-	-	
			Inventory consumed - capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-	
			Inventory consumed - finished Goods	-	-	-	-	-	-	-	-	-	-	

			Inventory consumed - housing stock	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - land	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - standard rated	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - water	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - zero rated	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Inventory consumed Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3500	Expenditure / Debt impairment	Non-Cash	Impairment loss - exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - other	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - water	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - prop rates	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - electricity	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - waste management	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - waste water management	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - water	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - prop rates	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - electricity	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - waste management	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - waste water mangement	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - water	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - water	-	-	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - other	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Debt impairment Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3600	Expenditure / Depreciation and amortisation	Non-Cash	Amortisation - intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
			Depreciation - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-	-	-
			Depreciation - heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
			Depreciation - intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
			Depreciation - investment property	-	-	-	-	-	-	-	-	-	-	-	-
			Depreciation - living resources	-	-	-	-	-	-	-	-	-	-	-	-
			Depreciation - PPE	-	-	-	-	-	-	-	-	-	-	-	-
			Depreciation - Land	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - investment property	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - living resources	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - PPE	-	-	-	-	-	-	-	-	-	-	-	-
			Impairment loss - PPE - construction WIP	-	-	-	-	-	-	-	-	-	-	-	-

			Reversal impairment loss - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - investment property	-	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - living resources	-	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - PPE	-	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - PPE - construction WIP	-	-	-	-	-	-	-	-	-	-	-
			Reversal of impairment loss - heritage assets	-	-	-	-	-	-	-	-	-	-	-
			Reversal of impairment loss - intangible assets	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Depreciation and amortisation Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3700	Expenditure / Interest	Cash	Direct cash payment	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Non-Cash	Accrual of finance charges - discounting of financial instruments	-	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs intercompany/parentsubsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs long service awards	-	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs non-current provisions	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Interest Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3800	Expenditure / Contracted services	Non-Cash	Creditor Accrual - contracted services accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Contracted services Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3900	Expenditure / Transfers and subsidies	Cash	Capital monetary allocation	-	-	-	-	-	-	-	-	-	-	-
			Capital monetary allocation made to municipal entities.	-	-	-	-	-	-	-	-	-	-	-
			Operational monetary allocations	-	-	-	-	-	-	-	-	-	-	-
			Operational monetary allocations made to municipal entities.	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Non-Cash	Capital allocation in-kind	-	-	-	-	-	-	-	-	-	-	-
			Capital allocation in-kind made to municipal entities.	-	-	-	-	-	-	-	-	-	-	-
			Operational allocation in-kind	-	-	-	-	-	-	-	-	-	-	-
			Operational allocation in-kind made to municipal entities.	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Transfers and subsidies Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4000	Expenditure / Irrecoverable debts written off	Non-Cash	Bad debt written off	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - other	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - water	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - property rates	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - electricity	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste management	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste water management	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - water	-	-	-	-	-	-	-	-	-	-	-

			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Irrecoverable debts written off Total			-	-	-	-	-	-	-	-	-	-
4100	Expenditure / Operational costs	Cash	Direct cash payment	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Contribution to provisions	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - expenditure: discontinued operations	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Operational costs Total			-	-	-	-	-	-	-	-	-	-
4200	Expenditure / Losses on disposal of Assets	Non-Cash	Losses - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Losses - disposal biological assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal heritage assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal intangible assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal investment property	-	-	-	-	-	-	-	-	-	-
			Losses - disposal living resources	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Losses on disposal of Assets Total			-	-	-	-	-	-	-	-	-	-
4300	Expenditure / Other Losses	Non-Cash	Inventory - decrease in net realisable value	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:apparent losses:customer meter inaccuracies	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:apparent losses:unauthoried consumption	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:data transfer and management errors	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:real losses:leakage and overflows at storage tanks/reservoirs	-	-	-	-	-	-	-	-	-	-
			Inventory - water Losses:real losses:leakage on service connections up to the point of customer meter	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:real losses:leakage on transmission and distribution mains	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:unavoidable annual real losses	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-
			Losses - foreign exchange	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - leave gratuity	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - long service awards	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - medical aid	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - pension funds	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - heritage assets	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - interest rate swaps	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investment property	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investments	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - living resources	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Other Losses Total			-	-	-	-	-	-	-	-	-	-
4600	Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations)	Cash	Cash - transfers and subsidies - capital (monetary allocations) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - district municipalities	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - foreign gov & international organisations	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - higher education institutions	-	-	-	-	-	-	-	-	-	-

			Cash - transfers and subsidies - capital (monetary allocations) - households	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - national government	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - non-profit institutions	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - parent municipality	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - private enterprises	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - provincial governments	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - public corporations	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations) Total			-	-	-	-	-	-	-	-	-	-
4700	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind)	Non-Cash	Allocations in-kind (donated assets) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - district municipalities	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - foreign gov & international organisation	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - higher educational institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - households	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - national government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - non-profit institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - parent municipality	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - private enterprises	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - provincial government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - public corporations	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - local municipalities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind) Total			-	-	-	-	-	-	-	-	-	-
4900	Expenditure / Income Tax	Non-Cash	Taxation - continuing operations	-	-	-	-	-	-	-	-	-	-
			Taxation - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Income Tax Total			-	-	-	-	-	-	-	-	-	-
5100	Expenditure / Share of Surplus/Deficit attributable to Joint Venture	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to joint venture	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Joint Venture Total			-	-	-	-	-	-	-	-	-	-
5200	Expenditure / Share of Surplus/Deficit attributable to Minorities	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to minorities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Minorities Total			-	-	-	-	-	-	-	-	-	-
5400	Expenditure / Share of Surplus/Deficit attributable to Associate	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to associate	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Associate Total			-	-	-	-	-	-	-	-	-	-
5500	Expenditure / Intercompany/Parent subsidiary transactions	Non-Cash	Expenditure - intercompany/parent-subsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Intercompany/Parent subsidiary transactions Total			-	-	-	-	-	-	-	-	-	-
Grand Total				-	-	-	-	-	-	-	-	-	-

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		–	–	2 214	1 739	870	870	870	6 957	–	5 430
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		–	–	3 043	6 579	4 654	4 654	2 045	11 739	13 478	2 609
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		8 996	24 020	143	3 130	3 130	3 130	1 314	2 348	6 696	8 000
Vote 08 - Infrastructure And Services		82 240	105 329	509 323	524 952	520 167	520 167	394 636	520 522	437 115	273 597
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**91 236**	**129 348**	**514 722**	**536 400**	**528 821**	**528 821**	**398 864**	**541 565**	**457 289**	**289 636**
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		14 586	12 646	16 951	19 826	9 380	9 380	2 484	8 261	20 435	25 217
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		–	–	2 014	5 217	6 956	6 956	5 217	2 609	3 043	5 430
Vote 06 - Financial Services		–	–	–	870	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		–	–	1 518	7 361	7 389	7 389	5 668	2 565	–	–
Vote 08 - Infrastructure And Services		20 194	34 444	26 368	57 657	80 235	80 235	54 149	77 638	49 078	11 099
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**34 780**	**47 089**	**46 851**	**90 931**	**103 960**	**103 960**	**67 518**	**91 072**	**72 556**	**41 746**
Total Capital Expenditure - Vote		**126 016**	**176 438**	**561 573**	**627 331**	**632 781**	**632 781**	**466 383**	**632 638**	**529 845**	**331 382**
Capital Expenditure - Functional											
Governance and administration		**14 586**	**12 646**	**19 165**	**22 435**	**10 249**	**10 249**	**3 353**	**15 217**	**20 435**	**30 648**
Executive and council		14 586	12 646	19 165	21 565	10 249	10 249	3 353	15 217	20 435	30 648
Finance and administration		–	–	–	870	–	–	–	–	–	–
Internal audit											
Community and public safety		**–**	**–**	**5 056**	**11 797**	**11 610**	**11 610**	**7 261**	**14 348**	**16 522**	**8 039**
Community and social services		–	–	3 043	11 797	11 610	11 610	7 261	14 348	16 522	8 039
Sport and recreation		–	–	2 014	–	–	–	–	–	–	–
Public safety											
Housing											
Health											
Economic and environmental services		**44 387**	**69 228**	**38 159**	**17 913**	**26 101**	**26 101**	**21 704**	**23 098**	**33 391**	**35 918**
Planning and development		8 996	24 020	1 415	7 043	7 913	7 913	4 446	3 217	6 696	8 000
Road transport		35 392	45 208	36 744	10 870	18 188	18 188	17 258	19 880	26 696	27 918
Environmental protection											
Trading services		**67 042**	**94 564**	**498 947**	**571 739**	**582 213**	**582 213**	**431 527**	**578 279**	**459 498**	**256 777**
Energy sources		36 862	27 354	34 000	30 000	30 870	30 870	24 143	25 236	18 811	15 038
Water management		9 645	62 534	444 716	499 565	499 565	499 565	385 332	504 348	429 565	224 348
Waste water management		20 535	4 676	20 231	42 174	51 778	51 778	22 052	48 696	11 121	17 391
Waste management											
Other		**–**	**–**	**246**	**3 448**	**2 607**	**2 607**	**2 536**	**1 696**	**–**	**–**
Total Capital Expenditure - Functional	3	**126 016**	**176 438**	**561 573**	**627 331**	**632 781**	**632 781**	**466 383**	**632 638**	**529 845**	**331 382**
Funded by:											
National Government		96 392	124 283	504 592	594 927	595 392	595 392	457 413	605 551	494 889	292 078
Provincial Government											
District Municipality		–	6 000	–	–	–	–	–	1 739	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	17 073	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**96 392**	**147 356**	**504 592**	**594 927**	**595 392**	**595 392**	**457 413**	**607 290**	**494 889**	**292 078**
Borrowing	6										
Internally generated funds		29 624	29 082	56 981	32 404	37 389	37 389	8 970	25 348	34 957	39 304
Total Capital Funding	7	**126 016**	**176 438**	**561 573**	**627 331**	**632 781**	**632 781**	**466 383**	**632 638**	**529 845**	**331 382**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

NC091 Sol Plaatje - 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		
R thousand	1	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
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		–	–	2 214	1 739	870	870	870	6 957	–	5 430
02.1 - Municipal And General		–	–	2 214	1 739	870	870	870	6 957	–	5 430
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		–	–	3 043	6 579	4 654	4 654	2 045	11 739	13 478	2 609
05.10 - Community Halls And Facilities		–	–	3 043	6 579	4 654	4 654	2 045	11 739	13 478	2 609
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		8 996	24 020	143	3 130	3 130	3 130	1 314	2 348	6 696	8 000
07.4 - Economic Development And Planning		8 996	17 073	–	–	–	–	–	–	–	–
07.5 - Town Planning		–	6 946	143	3 043	3 043	3 043	1 314	2 348	6 696	8 000
07.9 - Urban Renewal Program		–	–	–	87	87	87	–	–	–	–

Vote 08 - Infrastructure And Services	**82 240**	**105 329**	**509 323**	**524 952**	**520 167**	**520 167**	**394 636**	**520 522**	**437 115**	**273 597**
08.6 - Roads Planning And Design	27 874	39 208	36 744	10 870	18 188	18 188	17 258	**18 141**	**26 696**	**27 918**
08.10 - Sewerage - Reticulation	20 535	4 676	20 231	37 826	46 561	46 561	20 441	**31 304**	**2 425**	**8 696**
08.14 - Water - Distribution	9 645	39 462	443 845	463 212	441 504	441 504	345 517	**461 549**	**390 922**	**221 945**
08.16 - Electricity - Admin	24 186	21 982	8 503	13 043	13 913	13 913	11 421	**9 527**	**17 072**	**15 038**
Vote 09 -	–	–	–	–	–	–	–	–	–	–
Vote 10 -	–	–	–	–	–	–	–	–	–	–
Vote 11 -	–	–	–	–	–	–	–	–	–	–
Vote 12 -	–	–	–	–	–	–	–	–	–	–
Vote 13 -	–	–	–	–	–	–	–	–	–	–
Vote 14 -	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**91 236**	**129 348**	**514 722**	**536 400**	**528 821**	**528 821**	**398 864**	**541 565**	**457 289**	**289 636**

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		**14 586**	**12 646**	**16 951**	**19 826**	**9 380**	**9 380**	**2 484**	**8 261**	**20 435**	**25 217**
02.1 - Municipal And General		14 586	12 646	16 951	19 826	9 380	9 380	2 484	8 261	20 435	25 217
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		–	–	**2 014**	**5 217**	**6 956**	**6 956**	**5 217**	**2 609**	**3 043**	**5 430**
05.9 - Sport Grounds And Stadiums		–	–	2 014	–	–	–	–	–	–	–
05.12 - Cemetries		–	–	–	5 217	6 956	6 956	5 217	2 609	3 043	5 430
Vote 06 - Financial Services		–	–	–	**870**	–	–	–	–	–	–
06.7 - Billing Finance		–	–	–	870	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		–	–	**1 518**	**7 361**	**7 389**	**7 389**	**5 668**	**2 565**	–	–
07.2 - Tourism		–	–	246	1 409	568	568	497	1 696	–	–
07.4 - Economic Development And Planning		–	–	–	2 174	3 043	3 043	2 973	–	–	–
07.5 - Town Planning		–	–	1 273	1 739	1 739	1 739	160	870	–	–
07.8 - Markets And Street Trading		–	–	–	2 039	2 039	2 039	2 039	–	–	–
Vote 08 - Infrastructure And Services		**20 194**	**34 444**	**26 368**	**57 657**	**80 235**	**80 235**	**54 149**	**77 638**	**49 078**	**11 099**
08.6 - Roads Planning And Design		7 517	6 000	–	–	–	–	–	1 739	–	–
08.10 - Sewerage - Reticulation		–	–	–	4 348	5 217	5 217	1 611	17 391	8 696	8 696
08.14 - Water - Distribution		(0)	23 071	871	36 353	58 061	58 061	39 816	42 798	38 643	2 403
08.16 - Electricity - Admin		12 676	5 372	25 497	16 957	16 957	16 957	12 722	15 709	1 739	–

Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		34 780	47 089	46 851	90 931	103 960	103 960	67 518	91 072	72 556	41 746
Total Capital Expenditure		126 016	176 438	561 573	627 331	632 781	632 781	466 383	632 638	529 845	331 382

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
–	–	–	–	–	–	–	–	–	–	#N/A
6 957	–	–	6 957	–	–	–	–	–	–	5 430
6 957	–	–	6 957	–	–	–	–	–	–	5 430
–	–	–	–	–	–	–	–	–	–	#N/A
–	–	–	–	–	–	–	–	–	–	#N/A
11 739	–	–	11 739	13 478	–	–	13 478	–	–	2 609
11 739	–	–	11 739	13 478	–	–	13 478	–	–	2 609
–	–	–	–	–	–	–	–	–	–	#N/A
2 348	–	–	2 348	6 696	–	–	6 696	–	–	8 000
–	–	–	–	–	–	–	–	–	–	–
2 348	–	–	2 348	6 696	–	–	6 696	–	–	8 000
–	–	–	–	–	–	–	–	–	–	–

520 522	–	–	**520 522**	**437 115**	–	–	**437 115**	–	–	**273 597**
18 141	–	–	**18 141**	26 696	–	–	**26 696**	–	–	27 918
31 304	–	–	**31 304**	2 425	–	–	**2 425**	–	–	8 696
461 549	–	–	**461 549**	390 922	–	–	**390 922**	–	–	221 945
9 527	–	–	**9 527**	17 072	–	–	**17 072**	–	–	15 038
–	–	–	–	–	–	–	–	–	–	–
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–	–	–	–	–	–	–	–	–	–	–
541 565	–	–	**541 565**	**457 289**	–	–	**457 289**	–	–	**#N/A**

NC091 Sol Plaatje - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
ASSETS											
Current assets											
Cash and cash equivalents	1	109 536	113 726	163 909	146 574	6 414	6 414	297 735	54 828	24 737	5 270
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	1 230 408	1 563 932	1 690 356	1 657 158	1 634 288	1 634 288	90 500	1 981 909	2 051 208	2 133 280
Receivables from non-exchange transactions	3	876 734	860 075	993 234	1 060 605	1 016 271	1 016 271	(61 571)	1 161 128	1 280 068	1 404 751
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	82 694	112 013	107 239	112 013	112 013	112 013	38 232	112 929	112 929	112 929
VAT Receivable	6	5 035	14 329	2 356	50 747	50 747	50 747	108 583	59 219	59 219	59 219
Other current assets	7	1	638	704	699	699	699	72	679	679	679
Total current assets		**2 304 408**	**2 664 713**	**2 957 797**	**3 027 796**	**2 820 433**	**2 820 433**	**473 551**	**3 370 692**	**3 528 840**	**3 716 128**
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	212 356	201 266	200 308	205 599	205 599	205 599	1 275	203 225	206 390	207 368
Property, plant and equipment	10	2 023 360	2 108 364	2 465 059	2 873 339	2 879 630	2 879 630	382 074	3 497 968	3 938 007	4 176 366
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	12 071	12 071	12 071	13 480	12 639	12 639	497	13 767	12 071	12 071
Intangible assets	14	17 714	46 592	41 117	38 642	38 642	38 642	(4 858)	35 117	28 847	22 326
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**2 265 500**	**2 368 294**	**2 718 554**	**3 131 060**	**3 136 510**	**3 136 510**	**378 989**	**3 750 076**	**4 185 314**	**4 418 131**
TOTAL ASSETS		**4 569 908**	**5 033 007**	**5 676 351**	**6 158 856**	**5 956 943**	**5 956 943**	**852 540**	**7 120 768**	**7 714 154**	**8 134 258**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	(16 688)	(16 688)	(16 688)	–	(16 688)	(35 520)	(55 520)
Consumer deposits	19	45 776	48 699	50 445	49 962	49 962	49 962	2 319	51 673	51 673	51 673
Trade and other payables from exchange transactions	20	1 406 292	864 439	1 043 377	1 513 113	1 588 208	1 588 208	491 173	2 098 699	2 130 742	2 165 066
Trade and other payables from non-exchange transactions	21	7 233	4 057	742	106 409	106 409	106 409	230 219	–	–	–
Provision	22	–	788	788	788	788	788	–	788	788	788
VAT Payable	23	(1 335)	817	108 742	15 647	15 647	15 647	6 551	18 407	18 407	18 407
Other current liabilities	24	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**1 457 966**	**918 801**	**1 204 094**	**1 669 231**	**1 744 326**	**1 744 326**	**730 261**	**2 152 879**	**2 166 090**	**2 180 413**
Non current liabilities											
Financial liabilities	25	159 430	808 076	841 699	139 019	139 019	139 019	(16 704)	123 287	123 287	123 287
Provision	26	707	10 768	13 628	927	927	927	–	13 628	13 628	13 628
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	256 606	302 980	303 399	302 980	302 980	302 980	–	–	–	–
Total non current liabilities		**416 743**	**1 121 824**	**1 158 726**	**442 927**	**442 927**	**442 927**	**(16 704)**	**136 915**	**136 915**	**136 915**
TOTAL LIABILITIES		**1 874 708**	**2 040 624**	**2 362 820**	**2 112 158**	**2 187 253**	**2 187 253**	**713 557**	**2 289 794**	**2 303 005**	**2 317 328**
NET ASSETS		**2 695 200**	**2 992 383**	**3 313 531**	**4 046 698**	**3 769 690**	**3 769 690**	**138 983**	**4 830 974**	**5 411 149**	**5 816 930**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	2 630 346	2 917 579	3 238 727	3 971 894	3 694 886	3 694 886	298 650	4 756 170	5 336 345	5 742 126
Reserves and funds	30	64 066	74 804	74 804	74 804	74 804	74 804	–	74 804	74 804	74 804
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**2 694 412**	**2 992 383**	**3 313 531**	**4 046 698**	**3 769 690**	**3 769 690**	**298 650**	**4 830 974**	**5 411 149**	**5 816 930**

References

1. Detail breakdown in Table SA3.

2. Detail breakdown in Table SA3.

3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

4. Detail breakdown in Table SA3.

5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

6. Detail breakdown in Table SA3.

Store Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands		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
Agricultural	Opening balance - Agricultural										
	Acquisitions - Agricultural										
	Adjustments - Agricultural										
	Issues - Agricultural										
	Write Off - Agricultural										
	Correction of Prior period errors - Agricultural										
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated										
	Acquisitions - Consumables Standard Rated										
	Adjustments - Consumables Standard Rated										
	Issues - Consumables Standard Rated										
	Write Off - Consumables Standard Rated										
	Correction of Prior period errors - Consumables Standard Rated										
Consumables Standard Rated Total		-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated	Opening balance - Consumables Zero Rated										
	Acquisitions - Consumables Zero Rated										
	Adjustments - Consumables Zero Rated										
	Issues - Consumables Zero Rated										
	Write Off - Consumables Zero Rated										
	Correction of Prior period errors - Consumables Zero Rated										
Consumables Zero Rated Total		-	-	-	-	-	-	-	-	-	-
Finished Goods	Opening balance - Finished Goods										
	Acquisitions - Finished Goods										
	Adjustments - Finished Goods										
	Issues -Finished Goods										
	Write Off - Finished Goods										
	Correction of Prior period errors - Finished Goods										
Finished Goods Total		-	-	-	-	-	-	-	-	-	-
Housing Stock	Opening balance - Housing Stock										
	Acquisitions - Housing Stock										
	Sales - Housing Stock										
	Transfer - Housing stock										
	Correction of Prior period errors - Housing stock										
Housing Stock Total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land										
	Acquisitions - Land										
	Sales - land										
	Adjustments - Land										
	Correction of Prior period errors - Land										
	Transfers - Land										
Land Total		-	-	-	-	-	-	-	-	-	-
Materials and Supplies	Opening balance - Materials and Supplies										
	Acquisitions - Materials and Supplies										
	Adjustments - Materials and Supplies										
	Issues - Materials and Supplies										
	Write Off - Materials and Supplies										
	Correction of Prior period errors - Materials and Supplies										
Materials and Supplies Total		-	-	-	-	-	-	-	-	-	-
Water	Opening balance - Water										
	Acquisitions - Water bulk purchases										
	Acquisitions - Water natural sources										
	Acquisitions - Water treatment works										
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water										
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water										
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water										
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water										
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water										
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water										
	Data Transfer and Management Errors										
	Non-revenue Water										
	Unavoidable Annual Real Losses										
	Unbilled Authorised Consumption:Unbilled Metered Consumption										
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption										
	Water Losses:Apparent Losses:Customer Meter Inaccuracies										
	Water Losses:Apparent Losses:Unauthorised Consumption										
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs										
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter										
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains										
	Correction of Prior period errors - Water										
Water Total		-	-	-	-	-	-	-	-	-	-
Work-in-progress	Opening balance - WIP										
	Materials - WIP										
	Transfer - WIP										
Work-in-progress Total		-	-	-	-	-	-	-	-	-	-
Grand Total		-	-	-	-	-	-	-	-	-	-

NC091 Sol Plaatje - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		453 721	507 798	468 755	610 232	610 232	610 232	556 813	662 106	683 955	705 842
Service charges		1 024 096	1 185 680	1 254 616	1 891 008	1 841 542	1 841 542	1 164 696	1 844 750	2 046 350	2 209 747
Other revenue		726 475	(49 853)	1 080 654	421 814	440 858	440 858	584 159	437 308	444 895	428 361
Transfers and Subsidies - Operational	1	100 622	306 662	312 601	323 676	331 406	331 406	336 884	345 532	346 284	354 778
Transfers and Subsidies - Capital	1	113 738	142 936	574 597	684 166	684 166	684 166	679 371	703 383	567 214	333 894
Interest		567	3 927	29 685	46 525	49 974	49 974	39 440	65 275	52 446	56 793
Dividends									–	–	–
Payments											
Suppliers and employees		(3 353 120)	(2 609 129)	(3 204 798)	(3 207 739)	(3 252 367)	(3 252 367)	(2 979 339)	(3 325 123)	(3 532 601)	(3 700 073)
Finance charges		(2 401)	281	914	(15 880)	(85 900)	(85 900)	1 207	(13 735)	(11 315)	(8 589)
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(936 303)**	**(511 698)**	**517 024**	**753 802**	**619 910**	**619 910**	**383 232**	**719 495**	**597 227**	**380 752**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	17 071	6 763	–	–	–	(5)	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments									–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	800	836	869
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets		(126 016)	(176 438)	(561 573)	(721 431)	(726 881)	(726 881)	(416 741)	(727 533)	(609 322)	(381 089)
Retention (Capital)									–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(126 016)**	**(159 367)**	**(554 810)**	**(721 431)**	**(726 881)**	**(726 881)**	**(416 746)**	**(726 733)**	**(608 486)**	**(380 220)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing		–	661 955	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	(2 292)	100	–	–	–	47	–	–	–
Payments											
Repayment of borrowing		–	–	–	(16 688)	(16 688)	(16 688)	–	(16 688)	(18 832)	(20 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**659 663**	**100**	**(16 688)**	**(16 688)**	**(16 688)**	**47**	**(16 688)**	**(18 832)**	**(20 000)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(1 062 318)**	**(11 402)**	**(37 686)**	**15 684**	**(123 659)**	**(123 659)**	**(33 467)**	**(23 926)**	**(30 091)**	**(19 467)**
Cash/cash equivalents at the year begin:	2	**197 591**	**109 536**	**113 726**	**130 891**	**130 891**	**130 891**	**–**	**78 493**	**54 567**	**24 476**
Cash/cash equivalents at the year end:	2	**(864 728)**	**98 135**	**76 040**	**146 574**	**7 232**	**7 232**	**(33 467)**	**54 567**	**24 476**	**5 009**

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.

Total receipts	2 419 219	2 114 221	3 727 671	3 977 422	3 958 178	3 958 178	3 361 359	4 059 153	4 141 980	4 090 284
Total payments	(3 481 537)	(2 785 286)	(3 765 457)	(3 945 050)	(4 065 149)	(4 065 149)	(3 394 874)	(4 066 391)	(4 153 239)	(4 089 751)
	(1 062 318)	(671 065)	(37 786)	32 371	(106 971)	(106 971)	(33 514)	(7 238)	(11 259)	533
Borrowings & investments & c.deposits	–	659 663	100	–	–	–	47	–	–	–
Repayment of borrowing	–	–	–	(16 688)	(16 688)	(16 688)	–	(16 688)	(18 832)	(20 000)
	(1 062 318)	(11 402)	(37 686)	15 684	(123 659)	(123 659)	(33 467)	(23 926)	(30 091)	(19 467)
	–	(0)	0	–	–	–	0	–	–	–

NC091 Sol Plaatje - 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		
R thousand		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
Cash and investments available											
Cash/cash equivalents at the year end	1	(864 728)	98 135	76 040	146 574	7 232	7 232	(33 467)	54 567	24 476	5 009
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**(864 728)**	**98 135**	**76 040**	**146 574**	**7 232**	**7 232**	**(33 467)**	**54 567**	**24 476**	**5 009**
Application of cash and investments											
Unspent conditional transfers		7 233	4 057	742	106 409	106 409	106 409	230 219	–	–	–
Unspent borrowing											
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	532 661	198 578	(200 700)	331 144	400 461	400 461	479 076	(1 397 743)	(1 571 773)	(1 724 883)
Other provisions		–	788	788	788	788	788	788	788	788	788
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**539 894**	**203 424**	**(199 170)**	**438 341**	**507 658**	**507 658**	**710 083**	**(1 396 955)**	**(1 570 985)**	**(1 724 095)**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**(1 404 622)**	**(105 289)**	**275 210**	**(291 767)**	**(500 426)**	**(500 426)**	**(743 550)**	**1 451 522**	**1 595 461**	**1 729 104**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**(1 404 622)**	**(105 289)**	**275 210**	**(291 767)**	**(500 426)**	**(500 426)**	**(743 550)**	**1 451 522**	**1 595 461**	**1 729 104**

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 - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements										
Debtors	873 631	665 861	1 244 077	1 181 969	1 187 747	1 187 747	12 097	3 496 442	3 702 515	3 889 949
Creditors due	1 406 292	864 439	1 043 377	1 513 113	1 588 208	1 588 208	491 173	2 098 699	2 130 742	2 165 066
Total	(532 661)	(198 578)	200 700	(331 144)	(400 461)	(400 461)	(479 076)	1 397 743	1 571 773	1 724 883
Debtors collection assumptions										
Balance outstanding - debtors	2 107 141	2 424 006	2 683 590	2 717 763	2 650 559	2 650 559	28 929	3 143 037	3 331 276	3 538 031
Estimate of debtors collection rate	41,5%	27,5%	46,4%	43,5%	44,8%	44,8%	41,8%	111,2%	111,1%	109,9%
Long term investments committed										
-	–	–	–	–	–	–	–	–	–	–
Capital Replacement	–	–	–	–	–	–	–	–	–	–
Self-Insurance	–	–	–	–	–	–	–	–	–	–
Coid	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement	39 369	51 500	51 500	51 500	51 500	51 500	–	51 500	51 500	51 500
Self-insurance	13 684	12 151	12 151	12 151	12 151	12 151	–	12 151	12 151	12 151
Compensation for Occupational Injuries and Diseases			11 013	11 153	11 153	11 153	11 153	11 153	–	11 153
Employee Benefit reserve			–	–	–	–	–	–	–	–
Non-current Provisions reserve			–	–	–	–	–	–	–	–
Valuation reserve			–	–	–	–	–	–	–	–
Investment in associate account			–	–	–	–	–	–	–	–
Capitalisation			–	–	–	–	–	–	–	–
6	53 053	63 651	74 664	74 804	74 804	74 804	11 153	74 804	63 651	74 804

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

NC091 Sol Plaatje - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
CAPITAL EXPENDITURE										
Total New Assets	1	**50 768**	**57 324**	**249 901**	**117 237**	**101 130**	**101 130**	**77 713**	**65 043**	**99 656**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		22 708	15 982	3 958	25 217	26 087	26 087	20 018	17 072	15 038
Water Supply Infrastructure		1 076	–	218 358	46 541	29 391	29 391	12 304	6 676	28 579
Sanitation Infrastructure		12 397	4 676	8 696	16 957	26 522	26 522	31 304	11 121	17 391
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***36 181***	***20 659***	***231 012***	***88 715***	***82 000***	***82 000***	***63 626***	***34 869***	***61 008***
Community Facilities		–	–	–	3 043	3 478	3 478	2 609	3 043	5 430
Sport and Recreation Facilities		–	–	2 014	–	–	–	–	–	–
Community Assets		**–**	**–**	***2 014***	***3 043***	***3 478***	***3 478***	***2 609***	***3 043***	***5 430***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		3 296	11 313	4 157	4 783	4 783	4 783	3 217	6 696	8 000
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		***3 296***	***11 313***	***4 157***	***4 783***	***4 783***	***4 783***	***3 217***	***6 696***	***8 000***
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	17 073	–	–	–	–	–	–	–
Intangible Assets		**–**	***17 073***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**2 943**	**1 059**	**2 135**	**7 652**	**3 913**	**3 913**	**1 304**	**3 913**	**4 348**
Furniture and Office Equipment		**984**	**339**	**22**	**870**	**870**	**870**	**870**	**1 739**	**1 739**
Machinery and Equipment		**–**	**–**	**38**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**7 364**	**6 881**	**10 522**	**12 174**	**6 087**	**6 087**	**6 087**	**14 783**	**19 130**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**43 168**	**93 809**	**279 719**	**489 498**	**506 066**	**506 066**	**529 001**	**444 155**	**208 379**
Roads Infrastructure		22 461	25 491	15 689	–	–	–	10 435	13 043	10 222
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 000	6 173	30 042	435	435	435	870	1 739	–
Water Supply Infrastructure		8 569	62 145	218 749	452 589	469 739	469 739	492 044	418 502	192 727
Sanitation Infrastructure		8 138	–	11 535	25 217	25 257	25 257	8 696	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***43 168***	***93 809***	***276 015***	***478 241***	***495 431***	***495 431***	***512 044***	***433 285***	***202 949***
Community Facilities		–	–	–	9 517	9 517	9 517	10 000	10 870	–
Sport and Recreation Facilities		–	–	3 704	1 739	1 119	1 119	6 957	–	5 430
Community Assets		**–**	**–**	***3 704***	***11 257***	***10 636***	***10 636***	***16 957***	***10 870***	***5 430***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	**32 080**	**25 304**	**31 953**	**20 597**	**25 585**	**25 585**	**25 924**	**20 648**	**23 347**
Roads Infrastructure		12 931	19 717	21 055	10 870	18 188	18 188	9 445	13 652	17 696
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		10 153	5 199	–	4 348	4 348	4 348	4 348	–	–
Water Supply Infrastructure		(0)	388	7 610	435	435	435	–	4 387	3 042
Sanitation Infrastructure		–	–	–	–	–	–	8 696	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***23 085***	***25 304***	***28 664***	***15 652***	***22 971***	***22 971***	***22 489***	***18 039***	***20 738***
Community Facilities		8 996	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***8 996***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**246**	**1 409**	**568**	**568**	**1 696**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	3 043	3 536	2 046	2 046	1 739	2 609	2 609
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	***3 043***	***3 536***	***2 046***	***2 046***	***1 739***	***2 609***	***2 609***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**126 016**	**176 438**	**561 573**	**627 331**	**632 781**	**632 781**	**632 638**	**529 845**	**331 382**
Roads Infrastructure		35 392	45 208	36 744	10 870	18 188	18 188	19 880	26 696	27 918
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		36 862	27 354	34 000	30 000	30 870	30 870	25 236	18 811	15 038
Water Supply Infrastructure		9 645	62 534	444 716	499 565	499 565	499 565	504 348	429 565	224 348
Sanitation Infrastructure		20 535	4 676	20 231	42 174	51 778	51 778	48 696	11 121	17 391
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***102 434***	***139 772***	***535 691***	***582 609***	***600 402***	***600 402***	***598 159***	***486 193***	***284 696***
Community Facilities		8 996	–	–	12 561	12 995	12 995	12 609	13 913	5 430
Sport and Recreation Facilities		–	–	5 718	1 739	1 119	1 119	6 957	–	5 430
Community Assets		***8 996***	**–**	***5 718***	***14 300***	***14 114***	***14 114***	***19 565***	***13 913***	***10 860***
Heritage Assets		**–**	**–**	**246**	**1 409**	**568**	**568**	**1 696**	**–**	**–**
Revenue Generating		3 296	11 313	4 157	4 783	4 783	4 783	3 217	6 696	8 000
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		***3 296***	***11 313***	***4 157***	***4 783***	***4 783***	***4 783***	***3 217***	***6 696***	***8 000***
Operational Buildings		–	–	3 043	3 536	2 046	2 046	1 739	2 609	2 609
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	***3 043***	***3 536***	***2 046***	***2 046***	***1 739***	***2 609***	***2 609***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	17 073	–	–	–	–	–	–	–
Intangible Assets		**–**	***17 073***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**2 943**	**1 059**	**2 135**	**7 652**	**3 913**	**3 913**	**1 304**	**3 913**	**4 348**
Furniture and Office Equipment		**984**	**339**	**22**	**870**	**870**	**870**	**870**	**1 739**	**1 739**
Machinery and Equipment		**–**	**–**	**38**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**7 364**	**6 881**	**10 522**	**12 174**	**6 087**	**6 087**	**6 087**	**14 783**	**19 130**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**126 016**	**176 438**	**561 573**	**627 331**	**632 781**	**632 781**	**632 638**	**529 845**	**331 382**

ASSET REGISTER SUMMARY - PPE (WDV)	5	2 265 500	2 368 294	2 201 866	2 737 499	2 742 949	2 742 949	2 629 186	2 431 786	2 134 758
Roads Infrastructure		354 611	385 394	541 676	254 446	261 765	261 765	424 739	408 564	385 877
Storm water Infrastructure		211 374	206 636	68 950	198 686	198 686	198 686	62 950	56 680	50 160
Electrical Infrastructure		337 712	357 888	438 403	374 388	375 257	375 257	455 638	440 774	428 097
Water Supply Infrastructure		280 179	335 896	364 550	821 462	821 462	821 462	859 898	775 756	560 757
Sanitation Infrastructure		456 096	448 483	235 854	483 157	492 761	492 761	284 549	246 975	253 245
Solid Waste Infrastructure		19 181	26 998	16 741	2 389	2 389	2 389	941	(15 570)	(32 741)
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***1 659 154***	***1 761 295***	***1 666 175***	***2 134 527***	***2 152 320***	***2 152 320***	***2 088 717***	***1 913 179***	***1 645 395***
Community Assets		221 129	208 460	122 219	209 915	209 109	209 109	132 523	116 246	101 238
Heritage Assets		**12 071**	**12 071**	**12 071**	**13 480**	**12 639**	**12 639**	**13 767**	**12 071**	**12 071**
Investment properties		**212 356**	**201 266**	**200 308**	**205 599**	**205 599**	**205 599**	**203 225**	**206 390**	**207 368**
Other Assets		–	–	110 997	–	–	–	110 997	110 997	110 997
Biological or Cultivated Assets										
Intangible Assets		17 714	46 592	41 117	38 642	38 642	38 642	35 117	28 847	22 326
Computer Equipment		**7 397**	**5 435**	**5 748**	**7 868**	**4 998**	**4 998**	**4 352**	**4 139**	**1 640**
Furniture and Office Equipment		**3 099**	**1 777**	**1 796**	**647**	**647**	**647**	**1 166**	**468**	**(1 162)**
Machinery and Equipment		**3 967**	**3 102**	**2 236**	**(148)**	**(148)**	**(148)**	**1 036**	**(218)**	**(1 522)**
Transport Assets		**32 716**	**32 637**	**39 200**	**31 311**	**23 485**	**23 485**	**38 287**	**39 667**	**36 408**
Land		**95 898**	**95 658**	**–**	**95 658**	**95 658**	**95 658**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 265 500**	**2 368 294**	**2 201 866**	**2 737 499**	**2 742 949**	**2 742 949**	**2 629 186**	**2 431 786**	**2 134 758**
EXPENDITURE OTHER ITEMS		**384 400**	**408 685**	**510 671**	**463 945**	**509 021**	**509 021**	**518 958**	**523 577**	**547 418**
Depreciation	7	71 830	76 760	99 985	90 200	90 200	90 200	90 500	94 608	98 565
Repairs and Maintenance by Asset Class	3	**312 569**	**331 925**	**410 686**	**373 745**	**418 821**	**418 821**	**428 458**	**428 970**	**448 852**
Roads Infrastructure		55 439	71 854	80 076	74 566	99 635	99 635	97 327	85 596	89 113
Storm water Infrastructure		5 457	7 340	5 224	3 200	3 200	3 200	3 200	3 328	3 461
Electrical Infrastructure		63 100	65 143	148 936	89 489	96 038	96 038	95 700	100 451	105 405
Water Supply Infrastructure		70 657	60 170	56 957	60 459	60 908	60 908	68 561	72 630	76 942
Sanitation Infrastructure		41 842	45 814	46 114	53 233	63 790	63 790	66 933	68 141	70 914
Solid Waste Infrastructure		19 737	17 321	15 836	23 345	23 599	23 599	23 505	24 562	25 548
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***256 231***	***267 642***	***353 142***	***304 291***	***347 169***	***347 169***	***355 225***	***354 709***	***371 383***
Community Facilities		505	4 153	2 830	2 840	3 210	3 210	2 150	2 521	2 622
Sport and Recreation Facilities		446	1 053	1 001	650	850	850	1 050	370	385
Community Assets		***951***	***5 206***	***3 831***	***3 490***	***4 060***	***4 060***	***3 200***	***2 891***	***3 008***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		8 614	9 491	9 420	11 014	11 451	11 451	12 720	13 249	13 801
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		***8 614***	***9 491***	***9 420***	***11 014***	***11 451***	***11 451***	***12 720***	***13 249***	***13 801***
Operational Buildings		13 115	15 379	14 234	14 942	20 037	20 037	12 917	13 237	13 778
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***13 115***	***15 379***	***14 234***	***14 942***	***20 037***	***20 037***	***12 917***	***13 237***	***13 778***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**963**	**778**	**930**	**1 326**	**1 627**	**1 627**	**1 328**	**1 387**	**1 443**
Machinery and Equipment		**27 357**	**28 485**	**25 706**	**28 125**	**25 762**	**25 762**	**31 007**	**32 287**	**33 756**
Transport Assets		**5 338**	**4 943**	**3 423**	**10 557**	**8 715**	**8 715**	**12 060**	**11 209**	**11 684**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**384 400**	**408 685**	**510 671**	**463 945**	**509 021**	**509 021**	**518 958**	**523 577**	**547 418**
Renewal and upgrading of Existing Assets as % of total capex		*59,7%*	*67,5%*	*55,5%*	*81,3%*	*84,0%*	*84,0%*	*87,7%*	*87,7%*	*69,9%*
Renewal and upgrading of Existing Assets as % of deprecn		*104,8%*	*155,2%*	*311,7%*	*565,5%*	*589,4%*	*589,4%*	*613,2%*	*491,3%*	*235,1%*
R&M as a % of PPE & Investment Property		*14,0%*	*14,4%*	*19,1%*	*13,9%*	*15,6%*	*15,6%*	*16,6%*	*17,9%*	*21,4%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*17,3%*	*19,5%*	*33,6%*	*32,9%*	*35,3%*	*35,3%*	*38,1%*	*37,4%*	*32,4%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Detail of upgrading of existing assets provided in Table SA34e

7. Detail of depreciation provided in Table SA34d

NC091 Sol Plaatje - 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
Household service targets	1									
Water:										
Piped water inside dwelling		45 497	45 497	4 597	45 497	45 497	45 497	45 497	45 497	45 497
Piped water inside yard (but not in dwelling)		16 686	16 686	16 686	16 686	16 686	16 686	16 686	16 686	16 686
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		62 183	62 183	21 283	62 183	62 183	62 183	62 183	62 183	62 183
Using public tap (< min.service level)	3	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677
Below Minimum Service Level sub-total		6 132	6 132	6 132	6 132	6 132	6 132	6 132	6 132	6 132
Total number of households	5	**68 315**	**68 315**	**27 415**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		59 366	59 366	59 366	59 366	59 366	59 366	59 366	59 366	59 366
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		407	407	407	407	407	407	407	407	407
Pit toilet (ventilated)		2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		62 303	62 303	62 303	62 303	62 303	62 303	62 303	62 303	62 303
Bucket toilet		3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292
Other toilet provisions (< min.service level)		678	678	678	678	678	678	678	678	678
No toilet provisions		2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042
Below Minimum Service Level sub-total		6 012	6 012	6 012	6 012	6 012	6 012	6 012	6 012	6 012
Total number of households	5	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**
Energy:										
Electricity (at least min.service level)		8 511	6 448	3 361	2 520	2 520	2 520	2 520	2 520	2 520
Electricity - prepaid (min.service level)		54 114	56 177	59 264	60 103	60 103	60 103	60 103	60 103	60 103
Minimum Service Level and Above sub-total		62 625	62 625	62 625	62 623	62 623	62 623	62 623	62 623	62 623
Electricity (< min.service level)		4 335	4 335	4 335	4 335	4 335	4 335	4 335	4 335	4 335
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354
Below Minimum Service Level sub-total		5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689
Total number of households	5	**68 314**	**68 314**	**68 314**	**68 312**	**68 312**	**68 312**	**68 312**	**68 312**	**68 312**
Refuse:										
Removed at least once a week		56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740
Minimum Service Level and Above sub-total		56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740
Removed less frequently than once a week		757	757	757	757	757	757	757	757	757
Using communal refuse dump		2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545
Using own refuse dump		3 697	3 697	3 697	3 697	3 697	3 697	3 697	3 697	3 697
Other rubbish disposal		259	259	259	259	259	259	259	259	259
No rubbish disposal		4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316
Below Minimum Service Level sub-total		11 574	11 574	11 574	11 574	11 574	11 574	11 574	11 574	11 574
Total number of households	5	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
Sanitation (free minimum level service)		12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
Electricity/other energy (50kwh per household per month)		12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
Refuse (removed at least once a week)		12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
Informal Settlements		0	–	–	0	0	0	0	0	0
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		4 392	4 933	3 272	8 000	8 000	8 000	8 000	8 320	8 694
Sanitation (free sanitation service to **indigent households**)		21 232	22 422	15 807	25 500	25 500	25 500	27 000	28 080	29 344
Electricity/other energy (50kwh per **indigent** household per month)		6 569	9 967	11 498	13 000	13 000	13 000	10 980	15 400	16 940
Refuse (removed once a week **for indigent households**)		14 442	15 212	10 140	17 000	17 000	17 000	10 000	12 680	13 387
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		7 016	–	–	10 340	10 340	10 340	11 117	11 117	11 117
Total cost of FBS provided	8	**53 652**	**52 535**	**40 718**	**73 840**	**73 840**	**73 840**	**67 097**	**75 597**	**79 482**
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		189	198	213	222	222	222	230	244	257
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		21	21	21	21	21	21	21	21	21
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		33 542	32 022	33 753	36 400	36 400	36 400	39 494	40 798	42 103
Water **(in excess of 6 kilolitres per indigent household per month)**		18 484	15 462	20 196	20 000	20 000	20 000	10 000	10 400	10 868
Sanitation **(in excess of free sanitation service to indigent households)**		2 955	2 920	3 208	3 500	3 500	3 500	4 000	4 160	4 347
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		31 244	33 958	33 811	41 000	41 000	41 000	10 499	46 200	50 820
Refuse **(in excess of one removal a week for indigent households)**		3 442	4 236	3 710	4 800	4 800	4 800	5 000	5 200	5 408
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**89 667**	**88 597**	**94 678**	**105 700**	**105 700**	**105 700**	**68 993**	**106 758**	**113 546**

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 of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

NC091 Sol Plaatje - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenc	
R thousand		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
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance										
Availability Charges		22 804	18 466	14 778	24 000	24 000	24 000	14 398	57 506	20 900
Connection/Reconnection		15	754	411	10	270	270	1 494	1 942	10
Electricity Distribution Revenue for Services		111 632	121 613	130 176	150 000	150 000	150 000	134 373	159 266	179 300
Electricity Sales		658 338	789 183	842 385	1 098 913	1 098 913	1 098 913	800 454	982 985	1 202 205
Joint Pole Usage										
Meter Compliance Testing										
Meter Reading Fees										
Notice Revenues										
Temporary Service Plant										
Total Service charges - Electricity		**792 788**	**930 017**	**987 750**	**1 272 923**	**1 273 183**	**1 273 183**	**950 719**	**1 201 699**	**1 402 415**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		(31 244)	(33 958)	(33 811)	(41 000)	(41 000)	(41 000)	(8 457)	(10 499)	(46 200)
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(6 569)	(9 967)	(11 498)	(13 000)	(13 000)	(13 000)	(7 728)	(10 980)	(15 400)
Net Service charges - Electricity		**754 974**	**886 092**	**942 441**	**1 218 923**	**1 219 183**	**1 219 183**	**934 533**	**1 180 220**	**1 340 815**
Service charges - Water	6									
Agricultural and Rural Water Service										
Availability Charges										
Connection/Disconnection		239	224	283	-	404	404	348	300	314
Industrial Water										
Meter Reading Fees										
Sale		294 236	296 265	336 126	390 722	390 722	390 722	316 546	426 732	440 816
Urban Higher Level Service										
Total Service charges - Water		**294 475**	**296 489**	**336 409**	**390 722**	**391 126**	**391 126**	**316 894**	**427 032**	**441 129**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(18 484)	(15 462)	(20 196)	(20 000)	(20 000)	(20 000)	(8 009)	(10 000)	(10 400)
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(4 392)	(4 933)	(3 272)	(8 000)	(8 000)	(8 000)	(3 176)	(8 000)	(8 320)
Net Service charges - Water		**271 599**	**276 094**	**312 941**	**362 722**	**363 126**	**363 126**	**305 710**	**409 032**	**422 409**
Service charges - Waste Water Management	6									
Agricultural and Rural										
Availability Charges										
Connection/Reconnection		-	45	107	-	43	43	56	-	-
Higher Level Service										
Industrial Effluent										
Industrial Waste Water		-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		4 390	5 362	7 298	7 600	7 600	7 600	6 976	7 900	8 216
Sanitation Charges		109 000	113 730	122 171	127 674	127 674	127 674	114 986	132 397	138 355
Treatment of Effluent										
Total Service charges - Waste Water Management		**113 391**	**119 136**	**129 575**	**135 274**	**135 317**	**135 317**	**122 017**	**140 297**	**146 571**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(2 955)	(2 920)	(3 208)	(3 500)	(3 500)	(3 500)	-	(4 000)	(4 160)
Less Cost of Free Basis Services (free sanitation service to indigent households)		(21 232)	(22 422)	(15 807)	(25 500)	(25 500)	(25 500)	(14 522)	(27 000)	(28 080)
Net Service charges - Waste Water Management		**89 203**	**93 794**	**110 559**	**106 274**	**106 317**	**106 317**	**107 495**	**109 297**	**114 331**
Service charges - Waste Management	6									
Availability Charges										
Carrier Bags										
Disposal Facilities										
Refuse Bags										
Refuse Removal		84 774	94 562	96 997	95 393	99 607	99 607	91 890	103 676	108 342
Skip										
Waste Bins		1	-	-	-	-	-	-	-	-
Total refuse removal revenue		**84 775**	**94 562**	**96 997**	**95 393**	**99 607**	**99 607**	**91 890**	**103 676**	**108 342**
Less Revenue Foregone (in excess of one removal a week to indigent households)		(3 442)	(4 236)	(3 710)	(4 800)	(4 800)	(4 800)	(1 279)	(5 000)	(5 200)
Less Cost of Free Basis Services (removed once a week to indigent households)		(14 442)	(15 212)	(10 140)	(17 000)	(17 000)	(17 000)	(9 356)	(10 000)	(12 680)
Net Service charges - Waste Management		**66 890**	**75 114**	**83 147**	**73 593**	**77 807**	**77 807**	**81 256**	**88 676**	**90 462**
Sales of Goods and Rendering of Services										
Academic Services		1 522	1 562	1 709	1 650	1 650	1 650	-	1 880	1 965
Advertisements		383	459	963	500	1 200	1 200	1 166	950	993
Amendment Fees										
Application Fees for Land Usage										
Building Plan Approval		4 777	3 465	4 266	6 200	6 200	6 200	4 627	5 200	5 434
Building Plan Clause Levy										
Buyers Card										
Camping Fees		1 199	1 186	1 836	1 331	1 331	1 331	1 556	1 881	1 966
Cemetery and Burial		2 459	3 164	2 481	3 400	3 400	3 400	2 467	3 000	3 135
Cleaning and Removal		60	67	67	75	75	75	-	5	5
Clearance Certificates										
Computer Services										
Day Care Fees										
Demolition Application Fees										
Development Charges										
Domestic Services										
Drainage Fees		-	-	-	-	-	-	-	-	-

Encroachment Fees									
Entrance Fees	1 743	1 922	1 939	2 081	2 083	2 083	1 734	2 180	2 278
Escort Fees	153	127	77	140	140	140	44	120	125
Exempted Parking									
Fire Services	402	210	797	500	500	500	407	850	888
Health Services									
Housing (Boarding Services)									
Immunisation Fees									
Laboratory Services	-	-	-	1	1	1	-	1	1
Legal Fees									
Library Fees	28	26	10	4	24	24	23	1	1
Management Fees	-	-	-	-	449	449	224	-	-
Meal and Refreshment									
Membership Fees									
Objections and Appeals									
Occupation Certificates									
Parking Fees	20	19	19	20	20	20	17	19	21
Photo copies, Faxes and Telephone charges	179	217	562	142	752	752	626	116	121
Removal of Restrictions									
Sale of Carbon Credits									
Sale of Goods									
Scrap, Waste & Other Goods									
Shared Services									
Squatter Re-allocation									
Stone and Gravel									
Streets/Street Markets (Informal Traders)	824	2 676	2 171	2 600	2 600	2 600	2 238	2 610	2 727
Town Planning and Servitudes									
Traffic Control									
Transport Fees									
Valuation Services									
Water Meter Protectors									
Weighbridge Fees									
Total Sales of Goods and Rendering of Services	**13 750**	**15 100**	**16 897**	**18 644**	**20 425**	**20 425**	**15 129**	**18 813**	**19 661**
Agency Services									
District Municipalities									
Eastern Cape									
Free State									
Gauteng									
KwazuluNatal									
Limpopo									
Mpumalanga									
Northern Cape									
Northwest									
Western Cape									
Total District Municipalities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National									
AARTO									
Department of Environmental Affairs									
Total National	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial									
Eastern Cape									
Free State									
Gauteng									
KwazuluNatal									
Limpopo									
Mpumalanga									
Northern Cape									
Northwest									
Western Cape									
Total Provincial	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Agency Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	-	-	-	-	-	-	-	-	-
Housing									
Housing Land Sales									
Housing Selling Schemes									
Merchandising, Jobbing and Contracts									
Property Rental Debtors	-	-	6 246	6 000	9 164	9 164	7 639	-	-
SARS									
Service Charges	113 386	140 380	41 118	22 000	45 081	45 081	38 923	44 000	46 190
Sporting and Other Bodies									
Staff									
Waste Management	13 574	18 609	20 055	16 000	21 808	21 808	19 495	18 000	18 720
Waste Water Management	17 621	24 191	26 424	23 000	28 639	28 639	25 594	24 000	24 960
Water	55 401	74 862	72 174	75 100	77 447	77 447	69 423	75 100	78 104
Shared Services									
Total Interest earned from Receivables	**199 982**	**258 041**	**166 017**	**142 100**	**182 139**	**182 139**	**161 074**	**161 100**	**167 974**
Interest earned from Current and Non Current Assets									
Bank Accounts									
Financial Assets									
Short Term Investments and Call Accounts	8 550	16 116	21 841	18 000	18 000	18 000	29 048	36 000	22 000
Total Interest earned from Current and Non Current Assets	**8 550**	**16 116**	**21 841**	**18 000**	**18 000**	**18 000**	**29 048**	**36 000**	**22 000**
Dividends									
External Investment	-	-	-	-	-	-	-	-	-
Municipal Entities									
Total Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rent on Land									
Land									
Prospecting, Mining, Royalties									

Servitudes									
Total Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets									
Market Related									
Biological Assets									
Heritage Assets									
Investment Property	12 971	13 421	13 973	14 500	14 500	14 500	8 823	15 000	15 675
Property Plant and Equipment	210	214	244	240	240	240	237	245	256
Total Market Related	**13 181**	**13 635**	**14 217**	**14 740**	**14 740**	**14 740**	**9 060**	**15 245**	**15 931**
Non-market Related									
Biological Assets									
Heritage Assets									
Investment Property	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	12 819	15 216	17 840	15 000	15 000	15 000	17 463	19 400	20 273

diture Framework
Budget Year +2 2028/29
22 990
10
197 230
1 322 425
1 542 655
(50 820)
(16 940)
1 474 895
326
454 925
455 251
(10 868)
(8 694)
435 689
-
-
8 586
143 890
152 475
(4 347)
(29 344)
118 784
112 675
-
112 675
(5 408)
(13 387)
93 880
2 043
1 032
5 651
2 044
3 260
5
-

2 369
130
924
1
1
-
21
126
2 837
20 447
-
-
-
-
-
-
-
48 370
19 469
26 083
81 619
175 541
25 000
25 000
-
-

-
16 459
266
16 725
-
21 287

NC091 Sol Plaatje - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Municipal And General	Vote 03 - Municipal Manager	Vote 04 - Corporate Services	Vote 05 - Community Services	Vote 06 - Financial Services	Vote 07 - Strategy Econ Development And Planning	Vote 08 - Infrastructure And Services	Vote 09 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity									1 180 220								**1 180 220**
Service charges - Water									409 032								**409 032**
Service charges - Waste Water Management						–			109 297								**109 297**
Service charges - Waste Management						88 676											**88 676**
Sale of Goods and Rendering of Services			–		1 934	8 117	–	8 761	1								**18 813**
Agency services																	**–**
Interest			–														**–**
Interest earned from Receivables			23 000			18 000			120 100								**161 100**
Interest earned from Current and Non Current Assets			36 000														**36 000**
Dividends			–														**–**
Rent on Land																	**–**
Rental from Fixed Assets						35	–	210	34 400								**34 645**
Licence and permits						750											**750**
Special rating levies																	**–**
Construction Contract Revenue																	**–**
Development Charges																	**–**
Operational Revenue			800			320	982	800	901								**3 803**
Non-Exchange Revenue																	
Property rates							778 948										**778 948**
Surcharges and Taxes																	**–**
Fines, penalties and forfeits						13 890	23 000	–									**36 890**
Licences or permits						9 100	–										**9 100**
Transfer and subsidies - Operational			262 973	3 259	5 000	26 300	2 000	–	46 000								**345 532**
Interest			120 000			1 000	–		2 500								**123 500**
Fuel Levy																	**–**
Operational Revenue						2 100			8 950								**11 050**
Gains on disposal of Fixed and Intangible Assets			–	–		–	–	–	–								**–**
Other Gains			–														**–**
Discontinued Operations																	**–**
Total Revenue (excluding capital transfers and contributio		**–**	**442 773**	**3 259**	**6 934**	**168 289**	**804 930**	**9 771**	**1 911 402**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 347 357**
Expenditure																	
Employee related costs		20 297	87 700	26 905	47 339	356 091	160 314	62 531	362 607								**1 123 783**
Remuneration of councillors		41 064															**41 064**
Bulk purchases - electricity									1 087 700								**1 087 700**
Inventory consumed		156	24 039	230	1 563	35 170	2 298	7 661	246 161								**317 278**
Debt impairment			226 188			23 352	–	–	175 608								**425 149**
Depreciation, amortisation and impairment			57 700	–		1 300	–	–	31 500								**90 500**
Interest, Dividends and Rent on Land			122						13 613								**13 735**
Contracted services		30	8 520	2 850	1 800	475	1 410	735	21 045								**36 865**
Transfers and subsidies		–	1 000			–			–								**1 000**
Irrecoverable debts written off			–			–	–		–								**–**
Operational costs		4 419	47 326	1 621	3 094	13 421	21 362	1 781	76 809								**169 833**
Disposal of Fixed and Intangible Assets			–	–		–	–	–	–								**–**
Other Losses			–						58 000								**58 000**
Total Expenditure		**65 966**	**452 595**	**31 606**	**53 796**	**429 809**	**185 384**	**72 708**	**2 073 043**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 364 907**
Surplus/(Deficit)		**(65 966)**	**(9 822)**	**(28 348)**	**(46 862)**	**(261 521)**	**619 545**	**(62 937)**	**(161 641)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(17 550)**
Transfers and subsidies - capital (monetary allocations)			701 383	–				–	2 000								**703 383**
Transfers and subsidies - capital (in-kind)			–														**–**
Surplus/(Deficit) after capital transfers & contributions		**(65 966)**	**691 562**	**(28 348)**	**(46 862)**	**(261 521)**	**619 545**	**(62 937)**	**(159 641)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**685 833**

References

1. Departmental columns to be based on municipal organisation structure

NC091 Sol Plaatje - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		–	–	–	–	–	–	–	–	–	–
Cash at Bank		109 525	113 715	163 897	146 563	6 403	6 403	297 735	54 817	24 725	5 258
Cash on Hand		12	12	12	12	12	12	–	12	12	12
Total Cash and Cash Equivalents		**109 536**	**113 726**	**163 909**	**146 574**	**6 414**	**6 414**	**297 735**	**54 828**	**24 737**	**5 270**
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		336 991	365 225	371 562	398 258	380 297	380 297	(30 051)	400 746	429 414	467 218
Waste Management		200 539	236 197	288 782	277 507	279 409	279 409	46 473	333 033	340 802	349 049
Waste Water Management		257 881	302 573	372 812	368 853	370 242	370 242	59 941	437 812	457 112	477 457
Water		829 848	844 161	1 038 770	1 060 185	1 048 532	1 048 532	167 168	1 242 679	1 313 440	1 387 444
Other trade receivables from exchange transactions		921 205	1 020 583	1 222 349	1 086 338	1 089 792	1 089 792	30 202	1 231 511	1 174 312	1 115 985
VAT Receivable Input Tax Accrual		137 399	141 407	172 789	138 737	138 737	138 737	47 107	187 911	187 911	187 911
Gross: Trade and other receivables from exchange transactions		**2 683 863**	**2 910 145**	**3 467 064**	**3 329 878**	**3 307 008**	**3 307 008**	**320 840**	**3 833 692**	**3 902 991**	**3 985 063**
Less: Impairment for debt											
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Management		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivalbes from exchange transactions		(1 453 456)	(1 346 213)	(1 776 707)	(1 672 720)	(1 672 720)	(1 672 720)	(230 339)	(1 851 783)	(1 851 783)	(1 851 783)
Total Less: Impairment for debt		**(1 453 456)**	**(1 346 213)**	**(1 776 707)**	**(1 672 720)**	**(1 672 720)**	**(1 672 720)**	**(230 339)**	**(1 851 783)**	**(1 851 783)**	**(1 851 783)**
Total net Trade and other receivables from Exchange Transactions		**1 230 408**	**1 563 932**	**1 690 356**	**1 657 158**	**1 634 288**	**1 634 288**	**90 500**	**1 981 909**	**2 051 208**	**2 133 280**
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		10 202	11 417	12 595	12 364	12 364	12 364	1 701	14 395	14 798	15 215
Business and Commercial Properties		135 658	158 550	186 616	92 527	66 027	66 027	(17 828)	96 474	8 183	(82 934)
Industrial Properties		16 889	19 790	21 726	26 680	26 680	26 680	66	26 745	31 789	36 994
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		114	114	38	38	38	38	-	38	38	38
Public Service Infrastructure Properties		-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties		321 311	269 821	291 184	321 753	321 753	321 753	(71 088)	335 304	355 479	376 299
Residential Properties		342 019	345 973	412 745	551 589	536 330	536 330	17 249	622 626	797 810	979 603
Residential Sectional Title Garages											
Sports Clubs and Fields											
Vacant Land		8 575	10 928	13 406	14 020	14 020	14 020	1 054	15 398	16 575	17 789
Property Rates General											
Gross: Property rates		**834 769**	**816 592**	**938 310**	**1 018 970**	**977 211**	**977 211**	**(68 846)**	**1 110 981**	**1 224 672**	**1 343 004**
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-
Net Property rates		**834 769**	**816 592**	**938 310**	**1 018 970**	**977 211**	**977 211**	**(68 846)**	**1 110 981**	**1 224 672**	**1 343 004**
Other receivables from non-exchange transactions		63 145	62 455	71 303	60 606	58 032	58 032	7 274	66 525	71 775	78 125
Less:Impairment for other receivables from non-exchange transactions		(21 181)	(18 972)	(16 379)	(18 972)	(18 972)	(18 972)	-	(16 379)	(16 379)	(16 379)
Net other receivables from non-exchange transactions		**41 965**	**43 483**	**54 924**	**41 634**	**39 060**	**39 060**	**7 274**	**50 147**	**55 396**	**61 747**
Total net Receivables from non-exchange transactions		**876 734**	**860 075**	**993 234**	**1 060 605**	**1 016 271**	**1 016 271**	**(61 571)**	**1 161 128**	**1 280 068**	**1 404 751**
Current Portion of Non-current Receivables											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing											
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes											
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries											
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Inventory											
Agricultural											
Consumables		2 476	2 906	2 421	3 598	3 598	3 598	3 570	6 486	6 486	6 486
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		30 223	52 199	52 199	52 199	52 199	52 199	-	52 199	52 199	52 199
Land		-	-	-	-	-	-	-	-	-	-
Materials and Supplies		47 202	53 900	49 199	53 208	53 208	53 208	10 760	40 980	40 980	40 980
Water		2 794	3 008	3 420	3 008	3 008	3 008	23 902	13 263	13 263	13 263
Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory		**82 694**	**112 013**	**107 239**	**112 013**	**112 013**	**112 013**	**38 232**	**112 929**	**112 929**	**112 929**
VAT Receivable											
Input Tax Capital		870	870	-	7 546	7 546	7 546	(0)	771	771	771
Input Tax General		1 809	1 809	-	13 816	13 816	13 816	(47)	18 475	18 475	18 475
VAT Control (Receivable)		2 356	11 650	2 356	29 385	29 385	29 385	108 630	39 973	39 973	39 973
Total VAT Receivable		**5 035**	**14 329**	**2 356**	**50 747**	**50 747**	**50 747**	**108 583**	**59 219**	**59 219**	**59 219**
Other current assets											
Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		1	638	704	699	699	699	72	679	679	679
Deposits		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions											
Total Other current assets		**1**	**638**	**704**	**699**	**699**	**699**	**72**	**679**	**679**	**679**
Total Current Assets		**2 304 408**	**2 664 713**	**2 957 797**	**3 027 796**	**2 820 433**	**2 820 433**	**473 551**	**3 370 692**	**3 528 840**	**3 716 128**
Non-current Assets											
Investments											
Bank Repurchase Agreements											
Bankers Acceptance Certificate											
Deposit Taking Institutions											
Derivative Financial Assets											
Guaranteed Endowment Policies (Sinking)											
Interest Rate Swaps											
Listed/Unlisted Bonds and Stocks											
Municipal Bonds											
National Government Securities											
Negotiable Certificate of Deposits											
Unamortised Debt Expense											
Unamortised Preference Share Expense											
Total Investments		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Investment Property											
Investment Property at Cost / Fair Value		215 310	204 422	203 663	209 205	209 205	209 205	1 474	206 880	210 358	211 663
Less: Accumulated Depreciation		(2 954)	(3 156)	(3 355)	(3 606)	(3 606)	(3 606)	(199)	(3 655)	(3 969)	(4 295)
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Investment Property		**212 356**	**201 266**	**200 308**	**205 599**	**205 599**	**205 599**	**1 275**	**203 225**	**206 390**	**207 368**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		2 991 234	3 110 948	3 099 378	3 608 693	3 614 984	3 614 984	464 412	3 612 285	3 507 710	3 307 942
Leases recognised as Property, Plant and Equipment	3										
Less: Accumulated Depreciation		(957 464)	(992 173)	(1 030 575)	(1 118 505)	(1 118 505)	(1 118 505)	(82 338)	(1 114 775)	(1 202 799)	(1 294 518)
Less: Accumulated Impairment		(10 410)	(10 410)	(120 432)	(10 410)	(10 410)	(10 410)	-	(120 431)	(120 431)	(120 431)
Total Property, Plant and Equipment	2	**2 023 360**	**2 108 364**	**1 948 371**	**2 479 778**	**2 486 069**	**2 486 069**	**382 074**	**2 377 078**	**2 184 479**	**1 892 993**
Construction Work-in-progress											
Acquisitions		-	-	516 688	393 561	393 561	393 561	-	604 202	1 236 840	1 766 685
Opening Balance		-	-	-	-	-	-	-	516 688	516 688	516 688
Prior period corrections		-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset		-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets		-	-	-	-	-	-	-	-	-	-
Transfer to Investment property		-	-	-	-	-	-	-	-	-	-

Transfer to PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	2	**-**	**-**	**516 688**	**393 561**	**393 561**	**393 561**	**-**	**1 120 890**	**1 753 528**	**2 283 373**
Biological Assets											
Biological Assets at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Living resources											
Living resources at Cost / Revaluation											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Heritage Assets											
Heritage Assets at Cost / Revaluation		12 071	12 071	12 317	13 480	12 639	12 639	497	14 012	12 317	12 317
Less: Accumulated Impairment		-	-	(246)	-	-	-	-	(246)	(246)	(246)
Total Heritage Assets		**12 071**	**12 071**	**12 071**	**13 480**	**12 639**	**12 639**	**497**	**13 767**	**12 071**	**12 071**
Intangible Assets											
Intangible Assets at Cost / Revaluation		27 701	61 729	61 729	61 729	61 729	61 729	-	61 729	61 729	61 729
Less: Accumulated Amortisation		(9 988)	(15 137)	(20 613)	(23 087)	(23 087)	(23 087)	(4 858)	(26 613)	(32 883)	(39 404)
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Intangible Assets		**17 714**	**46 592**	**41 117**	**38 642**	**38 642**	**38 642**	**(4 858)**	**35 117**	**28 847**	**22 326**
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Property Rental Debtors		-	-	-	-	-	-	-	-	-	-
Service Charges		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-current Receivables from Non-exchange Transactions											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations											
Car											
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits											
Finance Lease Receivable											
Housing Land Sales											
Housing Loans											
Housing Selling Schemes											
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease											
Property Rates		-	-	-	-	-	-	-	-	-	-
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Non-current Receivables from Non-exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current assets											
Deferred Tax Assets											
Defined Benefit Asset											
Intercompany/Parent-subsidiary Transactions											
Investment in Associate											
Investment in Joint Venture											
Investment in Subsidiary											
Operating Lease Receivable		-	-	-	-	-	-	-	-	-	-
Deposits											
Total Other non-current assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non Current Assets		**2 265 500**	**2 368 294**	**2 718 554**	**3 131 060**	**3 136 510**	**3 136 510**	**378 989**	**3 750 076**	**4 185 314**	**4 418 131**
TOTAL ASSETS		**4 569 908**	**5 033 007**	**5 676 351**	**6 158 856**	**5 956 943**	**5 956 943**	**852 540**	**7 120 768**	**7 714 154**	**8 134 258**
Liabilities											
Current Liabilities											
Bank Overdraft											
ABSA											
First National Bank											
Nedbank											
Rand Merchant Bank											
Standard Bank		-	-	-	-	-	-	-	-	-	-
Unspecified											
Total Bank Overdraft		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Financial Liabilities											
Concessionary Loan											
Short-term Borrowings											
Current portion of Finance Lease Liabilities											
Current portion of Non-current Borrowings		-	-	-	(16 688)	(16 688)	(16 688)	-	(16 688)	(35 520)	(55 520)
Current portion of Operating Lease Liabilities											
Unamortised Premium on Long-term Debts											
Total Financial Liabilities		**-**	**-**	**-**	**(16 688)**	**(16 688)**	**(16 688)**	**-**	**(16 688)**	**(35 520)**	**(55 520)**
Consumer Deposits											
Building Plans		293	359	451	437	437	437	60	479	479	479
Buying Card		-	-	-	-	-	-	-	-	-	-
Electricity		45 471	48 325	49 971	49 503	49 503	49 503	2 255	51 168	51 168	51 168
Hiring of Decorative Items		-	-	-	-	-	-	-	-	-	-
Library Books		-	-	-	-	-	-	-	-	-	-
Posters		-	-	-	-	-	-	-	-	-	-
Refuse											
Rental Properties		12	15	23	22	22	22	3	26	26	26
Sewer		-	-	-	-	-	-	-	-	-	-
Street Closure		-	-	-	-	-	-	-	-	-	-
Valuation Appeal		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Wayleave		-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits		**45 776**	**48 699**	**50 445**	**49 962**	**49 962**	**49 962**	**2 319**	**51 673**	**51 673**	**51 673**
Trade and Other Payable Exchange Transactions											
Accrued Interest		(2 401)	(2 121)	(1 207)	-	-	-	1 207	-	-	-
Advance Payments		(69 229)	47 659	53 436	45 067	45 067	45 067	45 414	42 018	42 018	42 018
Affiliates, Related Parties and Associated Companies											
Agency Fees Payable		-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa		(996 172)	(971 797)	32	-	-	-	378	-	-	-
Bonus		-	-	-	-	-	-	-	-	-	-
Compensation Commission (COID)		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		12 906	26 313	31 999	509	509	509	52 707	360 334	360 334	360 334
Deferred Revenue											
Dividends Declared											
Electricity Bulk Purchase		919 037	245 643	429 414	851 638	926 638	926 638	174 043	1 085 359	1 085 359	1 085 359
Fair Value Adjustment											
Intercompany/Parent-subsidiary Transactions											
Leave Accrual		67 271	59 641	64 395	59 641	59 641	59 641	-	64 395	64 395	64 395
Long Service Award		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief											
Overtime											
Payables and Accruals		1 203 524	1 110 800	121 026	58 829	58 829	58 829	28 648	813	813	813
PAYE Deductions		-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions		-	-	-	-	-	-	-	-	-	-
Retentions		16 276	14 415	50 186	32 019	32 019	32 019	25 055	67 632	67 632	67 632
Standby		-	-	-	-	-	-	-	-	-	-
Tender documentation											
Unallocated Deposits		15 951	21 811	22 536	18 379	18 379	18 379	(2 512)	73 206	73 206	73 206
Water Inventory Bulk Purchases		126 567	78 654	128 873	125 741	125 741	125 741	141 828	210 297	210 297	210 297
VAT Payables Output Tax Accrual		196 725	311 145	243 920	399 015	399 110	399 110	24 405	295 880	327 923	362 247
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(84 163)	(77 726)	(101 233)	(77 726)	(77 726)	(77 726)	-	(101 233)	(101 233)	(101 233)
Total Trade and Other Payable Exchange Transactions	2, 5	**1 406 292**	**864 439**	**1 043 377**	**1 513 113**	**1 588 208**	**1 588 208**	**491 173**	**2 098 699**	**2 130 742**	**2 165 066**
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital		-	-	-	-	-	-	-	-	-	-

Operational		-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent											
Capital		5 589	2 746	535	99 314	99 314	99 314	207 847	-	-	-
Operational		1 644	1 311	207	7 095	7 095	7 095	22 372	-	-	-
Total Transfers and Subsidies Unspent		7 233	4 057	742	106 409	106 409	106 409	230 219	-	-	-
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	7 233	4 057	742	106 409	106 409	106 409	230 219	-	-	-
Provision											
Alien Vegetation		-	-	-	-	-	-	-	-	-	-
Bonus		-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities		-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension		-	788	788	788	788	788	-	788	788	788
Insurance Claims		-	-	-	-	-	-	-	-	-	-
Leave		-	-	-	-	-	-	-	-	-	-
Litigation		-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	-	-	-	-
Staff Parity		-	-	-	-	-	-	-	-	-	-
Impairment											
Total Provision		-	788	788	788	788	788	-	788	788	788
VAT Payable											
VAT Payable: Output Tax		(1 335)	817	2 152	15 647	15 647	15 647	6 551	18 407	18 407	18 407
VAT Payable: VAT Control		-	-	106 590	-	-	-	0	-	-	-
Total VAT Payable		(1 335)	817	108 742	15 647	15 647	15 647	6 551	18 407	18 407	18 407
Other current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits											
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities											
Income Tax Payable											
Intercompany/Parent-subsidiary Transactions											
Total Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total Current Liabilities		1 457 966	918 801	1 204 094	1 669 231	1 744 326	1 744 326	730 261	2 152 879	2 166 090	2 180 413
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		159 430	146 120	131 323	139 019	139 019	139 019	(16 704)	123 287	123 287	123 287
Bankers Acceptance Certificate											
Concessionary Loan		-	661 955	710 376	-	-	-	-	-	-	-
Derivative Financial Liability											
Finance Lease Liability											
Government Loans											
Intercompany/Parent-subsidiary Transactions											
Local Registered Stock											
Marketable Bonds											
Non-annuity Loans											
Non-marketable Bonds											
PPP Liabilities											
Securities											
Interest Rate Swaps											
Total Borrowings	4	159 430	808 076	841 699	139 019	139 019	139 019	(16 704)	123 287	123 287	123 287
Operating Lease Liability											
Total Financial Liabilities		159 430	808 076	841 699	139 019	139 019	139 019	(16 704)	123 287	123 287	123 287
Provisions											
Alien Vegetation		-	-	-	-	-	-	-	-	-	-
Bonus											
Decommissioning, Restoration and Similar Liabilities		707	10 886	14 228	1 046	1 046	1 046	-	14 228	14 228	14 228
Ex-gratia Pension		-	(118)	(600)	(118)	(118)	(118)	-	(600)	(600)	(600)
Impairment											
Insurance Claims											
Leave											
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Total Provisions		707	10 768	13 628	927	927	927	-	13 628	13 628	13 628
Long term Trade and other Payables											
Bulk Water											
Electricity Bulk Purchase											
Municipal Debt Relief											
Payables and Accruals											
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		256 606	302 980	303 399	302 980	302 980	302 980	-	-	-	-
Other Long-Term Benefits		-	-	-	-	-	-	-	-	-	-
Termination Benefits											
Total Employee Benefits		256 606	302 980	303 399	302 980	302 980	302 980	-	-	-	-
Deferred Tax Liabilities											
Intercompany/Parent-subsidiary Transactions											
Total Other non-current liabilities		256 606	302 980	303 399	302 980	302 980	302 980	-	-	-	-
Total non current liabilities		416 743	1 121 824	1 158 726	442 927	442 927	442 927	(16 704)	136 915	136 915	136 915
TOTAL LIABILITIES		1 874 708	2 040 624	2 362 820	2 112 158	2 187 253	2 187 253	713 557	2 289 794	2 303 005	2 317 328
CHANGES IN NET ASSETS		2 695 200	2 992 383	3 313 531	4 046 698	3 769 690	3 769 690	138 983	4 830 974	5 411 149	5 816 930
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy		-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error		(199 943)	1 716	(114 467)	(1 812)	(1 812)	(1 812)	-	-	-	-
Depreciation Offsets		-	-	-	-	-	-	-	-	-	-
Opening Balance		2 865 773	2 630 346	2 917 579	3 267 859	3 267 859	3 267 859	-	4 070 337	4 756 170	5 336 345
Transfers to/from operating revenue and expenditure		(61 545)	296 255	435 615	705 848	428 839	428 839	298 650	685 833	580 175	405 781
Transfers to/from Reserves		26 061	(10 738)	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	2 630 346	2 917 579	3 238 727	3 971 894	3 694 886	3 694 886	298 650	4 756 170	5 336 345	5 742 126
Reserves and Funds											
Capital Replacement Reserve		39 369	51 500	51 500	51 500	51 500	51 500	-	51 500	51 500	51 500
Capitalisation Reserve											
Compensation for Occupational Injuries and Diseases		11 013	11 153	11 153	11 153	11 153	11 153	-	11 153	11 153	11 153
Employee Benefit Reserve											
Housing Development Fund											
Investment in associate account											
Non-current Provisions Reserve											
Revaluation Reserve											
Self Insurance Reserve		13 684	12 151	12 151	12 151	12 151	12 151	-	12 151	12 151	12 151
Valuation Reserve											
Total Reserves and Funds	2	64 066	74 804	74 804	74 804	74 804	74 804	-	74 804	74 804	74 804
Other											
Equity											
Capital Contributed by Other Government Units											
Ordinary Shares											
Preference Shares											
Share Premium											
Total Equity		-	-	-	-	-	-	-	-	-	-
Non-controlling Interest											
Opening Balance											
Movement during the year											
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions											
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 694 412	2 992 383	3 313 531	4 046 698	3 769 690	3 769 690	298 650	4 830 974	5 411 149	5 816 930

NC091 Sol Plaatje - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				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
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	Responsive; accountable; effective and efficient local government	Governance		351 379	407 875	537 874	382 964	396 474	396 474	442 773	442 396	453 619
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable human settlements and improved quality of household life	Governance		40 596	1 296	34 990	–	–	–	–	–	–
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		(33 542)	(32 022)	(33 753)	(36 400)	(36 400)	(36 400)	(39 494)	(40 798)	(42 103)
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	Responsive; accountable; effective and efficient local government	Governance		704 061	733 908	748 034	778 522	778 522	778 522	844 424	872 611	900 768
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	Sustainable human settlements and improved quality of household life	Governance		–	–	–	–	–	–	–	–	–
IMPROVED INSTITUTIONAL MANAGEMENT	Responsive; accountable; effective and efficient local government	Governance		5 432	5 391	9 022	8 415	8 415	8 415	10 193	10 781	10 861
IMPROVED INSTITUTIONAL MANAGEMENT	Sustainable human settlements and improved quality of household life	Governance		–	–	–	–	–	–	–	–	–
IMPROVED SERVICE DELIVERY	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		(102 761)	(109 111)	(101 643)	(132 800)	(132 800)	(132 800)	(85 478)	(130 440)	(139 808)
IMPROVED SERVICE DELIVERY	Responsive; accountable; effective and efficient local government	Governance		1 450 869	1 910 498	1 796 594	2 223 484	2 203 819	2 203 819	2 165 169	2 394 586	2 573 537
IMPROVED SERVICE DELIVERY	Sustainable human settlements and improved quality of household life	Governance		–	–	–	–	–	–	–	–	–
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	Responsive; accountable; effective and efficient local government	Governance		6 867	7 248	8 419	10 003	10 703	10 703	9 771	10 211	10 619
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	Sustainable human settlements and improved quality of household life	Governance		–	–	–	–	–	–	–	–	–
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**2 422 901**	**2 925 084**	**2 999 537**	**3 234 188**	**3 228 733**	**3 228 733**	**3 347 357**	**3 559 348**	**3 767 493**

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

NC091 Sol Plaatje - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				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
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION		Governance		149	137	303	150	250	250	330	345	359
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–	–	–
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		–	–	–	–	–	–	–	–	–
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		9 474	–	–	–	–	–	–	–	–
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	An efficient; effective and development-oriented public service	Governance		162	–	–	150	150	150	150	157	163
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	An efficient; effective and development-oriented public service	Inclusion and Access		3 959	3 102	2 927	4 442	4 442	4 442	3 409	–	–
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable human settlements and improved quality of household life	Governance		478 876	456 429	548 431	519 310	592 105	592 105	512 672	535 172	556 115
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable human settlements and improved quality of household life	Inclusion and Access		369	2 376	531	2 000	2 000	2 000	2 000	2 000	2 000
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT		Governance		158	122	207	170	147	147	256	268	278
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT		Spatial Integration		–	–	–	–	–	–	–	–	–
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	An efficient; effective and development-oriented public service	Governance		621	333	454	611	606	606	612	640	665
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	Sustainable human settlements and improved quality of household life	Governance		130 469	134 266	142 526	172 585	182 850	182 850	184 516	192 875	200 626
IMPROVED INSTITUTIONAL MANAGEMENT		Governance		191	168	160	190	140	140	20	21	22
IMPROVED INSTITUTIONAL MANAGEMENT	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–	–	–
IMPROVED INSTITUTIONAL MANAGEMENT	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		–	–	–	900	900	900	800	836	869
IMPROVED INSTITUTIONAL MANAGEMENT	An efficient; effective and development-oriented public service	Governance		109	396	422	471	327	327	465	486	505
IMPROVED INSTITUTIONAL MANAGEMENT	Sustainable human settlements and improved quality of household life	Governance		90 238	94 894	102 639	110 566	119 216	119 216	84 117	87 224	93 078
IMPROVED SERVICE DELIVERY		Governance		32 098	32 853	28 430	33 942	34 203	34 203	38 361	38 573	40 325
IMPROVED SERVICE DELIVERY		Spatial Integration		8 614	9 491	9 420	11 351	11 788	11 788	13 052	13 595	14 160
IMPROVED SERVICE DELIVERY	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–	–	–
IMPROVED SERVICE DELIVERY	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		563	909	556	780	990	990	800	1 111	1 155
IMPROVED SERVICE DELIVERY	A long and healthy life for all South Africans	Inclusion and Access		446	1 053	1 001	650	850	850	1 050	370	385
IMPROVED SERVICE DELIVERY	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		246 756	267 642	353 142	309 311	352 189	352 189	360 586	360 326	377 261
IMPROVED SERVICE DELIVERY	An efficient; effective and development-oriented public service	Governance		1 203	1 309	1 353	1 476	2 478	2 478	1 488	1 548	1 617
IMPROVED SERVICE DELIVERY	An efficient; effective and development-oriented public service	Inclusion and Access		4 258	7 628	8 359	7 040	8 186	8 186	7 330	7 676	8 018
IMPROVED SERVICE DELIVERY	Quality basic education	Inclusion and Access		70	56	15	20	14	14	20	21	22
IMPROVED SERVICE DELIVERY	Sustainable human settlements and improved quality of household life	Governance		1 528 853	1 714 031	1 881 416	1 960 300	2 092 208	2 092 208	2 080 165	2 229 347	2 321 236
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB		Governance		99	148	30	5 015	522	522	5 018	5 244	5 454
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	An efficient; effective and development-oriented public service	Governance		11 983	14 119	12 935	14 075	18 618	18 618	12 122	12 414	12 914
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	An efficient; effective and development-oriented public service	Growth		94	21	251	500	500	500	270	281	292
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	An efficient; effective and development-oriented public service	Inclusion and Access		–	–	–	–	–	–	–	–	–
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	An efficient; effective and development-oriented public service	Spatial Integration		647	309	556	1 420	920	920	950	993	1 032
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	Sustainable human settlements and improved quality of household life	Governance		44 750	46 076	41 921	55 080	57 460	57 460	54 347	56 775	59 050
Allocations to other priorities												
Total Expenditure			1	**2 595 209**	**2 787 870**	**3 137 984**	**3 212 506**	**3 484 060**	**3 484 060**	**3 364 907**	**3 548 295**	**3 697 601**

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

NC091 Sol Plaatje - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				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
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION		Growth		10 659	11 248	13 303	12 174	4 348	4 348	6 087	14 783	19 130
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	A comprehensive; responsive and sustainable social protection system	Growth		–	–	–	–	–	–	–	–	–
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	A long and healthy life for all South Africans	Inclusion and Access		–	–	3 704	1 739	1 119	1 119	6 957	–	5 430
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		–	–	–	–	–	–	–	–	–
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	An efficient; effective and development-oriented public service	Governance		–	–	–	–	–	–	–	–	–
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	An efficient; effective and development-oriented public service	Growth		3 927	1 398	2 158	7 652	4 783	4 783	2 174	5 652	6 087
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	An efficient; effective and development-oriented public service	Growth		–	–	–	870	–	–	–	–	–
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	Create a better South Africa and contribute to a better Africa and a better world	Growth		–	–	–	–	–	–	–	–	–
IMPROVED INSTITUTIONAL MANAGEMENT	An efficient; effective and development-oriented public service	Growth		–	–	–	–	–	–	–	–	–
IMPROVED SERVICE DELIVERY		Growth		–	–	–	–	1 739	1 739	–	–	–
IMPROVED SERVICE DELIVERY	A comprehensive; responsive and sustainable social protection system	Growth		–	–	–	–	–	–	2 609	3 043	5 430
IMPROVED SERVICE DELIVERY	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		–	–	–	5 217	5 217	5 217	–	–	–
IMPROVED SERVICE DELIVERY	A long and healthy life for all South Africans	Growth		–	–	2 014	–	–	–	–	–	–
IMPROVED SERVICE DELIVERY	An efficient; competitive and responsive economic infrastructure network	Growth		36 181	20 659	231 012	88 715	82 000	82 000	63 626	34 869	61 008
IMPROVED SERVICE DELIVERY	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		66 252	119 113	304 679	493 894	518 402	518 402	534 533	451 324	223 687
IMPROVED SERVICE DELIVERY	An efficient; effective and development-oriented public service	Governance		–	–	3 043	3 536	2 046	2 046	1 739	2 609	2 609
IMPROVED SERVICE DELIVERY	An efficient; effective and development-oriented public service	Growth		–	–	–	870	435	435	–	–	–
IMPROVED SERVICE DELIVERY	An efficient; effective and development-oriented public service	Inclusion and Access		–	–	–	2 174	2 174	2 174	10 000	10 870	–
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB		Growth		–	6 946	1 415	4 783	4 783	4 783	3 217	6 696	8 000
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB		Spatial Integration		–	–	–	–	–	–	–	–	–
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	An efficient; effective and development-oriented public service	Growth		–	17 073	–	2 174	3 043	3 043	–	–	–
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	An efficient; effective and development-oriented public service	Inclusion and Access		8 996	–	–	2 126	2 126	2 126	–	–	–
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	Create a better South Africa and contribute to a better Africa and a better world	Governance		–	–	246	1 409	568	568	1 696	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	**126 016**	**176 438**	**561 573**	**627 331**	**632 781**	**632 781**	**632 638**	**529 845**	**331 382**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. IUDF code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

NC091 Sol Plaatje - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	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
05 - Community Services										
Public Safety										
Licensing And Control Of Animals										
Electricity (Kwh Per Household Per Month)	Kwh Per Household Per	50	50	50	50	50	50	50	50	50
Property Rates (R000 Value Threshold)	Rand Value Threshold	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Adjustment)(Impermissable Values Per	Rand Value									
Refuse (Average Litres Per Week)	Average Litres Per Week	21	21	21	21	21	21	21	21	21
Month)	Rand Per Household Per	189	198	213	222	222	222	230	244	257
Month)	Kilolitres Per Household Per	6	6	6	6	6	6	6	6	6
Waste Management										
Solid Waste Disposal (Landfill Sites)										
Removal	Households	12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
Removal	Households									
Informal Settlements (R000)	Rand Value									
No Rubbish Disposal	Households	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316
Other (R000)	Rand Value									
Other Rubbish Disposal	Households	259	259	259	259	259	259	259	259	259
Removed At Least Once A Week	Households	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740
Week	Households	757	757	757	757	757	757	757	757	757
Using Communal Refuse Dump	Households	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545
Using Own Refuse Dump	Households	3 697	3 697	3 697	3 697	3 697	3 697	3 697	3 697	3 697
08 - Infrastructure And Services										
Energy Sources										
Electricity										
Electricity - Prepaid (Min.Service Level)	Households	54 114	56 177	59 264	60 103	60 103	60 103	60 103	60 103	60 103
Electricity (< Min.Service Level)	Households	4 335	4 335	4 335	4 335	4 335	4 335	4 335	4 335	4 335
Electricity (At Least Min.Service Level)	Households	8 511	6 448	3 361	2 520	2 520	2 520	2 520	2 520	2 520
Electricity	Households	12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
Electricity	Households									
Informal Settlements (R000)	Rand Value									
Other (R000)	Rand Value									
Other Energy Sources	Households	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354
Other Households Receiving Electricity	Households									
Waste Water Management										
Sewerage										
Bucket Toilet	Households	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292
Chemical Toilet	Households	407	407	407	407	407	407	407	407	407
Flush Toilet (Connected To Sewerage)	Households	59 366	59 366	59 366	59 366	59 366	59 366	59 366	59 366	59 366
Flush Toilet (With Septic Tank)	Households									
Sanitation	Households	12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
Sanitation	Households	407			407	407	407	407	407	407
Informal Settlements (R000)	Rand Value	7016 000			10340 000	10340 000	10340 000	11117 000	11117 000	11117 000
No Toilet Provisions	Households	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042
Level)	Households	678	678	678	678	678	678	678	678	678
Level)	Households									
Pit Toilet (Ventilated)	Households	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530
Water Management										
Water Distribution										
Water	Households	12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
Water	Households									
Informal Settlements (R000)	Rand Value									
No Water Supply	Households	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677
Other Water Supply (< Min.Service Level)	Households									
Level)	Households									
Piped Water Inside Dwelling	Households	45 497	45 497	4 597	45 497	45 497	45 497	45 497	45 497	45 497
Dwelling)	Households	16 686	16 686	16 686	16 686	16 686	16 686	16 686	16 686	16 686
Using Public Tap (< Min.Service Level)	Households	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455
Level)	Households									

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

NC091 Sol Plaatje - Entities measureable performance objectives

Description	Unit of measurement	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
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
#REF!										
Entity 3 - (name of entity)										
#REF!										
And so on for the rest of the Entities										

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

NC091 Sol Plaatje - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	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
Borrowing Management											
Credit Rating					Baa1.za	1,6	1,6	1,6			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4,4%	4,0%	2,7%	1,0%	2,9%	2,9%	2,3%	0,9%	0,8%	0,8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4,7%	3,8%	2,9%	1,0%	3,2%	3,2%	2,6%	0,9%	0,8%	0,8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	2276,2%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	1,6	2,9	2,5	1,8	1,6	1,6	0,6	1,6	1,6	1,7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,6	2,9	2,5	1,8	1,6	1,6	0,6	1,6	1,6	1,7
Liquidity Ratio	Monetary Assets/Current Liabilities	0,9	1,8	1,5	1,1	0,9	0,9	0,5	0,9	1,0	1,0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	123,5%	125,8%	117,6%	140,5%	137,2%	137,2%	119,2%	138,8%	137,4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		123,5%	125,8%	117,6%	140,5%	137,2%	137,2%	119,2%	138,8%	137,4%	136,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	48,6%	40,6%	43,4%	44,2%	42,9%	42,9%	3,2%	45,9%	46,6%	47,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors to Cash and Investments		-162,6%	880,9%	1372,1%	1032,3%	21961,5%	21961,5%	-1467,6%	3846,1%	8705,4%	43225,5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	136602169	0	0	70433391	70433391	70433391	0	71137725	0	0
	Total Cost of Losses (Rand '000)	197 510	–	–	148 335	148 335	148 335	–	163 169	–	–
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	–	–	0	0	0	–	0	–	–
Water Volumes :System input	Bulk Purchase	121805313	0	0	137150000	137150000	137150000	0	144693250	0	0
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	22 819	–	–	17 479	17 479	17 479	–	17 504	–	–
	Total Cost of Losses (Rand '000)	77947877	0	0	68575000	68575000	68575000	0	72346625	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0,0%	0,0%	5000,0%	5000,0%	5000,0%	0,0%	5000,0%	0,0%	0,0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	33,9%	30,6%	29,5%	31,1%	31,7%	31,7%	32,7%	33,6%	32,4%	31,9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35,2%	31,8%	30,6%	32,2%	32,9%	32,9%	42,7%	34,8%	33,6%	33,1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	12,9%	11,3%	13,7%	11,6%	13,0%	13,0%	15,7%	12,8%	12,1%	11,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7,6%	6,4%	6,2%	3,3%	5,5%	5,5%	5,8%	3,1%	3,0%	2,8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	615,4	98,0	47,3	48,5	48,4	81,9	33,3	47,0	46,4	49,1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	80,6%	73,3%	75,2%	68,7%	66,0%	66,0%	5,9%	73,8%	73,1%	73,6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(4,2)	0,4	0,3	0,6	0,0	0,0	(0,1)	0,2	0,1	0,0

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

NC091 Sol Plaatje - 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		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			201	243	248	270	270	270	270	270	270	270
Females aged 5 - 14			5	5	5	5	5	5	5	5	5	5
Males aged 5 - 14			6	6	6	6	6	6	6	6	6	6
Females aged 15 - 34			11	11	11	11	11	11	11	11	11	11
Males aged 15 - 34			11	11	11	11	11	–	11	11	11	11
Unemployment			30	30	30	30	30	30	30	30	30	30
Monthly household income (no. of households)	1, 12											
No income		R0	7 054	7 054	7 054	7 992	7 992	7 992	7 992	7 992	7 992	7 992
R1 - R1 600		R1 - R4,800	1 990	1 990	1 990	2 254	2 254	2 254	2 254	2 254	2 254	2 254
R1 601 - R3 200		R4,801 - R9,600	3 196	3 196	3 196	3 620	3 620	3 620	3 620	3 620	3 620	3 620
R3 201 - R6 400		R9,601 - R19,600	9 708	9 708	9 708	10 998	10 998	10 998	10 998	10 998	10 998	10 998
R6 401 - R12 800		R19,601 - R38,200	11 276	11 276	11 276	12 774	12 774	12 774	12 774	12 774	12 774	12 774
R12 801 - R25 600		R38,201 - R76,4000	8 984	8 984	8 984	10 178	10 178	10 178	10 178	10 178	10 178	10 178
R25 601 - R51 200		R76,401 - R153,800	7 236	7 236	7 236	8 197	8 197	8 197	8 197	8 197	8 197	8 197
R52 201 - R102 400		R153,801 - R307,600	5 789	5 789	5 789	6 558	6 558	6 558	6 558	6 558	6 558	6 558
R102 401 - R204 800		R307,601 - R614,400	3 497	3 497	3 497	3 962	3 962	3 962	3 962	3 962	3 962	3 962
R204 801 - R409 600		R614,001 - R1,228,800	1 085	1 085	1 085	1 229	1 229	1 229	1 229	1 229	1 229	1 229
R409 601 - R819 200		R1,228,801 - R2,457,600	241	241	241	273	273	273	273	273	273	273
> R819 200		R2,457,601+	241	241	241	273	273	273	273	273	273	273
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			201 465	243 018	248 041	270	270	270	270	270	270	270
Number of poor people in municipal area			-	-	-	–	–	–	–	–	–	–
Number of households in municipal area			50 529	51 210	60 296	68	68	68	68	68	68	68
Number of poor households in municipal area			-	-	7 054	–	8	8	8	8	8	8
Definition of poor household (R per month)												
Housing statistics	3											
Formal			49 212	49 212	49 212	58 832	58 832	58 832	58 832	58 832	58 832	58 832
Informal			9 247	5 733	10 378	8 998	8 998	8 998	8 998	8 998	8 998	8 998
Total number of households			58 459	54 945	59 590	67 830	67 830	67 830	67 830	67 830	67 830	67 830
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s			-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						6,9%	5,9%	4,4%	3,3%	3,7%	3,3%	3,2%
Interest rate - borrowing						12,5%	12,5%	12,5%	12,5%	12,5%	12,5%	12,5%
Interest rate - investment						6,0%	6,5%	6,5%	6,5%	6,5%	6,5%	6,5%
Remuneration increases						4,9%	5,4%	6,0%	5,0%	4,8%	5,0%	5,0%
Consumption growth (electricity)						1,0%	1,0%	1,0%	1,0%	1,0%	1,0%	1,0%
Consumption growth (water)						1,0%	1,0%	1,0%	1,0%	1,0%	1,0%	1,0%
Collection rates	7											
Property tax/service charges						70,0%	76,6%	68,2%	85,0%	85,0%	85,0%	85,0%
Rental of facilities & equipment						15,0%	15,0%	15,0%	20,0%	25,0%	25,0%	25,0%
Interest - external investments						6,0%	169,7%	242,7%	100,0%	100,0%	100,0%	100,0%
Interest - debtors						25,0%	8,0%	8,0%	25,0%	25,0%	25,0%	25,0%
Revenue from agency services						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

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
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	45 497	45 497	4 597	45 497	45 497	45 497	45 497	45 497	45 497
		Piped water inside yard (but not in dwelling)	16 686	16 686	16 686	16 686	16 686	16 686	16 686	16 686	16 686
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	62 183	62 183	21 283	62 183	62 183	62 183	62 183	62 183	62 183
	9	Using public tap (< min.service level)	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677
		Below Minimum Service Level sub-total	6 132	6 132	6 132	6 132	6 132	6 132	6 132	6 132	6 132
		Total number of households	**68 315**	**68 315**	**27 415**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	59 366	59 366	59 366	59 366	59 366	59 366	59 366	59 366	59 366
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	407	407	407	407	407	407	407	407	407
		Pit toilet (ventilated)	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	62 303	62 303	62 303	62 303	62 303	62 303	62 303	62 303	62 303
		Bucket toilet	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292
		Other toilet provisions (< min.service level)	678	678	678	678	678	678	678	678	678
		No toilet provisions	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042
		Below Minimum Service Level sub-total	6 012	6 012	6 012	6 012	6 012	6 012	6 012	6 012	6 012
		Total number of households	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**
		Energy:									
		Electricity (at least min.service level)	8 511	6 448	3 361	2 520	2 520	2 520	2 520	2 520	2 520
		Electricity - prepaid (min.service level)	54 114	56 177	59 264	60 103	60 103	60 103	60 103	60 103	60 103
		Minimum Service Level and Above sub-total	62 625	62 625	62 625	62 623	62 623	62 623	62 623	62 623	62 623
		Electricity (< min.service level)	4 335	4 335	4 335	4 335	4 335	4 335	4 335	4 335	4 335
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354
		Below Minimum Service Level sub-total	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689
		Total number of households	**68 314**	**68 314**	**68 314**	**68 312**	**68 312**	**68 312**	**68 312**	**68 312**	**68 312**
		Refuse:									
		Removed at least once a week	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740
		Minimum Service Level and Above sub-total	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740
		Removed less frequently than once a week	757	757	757	757	757	757	757	757	757
		Using communal refuse dump	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545
		Using own refuse dump	3 697	3 697	3 697	3 697	3 697	3 697	3 697	3 697	3 697
		Other rubbish disposal	259	259	259	259	259	259	259	259	259
		No rubbish disposal	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316
		Below Minimum Service Level sub-total	11 574	11 574	11 574	11 574	11 574	11 574	11 574	11 574	11 574
		Total number of households	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**

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
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	45 497	45 497	4 597	45 497	45 497	45 497	45 497	45 497	45 497
		Piped water inside yard (but not in dwelling)	16 686	16 686	16 686	16 686	16 686	16 686	16 686	16 686	16 686
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	62 183	62 183	21 283	62 183	62 183	62 183	62 183	62 183	62 183
	9	Using public tap (< min.service level)	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677
		Below Minimum Service Level sub-total	6 132	6 132	6 132	6 132	6 132	6 132	6 132	6 132	6 132
		Total number of households	**68 315**	**68 315**	**27 415**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	59 366	59 366	59 366	59 366	59 366	59 366	59 366	59 366	59 366
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	407	407	407	407	407	407	407	407	407
		Pit toilet (ventilated)	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	62 303	62 303	62 303	62 303	62 303	62 303	62 303	62 303	62 303
		Bucket toilet	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292
		Other toilet provisions (< min.service level)	678	678	678	678	678	678	678	678	678
		No toilet provisions	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042
		Below Minimum Service Level sub-total	6 012	6 012	6 012	6 012	6 012	6 012	6 012	6 012	6 012
		Total number of households	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**	**68 315**
		Energy:									
		Electricity (at least min.service level)	8 511	6 448	3 361	2 520	2 520	2 520	2 520	2 520	2 520
		Electricity - prepaid (min.service level)	54 114	56 177	59 264	60 103	60 103	60 103	60 103	60 103	60 103
		Minimum Service Level and Above sub-total	62 625	62 625	62 625	62 623	62 623	62 623	62 623	62 623	62 623
		Electricity (< min.service level)	4 335	4 335	4 335	4 335	4 335	4 335	4 335	4 335	4 335
		Electricity - prepaid (< min. service level)									
		Other energy sources	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354
		Below Minimum Service Level sub-total	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689
		Total number of households	**68 314**	**68 314**	**68 314**	**68 312**	**68 312**	**68 312**	**68 312**	**68 312**	**68 312**
		Refuse:									
		Removed at least once a week	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740
		Minimum Service Level and Above sub-total	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740	56 740
		Removed less frequently than once a week	757	757	757	757	757	757	757	757	757
		Using communal refuse dump	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545
		Using own refuse dump	3 697	3 697	3 697	3 697	3 697	3 697	3 697	3 697	3 697
		Other rubbish disposal	259	259	259	259	259	259	259	259	259
		No rubbish disposal	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316
		Below Minimum Service Level sub-total	11 574	11 574	11 574	11 574	11 574	11 574	11 574	11 574	11 574
		Total number of households	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**	**68 314**

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
Name of municipal entity		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

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
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			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.	***Location of households for each type of FBS***									
-		**Formal settlements - (50 kwh per indigent household per month Rands)**	6 569 232	9 967 435	11 498 418	13 000 000	13 000 000	13 000 000	10 979 648	15 400 000	16 940 000

		Number of HH receiving this type of FBS	12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
-		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	4 392 359	4 932 658	3 272 066	8 000 000	8 000 000	8 000 000	8 000 000	8 320 000	8 694 400
		Number of HH receiving this type of FBS	12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
-		**Formal settlements - (free sanitation service to indigent households)**	21 232 226	22 422 431	15 807 110	25 500 000	25 500 000	25 500 000	27 000 000	28 080 000	29 343 600
		Number of HH receiving this type of FBS	12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
		Informal settlements (Rands)	7 016 000	–	–	10 340 000	10 340 000	10 340 000	11 117 000	11 117 000	11 117 000
		Number of HH receiving this type of FBS	407	–	–	407	407	407	407	407	407
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	7 016 000	–	–	10 340 000	10 340 000	10 340 000	11 117 000	11 117 000	11 117 000
Refuse Removal	Ref.	***Location of households for each type of FBS***									
-		**Formal settlements - (removed once a week to indigent households)**	14 442 364	15 212 435	10 140 374	17 000 000	17 000 000	17 000 000	10 000 000	12 680 000	13 387 200
		Number of HH receiving this type of FBS	12 033	11 633	7 390	11 800	11 800	11 800	12 000	13 000	15 000
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

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

NC091 Sol Plaatje Supporting Table SA10 Funding measurement

Description	MFMA section	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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(864 728)	98 135	76 040	146 574	7 232	7 232	(33 467)	54 567	24 476	5 009
Cash + investments at the yr end less applications - R'000	18(1)b	2	(1 404 622)	(105 289)	275 210	(291 767)	(500 426)	(500 426)	(743 550)	1 451 522	1 595 461	1 729 104
Cash year end/monthly employee/supplier payments	18(1)b	3	(4,2)	0,4	0,3	0,6	0,0	0,0	(0,1)	0,2	0,1	0,0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(60 772)	296 255	435 615	705 848	428 839	428 839	138 983	685 833	580 175	405 781
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	4,8%	1,5%	10,1%	(5,8%)	(6,0%)	(22,5%)	(2,7%)	2,0%	0,5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	41,5%	27,5%	46,4%	43,5%	44,8%	44,8%	41,8%	111,2%	111,1%	109,9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	21,1%	16,8%	22,3%	17,6%	21,2%	21,2%	25,4%	16,6%	16,0%	15,5%
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%	2276,2%	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								230,5%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	15,0%	10,7%	1,3%	(2,5%)	0,0%	(98,9%)	10764,6%	6,0%	6,2%
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	14,0%	14,4%	19,1%	13,9%	15,6%	15,6%	16,6%	17,9%	21,4%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	34,3%	53,2%	49,8%	78,0%	80,0%	80,0%	0,0%	83,6%	83,8%	62,9%

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

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0,0%	10,8%	7,5%	16,1%	0,2%	0,0%	(16,5%)	3,3%	8,0%	6,5%
% incr Property Tax	18(1)a		0,0%	7,4%	4,7%	4,4%	0,0%	0,0%	(10,2%)	8,5%	3,3%	3,2%
% incr Service charges - Electricity	18(1)a		0,0%	17,4%	6,4%	29,3%	0,0%	0,0%	(23,3%)	(3,2%)	13,6%	10,0%
% incr Service charges - Water	18(1)a		0,0%	1,7%	13,3%	15,9%	0,1%	0,0%	(15,8%)	12,8%	3,3%	3,1%
% incr Service charges - Waste Water Management	18(1)a		0,0%	5,1%	17,9%	(3,9%)	0,0%	0,0%	1,1%	2,8%	4,6%	3,9%
% incr Service charges - Waste Management	18(1)a		0,0%	12,3%	10,7%	(11,5%)	5,7%	0,0%	4,4%	14,0%	2,0%	3,8%
% 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		1 793 658	1 987 536	2 136 427	2 479 431	2 484 352	2 484 352	2 073 653	2 566 174	2 772 670	2 953 651
Service charges			1 793 658	1 987 536	2 136 427	2 479 431	2 484 352	2 484 352	2 073 653	2 566 174	2 772 670	2 953 651
Property rates			610 991	656 442	687 339	717 920	717 920	717 920	644 659	778 948	804 653	830 402
Service charges - electricity revenue			754 974	886 092	942 441	1 218 923	1 219 183	1 219 183	934 533	1 180 220	1 340 815	1 474 895
Service charges - water revenue			271 599	276 094	312 941	362 722	363 126	363 126	305 710	409 032	422 409	435 689
Service charges - sanitation revenue			89 203	93 794	110 559	106 274	106 317	106 317	107 495	109 297	114 331	118 784
Service charges - refuse removal			66 890	75 114	83 147	73 593	77 807	77 807	81 256	88 676	90 462	93 880
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			29 624	29 082	56 981	32 404	37 389	37 389	8 970	25 348	34 957	39 304
Cash receipts from ratepayers	18(1)a		2 204 292	1 643 625	2 804 025	2 923 054	2 892 632	2 892 632	2 305 669	2 944 163	3 175 200	3 343 949
Ratepayer & Other revenue	18(1)a		5 316 611	5 983 468	6 048 542	6 721 131	6 455 157	6 455 157	5 513 679	2 646 580	2 856 834	3 041 427
Change in consumer debtors (current and non-current)			N/A	316 865	259 584	34 173	(67 204)	–	(2 621 630)	3 114 108	188 240	206 755
Operating and Capital Grant Revenue	18(1)a		372 806	660 747	985 191	1 007 842	1 015 572	1 015 572	786 036	1 048 915	916 406	689 167
Capital expenditure - total	20(1)(vi)		126 016	176 438	561 573	627 331	632 781	632 781	466 383	632 638	529 845	331 382
Capital expenditure - renewal	20(1)(vi)		43 168	93 809	279 719	489 498	506 066	506 066		529 001	444 155	208 379
Supporting benchmarks												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline			4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY										330 931	–	–
DoRA capital grants total MFY										114 513	–	–
Provincial operating grants										9 663	–	–
Provincial capital grants												
District Municipality grants										–	–	–
Total gazetted/advised national, provincial and district grants										455 107	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
Fmg										2 000	–	–
Isdg										4 500	–	–
Equitable Share										324 431	–	–
Epwp										–	–	–
										330 931	**–**	**–**
DoRA capital												
Ndpg										30 000	–	–
Inep										14 000	–	–
Wsig										–	–	–
Eedsm										5 000	–	–
Iudg										65 513	–	–
Rbig										–	–	–
										114 513	**–**	**–**
Trend												
Change in consumer debtors (current and non-current)			N/A	316 865	259 584	34 173	(67 204)	–	(2 621 630)	3 114 108	188 240	206 755
Total Operating Revenue			2 422 901	2 925 084	2 999 537	3 234 188	3 228 733	3 228 733	2 728 381	3 347 357	3 559 348	3 767 493
Total Operating Expenditure			2 595 209	2 787 870	3 137 984	3 212 506	3 484 060	3 484 060	3 060 922	3 364 907	3 548 295	3 697 601
Operating Performance Surplus/(Deficit)			(172 308)	137 215	(138 447)	21 682	(255 327)	(255 327)	(332 541)	(17 550)	11 053	69 891
Cash and Cash Equivalents (30 June 2012)										54 567		
Revenue												
% Increase in Total Operating Revenue				20,7%	2,5%	7,8%	(0,2%)	0,0%	(15,5%)	3,7%	6,3%	5,8%
% Increase in Property Rates Revenue				7,4%	4,7%	4,4%	0,0%	0,0%	(10,2%)	20,8%	3,3%	3,2%
% Increase in Electricity Revenue				17,4%	6,4%	29,3%	0,0%	0,0%	(23,3%)	(3,2%)	13,6%	10,0%
% Increase in Property Rates & Services Charges				10,8%	7,5%	16,1%	0,2%	0,0%	(16,5%)	3,3%	8,0%	6,5%
Expenditure												
% Increase in Total Operating Expenditure			0,0%	7,4%	12,6%	2,4%	8,5%	0,0%	(12,1%)	(3,4%)	5,5%	4,2%
% Increase in Employee Costs			0,0%	8,9%	(1,1%)	13,6%	2,0%	0,0%	(12,9%)	9,7%	2,7%	4,2%
% Increase in Electricity Bulk Purchases			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	(100,0%)	0,0%	0,0%	0,0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	201371,504	461356,4562	371911,1011	522066,7431	4130221,573	330237,4485	416061,6775	588329,0265	4849876,984
Average Cost Per Councillor (Remuneration)			0	0	519907,6223	570511,4769	570511,4769	0	562731,8195	631755,6154	660184,5846	0
R&M % of PPE			14,0%	14,4%	19,1%	13,9%	15,6%	15,6%	16,6%	16,6%	17,9%	21,4%
Asset Renewal and R&M as a % of PPE			17,3%	19,5%	33,6%	32,9%	35,3%	35,3%	38,1%	38,1%	37,4%	32,4%
Debt Impairment % of Total Billable Revenue			21,1%	16,8%	22,3%	17,6%	21,2%	21,2%	25,4%	16,6%	16,0%	15,5%
Capital Revenue												
Internally Funded & Other (R'000)			29 624	29 082	56 981	32 404	37 389	37 389	8 970	25 348	34 957	39 304
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			96 392	147 356	504 592	594 927	595 392	595 392	457 413	607 290	494 889	292 078
Internally Generated funds % of Non Grant Funding			100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing % of Non Grant Funding			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grant Funding % of Total Funding			76,5%	83,5%	89,9%	94,8%	94,1%	94,1%	98,1%	96,0%	93,4%	88,1%
Capital Expenditure												
Total Capital Programme (R'000)			126 016	176 438	561 573	627 331	632 781	632 781	466 383	632 638	529 845	331 382
Asset Renewal			75 248	119 113	311 672	510 094	531 651	531 651	–	554 924	464 803	231 726
Asset Renewal % of Total Capital Expenditure			59,7%	67,5%	55,5%	81,3%	84,0%	84,0%	0,0%	87,7%	87,7%	69,9%
Cash												
Cash Coverage Ratio			(0)	0	0	0	0	0	(0)	0	0	0
Borrowing												
Most recent Credit Rating										Baa1.za		
Capital Charges to Operating			4,4%	4,0%	2,7%	1,0%	2,9%	2,9%	2,3%	0,9%	0,8%	0,8%
Borrowing Receipts % of Capital Expenditure			0,0%	2276,2%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Reserves												
Uncommitted reserves after application of cash and investments			(1 404 622)	(105 289)	275 210	(291 767)	(500 426)	(500 426)	(743 550)	1 451 522	1 595 461	1 729 104
Free Basic Services as a % of Equitable Share			22,4%	20,0%	14,4%	24,5%	24,5%	24,5%	21,0%	21,0%	22,5%	23,2%
Free Services as a % of Operating Revenue (excl operational transfers)			4,2%	3,7%	3,7%	3,6%	3,6%	3,6%	2,9%	2,3%	3,3%	3,3%
High Level Outcome of Funding Compliance												
Total Operating Revenue			2 422 901	2 925 084	2 999 537	3 234 188	3 228 733	3 228 733	2 728 381	3 347 357	3 559 348	3 767 493
Total Operating Expenditure			2 595 209	2 787 870	3 137 984	3 212 506	3 484 060	3 484 060	3 060 922	3 364 907	3 548 295	3 697 601
Surplus/(Deficit) Budgeted Operating Statement			(172 308)	137 215	(138 447)	21 682	(255 327)	(255 327)	(332 541)	(17 550)	11 053	69 891
Surplus/(Deficit) Considering Reserves and Cash Backing			(1 404 622)	(105 289)	275 210	(291 767)	(500 426)	(500 426)	(743 550)	1 451 522	1 595 461	1 729 104
MTREF Funded (1) / Unfunded (0)		15	0	0	1	0	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✗	✓	✗	✗	✗	✗	✓	✓	✓

References

15. Subject to figures provided in Schedule.

NC091 Sol Plaatje - 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
Valuation:	1									
Date of valuation:		2000-01-01	2023-01-01	2023-01-01	2000-01-01					
Financial year valuation used		**0**	**2023**	**0**	**0**			**0**		
Municipal by-laws s6 in place? (Y/N)	2	No								
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	**1**	**1**	**1**	1	**1**	**1**	1	**1**	**1**
No. of data collectors (FTE)	3	–	6	6	6	6	6	6	6	6
No. of internal valuers (FTE)	3	–	2	2	2	2	2	2	2	2
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		No								
Implementation time of new valuation roll (mths)		–	36	24	12			–		
No. of properties	5	59 220	60 154	61 357	65 609	65 609	65 609	66 922	68 260	69 626
No. of sectional title values	5	1 241	1 271	1 296	1 299	1 299	1 299	1 325	1 352	1 379
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–
No. of supplementary valuations		2 558	355	3 501	3 571	3 571	3 571	3 642	3 715	3 800
No. of valuation roll amendments		2 558	355	3 501	3 571	3 571	3 571	3 642	3 715	3 800
No. of objections by rate payers		–	266	1	2	2	2	2	250	5
No. of appeals by rate payers		–	34	–	–	–	–	–	20	2
No. of successful objections	8	–	116	1	1	1	1	1	90	3
No. of successful objections > 10%	8	–	52	1	1	1	1	1	50	2
Supplementary valuation		1	1	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	129	157	157	157	157	157	157	161	164
Municipality owned property value (Rm)		1 273	1 524	1 555	1 609	1 609	1 609	1 641	1 674	1 708
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		723	745	753	766	766	766	782	797	813
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		**723**	**745**	**753**	**766**	**766**	**766**	**782**	**797**	**813**
Total value used for rating (Rm)	5	35 385	39 596	40 388	40 476	40 476	40 476	41 286	45 414	46 323
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	36 107	40 341	41 148	41 243	41 243	41 243	42 067	46 274	47 200
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	No			No		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	No			No		
Limit on annual rate increase (s20)? (Y/N)		No		No	No	No	No	No	No	No
Special rating area used? (Y/N)		No								
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	No			No		
Fixed amount minimum value (R'000)		–	–	–	–			–		
Non-residential prescribed ratio s19? (%)		0,0%	0,0%	0,0%	0,0%			0,0%		
Rate revenue:										
Rate revenue budget (R '000)	6	636 799	681 898	695 535	745 808	745 808	745 808	779 370	818 338	834 705
Rate revenue expected to collect (R'000)	6	573 119	613 708	625 982	633 937	633 937	633 937	662 464	695 587	709 499
Expected cash collection rate (%)		90,0%	90,0%	90,0%	85,0%	85,0%	85,0%	85,0%	85,0%	85,0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)		2 594	2 011	2 051	2 306	2 306	2 306	2 352	2 399	2 447
Rebates, exemptions - bona fide farm. (R'000)		3 177	3 654	3 727	3 887	3 887	3 887	3 965	4 044	4 125
Rebates, exemptions - other (R'000)		17 859	16 888	17 226	18 360	18 360	18 360	18 727	19 102	19 484
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		**23 630**	**22 553**	**23 005**	**24 553**	**24 553**	**24 553**	**25 044**	**25 545**	**26 056**

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

NC091 Sol Plaatje - 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)
Current Year 2025/26												
Valuation:												
No. of properties		2 318	185	21	50 535	439	11 047	139	483	1 754	–	–
No. of sectional title property values		82	2	–	1 212	–	2	–	–	–	–	–
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		26	5	–	110	3	3 248	5	14	90	–	–
Supplementary valuation (Rm)		83 826 970	27 371 000	23 664 000	218 363 010	48 379 000	295 531 050	4 716 700	739 320	77 744 750	–	–
No. of valuation roll amendments		26	5	–	110	3	3 248	5	14	90	–	–
No. of objections by rate-payers		1	–	–	1	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	1	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	1	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued												
Years since last valuation **(select)**		3	3	3	3		3		3			
Frequency of valuation **(select)**		4	4	4	4		4		4			
Method of valuation used **(select)**		Market	Market	Market	Market		Market		Market			
Base of valuation **(select)**		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.		Land & Impr.		Land & Impr.			
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)		No	No	No	No		No		No			
Flat rate used? (Y/N)		No	No	No	No		No		No			
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform		Uniform		Uniform			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)		–	–	–	743	–	–	–	–	24	–	–
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6	7 602	800	105	23 318	2 665	2 788	2 549	161	490	–	–
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	**7 630**	**799**	**105**	**23 970**	**–**	**2 762**	**–**	**161**	**–**	**–**	**–**
Rating:												
Average rate	3	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		275 207	29 780	7 478	286 835	4 252	–	129 858	–	12 397	–	–
Rate revenue expected to collect (R'000)		233 926	25 313	6 356	243 810	3 614	–	110 380	–	10 537	–	–
Expected cash collection rate (%)	4	85,0%	85,0%	85,0%	85,0%	85,0%	0,0%	85,0%	0,0%	85,0%	0,0%	0,0%
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)		–	–	–	2 306	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	3 887	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		4 868	32	320	12 670	43	–	–	–	428	–	–
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communual 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.

NC091 Sol Plaatje - 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)
Budget Year 2026/27												
Valuation:												
No. of properties		2 318	185	23	50 535	439	11 047	139	483	1 753	–	–
No. of sectional title property values		86	3	–	1 232	–	3	–	–	–	–	–
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		27	6	–	115	5	3 363	6	18	102	–	–
Supplementary valuation (Rm)		85 503 509	27 918 420	24 137 280	222 730 270	49 346 580	301 441 671	4 811 034	754 106	79 299 645	–	–
No. of valuation roll amendments		28	8	–	173	6	3 305	6	18	98	–	–
No. of objections by rate-payers		1	–	–	1	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	1	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	1	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued												
Years since last valuation **(select)**		4	4	4	4		4		4			
Frequency of valuation **(select)**		4	4	4	4		4		4			
Method of valuation used **(select)**		Market	Market	Market	Market		Market		Market			
Base of valuation **(select)**		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.		Land & Impr.		Land & Impr.			
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)		No	No	No	No		No		No			
Flat rate used? (Y/N)		No	No	No	No		No		No			
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform		Uniform		Uniform			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)		–	–	–	758	–	–	–	–	24	–	–
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6	7 754	816	107	23 784	2 718	2 844	2 600	164	500	–	–
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	**6**	**7 630**	**799**	**105**	**23 970**	**–**	**2 762**	**–**	**161**	**–**	**–**	**–**
Rating:												
Average rate	3	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		287 592	31 120	7 815	299 743	4 444	–	135 702	–	12 955	–	–
Rate revenue expected to collect (R'000)		244 453	26 452	6 642	254 781	3 777	–	115 347	–	11 011	–	–
Expected cash collection rate (%)	4	85,0%	85,0%	85,0%	85,0%	85,0%	0,0%	85,0%	0,0%	85,0%	0,0%	0,0%
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)		–	–	–	2 352	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	3 965	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		4 965	32	326	12 923	44	–	–	–	436	–	–
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communual 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.

NC091 Sol Plaatje - 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
Property rates *(rate in the Rand)*	1								
Residential properties		Residential	0,0116	0,0116	0,0121	0,0126	0,0131	0,0141	0,0151
Residential properties - vacant land		Vacant Residential Property	0,0174	0,0174	0,0197	0,0190	0,0197	0,0212	0,0226
Formal/informal settlements									
Small holdings									
Farm properties - used		Agricultural farms	0,0029	0,0029	0,0030	0,0032	0,0033	0,0035	0,0038
Farm properties - not used		Agricultural business	-	0,0029	0,0030	0,0032	0,0033	0,0035	0,0038
Industrial properties		Industrial	0,0372	0,0348	0,0364	0,0379	0,0393	0,0424	0,0452
Business and commercial properties		Business/Residential	0,0349	0,0348	0,0364	0,0379	0,0393	0,0424	0,0452
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties		State/Public schools	-	-	-	-	-	-	-
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties		Business and Commercial Property	0	0	-	0	0	0	-
Industrial properties		Industrial Property	0	0	-	0	0	0	-
Mining properties		Mining Property	0	0	-	0	0	0	-
Residential properties		Residential Property	0	0	-	0	0	0	-
Agricultural properties		Agricultural Property	0	0	-	0	0	0	-
Public benefit organisations									
Public service purpose properties		Public Service Property	0	0	-	0	0	0	-
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		Residential (0-6kl)	7	8	8	8	9	9	10
Water usage - Block 1 (c/kl)		Residential (7 - 20 Kl)	31	32	34	36	37	39	42

Water usage - Block 2 (c/kl)		Residential (21 - 40 Kl)	34	36	39	40	42	44	47
Water usage - Block 3 (c/kl)		Residential (41 - 60 Kl)	36	38	41	43	44	47	50
Water usage - Block 4 (c/kl)			-	-	-	-	-	-	-
Water usage - Block 5 (c/kl)		Residential (more than 60 Kl)	39	41	44	45	47	50	53
Water usage - Block 6 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*		Basic charge	189	198	213	222	230	244	257
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							

Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*		-	-	77	95	104	113	123	135
Service point - vacant land *(Rands/month)*									
FBE		Indigents tariff - Block 1 (0-	2	2	3	3	3	4	-
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*			-	-	-	-	-	-	-
Flat rate tariff - prepaid*(c/kwh)*		Capacity charges	-	-	-	5	5	6	6
Meter - IBT Block 1 (c/kwh)		Block 1 (0-350Kwh)	2	2	3	3	3	3	4
Meter - IBT Block 2 (c/kwh)		Block 2 (>350Kwh)	3	3	3	3	4	4	4
Meter - IBT Block 3 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		Block 1 (0-350Kwh)	2	2	3	3	3	4	-
Prepaid - IBT Block 2 (c/kwh)		Block 2 (>350Kwh)	3	3	3	3	4	4	-
Prepaid - IBT Block 3 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge		One regular removal of refuse	135	142	149	155	161	170	180
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

NC091 Sol Plaatje - 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
Exemptions, reductions and rebates *(Rands)*									
Residential Properties		standard rebate	-	-	-	15 000	-	-	-
Water tariffs									
Water Usage - Life Line Tariff		Residential (0-6kl)	-	-	-	7	-	-	-
Residential (0 - 6 Kl)		Residential (7-20kl)	-	-	-	29	-	-	-
Residential (7 - 20 Kl)		Residential (21-40kl)	-	-	-	33	-	-	-
Residential (21 - 40 Kl)		Residential (41-60kl)	-	-	-	35	-	-	-
Residential (41 - 60 Kl)		Residential (more than 60kl)	-	-	-	37	-	-	-
Waste water tariffs									
Basic Charge		Basic charge	-	-	-	181	-	-	-
Electricity tariffs									
Domestic Basic Charge		Capacity charge	-	4	-	4	5	6	-
Meter - Ibt Block 1 (C/Kwh)		Block 1 (0-350 Kwh)	-	-	-	2	-	-	-
Meter - Ibt Block 2 (C/Kwh)		Block 2 (>350Kwh)	-	-	-	3	-	-	-
Meter - Ibt Block 3 (C/Kwh)			-	-	-	-	-	-	-
Meter - Ibt Block 4 (C/Kwh)			-	-	-	-	-	-	-

NC091 Sol Plaatje - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		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
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		597,29	595,48	623,13	649,70	649,70	649,70	3,7%	673,73	720,89	760,54
Electricity: Basic levy		–	66,80	82,68	90,62	90,62	90,62	5,5%	95,60	105,93	115,46
Electricity: Consumption		2 317,04	2 488,62	2 536,28	2 779,76	2 779,76	2 779,76	5,5%	2 932,59	3 249,31	3 541,75
Water: Basic levy											
Water: Consumption		637,51	671,30	714,94	746,39	746,39	746,39	3,7%	774,01	820,99	870,42
Sanitation		147,56	154,79	166,40	173,73	173,73	173,73	3,7%	180,15	191,21	202,11
Refuse removal		105,34	110,92	116,47	121,60	121,60	121,60	3,7%	126,09	135,82	145,47
Other		–	184,80	228,60	250,55	250,55	250,55	5,5%	264,33	288,64	315,20
sub-total		**3 804,74**	**4 272,71**	**4 468,50**	**4 812,35**	**4 812,35**	**4 812,35**	**4,9%**	**5 046,50**	**5 512,79**	**5 950,95**
VAT on Services		481,12	551,59	542,52	586,81	586,81	586,81	8,5%	636,81	698,00	755,66
Total large household bill:		**4 285,86**	**4 824,30**	**5 011,02**	**5 399,16**	**5 399,16**	**5 399,16**	**5,3%**	**5 683,31**	**6 210,79**	**6 706,61**
% increase/-decrease		**–**	**12,6%**	**3,9%**	**7,7%**	**–**	**–**	**(32,1%)**	**5,3%**	**9,3%**	**8,0%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		422,90	421,62	441,19	460,00	460,00	460,00	3,7%	477,02	510,41	538,48
Electricity: Basic levy		–	66,80	82,68	90,62	90,62	90,62	5,5%	95,60	105,93	115,46
Electricity: Consumption		1 031,00	1 146,12	1 214,03	1 330,58	1 330,58	1 330,58	5,5%	1 403,74	1 555,34	1 695,32
Water: Basic levy											
Water: Consumption		502,98	529,64	564,06	588,88	588,88	588,88	3,7%	610,67	647,74	686,73
Sanitation		147,56	154,79	166,40	173,73	173,73	173,73	3,7%	180,15	191,21	202,11
Refuse removal		105,34	110,92	116,47	121,60	121,60	121,60	3,7%	126,09	135,82	145,47
Other		–	92,40	114,30	125,27	125,27	125,27	5,5%	132,16	144,32	157,60
sub-total		**2 209,78**	**2 522,29**	**2 699,13**	**2 890,68**	**2 890,68**	**2 890,68**	**4,7%**	**3 025,43**	**3 290,77**	**3 541,17**
VAT on Services		268,03	315,10	321,55	345,81	345,81	345,81	8,3%	374,52	408,59	440,99
Total small household bill:		**2 477,81**	**2 837,39**	**3 020,68**	**3 236,49**	**3 236,49**	**3 236,49**	**5,1%**	**3 399,95**	**3 699,36**	**3 982,16**
% increase/-decrease			**14,5%**	**6,5%**	**7,1%**	**–**	**–**	**(29,3%)**	**5,1%**	**8,8%**	**7,6%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		248,51	247,76	259,26	270,31	270,31	270,31	3,7%	280,31	293,99	307,60
Electricity: Basic levy											
Electricity: Consumption		460,85	530,43	583,83	639,87	639,87	639,87	5,5%	675,06	716,03	759,14
Water: Basic levy											
Water: Consumption		334,69	352,43	375,33	391,85	391,85	391,85	3,7%	406,35	437,68	468,80
Sanitation											
Refuse removal											
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**1 044,05**	**1 130,62**	**1 218,42**	**1 302,03**	**1 302,03**	**1 302,03**	**4,6%**	**1 361,72**	**1 447,70**	**1 535,54**
VAT on Services		119,33	132,43	143,87	154,76	154,76	154,76	8,3%	167,62	178,82	190,33
Total small household bill:		**1 163,38**	**1 263,05**	**1 362,29**	**1 456,79**	**1 456,79**	**1 456,79**	**5,0%**	**1 529,34**	**1 626,52**	**1 725,87**
% increase/-decrease			**8,6%**	**7,9%**	**6,9%**	**–**	**–**	**(28,2%)**	**5,0%**	**6,4%**	**6,1%**

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

NC091 Sol Plaatje - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	 Adjusted Budget	 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	 Budget Year +1 2027/28	 Budget Year +2 2028/29
Investments										
Bank Repurchase Agreements										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		5 390 288								
Specify 2										
Specify 3										

NC091 Sol Plaatje - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
First National Bank 62776321293		6 months	Call a/c	No	Variable	5,2	0			–	–	–	–	–
Absa Bank 9286041059		6 months	Call a/c	No	Variable	0	0			–	–	–	–	–
Investec 1400093272500		6 months	Call a/c	No	Variable	5,35	0			–	–	–	–	–
Standard Bank 04846627-014		6 months	Call a/c	No	Variable	5,5	0			–	–	–	–	–
Absa Bank 92 7195 3033		6 months	Call a/c	No	Variable	4,3	0			–	–	–	–	–
Absa Bank - 9382218821		Monthly	Call a/c	No	Fixed	0,089	0	n/a		–	–	–	–	–
Nedbank 9002324052		6 months	Call a/c	Yes	Variable	5,25	0		06 June 2019	–	–	–	–	–
Absa Bank 20-7291-5615		6 months	Notice	Yes	Fixed	8,02%	0		06 June 2019	–	–	–	–	–
Investec Bank Jb 9778751		6 months	Notice	Yes	Fixed	7,95%	0		06 June 2019	–	–	–	–	–
Absa Bank 20-78146864		5 months	Fixed	Yes	Fixed	7,54%	0		26 June 2019	–	–	–	–	–
First Rand,Nedbank,S'Dard,Investec		12 months	Call a/c	Yes	Variable	6,30%	0		30 June 2020	–	–	–	–	–
Standard Bank 048466271-085		12 months	Notice	No	Fixed	585,00%	0		10 November 2022	–	–	–	–	–
Standard Bank - 048466271-087		48 hours	Notice	No	Variable	8,80%	0		31 August 2023	–	–	–	–	–
Standard Bank 048466271-086		12 months	Notice	No	Fixed	9,03%	0		10 November 2023	–	–	–	–	–
														–
Municipality sub-total										–		–	–	–
Entities														
N/A														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

NC091 Sol Plaatje - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Borrowings										
Annuity and Bullet Loans										
Banks										
Development Bank of South Africa		159 430	146 120	131 323	139 019	139 019	139 019	123 287	123 287	123 287
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Annuity and Bullet Loans		**159 430**	**146 120**	**131 323**	**139 019**	**139 019**	**139 019**	**123 287**	**123 287**	**123 287**
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan		–	661 955	710 376	–	–	–	–	–	–
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-subsidiary Transactions										
Local Registered Stock										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										

NC091 Sol Plaatje - 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		
R thousand		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
RECEIPTS	1,2									
Operating										
National Government										
Monetary Allocations										
Equitable Share		239 158	263 135	282 104	301 722	301 722	301 722	319 064	336 425	342 319
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		3 959	3 102	2 927	4 442	4 442	4 442	3 409	–	–
Infrastructure Skills Development Grant		3 856	3 776	4 500	4 400	4 400	4 400	5 000	5 500	5 500
Integrated Urban Development Grant		–	–	2 759	2 305	2 305	2 305	3 259	3 259	3 259
Local Government Financial Management Grant		1 700	1 700	1 800	1 800	1 800	1 800	2 000	2 100	2 200
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**248 673**	**271 713**	**294 090**	**314 669**	**314 669**	**314 669**	**332 732**	**347 284**	**353 278**
Total Operating/National Government		**248 673**	**271 713**	**294 090**	**314 669**	**314 669**	**314 669**	**332 732**	**347 284**	**353 278**
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		9 684	8 979	9 264	9 007	9 737	9 737	9 300	–	–
Infrastructure Grant		6 300	5 808	10 057	–	7 000	7 000	3 500	–	–
Total Monetary Allocations		**15 984**	**14 787**	**19 321**	**9 007**	**16 737**	**16 737**	**12 800**	**-**	**-**
Total Operating/Provincial Government		**15 984**	**14 787**	**19 321**	**9 007**	**16 737**	**16 737**	**12 800**	**-**	**-**
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
ESKOM		–	210 375	–	–	–	–	–	–	–
European Union		–	–	–	–	–	–	–	–	–
Higher Education SA (HESA)		–	–	97 717	–	–	–	–	–	–
Unspecified		–	4 831	–	–	–	–	–	–	–
Total Monetary Allocations		**-**	**215 206**	**97 717**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
[insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/Other Grant Providers		**-**	**215 206**	**97 717**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating	5	**264 657**	**501 707**	**411 128**	**323 676**	**331 406**	**331 406**	**345 531 737**	**347 283 737**	**353 277 737**
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		4 000	6 000	5 000	5 000	5 000	5 000	5 000	–	–
Integrated National Electrification Programme Grant		24 400	24 358	4 500	19 000	19 000	19 000	25 521	14 633	15 294
Integrated Urban Development Grant		70 390	63 395	72 562	76 066	76 066	76 066	86 862	64 489	66 595
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	100	100	100	–	–	–
Regional Bulk Infrastructure Grant		–	40 000	492 000	574 000	574 000	574 000	579 000	490 000	254 000
Water Services Infrastructure Grant		9 359	–	–	10 000	10 000	10 000	5 000	–	–
Total Monetary Allocations		**108 149**	**133 753**	**574 062**	**684 166**	**684 166**	**684 166**	**701 383 263**	**569 122 263**	**335 889 263**
Total Capital/National Government		**108 149**	**133 753**	**574 062**	**684 166**	**684 166**	**684 166**	**701 383 263**	**569 122 263**	**335 889 263**
Provincial Government										
Monetary Allocations										

NC091 Sol Plaatje - 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		
R thousand		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
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		112 671	148 608	132 993	132 573	144 717	144 717	130 228	133 891	138 336
Expanded Public Works Programme Integrated Grant		4 943	3 426	3 143	4 442	4 442	4 442	3 409	–	–
Infrastructure Skills Development Grant		3 856	3 776	4 373	4 400	4 400	4 400	5 000	4 500	7 000
Integrated Urban Development Grant		–	–	2 629	2 305	2 305	2 305	2 938	3 070	3 193
Local Government Financial Management Grant		1 700	1 700	1 800	1 804	1 804	1 804	2 003	2 103	2 203
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**123 170**	**157 510**	**144 938**	**145 524**	**157 668**	**157 668**	**143 578**	**143 564**	**150 732**
Total National Government		**123 170**	**157 510**	**144 938**	**145 524**	**157 668**	**157 668**	**143 578**	**143 564**	**150 732**
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		8 500	7 625	9 055	8 942	9 687	9 687	9 728	10 166	10 572
Infrastructure Grant		2 938	2 227	5 471	–	6 000	6 000	3 500	–	–
Total Monetary Allocations		**11 438**	**9 852**	**14 526**	**8 942**	**15 687**	**15 687**	**13 228**	**10 166**	**10 572**
Total Provincial Government		**11 438**	**9 852**	**14 526**	**8 942**	**15 687**	**15 687**	**13 228**	**10 166**	**10 572**
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
European Union		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/Other Grant Providers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total operating expenditure of Transfers and Grants		**134 609**	**167 361**	**159 464**	**154 467**	**173 356**	**173 356**	**156 806**	**153 729**	**161 304**
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		4 000	5 999	4 545	4 348	4 348	4 348	4 348	–	–
Integrated National Electrification Programme Grant		22 829	21 181	3 958	16 522	16 522	16 522	17 844	12 724	13 299
Integrated Urban Development Grant		61 424	57 349	64 588	66 144	66 609	66 609	75 532	56 078	57 909
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	87	87	87	–	–	–
Regional Bulk Infrastructure Grant		–	39 754	431 501	499 130	499 130	499 130	503 478	426 087	220 870
Water Services Infrastructure Grant		8 138	–	–	8 696	8 696	8 696	4 348	–	–
Total Monetary Allocations		**96 392**	**124 283**	**504 592**	**594 927**	**595 392**	**595 392**	**605 551**	**494 889**	**292 078**
Total National Government		**96 392**	**124 283**	**504 592**	**594 927**	**595 392**	**595 392**	**605 551**	**494 889**	**292 078**
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Provincial Government		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
District Municipalities										
Monetary Allocations										
Specify (Add grant description)		–	6 000	–	–	–	–	1 739	–	–
Total Monetary Allocations		**-**	**6 000**	**-**	**-**	**-**	**-**	**1 739 130**	**-**	**-**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/District Municipalities		**-**	**6 000**	**-**	**-**	**-**	**-**	**1 739**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
European Union		–	17 073	–	–	–	–	–	–	–
Total Monetary Allocations		**-**	**17 073**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Other Grant Providers		**-**	**17 073**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total capital expenditure of Transfers and Grants		**96 392**	**130 283**	**504 592**	**594 927**	**595 392**	**595 392**	**607 290**	**494 889**	**292 078**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**231 000**	**297 644**	**664 056**	**749 393**	**768 747**	**768 747**	**764 095**	**648 618**	**453 382**

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

NC091 Sol Plaatje - 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		
R thousand		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
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(599)	(1 644)	(1 224)	(3 604)	(3 604)	(3 604)	–	–	–
Current year receipts		(11 159)	(9 802)	(11 986)	(12 947)	(12 947)	(12 947)	(13 668)	(9 859)	(12 459)
Repayment of grants		599	11 249	1 224	–	–	–	–	–	–
Conditions met - transferred to revenue		**(21 872)**	**(31 273)**	**(23 662)**	**(27 193)**	**(27 193)**	**(27 193)**	**(24 077)**	**(16 459)**	**(21 659)**
Conditions still to be met - transferred to liabilities		9 515	8 578	9 227	10 642	10 642	10 642	10 409	6 600	9 200
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(84)	–	(87)	(3 490)	(3 490)	(3 490)	(1 302)	(1 302)	(1 302)
Current year receipts		(15 900)	(33 724)	(18 511)	(9 007)	(16 737)	(16 737)	(12 800)	–	–
Conditions met - transferred to revenue		**(31 968)**	**(67 362)**	**(36 989)**	**(21 505)**	**(36 965)**	**(36 965)**	**(26 902)**	**(1 302)**	**(1 302)**
Conditions still to be met - transferred to liabilities		15 984	33 637	18 391	9 007	16 737	16 737	12 800	–	–
Total operating transfers and grants revenue		**(53 840)**	**(98 634)**	**(60 651)**	**(48 698)**	**(64 158)**	**(64 158)**	**(50 978)**	**(17 760)**	**(22 960)**
Total operating transfers and grants - CTBM	2	**25 499**	**42 215**	**27 618**	**19 649**	**27 379**	**27 379**	**23 209**	**6 600**	**9 200**
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(1 042)	(5 589)	(2 746)	(91 862)	(91 862)	(91 862)	–	–	–
Current year receipts		(113 738)	(136 499)	(574 597)	(684 166)	(684 166)	(684 166)	(701 383)	(567 214)	(333 894)
Conditions met - transferred to revenue		**(222 929)**	**(212 446)**	**(1 078 843)**	**(1 384 128)**	**(1 384 128)**	**(1 384 128)**	**(1 315 904)**	**(1 069 938)**	**(601 194)**
Conditions still to be met - transferred to liabilities		108 149	70 358	501 500	608 100	608 100	608 100	614 521	502 724	267 299
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		–	(6 437)	–	–	–	–	(2 000)	–	–
Conditions met - transferred to revenue		–	**(6 437)**	–	–	–	–	**(2 000)**	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**(222 929)**	**(218 883)**	**(1 078 843)**	**(1 384 128)**	**(1 384 128)**	**(1 384 128)**	**(1 317 904)**	**(1 069 938)**	**(601 194)**
Total capital transfers and grants - CTBM	2	**108 149**	**70 358**	**501 500**	**608 100**	**608 100**	**608 100**	**614 521**	**502 724**	**267 299**
TOTAL TRANSFERS AND GRANTS REVENUE		**(276 769)**	**(317 518)**	**(1 139 493)**	**(1 432 826)**	**(1 448 286)**	**(1 448 286)**	**(1 368 883)**	**(1 087 698)**	**(624 154)**
TOTAL TRANSFERS AND GRANTS - CTBM		**133 648**	**112 573**	**529 118**	**627 749**	**635 479**	**635 479**	**637 730**	**509 324**	**276 499**

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

NC091 Sol Plaatje - 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		
R thousand		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
Monetary Transfers to other municipalities											
	1										
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms											
	2										
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State											
	3										
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations											
Non-Prof:Oth Inst/Grants&Don Diam & Dor		–	–	–	750	750	750	–	–	–	–
Non-Prof:Oth Inst/Grants&Don Oth Pub Gra		169	–	288	800	800	800	–	–	–	–
Non-Prof:Oth Institut/Gariep		–	–	–	–	–	–	–	–	–	–
Non-Prof:Oth Institut/Sport Council		–	–	–	–	–	–	–	–	–	–
Non-Prof:Other Institutions/Spca		2 300	2 400	2 500	2 600	2 600	2 600	1 950	1 000	–	–
Total Monetary Transfers To Organisations		**2 469**	**2 400**	**2 788**	**4 150**	**4 150**	**4 150**	**1 950**	**1 000**	**–**	**–**
Monetary Transfers to Groups of Individuals											
Hh Oth Trans: Housing - Individual Supp		–	–	–	–	–	–	–	–	–	–
Hh Ssp Soc Ass: Grant In Aid		130	126	20	150	300	300	195	–	–	–
Total Monetary Transfers To Groups Of Individuals:		**130**	**126**	**20**	**150**	**300**	**300**	**195**	**–**	**–**	**–**
TOTAL Monetary TRANSFERS AND GRANTS	6	**2 599**	**2 526**	**2 807**	**4 300**	**4 450**	**4 450**	**2 145**	**1 000**	**–**	**–**
In-Kind Transfers to other municipalities											
	1										
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms											
	2										
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State											
	3										
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations											
	4										
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Ts_O_Ik_Hh_Esb_Injury On Duty	5	–	–	–	–	–	–	–	–	–	–
Ts_O_Ik_Hh_Esb_Leave Gratuity		–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	**2 599**	**2 526**	**2 807**	**4 300**	**4 450**	**4 450**	**2 145**	**1 000**	**–**	**–**

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

NC091 Sol Plaatje - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Cu
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget
	1	A	B	C	D
Councillors (Political Office Bearers plus Other)					
Allowances and Service Related Benefits					
Basic Salary		–	–	–	30 893
Cell phone Allowance		3 040	2 997	3 048	2 910
Housing Allowance		–	–	–	–
In-kind Benefits					
Market Related Non-pensionable Allowance					
Motor Vehicle Allowance		–	–	–	950
Office-bearer Allowance		27 105	29 109	27 956	–
Out of pocket Expenses					
Travelling Allowance		772	919	1 094	80
Use of Personal Facilities					
Total Allowances and Service Related Benefits		**30 917**	**33 026**	**32 097**	**34 833**
Social Contributions					
Medial Aid Benefits		425	536	657	710
Pension Fund Contributions		882	1 065	1 040	1 540
Total Social Contributions		**1 308**	**1 600**	**1 697**	**2 250**
Total Councillors		**32 224**	**34 626**	**33 794**	**37 083**
% increase	4		**7,5%**	**(2,4%)**	**9,7%**
Senior Managers of the Municipality	2				
Salaries and Allowances					
Basic Salary		6 702	4 942	5 763	8 743
Bonuses					
Allowance					
Accommodation, Travel and Incidental					
Cellular and Telephone	3	132	101	115	198
Housing Benefits	3	28	22	21	24
Non-pensionable					
Travel or Motor Vehicle	3	1 534	1 065	1 136	2 113
Voluntary Work					
Total Allowance		**1 694**	**1 188**	**1 272**	**2 336**
Service Related Benefits					
Acting	3				
Bonus	3				
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3				
Lifeguard/Duty Squads					
Long Service Award		44	14	29	31
Overtime					
Scarcity	3				
Standby Allowance	3				
Tools Allowance	3				
Uniform/Special/Protective Clothing	3				
Leave gratuity					
Long Term Service Award					
Total Service Related Benefits		**44**	**14**	**29**	**31**
Total Salaries and Allowances		**8 441**	**6 144**	**7 064**	**11 110**
Social Contributions					
Bargaining Council					
Group Life Insurance		19	20	21	21
Medical		233	192	208	140
Pension		940	407	718	1 318
Unemployment Insurance		10	7	9	13
Total Social Contributions		**1 202**	**625**	**955**	**1 491**
Post-retirement Benefit	6				
Medical					
Other Benefits					
Pension					
Total Post-retirement Benefit		-	-	-	-
Costs Capitalised to PPE					
Sub Total - Senior Managers of Municipality		**9 643**	**6 769**	**8 018**	**12 601**
% increase	4		**(29,8%)**	**18,5%**	**57,2%**
Other Municipal Staff					
Salaries and Allowances					
Basic Salary		433 826	460 448	463 558	538 612
Bonuses					

Allowance					
Accommodation, Travel and Incidental					
Cellular and Telephone	3	1 456	1 631	1 585	1 740
Housing Benefits	3	2 737	2 856	4 158	3 152
Non-pensionable					

Travel or Motor Vehicle	3	42 089	43 767	41 631	50 362
Voluntary Work					
Total Allowance		**46 282**	**48 255**	**47 375**	**55 254**
Service Related Benefits					
Acting	3				
Bonus	3	30 249	30 591	30 549	39 432
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3	14 403	7 128	10 012	16 200
Lifeguard/Duty Squads					
Long Service Award		27 890	30 958	30 742	31 845
Overtime		69 383	90 602	78 779	58 301
Scarcity	3				
Standby Allowance	3	7 228	8 343	8 872	9 555
Tools Allowance	3	3	3	3	3
Uniform/Special/Protective Clothing	3	13 030	29 683	23 011	23 378
Leave gratuity					
Long Term Service Award					
Total Service Related Benefits		**162 186**	**197 308**	**181 967**	**178 714**
Total Salaries and Allowances		**642 294**	**706 011**	**692 900**	**772 580**
Social Contributions					
Bargaining Council					
Group Life Insurance		11 959	12 490	12 421	16 611
Medical		50 925	54 500	58 162	69 790
Pension		63 452	67 626	67 851	79 092
Unemployment Insurance		3 640	3 734	3 685	3 957
Total Social Contributions		**129 975**	**138 349**	**142 118**	**169 451**
Post-retirement Benefit	6				
Medical		39 393	43 162	41 384	49 900
Other Benefits					
Pension					
Total Post-retirement Benefit		**39 393**	**43 162**	**41 384**	**49 900**
Costs Capitalised to PPE					
Sub Total - Other Municipal Staff		**811 663**	**887 522**	**876 402**	**991 931**
% increase	4		**9,3%**	**(1,3%)**	**13,2%**
Total Parent Municipality		**853 530**	**928 917**	**918 214**	**1 041 615**
Board Members of Entities					
Salaries and Allowances					
Basic Salary					
Bonuses					
Allowance					
Accommodation, Travel and Incidental					
Cellular and Telephone	3				
Housing Benefits	3				
Non-pensionable					
Travel or Motor Vehicle	3				
Voluntary Work					
Total Allowance		**-**	**-**	**-**	**-**
Service Related Benefits					
Acting	3				
Bonus	3				
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3				
Lifeguard/Duty Squads					
Long Service Award					
Overtime					
Scarcity	3				

urrent Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Adjusted Budget	**Full Year Forecast**	**Budget Year 2026/27**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**
E	F	G	H	I
30 893	30 893	33 851	35 374	36 966
2 910	2 910	3 208	3 352	3 503
–	–	–	–	–
950	950	1 205	1 259	1 316
–	–	–	–	–
80	80	80	84	87
34 833	**34 833**	**38 344**	**40 070**	**41 873**
710	710	1 100	1 150	1 201
1 540	1 540	1 620	1 693	1 769
2 250	**2 250**	**2 720**	**2 842**	**2 970**
37 083	**37 083**	**41 064**	**42 912**	**44 843**
–	**–**	**10,7%**	**4,5%**	**4,5%**
8 743	8 743	8 489	8 864	9 219
198	198	221	231	241
24	24	29	31	32
2 113	2 113	1 950	2 037	2 118
2 336	**2 336**	**2 201**	**2 299**	**2 391**
31	31	33	34	35
31	**31**	**33**	**34**	**35**
11 110	**11 110**	**10 723**	**11 197**	**11 645**
21	21	21	22	23
198	198	253	264	275
1 318	1 318	1 256	1 312	1 364
13	13	13	13	14
1 549	**1 549**	**1 543**	**1 611**	**1 675**
-	-	-	-	-
12 659	**12 659**	**12 266**	**12 808**	**13 321**
0,5%	**–**	**(3,1%)**	**4,4%**	**4,0%**
535 367	535 367	589 513	594 983	619 738

1 743	1 743	1 708	1 784	1 858
3 199	3 199	3 102	3 244	3 379

50 308	50 308	48 596	50 730	52 845
55 250	**55 250**	**53 406**	**55 758**	**58 082**
40 909	40 909	47 690	49 832	51 932
9 200	9 200	25 044	26 171	27 218
31 991	31 991	33 138	34 632	36 084
76 229	76 229	48 831	52 274	54 841
9 877	9 877	11 539	12 068	12 595
3	3	32	33	34
26 427	26 427	26 687	27 877	29 036
194 636	**194 636**	**192 960**	**202 887**	**211 740**
785 253	**785 253**	**835 879**	**853 628**	**889 561**
17 100	17 100	20 313	21 234	22 128
74 269	74 269	104 381	109 106	113 696
81 157	81 157	97 744	102 152	106 467
3 957	3 957	4 500	4 482	4 670
176 483	**176 483**	**226 938**	**236 974**	**246 961**
49 900	49 900	48 700	50 892	52 927
49 900	**49 900**	**48 700**	**50 892**	**52 927**
1 011 636	**1 011 636**	**1 111 517**	**1 141 493**	**1 189 449**
2,0%	**–**	**9,9%**	**2,7%**	**4,2%**
1 061 378	**1 061 378**	**1 164 847**	**1 197 214**	**1 247 613**
-	**-**	**-**	**-**	**-**

NC091 Sol Plaatje - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		992 702		129 354			1 122 056
Chief Whip								–
Executive Mayor			1 240 882	40 000	49 354			1 330 236
Deputy Executive Mayor								–
Executive Committee			9 306 602	1 040 000	793 542			11 140 144
Total for all other councillors			22 310 906	1 640 000	3 520 773			27 471 679
Total Councillors	8	–	**33 851 092**	**2 720 000**	**4 493 023**			**41 064 115**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 716 721	272 822	362 741			2 352 284
Chief Finance Officer			1 164 468	195 606	484 607			1 844 681
SM D01			1 228 500	271 495	331 464			1 831 459
SM D02			1 492 619	256 456	476 824			2 225 899
SM D03			1 524 187	292 006	364 386			2 180 579
SM D04			1 362 612	254 440	213 600			1 830 652
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**8 489 107**	**1 542 825**	**2 233 622**	**–**		**12 265 554**
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**42 340 199**	**4 262 825**	**6 726 645**	**–**		**53 329 669**

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

NC091 Sol Plaatje - 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
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		65	65	–	65	65	–	65	65	–
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	6	–	6	6	–	6	6	–
Other Managers	7	3	3	–	162	162	–	162	162	–
Professionals		*198*	*96*	*31*	*198*	*165*	*31*	*198*	*165*	*31*
Finance		13	10	3	13	10	3	13	10	3
Spatial/town planning		19	11	4	19	11	4	19	11	4
Information Technology		4	4	–	4	4	–	4	4	–
Roads		2	2	–	2	2	–	2	2	–
Electricity		13	5	3	13	5	3	13	5	3
Water		2	2	–	2	2	–	2	2	–
Sanitation		3	2	1	3	2	1	3	2	1
Refuse		–	–	–	–	–	–	–	–	–
Other		142	60	20	142	129	20	142	129	20
Technicians		*275*	*211*	*28*	*275*	*212*	*34*	*275*	*212*	*34*
Finance		10	6	4	10	6	4	10	6	4
Spatial/town planning		29	13	7	29	14	7	29	14	7
Information Technology		8	5	1	8	5	2	8	5	2
Roads		6	5	1	6	5	1	6	5	1
Electricity		150	120	5	150	120	5	150	120	5
Water		10	9	1	10	9	1	10	9	1
Sanitation		25	19	6	25	19	6	25	19	6
Refuse		1	1	–	1	1	–	1	1	–
Other		36	33	3	36	33	8	36	33	8
Clerks (Clerical and administrative)		429	337	42	429	337	42	429	337	42
Service and sales workers		348	233	–	254	233	–	254	233	–
Skilled agricultural and fishery workers		145	73	–	145	73	–	145	73	–
Craft and related trades										
Plant and Machine Operators		215	135	42	215	135	42	215	135	42
Elementary Occupations		1 017	581	99	1 017	639	99	1 017	639	99
TOTAL PERSONNEL NUMBERS	9	**2 701**	**1 740**	**242**	**2 766**	**2 027**	**248**	**2 766**	**2 027**	**248**
% increase					2,4%	16,5%	2,5%	–	–	–
Total municipal employees headcount	6, 10	**3 021**	**1 975**	**273**	**3 086**	**2 262**	**279**	**3 086**	**2 262**	**279**
Finance personnel headcount	8, 10	**306**	**221**	**31**	**306**	**221**	**31**	**306**	**221**	**31**
Human Resources personnel headcount	8, 10	**14**	**14**	**–**	**14**	**14**	**–**	**14**	**14**	**–**

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

NC091 Sol Plaatje - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue																
Exchange Revenue																
Service charges - Electricity		98 352	98 352	98 352	98 352	98 352	98 352	98 352	98 352	98 352	98 352	98 352	98 352	1 180 220	1 340 815	1 474 895
Service charges - Water		34 086	34 086	34 086	34 086	34 086	34 086	34 086	34 086	34 086	34 086	34 086	34 086	409 032	422 409	435 689
Service charges - Waste Water Management		9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	109 297	114 331	118 784
Service charges - Waste Management		7 390	7 390	7 390	7 390	7 390	7 390	7 390	7 390	7 390	7 390	7 390	7 390	88 676	90 462	93 880
Sale of Goods and Rendering of Services		1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	18 813	19 661	20 447
Agency services																
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		13 425	13 425	13 425	13 425	13 425	13 425	13 425	13 425	13 425	13 425	13 425	13 425	161 100	167 974	175 541
Interest earned from Current and Non Current Assets		3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	36 000	22 000	25 000
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land																
Rental from Fixed Assets		2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	34 645	36 204	38 012
Licence and permits		63	63	63	63	63	63	63	63	63	63	63	63	750	784	815
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		317	317	317	317	317	317	317	317	317	317	317	317	3 803	3 969	4 128
Non-Exchange Revenue																
Property rates		64 912	64 912	64 912	64 912	64 912	64 912	64 912	64 912	64 912	64 912	64 912	64 912	778 948	804 653	830 402
Surcharges and Taxes																
Fines, penalties and forfeits		3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	36 890	38 550	40 092
Licences or permits		758	758	758	758	758	758	758	758	758	758	758	758	9 100	9 510	9 890
Transfer and subsidies - Operational		28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	345 532	347 284	353 278
Interest		10 292	10 292	10 292	10 292	10 292	10 292	10 292	10 292	10 292	10 292	10 292	10 292	123 500	129 052	134 236
Fuel Levy																
Operational Revenue		921	921	921	921	921	921	921	921	921	921	921	921	11 050	11 690	12 405
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		**278 946**	**278 946**	**278 946**	**278 946**	**278 946**	**278 946**	**278 946**	**278 946**	**278 946**	**278 946**	**278 946**	**278 946**	**3 347 357**	**3 559 348**	**3 767 493**
Expenditure																
Employee related costs		91 425	118 113	91 425	91 425	91 425	91 425	91 425	91 425	91 425	91 425	91 425	91 424	1 123 783	1 154 302	1 202 769
Remuneration of councillors		3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	41 064	42 912	44 843
Bulk purchases - electricity		144 192	128 778	73 559	74 654	72 037	72 549	78 600	71 726	75 759	73 662	74 068	148 116	1 087 700	1 195 382	1 255 151
Inventory consumed		26 440	26 440	26 440	26 440	26 440	26 440	26 440	26 440	26 440	26 440	26 440	26 440	317 278	329 308	343 398
Debt impairment		35 429	35 429	35 429	35 429	35 429	35 429	35 429	35 429	35 429	35 429	35 429	35 429	425 149	444 705	458 935
Depreciation, amortisation and impairment		7 542	7 542	7 542	7 542	7 542	7 542	7 542	7 542	7 542	7 542	7 542	7 542	90 500	94 608	98 565
Interest, Dividends and Rent on Land		–	–	–	–	–	6 867	–	–	–	–	–	6 867	13 735	11 315	8 589
Contracted services		3 072	3 077	3 072	3 072	3 072	3 072	3 072	3 072	3 072	3 072	3 072	3 072	36 865	42 038	46 977
Transfers and subsidies		83	83	83	83	83	83	83	83	83	83	83	83	1 000	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		14 138	14 316	14 138	14 138	14 138	14 138	14 138	14 138	14 138	14 138	14 138	14 138	169 833	178 725	188 374
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	58 000	55 000	50 000
Total Expenditure		**330 575**	**342 032**	**259 942**	**261 037**	**258 420**	**265 800**	**264 983**	**258 109**	**262 142**	**260 045**	**260 451**	**341 366**	**3 364 907**	**3 548 295**	**3 697 601**
Surplus/(Deficit)		**(51 629)**	**(63 086)**	**19 004**	**17 909**	**20 526**	**13 147**	**13 963**	**20 837**	**16 804**	**18 901**	**18 495**	**(62 420)**	**(17 550)**	**11 053**	**69 891**
Transfers and subsidies - capital (monetary allocations)		58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	703 383	569 122	335 889
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**6 986**	**(4 471)**	**77 619**	**76 524**	**79 141**	**71 762**	**72 578**	**79 452**	**75 419**	**77 516**	**77 110**	**(3 805)**	**685 833**	**580 175**	**405 781**
Income Tax																
Surplus/(Deficit) after income tax		**6 986**	**(4 471)**	**77 619**	**76 524**	**79 141**	**71 762**	**72 578**	**79 452**	**75 419**	**77 516**	**77 110**	**(3 805)**	**685 833**	**580 175**	**405 781**
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		**6 986**	**(4 471)**	**77 619**	**76 524**	**79 141**	**71 762**	**72 578**	**79 452**	**75 419**	**77 516**	**77 110**	**(3 805)**	**685 833**	**580 175**	**405 781**
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	1	**6 986**	**(4 471)**	**77 619**	**76 524**	**79 141**	**71 762**	**72 578**	**79 452**	**75 419**	**77 516**	**77 110**	**(3 805)**	**685 833**	**580 175**	**405 781**

References

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

NC091 Sol Plaatje - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue by Vote																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal And General		95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	1 144 156	1 011 518	789 509
Vote 03 - Municipal Manager		272	272	272	272	272	272	272	272	272	272	272	272	3 259	3 259	3 259
Vote 04 - Corporate Services		578	578	578	578	578	578	578	578	578	578	578	578	6 934	7 523	7 603
Vote 05 - Community Services		14 024	14 024	14 024	14 024	14 024	14 024	14 024	14 024	14 024	14 024	14 024	14 024	168 289	163 748	170 097
Vote 06 - Financial Services		67 077	67 077	67 077	67 077	67 077	67 077	67 077	67 077	67 077	67 077	67 077	67 077	804 930	831 814	858 665
Vote 07 - Strategy Econ Development And Planning		814	814	814	814	814	814	814	814	814	814	814	814	9 771	10 211	10 619
Vote 08 - Infrastructure And Services		159 450	159 450	159 450	159 450	159 450	159 450	159 450	159 450	159 450	159 450	159 450	159 450	1 913 402	2 100 398	2 263 631
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Revenue by Vote		**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**4 050 740**	**4 128 470**	**4 103 382**
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	65 966	68 936	71 913
Vote 02 - Municipal And General		37 706	37 706	37 706	37 706	37 706	37 767	37 706	37 706	37 706	37 706	37 706	37 767	452 595	468 737	486 724
Vote 03 - Municipal Manager		2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	31 606	33 075	34 440
Vote 04 - Corporate Services		4 483	4 483	4 483	4 483	4 483	4 483	4 483	4 483	4 483	4 483	4 483	4 483	53 796	55 493	60 034
Vote 05 - Community Services		35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	429 809	448 242	465 821
Vote 06 - Financial Services		13 209	40 080	13 209	13 209	13 209	13 209	13 209	13 209	13 209	13 209	13 209	13 209	185 384	193 782	201 569
Vote 07 - Strategy Econ Development And Planning		6 059	6 059	6 059	6 059	6 059	6 059	6 059	6 059	6 059	6 059	6 059	6 059	72 708	75 706	78 743
Vote 08 - Infrastructure And Services		225 169	209 755	154 536	155 631	153 014	160 333	159 577	152 703	156 736	154 639	155 045	235 900	2 073 043	2 204 323	2 298 357
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Expenditure by Vote		**330 575**	**342 032**	**259 942**	**261 037**	**258 420**	**265 800**	**264 983**	**258 109**	**262 142**	**260 045**	**260 451**	**341 366**	**3 364 907**	**3 548 295**	**3 697 601**
Surplus/(Deficit) before assoc.		**6 986**	**(4 471)**	**77 619**	**76 524**	**79 141**	**71 762**	**72 578**	**79 452**	**75 419**	**77 516**	**77 110**	**(3 805)**	**685 833**	**580 175**	**405 781**
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	**6 986**	**(4 471)**	**77 619**	**76 524**	**79 141**	**71 762**	**72 578**	**79 452**	**75 419**	**77 516**	**77 110**	**(3 805)**	**685 833**	**580 175**	**405 781**

References

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

NC091 Sol Plaatje - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue - Functional																
Governance and administration		**163 068**	**163 068**	**163 068**	**163 068**	**163 068**	**163 068**	**163 068**	**163 068**	**163 068**	**163 068**	**163 068**	**163 068**	**1 956 820**	**1 851 691**	**1 656 645**
Executive and council		95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	95 346	1 144 156	1 011 518	789 509
Finance and administration		67 722	67 722	67 722	67 722	67 722	67 722	67 722	67 722	67 722	67 722	67 722	67 722	812 664	840 172	867 137
Internal audit																
Community and public safety		**4 316**	**4 316**	**4 316**	**4 316**	**4 316**	**4 316**	**4 316**	**4 316**	**4 316**	**4 316**	**4 316**	**4 316**	**51 793**	**44 405**	**46 541**
Community and social services		1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	13 007	3 874	4 029
Sport and recreation		293	293	293	293	293	293	293	293	293	293	293	293	3 510	3 668	3 815
Public safety		73	73	73	73	73	73	73	73	73	73	73	73	870	909	946
Housing		2 867	2 867	2 867	2 867	2 867	2 867	2 867	2 867	2 867	2 867	2 867	2 867	34 401	35 949	37 746
Health		0	0	0	0	0	0	0	0	0	0	0	0	5	5	5
Economic and environmental services		**2 206**	**2 206**	**2 206**	**2 206**	**2 206**	**2 206**	**2 206**	**2 206**	**2 206**	**2 206**	**2 206**	**2 206**	**26 470**	**25 420**	**26 306**
Planning and development		802	802	802	802	802	802	802	802	802	802	802	802	9 620	9 906	10 172
Road transport		1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	16 850	15 514	16 134
Environmental protection																
Trading services		**166 906**	**166 906**	**166 906**	**166 906**	**166 906**	**166 906**	**166 906**	**166 906**	**166 906**	**166 906**	**166 906**	**166 906**	**2 002 877**	**2 193 599**	**2 360 000**
Energy sources		101 527	101 527	101 527	101 527	101 527	101 527	101 527	101 527	101 527	101 527	101 527	101 527	1 218 320	1 381 744	1 518 882
Water management		41 207	41 207	41 207	41 207	41 207	41 207	41 207	41 207	41 207	41 207	41 207	41 207	494 483	511 278	528 557
Waste water management		13 608	13 608	13 608	13 608	13 608	13 608	13 608	13 608	13 608	13 608	13 608	13 608	163 297	170 491	177 472
Waste management		10 565	10 565	10 565	10 565	10 565	10 565	10 565	10 565	10 565	10 565	10 565	10 565	126 776	130 086	135 089
Other		**1 065**	**1 065**	**1 065**	**1 065**	**1 065**	**1 065**	**1 065**	**1 065**	**1 065**	**1 065**	**1 065**	**1 065**	**12 780**	**13 355**	**13 889**
Total Revenue - Functional		**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**337 562**	**4 050 740**	**4 128 470**	**4 103 382**
Expenditure - Functional																
Governance and administration		**70 353**	**97 224**	**70 353**	**70 353**	**70 353**	**70 414**	**70 353**	**70 353**	**70 353**	**70 353**	**70 353**	**70 414**	**871 232**	**905 205**	**943 463**
Executive and council		44 341	44 341	44 341	44 341	44 341	44 402	44 341	44 341	44 341	44 341	44 341	44 402	532 218	551 991	573 567
Finance and administration		25 408	52 279	25 408	25 408	25 408	25 408	25 408	25 408	25 408	25 408	25 408	25 408	331 770	345 643	362 023
Internal audit		604	604	604	604	604	604	604	604	604	604	604	604	7 244	7 570	7 873
Community and public safety		**20 085**	**20 085**	**20 085**	**20 085**	**20 085**	**20 085**	**20 085**	**20 085**	**20 085**	**20 085**	**20 085**	**20 084**	**241 014**	**250 990**	**261 013**
Community and social services		4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	57 100	61 116	63 238
Sport and recreation		6 103	6 103	6 103	6 103	6 103	6 103	6 103	6 103	6 103	6 103	6 103	6 103	73 230	75 803	78 857
Public safety		4 249	4 249	4 249	4 249	4 249	4 249	4 249	4 249	4 249	4 249	4 249	4 249	50 986	51 760	53 876
Housing		3 143	3 143	3 143	3 143	3 143	3 143	3 143	3 143	3 143	3 143	3 143	3 143	37 712	39 336	41 146
Health		1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	21 985	22 975	23 895
Economic and environmental services		**18 913**	**18 913**	**18 913**	**18 913**	**18 913**	**18 913**	**18 913**	**18 913**	**18 913**	**18 913**	**18 913**	**18 913**	**226 961**	**220 929**	**229 840**
Planning and development		5 363	5 363	5 363	5 363	5 363	5 363	5 363	5 363	5 363	5 363	5 363	5 363	64 359	67 232	69 970
Road transport		13 465	13 465	13 465	13 465	13 465	13 465	13 465	13 465	13 465	13 465	13 465	13 465	161 579	152 629	158 759
Environmental protection		85	85	85	85	85	85	85	85	85	85	85	85	1 023	1 069	1 111
Trading services		**218 623**	**203 209**	**147 990**	**149 085**	**146 468**	**153 787**	**153 031**	**146 157**	**150 190**	**148 093**	**148 499**	**229 354**	**1 994 489**	**2 138 577**	**2 229 387**
Energy sources		164 535	149 121	93 902	94 997	92 380	97 738	98 943	92 069	96 102	94 005	94 411	173 306	1 341 512	1 463 003	1 533 226
Water management		31 841	31 841	31 841	31 841	31 841	33 093	31 841	31 841	31 841	31 841	31 841	33 093	384 592	397 243	407 206
Waste water management		13 103	13 103	13 103	13 103	13 103	13 811	13 103	13 103	13 103	13 103	13 103	13 811	158 648	163 779	169 944
Waste management		9 145	9 145	9 145	9 145	9 145	9 145	9 145	9 145	9 145	9 145	9 145	9 145	109 737	114 551	119 011
Other		**2 601**	**2 601**	**2 601**	**2 601**	**2 601**	**2 601**	**2 601**	**2 601**	**2 601**	**2 601**	**2 601**	**2 601**	**31 211**	**32 594**	**33 899**
Total Expenditure - Functional		**330 575**	**342 032**	**259 942**	**261 037**	**258 420**	**265 800**	**264 983**	**258 109**	**262 142**	**260 045**	**260 451**	**341 366**	**3 364 907**	**3 548 295**	**3 697 601**
Surplus/(Deficit) before assoc.		**6 986**	**(4 471)**	**77 619**	**76 524**	**79 141**	**71 762**	**72 578**	**79 452**	**75 419**	**77 516**	**77 110**	**(3 805)**	**685 833**	**580 175**	**405 781**
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	**6 986**	**(4 471)**	**77 619**	**76 524**	**79 141**	**71 762**	**72 578**	**79 452**	**75 419**	**77 516**	**77 110**	**(3 805)**	**685 833**	**580 175**	**405 781**

References

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

NC091 Sol Plaatje - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Multi-year expenditure *to be appropriated*	1															
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Municipal And General		580	580	580	580	580	580	580	580	580	580	580	580	6 957	–	5 430
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		978	978	978	978	978	978	978	978	978	978	978	978	11 739	13 478	2 609
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 - Strategy Econ Development And Planning		196	196	196	196	196	196	196	196	196	196	196	196	2 348	6 696	8 000
Vote 08 - Infrastructure And Services		43 377	43 377	43 377	43 377	43 377	43 377	43 377	43 377	43 377	43 377	43 377	43 377	520 522	437 115	273 597
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital multi-year expenditure sub-total	2	**45 130**	**45 130**	**45 130**	**45 130**	**45 130**	**45 130**	**45 130**	**45 130**	**45 130**	**45 130**	**45 130**	**45 130**	**541 565**	**457 289**	**289 636**
Single-year expenditure *to be appropriated*																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Municipal And General		688	688	688	688	688	688	688	688	688	688	688	688	8 261	20 435	25 217
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		217	217	217	217	217	217	217	217	217	217	217	217	2 609	3 043	5 430
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		214	214	214	214	214	214	214	214	214	214	214	214	2 565	–	–
Vote 08 - Infrastructure And Services		6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	77 638	49 078	11 099
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital single-year expenditure sub-total	2	**7 589**	**7 589**	**7 589**	**7 589**	**7 589**	**7 589**	**7 589**	**7 589**	**7 589**	**7 589**	**7 589**	**7 589**	**91 072**	**72 556**	**41 746**
Total Capital Expenditure	2	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**632 638**	**529 845**	**331 382**

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

NC091 Sol Plaatje - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Capital Expenditure - Functional	1															
Governance and administration		**1 268**	**1 268**	**1 268**	**1 268**	**1 268**	**1 268**	**1 268**	**1 268**	**1 268**	**1 268**	**1 268**	**1 268**	**15 217**	**20 435**	**30 648**
Executive and council		1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	15 217	20 435	30 648
Finance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internal audit																
Community and public safety		**1 196**	**1 196**	**1 196**	**1 196**	**1 196**	**1 196**	**1 196**	**1 196**	**1 196**	**1 196**	**1 196**	**1 196**	**14 348**	**16 522**	**8 039**
Community and social services		1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	14 348	16 522	8 039
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety																
Housing																
Health																
Economic and environmental services		**1 925**	**1 925**	**1 925**	**1 925**	**1 925**	**1 925**	**1 925**	**1 925**	**1 925**	**1 925**	**1 925**	**1 925**	**23 098**	**33 391**	**35 918**
Planning and development		268	268	268	268	268	268	268	268	268	268	268	268	3 217	6 696	8 000
Road transport		1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	19 880	26 696	27 918
Environmental protection																
Trading services		**48 190**	**48 190**	**48 190**	**48 190**	**48 190**	**48 190**	**48 190**	**48 190**	**48 190**	**48 190**	**48 190**	**48 190**	**578 279**	**459 498**	**256 777**
Energy sources		2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	25 236	18 811	15 038
Water management		42 029	42 029	42 029	42 029	42 029	42 029	42 029	42 029	42 029	42 029	42 029	42 029	504 348	429 565	224 348
Waste water management		4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	48 696	11 121	17 391
Waste management																
Other		**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**1 696**	**–**	**–**
Total Capital Expenditure - Functional	2	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**632 638**	**529 845**	**331 382**
Funded by:																
National Government		50 463	50 463	50 463	50 463	50 463	50 463	50 463	50 463	50 463	50 463	50 463	50 463	605 551	494 889	292 078
Provincial Government																
District Municipality		145	145	145	145	145	145	145	145	145	145	145	145	1 739	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**50 607**	**50 607**	**50 607**	**50 607**	**50 607**	**50 607**	**50 607**	**50 607**	**50 607**	**50 607**	**50 607**	**50 607**	**607 290**	**494 889**	**292 078**
Borrowing																
Internally generated funds		2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	25 348	34 957	39 304
Total Capital Funding		**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	52 720	52 720	632 638	529 845	331 382

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

NC091 Sol Plaatje - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	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
Cash Receipts By Source													1		
Property rates	55 175	55 175	55 175	55 175	55 175	55 175	55 175	55 175	55 175	55 175	55 175	55 175	662 106	683 955	705 842
Service charges - electricity revenue	103 423	103 423	103 423	103 423	103 423	103 423	103 423	103 423	103 423	103 423	103 423	103 423	1 241 075	1 422 520	1 564 770
Service charges - water revenue	33 481	33 481	33 481	33 481	33 481	33 481	33 481	33 481	33 481	33 481	33 481	33 481	401 778	414 932	428 004
Service charges - sanitation revenue	9 400	9 400	9 400	9 400	9 400	9 400	9 400	9 400	9 400	9 400	9 400	9 400	112 801	117 960	122 592
Service charges - refuse revenue	7 425	7 425	7 425	7 425	7 425	7 425	7 425	7 425	7 425	7 425	7 425	7 425	89 096	90 938	94 380
Rental of facilities and equipment	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	2 887	34 645	36 204	38 012
Interest earned - external investments	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	36 000	22 000	25 000
Interest earned - outstanding debtors	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	29 275	30 446	31 793
Dividends received															
Fines, penalties and forfeits	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	3 074	36 890	38 550	40 092
Licences and permits	821	821	821	821	821	821	821	821	821	821	821	821	9 850	10 293	10 705
Agency services															
Transfers and Subsidies - Operational	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	28 794	345 532	346 284	354 778
Other revenue	903	903	903	903	903	903	903	903	903	903	903	903	10 837	10 303	7 260
Cash Receipts by Source	**250 824**	**250 824**	**250 824**	**250 824**	**250 824**	**250 824**	**250 824**	**250 824**	**250 824**	**250 824**	**250 824**	**250 824**	**3 009 884**	**3 224 385**	**3 423 227**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	58 615	703 383	567 214	333 894
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans															
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	28 757	28 757	28 757	28 757	28 757	28 757	28 757	28 757	28 757	28 757	28 757	28 757	345 086	349 545	332 292
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments															
Insurance Refund - Capital	67	67	67	67	67	67	67	67	67	67	67	67	800	836	869
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments															
Total Cash Receipts by Source	**338 263**	**338 263**	**338 263**	**338 263**	**338 263**	**338 263**	**338 263**	**338 263**	**338 263**	**338 263**	**338 263**	**338 263**	**4 059 153**	**4 141 980**	**4 090 284**
Cash Payments by Type															
Employee related costs	91 425	118 113	91 425	91 425	91 425	91 425	91 425	91 425	91 425	91 425	91 425	91 424	1 123 783	1 154 302	1 202 769
Remuneration of councillors	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	3 422	41 064	42 912	44 843
Finance charges	–	–	–	–	–	6 867	–	–	–	–	–	6 867	13 735	11 315	8 589
Bulk purchases - Electricity	157 788	142 374	87 155	88 250	85 633	86 145	92 196	85 322	89 355	87 258	87 664	161 712	1 250 855	1 374 690	1 443 424
Acquisition inventory - water and other inventory	10 381	10 381	10 381	10 381	10 381	10 381	10 381	10 381	10 381	10 381	10 381	10 381	124 568	123 433	120 391
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other municipalities															
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	45 461	45 639	45 461	45 461	45 461	45 461	45 461	45 461	45 461	45 461	45 461	45 461	545 705	572 399	602 670
Cash Payments by Type	**308 476**	**319 928**	**237 843**	**238 938**	**236 321**	**243 700**	**242 884**	**236 010**	**240 043**	**237 946**	**238 352**	**319 267**	**3 099 710**	**3 279 051**	**3 422 686**
Other Cash Flows/Payments by Type															
Capital assets	52 720	52 720	52 720	52 720	52 720	52 720	52 720	52 720	52 720	52 720	52 720	147 615	727 533	609 322	381 089
Retention (Capital)															
Repayment of borrowing	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	16 688	18 832	20 000
Other Cash Flows/Payments	19 929	19 929	19 929	19 929	19 929	19 929	19 929	19 929	19 929	19 929	19 929	19 929	239 148	264 866	285 976
Total Cash Payments by Type	**382 516**	**393 968**	**311 883**	**312 978**	**310 361**	**317 740**	**316 924**	**310 050**	**314 083**	**311 986**	**312 392**	**488 202**	**4 083 079**	**4 172 071**	**4 109 751**
NET INCREASE/(DECREASE) IN CASH HELD	**(44 253)**	**(55 705)**	**26 380**	**25 285**	**27 902**	**20 523**	**21 339**	**28 213**	**24 180**	**26 277**	**25 871**	**(149 939)**	**(23 926)**	**(30 091)**	**(19 467)**
Cash/cash equivalents at the month/year begin:	78 493	34 240	(21 464)	4 916	30 201	58 103	78 626	99 965	128 178	152 358	178 636	204 507	78 493	54 567	24 476
Cash/cash equivalents at the month/year end:	34 240	(21 464)	4 916	30 201	58 103	78 626	99 965	128 178	152 358	178 636	204 507	54 567	54 567	24 476	5 009

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

NC091 Sol Plaatje - 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		
R million		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
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

NC091 Sol Plaatje - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Dbsa Loan @ 12.445%	M	240	Piped Water Inside Dwelling	30 June 2031	31
Dbsa Loan @ 12.61%	M	240	Piped Water Inside Dwelling	31 December 2028	3

References

1. Total agreement period from commencement until end

2. Annual value

NC091 Sol Plaatje - 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
R thousand	1,3	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
Parent Municipality:														
Revenue Obligation By Contract	2													
No Future Contracts Greater Than 5m		–	–	–	–	–	–	–	–	–	–	–	–	–
														–
														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
No Future Contracts Greater Than 5m		–	–	–	–	–	–	–	–	–	–	–	–	–
Banking Services 5-Year Contract (Banking Fees)		4 219	3 000	2 600	2 717	2 826	–	–	–	–	–	–	–	15 361
														–
Total Operating Expenditure Implication		4 219	3 000	2 600	2 717	2 826	–	–	–	–	–	–	–	15 361
Capital Expenditure Obligation By Contract	2													
Upgrade Stormwater Galeshewe		–	–	–	–	–	–	–	–	–	–	–	–	–
Lerato Park Link Water And Sewer		–	–	–	–	–	–	–	–	–	–	–	–	–
Homevale Fire Station		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		**4 219**	**3 000**	**2 600**	**2 717**	**2 826**	–	–	–	–	–	–	–	15 361
Entities:														
Revenue Obligation By Contract	2													
														–
														–
														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
														–
														–
														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
														–
														–
														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

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

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

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

NC091 Sol Plaatje - 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		
R thousand	1	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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**36 181**	**20 659**	**231 012**	**88 715**	**82 000**	**82 000**	**63 626**	**34 869**	**61 008**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		22 708	15 982	3 958	25 217	26 087	26 087	20 018	17 072	15 038
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		22 708	15 982	3 958	25 217	26 087	26 087	20 018	17 072	15 038
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		1 076	–	218 358	46 541	29 391	29 391	12 304	6 676	28 579
Dams and Weirs										
Boreholes										
Reservoirs		–	–	22 882	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works										
Bulk Mains		–	–	195 476	46 541	29 391	29 391	12 304	6 676	28 579
Distribution		1 076	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations										
Capital Spares										
Sanitation Infrastructure		12 397	4 676	8 696	16 957	26 522	26 522	31 304	11 121	17 391
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		12 397	4 676	8 696	16 957	26 522	26 522	31 304	11 121	17 391
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		–	–	2 014	3 043	3 478	3 478	2 609	3 043	5 430
Community Facilities		–	–	–	3 043	3 478	3 478	2 609	3 043	5 430
Halls		–	–	–	870	435	435	–	–	–
Centres		–	–	–	2 174	3 043	3 043	–	–	–
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	–	–	–	–	–	2 609	3 043	5 430
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	2 014	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities		–	–	2 014	–	–	–	–	–	–
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		**3 296**	**11 313**	**4 157**	**4 783**	**4 783**	**4 783**	**3 217**	**6 696**	**8 000**
Revenue Generating		3 296	11 313	4 157	4 783	4 783	4 783	3 217	6 696	8 000
Improved Property		3 296	11 313	4 157	4 783	4 783	4 783	3 217	6 696	8 000
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	17 073	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	17 073	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications										
Unspecified		–	17 073	–	–	–	–	–	–	–
Computer Equipment		2 943	1 059	2 135	7 652	3 913	3 913	1 304	3 913	4 348
Computer Equipment		2 943	1 059	2 135	7 652	3 913	3 913	1 304	3 913	4 348
Furniture and Office Equipment		984	339	22	870	870	870	870	1 739	1 739
Furniture and Office Equipment		984	339	22	870	870	870	870	1 739	1 739
Machinery and Equipment		–	–	38	–	–	–	–	–	–
Machinery and Equipment		–	–	38	–	–	–	–	–	–
Transport Assets		7 364	6 881	10 522	12 174	6 087	6 087	6 087	14 783	19 130
Transport Assets		7 364	6 881	10 522	12 174	6 087	6 087	6 087	14 783	19 130
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	**50 768**	**57 324**	**249 901**	**117 237**	**101 130**	**101 130**	**77 713**	**65 043**	**99 656**

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 e

NC091 Sol Plaatje - 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		
R thousand	1	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**43 168**	**93 809**	**276 015**	**478 241**	**495 431**	**495 431**	**512 044**	**433 285**	**202 949**
Roads Infrastructure		22 461	25 491	15 689	–	–	–	10 435	13 043	10 222
Roads		14 943	25 491	15 689	–	–	–	10 435	13 043	10 222
Road Structures		7 517	–	–	–	–	–	–	–	–
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 000	6 173	30 042	435	435	435	870	1 739	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		4 000	–	4 545	–	–	–	–	–	–
Capital Spares		–	6 173	25 497	435	435	435	870	1 739	–
Water Supply Infrastructure		8 569	62 145	218 749	452 589	469 739	469 739	492 044	418 502	192 727
Dams and Weirs										
Boreholes										
Reservoirs		–	858	9 386	–	–	–	–	–	–
Pump Stations		–	5 689	32 940	–	–	–	–	–	–
Water Treatment Works		–	19 199	91 702	50 125	213 796	213 796	187 726	129 624	3 569
Bulk Mains		–	29 572	84 720	402 465	255 943	255 943	304 318	288 879	189 158
Distribution		8 569	6 828	–	–	–	–	–	–	–
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 138	–	11 535	25 217	25 257	25 257	8 696	–	–
Pump Station		8 138	–	7 403	15 652	13 913	13 913	4 348	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers										
Toilet Facilities		–	–	4 132	9 565	11 344	11 344	4 348	–	–
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**–**	**–**	**3 704**	**11 257**	**10 636**	**10 636**	**16 957**	**10 870**	**5 430**
Community Facilities		–	–	–	9 517	9 517	9 517	10 000	10 870	–
Halls		–	–	–	2 261	2 261	2 261	10 000	10 870	–
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										

SECTION 2:

TARIFFS

1 **APPROVAL OF VARIOUS TARIFFS : 1 JULY 2026 - 30 JUNE 2027**

That, in terms of Section 24(2) of the Local Government : Municipal Finance Management Act, 2003 (Act No. 56), the following levies, fees and tariffs for Sol Plaatje Municipality be levied, and a General Rate be recovered on the values appearing in the 2023 General Valuation Roll

ALL TARIFFS ARE VAT INCLUSIVE WHERE APPLICABLE
ANY FUTURE CHANGES IN VAT WILL BE IMPLEMENTED ACCORDINGLY.

1.1 **LEVY OF RATES (FINANCE/VALUATIONS)**

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Residential Property	0.012646	0.013114	0.014132	0.015083
Vacant Residential Property	0.018969	0.019671	0.021197	0.022624
Industrial Property	0.037938	0.039342	0.042395	0.045248
Vacant Industrial	0.044262	0.045899	0.049460	0.052789
Business and Commercial Property	0.037938	0.039342	0.042395	0.045248
Vacant Business and Commercial Property	0.044262	0.045899	0.049460	0.052789
Agricultural Property	0.003162	0.003278	0.003533	0.003771
Mining Property	0.075877	0.078683	0.084789	0.090496
Public Service Property	0.051849	0.053767	0.057939	0.061839
Public Service Infrastructure	0.000000	0.000000	0.000000	0.000000
Public Benefit Activity Property	0.000000	0.000000	0.000000	0.000000
Place of Worship	0.000000	0.000000	0.000000	0.000000
Land Reform Beneficiary	0.000000	0.000000	0.000000	0.000000
Private Open Space	0.012646	0.013114	0.014132	0.015083
Municipal property used for Municipal Purposes	0.000000	0.000000	0.000000	0.000000
Sports Grounds and facilities operated for gain	0.000000	0.000000	0.000000	0.000000

1.1.1 An allowance has been made for the inclusion of rebates for Pensioners, Disabled Persons, Bona Fide Agricultural Property, Rural Residential Properties, Rural Commercial, Rural Industrial, Rural Mining, Independent Schools, Creches and Guesthouse Properties meeting certain criteria. The proposed rebate for Pensioners and Disabled Persons is 60% and the income threshold to qualify is R360 000 in addition to criteria per the Policy. The proposed rebate for Rural Residential is 15%, bona fide Agricultural Property is 40%, Rural Commercial, Industrial properties is 75% and Rural mines is 50%, Creches and Guesthouses is 30% and independent schools 65% subject to the requirements per the Policy.

1.1.2 Public Service Infrastructure is no longer feasable to rate due to the regulated rating ratios. It is therefore zero (0) rated.

1.1.3 The proposed rebate on bona fide Agricultural Property is to be fased out over the next few years. No reduction in the rebate for this year. Still at 40%.

1.1.4 The latest General Valuation Roll was implemented on the 1st of July 2023.

1.1.5 There have been additions to the rating categories which have been brought about by recent amendments of the Local Government: Municipal Property Rates Act 6 of 2004.

1.1.6 The categories of property with zero rate tariffs are those that are impermissable to rate in terms of the MPRA, not feasable to rate, or for public benefit purposes not desirable to rate.

1.1.7 Subject to section 19, a municipality may, in terms of the criteria set out in its rates policy, levy different rates for different categories of rateable property, determined in subsection (2) and (3), which must be determined according to the:

- use of the property;
- permitted use of the property; or
- a combination of (a) and (b).

1.1.8 Independent Schools were reclassified as commercial as it no longer falls within the mandotory categories set out in Section 8 of the MPRA (Municipal Property Rates Act 6 of 2004)

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.2	**MUNICIPAL SWIMMING POOLS & SPORTS FIELDS (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)**				
1.2.1	**Karen Muir Swimming Pool**				
	Admission fees - Children	18.00	19.00	20.00	21.00
	Admission fees - Adults	23.00	24.00	26.00	28.00
	Season tickets - Children	174.00	180.00	194.00	207.00
	Season tickets - Adults	301.00	312.00	336.00	359.00
	Hire of pool (Strictly for swimming purposes)	2,533.00	2,627.00	2,831.00	3,022.00
	Key / Loss / damage / breakage deposit	2,132.00	2,211.00	2,383.00	2,543.00
1.2.2	**Florianville Swimming Pool**				
	Admission fees - Children	18.00	19.00	20.00	21.00
	Admission fees - Adults	23.00	24.00	26.00	28.00
	Season tickets - Children	147.00	152.00	164.00	175.00
	Season tickets - Adults	240.00	249.00	268.00	286.00
	Hire of pool (Strictly for swimming purposes)	2,397.00	2,486.00	2,679.00	2,859.00
	Key / Loss / damage / breakage deposit	2,132.00	2,211.00	2,383.00	2,543.00
1.2.3	**Roodepan Swimming Pool**				
	Admission fees - Children	14.00	15.00	16.00	17.00
	Admission fees - Adults	23.00	24.00	26.00	28.00
	Season tickets - Children	134.00	139.00	150.00	160.00
	Season tickets - Adults	214.00	222.00	239.00	255.00
	Hire of pool (Strictly for swimming purposes)	2,397.00	2,486.00	2,679.00	2,859.00
	Key / Loss / damage / breakage deposit	2,132.00	2,211.00	2,383.00	2,543.00
1.2.4	**Galeshewe Swimming Pool**				
	Admission fees - Children	14.00	15.00	16.00	17.00
	Admission fees - Adults	23.00	24.00	26.00	28.00
	Season tickets - Children	134.00	139.00	150.00	160.00
	Season tickets - Adults	214.00	222.00	239.00	255.00
	Hire of pool (Strictly for swimming purposes)	2,397.00	2,486.00	2,679.00	2,859.00
	Key / Loss / damage / breakage deposit	2,132.00	2,211.00	2,383.00	2,543.00
1.2.5	**De Beers Stadium**				
	Atletics				
	Hire of athletics track	1,785.00	1,851.00	1,995.00	2,129.00
	Key / Loss / damage / breakage deposit	1,785.00	1,851.00	1,995.00	2,129.00
	Apparatus per day	1,066.00	1,105.00	1,191.00	1,271.00
	Key / Loss / damage / breakage deposit	1,467.00	1,521.00	1,639.00	1,749.00
	Training sessions (Schools/Clubs) for athletics during the week, except public holiday:	246.00	255.00	275.00	294.00
	Hire of sports field	960.00	996.00	1,073.00	1,145.00
	Key / Loss / damage / breakage deposit	1,467.00	1,521.00	1,639.00	1,749.00
	Preparation Fee	960.00	996.00	1,073.00	1,145.00
	VIP Lounge	960.00	996.00	1,073.00	1,145.00
	Lights :Fixed (plus hourly rate)	2,051.00	2,127.00	2,292.00	2,446.00
	: Hourly rate	65.00	67.00	72.00	77.00
	HIRE OF STADIUM				
	Sport per day (soccer)	1,332.00	1,381.00	1,488.00	1,588.00
	Other than sport	3,331.00	3,454.00	3,722.00	3,972.00
	Key / Loss / damage / breakage deposit	2,665.00	2,764.00	2,978.00	3,178.00
	Training session- soccer purposes(session during the week, except public holidays fo	236.00	400.00	431.00	460.00
	Music festivals/events /commercial use	30,643.00	29,000.00	31,250.00	33,353.00
	Key / Loss / damage / breakage deposit	42,635.00	23,000.00	24,785.00	26,453.00
	HIRE OF HALL NO. 4				
	Indoor sport (strictly for sporting codes and no events allowed)	214.00	222.00	239.00	255.00
	Hire of cafeteria/bar	428.00	444.00	478.00	510.00
	Key / Loss / damage / breakage deposit	1,467.00	1,521.00	1,639.00	1,749.00
	Season ticket for individuals for athletics (season is for 90 days with a maximum of 3 t	226.00	234.00	252.00	269.00
	week-except for public holidays within 07:00-18:00)				
	Individual per session	58.00	60.00	65.00	69.00
	GROUPS:				

		PRESENT TARIFFS	APPROVED TARIFFS 2026/07/01	APPROVED TARIFFS 2027/07/01	APPROVED TARIFFS 2028/07/01
		R	R	R	R
	1 - 10 per session	100.00	104.00	112.00	120.00
	11 - 20 per session	128.00	133.00	143.00	153.00
	21 - 30 per session	162.00	168.00	181.00	193.00
	31 - 40 per session	199.00	206.00	222.00	237.00
	41 - 60 per session	234.00	243.00	262.00	280.00
	61 and more per session	340.00	353.00	380.00	406.00
1.2.6	**Galeshewe Stadium**				
	Sport per day (soccer)	1,332.00	1,000.00	1,078.00	1,151.00
	Hire of multipurpose courts	987.00	300.00	323.00	345.00
	Hire of athletic track	New	500.00		
	Key / Loss / damage / breakage deposit	1,798.00	1,865.00	2,010.00	2,145.00
	Refundable loss deposit	New	200.00		
	Training session (max 2 hours) between Tuesday- Thursday, except public holidays from 07:00-18:00	236.00	236.00	254.00	271.00
	PRACTICE SESSIONS FOR ATHLETICS during the week, except public holidays from 07:00-18:00				
	Season ticket for individuals	226.00	234.00	252.00	269.00
	Individual per session	58.00	60.00	65.00	69.00
	GROUPS:				
	1 - 10 per session	100.00	104.00	112.00	120.00
	11 - 20 per session	128.00	133.00	143.00	153.00
	21 - 30 per session	162.00	168.00	181.00	193.00
	31 - 40 per session	199.00	206.00	222.00	237.00
	41 - 60 per session	234.00	243.00	262.00	280.00
	61 and more per session	340.00	353.00	380.00	406.00
	Training sessions (schools/clubs) for athletics during the week, except public holidays from 07:00-18:00	246.00	255.00	275.00	294.00
	Other than sport	5,995.00	6,217.00	6,699.00	7,150.00
	Key / Loss / damage / breakage deposit	2,665.00	2,764.00	2,978.00	3,178.00
	Music festivals/events /commercial use	23,982.00	25,000.00	26,940.00	28,753.00
	Key / Loss / damage / breakage deposit	41,302.00	19,000.00	20,474.00	21,852.00
	Lights :Fixed (plus hourly rate)	4,129.00	4,282.00	4,614.00	4,925.00
	: Hourly rate	119.00	123.00	133.00	142.00
1.2.7	**Galeshewe Arena**				
	Hire of arena per day	521.00	540.00	582.00	621.00
	Hire of hall per day	266.00	276.00	297.00	317.00
	Key / Loss / damage / breakage deposit	868.00	900.00	970.00	1,035.00
	Music festivals/events /commercial use	7,860.00	8,151.00	8,784.00	9,375.00
	Key / Loss / damage / breakage deposit	15,988.00	16,580.00	17,867.00	19,069.00
	Lights :Fixed (plus hourly rate)	67.00	69.00	74.00	79.00
	: Hourly rate	20.00	21.00	23.00	25.00
1.2.8	**West-End Indoor Facility**				
	Competitive sport -				
	Prior occupation per day	958.00	993.00	1,070.00	1,142.00
	Main Hall (per day)	2,252.00	2,335.00	2,516.00	2,685.00
	Key / Loss / damage / breakage deposit	2,239.00	2,322.00	2,502.00	2,670.00
	Small Hall (per day)	1,398.00	1,450.00	1,563.00	1,668.00
	Key / Loss / damage / breakage deposit	1,398.00	1,450.00	1,563.00	1,668.00
	Training sessions -				
	Main Hall (per hour)	233.00	242.00	261.00	279.00
	Key / Loss / damage / breakage deposit	350.00	363.00	391.00	417.00
	Small Hall (per hour)	168.00	174.00	188.00	201.00
	Key / Loss / damage / breakage deposit	307.00	318.00	343.00	366.00
	Other than sports:				
	* Monday - Friday				
	07:00 - 12:00 (per session)	1,344.00	1,394.00		
	12:00 - 17:00 (per session)	1,344.00	1,394.00		
	17:00 - 07:00 (per hour)	809.00	839.00		
	* Saturdays				
	A basic fee charged for 4 hours or part thereof	2,098.00	2,176.00		

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
	For every additional hour which the facility is used				
	an additional tariff is payable	561.00	582.00		
	* Sundays & Public Holidays				
	A basic fee is charged for 4 hours or part thereof	2,307.00	2,392.00		
	For every additional hour which the facility is used				
	an additional tariff is payable	809.00	839.00		
	* Key / Loss / damage / breakage deposit	1,679.00	1,741.00		
	Kitchen (per day)	798.00	828.00		
	* All Dances (Music festivals Excluded)				
	A basic fee is charged for 4 hours or part thereof	3,497.00	3,626.00		
	For every additional hour which the facility is used				
	an additional tariff is payable	965.00	1,001.00		
	** Key / Loss / damage / breakage deposit	2,098.00	2,176.00		
	*** Funerals - for 4 hours	2,098.00	2,176.00		
	For every additional hour	455.00	472.00		
	*** Key / Loss / damage / breakage deposit	1,398.00	1,450.00		
	Preparation fee (per hour) applicable to all activities	616.00	639.00		
	Aircon \ 8 hour session	1,398.00	1,450.00		
1.2.9	**West-End Club**				
	Competitive sport -				
	Prior occupation per day	1,049.00	1,088.00	1,172.00	1,251.00
	Main Hall (per day)	1,398.00	1,450.00	1,563.00	1,668.00
	Key / Loss / damage / breakage deposit	1,398.00	1,450.00	1,563.00	1,668.00
	Training sessions -				
	Main Hall (per hour)	231.00	240.00	259.00	276.00
	Key / Loss / damage / breakage deposit	377.00	391.00	421.00	449.00
	Kitchen	797.00	826.00	890.00	950.00
	Key / Loss / damage / breakage deposit	1,398.00	1,450.00	1,563.00	1,668.00
	Braai area	838.00	869.00	936.00	999.00
	Key / Loss / damage / breakage deposit	1,398.00	1,450.00	1,563.00	1,668.00
	Trog Bar	1,118.00	1,159.00	1,249.00	1,333.00
	Key / Loss / damage / breakage deposit	1,398.00	1,450.00	1,563.00	1,668.00
	Soccer Field	797.00	826.00	890.00	950.00
	Key / Loss / damage / breakage deposit	1,118.00	1,159.00	1,249.00	1,333.00
	Cricket field	797.00	826.00	890.00	950.00
	Key / Loss / damage / breakage deposit	1,118.00	1,159.00	1,249.00	1,333.00
	Air Conditioner	908.00	942.00	1,015.00	1,083.00
	Hiring of facility other than sports:				
	* Monday - Friday				
	07:00 - 12:00 (per session)	1,344.00	1,394.00		
	12:00 - 17:00 (per session)	1,344.00	1,394.00		
	17:00 - 07:00 (per hour)	809.00	839.00		
	* Saturdays				
	A basic fee charged for 4 hours or part thereof	2,098.00	2,176.00		
	For every additional hour which the facility is used				
	an additional tariff is payable	561.00	582.00		
	* Sundays & Public Holidays				
	A basic fee is charged for 4 hours or part thereof	2,307.00	2,392.00		
	For every additional hour which the facility is used				
	an additional tariff is payable	809.00	839.00		
	* Key / Loss / damage / breakage deposit	1,679.00	1,741.00		
	Kitchen (per day)	798.00	828.00		
	* All Dances (Music festivals Excluded)				
	A basic fee is charged for 4 hours or part thereof	3,497.00	3,626.00		
	For every additional hour which the facility is used				

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
an additional tariff is payable	965.00	1,001.00		
** Key / Loss / damage / breakage deposit	2,098.00	2,176.00		
*** Funerals - for 4 hours	2,098.00	2,176.00		
For every additional hour	455.00	472.00		
*** Key / Loss / damage / breakage deposit	1,398.00	1,450.00		
Preparation fee (per hour) applicable to all activities	616.00	639.00		
Aircon \ 8 hour session	1,398.00	1,450.00		
Deposit on hiring of facilities	50% of total	50% of total	50% of total	50% of total
(Within 7 days of the request for the reservation)	amount	amount	amount	amount

Cancellation

If a reservation is cancelled within 30 days of occupation the refund to the client will be 50% of the deposit amount paid.

If a reservation is cancelled within 10 days of occupation the client will forfait the total deposit amount paid.

Conditions

1. Right of admission reserved.
2. Facility used at own risk.
3. Total reservation fee to be paid within 10 (ten) days of booking.
4. Payment to be made in relation to booking.
5. Facility may not be used unless payment is received in advance.
6. Use of the facility will not be allowed unless a contract has been completed and signed by the Lessee.
7. No equipment may be removed from the facility.
8. Facility to be left in same condition as it was found on occupation.
9. Lessee will be held responsible for any littering, damages or loss of any equipment of the property and strict action will be taken against such lessee.
10. Losses and breakages of any items brought onto the premises by the lessee will not be compensated by the lessor of this facility.
11. A pre occupation fee payable if the lessee needs to decorate the hall one day or more before the function.
12. Canceling of bookings - see cancellations.
13. No private liquor allowed on premises. No private bar allowed on premises. Strict adherence to the aforementioned can lead to arrest, prohibition from the facility and forteiture of total deposit.

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
	14. A market related corkage fee may be charged for wine and champagne.				
	15. The playing of musical instruments, live musical performances and any other form of amplified music is prohibited outdoors. The playing of music will be allowed indoor only until 24:00.				
	16. Ignorance of any of the above can lead to: Arrest, prohibition from the facility and forfeiture of total deposit.				
	17. All reservations will be accommodated on the basis of first come first served.				
	18. Funerals to be charged asper item 1.9.5				
	If a request is received from a the following organizations * to use the facilities at a reduced tariff ONLY the Municipal Manager may approve a reduced tariff. The relevant deposit , which is refundable ,is payable.				
	* Registered Welfare Organisations				
	* Registered Non-profitable Organisations				
	* Schools and Churches				
	NB. Government Departments to pay full tariff.				
	If a contract is drawn up with a specific Provincial or National body for the hire of any of the facilities for sport (seasonal), the fee is R37 000-00 for the season				
	Deposit for reservation = 25% of total reservation fee to be paid within 7 days of booking.				
	Cancellation fee = 25% of total reservation fee.				
1.2.10	**Open Mine Caravan Park**				
	Caravans - (per Caravan)	175.00	181.00	195.00	208.00
	- (per person)	91.00	94.00	101.00	108.00
	Caravan Club				
	Minimum of 20 Caravans - (per Caravan)	133.00	138.00	149.00	159.00
	- (per person)	85.00	88.00	95.00	101.00
	Pensioners - (per Caravan)	125.00	130.00	140.00	149.00
	- (per person)	85.00	88.00	95.00	101.00
	Tent (per site)	133.00	138.00	149.00	159.00
	(per person)	105.00	109.00	117.00	125.00
	Day Visitors:				
	Car (per car)	105.00	109.00	117.00	125.00
	(per person)	113.00	117.00	126.00	134.00
	Bus (per bus)	518.00	537.00	579.00	618.00
	(per person)	91.00	94.00	101.00	108.00
	Music Festival/Events?Commercial Use	7,800.00	7,800.00	8,405.00	8,971.00
	Key loss/Damage/Breakage deposit	11,000.00	11,000.00	11,854.00	12,652.00
1.3	**BURIAL PLOT FEES (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)**				
1.3.1	**West-End and Kenilworth Cemeteries**				
	Re-opening (casket)	1,333.00	1,382.00	1,489.00	1,589.00
	Re-opening (adults)	1,086.00	1,126.00	1,213.00	1,295.00
	Re-opening (babies)	862.00	894.00	963.00	1,028.00
	Burial of ashes	287.00	298.00	321.00	343.00
	Grave fees (adult)	1,829.00	1,897.00	2,044.00	2,182.00
	Grave fees (children under 7)	1,398.00	1,450.00	1,563.00	1,668.00
	Special graves (casket)	2,575.00	2,670.00	2,877.00	3,071.00
	Wall of Remembrance (per niche)	2,705.00	2,805.00	3,023.00	3,226.00
	Two burials per grave	3,921.00	4,066.00	4,382.00	4,677.00
	Reserved graves	3,921.00	4,066.00	4,382.00	4,677.00
	Monument erection fee - single graves	667.00	692.00	746.00	796.00
	Monument erection fee - double graves	1,149.00	1,192.00	1,284.00	1,370.00
	Sundry payment - Saturday funerals	1,373.00	1,424.00	1,535.00	1,638.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.3.2	**Roodepan, Greenpoint and Galeshewe Cemeteries**				
	Re-opening (casket)	1,149.00	1,192.00	1,284.00	1,370.00
	Re-opening (adults)	876.00	908.00	978.00	1,044.00
	Re-opening (babies)	760.00	788.00	849.00	906.00
	Burial of ashes	287.00	298.00	321.00	343.00
	Grave fees (adult)	1,149.00	1,192.00	1,284.00	1,370.00
	Grave fees (children under 7)	509.00	528.00	569.00	607.00
	Special graves (casket)	2,222.00	2,304.00	2,483.00	2,650.00
	Pauper graves	483.00	501.00	540.00	576.00
	Two burials per grave	2,745.00	2,847.00	3,068.00	3,274.00
	Reserved graves	2,797.00	2,900.00	3,125.00	3,335.00
	Monument erection fee - single graves	667.00	692.00	746.00	796.00
	Monument erection fee - double graves	1,149.00	1,192.00	1,284.00	1,370.00
	Sundry payment - Saturday funerals	1,373.00	1,424.00	1,535.00	1,638.00
1.3.3	**Ritchie, Motswedimosa and Rietvale Cemeteries**				
	Re-opening (casket)	1,149.00	1,192.00	1,284.00	1,370.00
	Re-opening (adults)	876.00	908.00	978.00	1,044.00
	Re-opening (babies)	760.00	788.00	849.00	906.00
	Burial of ashes	287.00	298.00	321.00	343.00
	Grave fees (adult)	1,149.00	1,192.00	1,284.00	1,370.00
	Grave fees (children under 7)	509.00	528.00	569.00	607.00
	Special graves (casket)	2,222.00	2,304.00	2,483.00	2,650.00
	Pauper graves	483.00	501.00	540.00	576.00
	Two burials per grave	2,745.00	2,847.00	3,068.00	3,274.00
	Reserved graves	2,797.00	2,900.00	3,125.00	3,335.00
	Monument erection fee - single graves	667.00	692.00	746.00	796.00
	Monument erection fee - double graves	1,149.00	1,192.00	1,284.00	1,370.00
	Sundry payment - Saturday funerals	1,373.00	1,424.00	1,535.00	1,638.00
	Phutanang Cemetery				
	Re-opening (dome casket/casket)	1,149.00	1,192.00	1,284.00	1,370.00
	Re-opening (adults)-normal	876.00	908.00	978.00	1,044.00
	Re-opening (babies)	760.00	788.00	849.00	906.00
	Burial of ashes	287.00	298.00	321.00	343.00
	Grave fees (adult)	1,096.00	1,137.00	1,225.00	1,307.00
	Grave fees (children under 7)	509.00	528.00	569.00	607.00
	Special graves (dome casket/casket)	2,131.00	2,210.00	2,381.00	2,541.00
	Pauper graves	483.00	501.00	540.00	576.00
	Two burials per grave	2,022.00	2,097.00	2,260.00	2,412.00
	Reserved graves	2,618.00	2,715.00	2,926.00	3,123.00
	Monument erection fee - single graves	667.00	692.00	746.00	796.00
	Monument erection fee - double graves	1,149.00	1,192.00	1,284.00	1,370.00
	Sundry payment - Saturday funerals	1,373.00	1,424.00	1,535.00	1,638.00
1.3.4	Grave Fees for Deceased Indigent Accountholders	444.00	460.00	496.00	529.00

1.4 **PLEASURE RESORTS AND CARAVAN PARKS (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)**

50% Discount on school groups with a minimum of 30 day visitors (Riverton).
That a 10% levy be charged on the normal tariff on all one-day reservations during weekends and long weekends.
Accommodation cancellation
If a reservation is cancelled within 20 days of occupation the refund to the client will be 85% of the total amount paid.
If a reservation is cancelled within 10 days of occupation the client will forfeit the total deposit amount paid.
No refund will be made to a client who does not arrive or who departs prior to the departure date.

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
	Accommodation deposit				
	A deposit must be paid within 48 hours of the date of the request for a reservation. Deposit amount is 75% of total amount.				
	Preference would be given to all clients (reservations) who utilise accommodation for longer periods				
	during high peak season. Deposits for such reservations will be the full amount of the reservation with the provision that payments being received within the month the reservation has been done.				
	***No free entry for Riverton residents				
	All Resorts - Festivals /events (see condition no 33)	as per quotation	as per quotation	as per quotation	as per quotation
1.4.1	**Riverton Pleasure Resort**				
	Chalets/Villas				
	Basic tariff per unit	176.00	183.00	197.00	210.00
	Per bed available in the unit	247.00	256.00	276.00	295.00
	With the proviso that if a five-bed unit is available and only a four-bed unit is required, the tariff for a four-bed unit is applicable (converted to the nearest multiple of 5).				
	Rondavels				
	Basic tariff per unit	102.00	106.00	114.00	122.00
	Per bed available in the unit	176.00	183.00	197.00	210.00
	If group bookings are made where more than 50 beds are required, a 15% discount becomes applicable.				
	Upgraded Rondavels : Basic tariff per unit	146.00	151.00	163.00	174.00
	Upgraded Rondavels : Per bed available in the unit	194.00	201.00	217.00	232.00
	Caravan Park				
	Caravan (per day)	146.00	151.00	163.00	174.00
	Per person (per day)	68.00	71.00	77.00	82.00
	Caravan Clubs (minimum of 15 caravans)				
	(excluding December holidays)	30% discount	30% discount	30% discount	30% discount
	Pensioners (excluding December holidays)	40% discount	40% discount	40% discount	40% discount
	Super Tube per ride	6.00	6.00	6.00	6.00
	Day visitors	56.00	58.00	63.00	67.00
	Day visitors (1 May - 31 August)	34.00	35.00	38.00	41.00
	Cars	40.00	41.00	44.00	47.00
	Season ticket (minimum 100 tickets)	50% discount	50% discount	50% discount	50% discount
	Boats	105.00	109.00	117.00	125.00
	Hall (for period of 24 hours)	741.00	768.00	828.00	884.00
	Key / Loss / damage / breakage deposit				
	Chalets and Villas	692.00	718.00	774.00	826.00
	Rondavels	692.00	718.00	774.00	826.00
	Hall	692.00	718.00	774.00	826.00
	Group reservations	7,759.00	8,046.00	8,670.00	9,253.00
	For calculation of tariffs, a day will be calculated from 15:00 - 11:00 the following day or part thereof. In the event of these times being exceeded a pro-rata hourly rate of 10% of the tariff will be recovered from the deposit. If the occupier should choose to occupy the living unit before the stipulated time the abovementioned payment of 10% will be payable, subject to availability.				
1.4.2	**Langleg Pleasure Resort**				
	Chalets	176.00	183.00	197.00	210.00
	Basic tariff per unit	159.00	165.00	178.00	190.00
	Per bed available in the unit				
	Rondavels				
	Basic tariff per unit	102.00	106.00	114.00	122.00
	Per bed available in the unit	52.00	54.00	58.00	62.00
	Entire Resort: (Chalets, Rondavels, Hall, Dormitories, Ablutions, Day visitors area)				
	(Key deposit of R19000-00 as well as payment for 15 (fifteen) security guards from a r	48492.00	50,286.00	54,188.00	57,835.00
	company on the day of the festival is compulsory)				

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Key / Loss / damage / breakage deposit				
Resort	24,939.00	25,862.00	27,869.00	29,745.00
Chalets	692.00	718.00	774.00	826.00
Rondavels	692.00	718.00	774.00	826.00
Camping sites				
Tent 6 persons(per day)	131.00	136.00	147.00	157.00
Per person (per day)	68.00	71.00	77.00	82.00
Caravans				
Per caravan (per day)	152.00	158.00	170.00	181.00
Per person (per day)	85.00	88.00	95.00	101.00
Hall				
24-hour period	1,662.00	1,723.00	1,857.00	1,982.00
Per person	49.00	51.00	55.00	59.00
Key / Loss / damage / breakage deposit	692.00	718.00	774.00	826.00
Day visitors				
Per person	56.00	58.00	63.00	67.00
Cars	41.00	43.00	46.00	49.00
Group accommodation				
Key / Loss / damage / breakage deposit	2,078.00	2,155.00	2,322.00	2,478.00
Per person per night (without bedding)	138.00	143.00	154.00	164.00
Per person per night (with bedding)	167.00	173.00	186.00	199.00

For calculation of tariffs, a day will be calculated from 15:00 - 11:00 the following day or a part thereof. In the event of these times being exceeded a pro-rata hourly rate of 10% of the tariff will be recovered from the deposit. If the occupier should choose to occupy the living unit before the stipulated time the abovementioned payment of 10% will be payable, sugject to availability.

1.4.3 **Rekaofela and Transka Pleasure Resorts**

Chalets : Rekaofela				
Basic tariff per unit	215.00	223.00	240.00	256.00
Per bed available in the unit	257.00	267.00	288.00	307.00
(Amount converted to the nearest multiple of 5).				
Key / Loss / damage / breakage deposit	692.00	718.00	774.00	826.00
Chalets : Transka				
Basic tariff per unit	176.00	183.00	197.00	210.00
Per bed available in the unit	176.00	183.00	197.00	210.00
Key / Loss / damage / breakage deposit	692.00	718.00	774.00	826.00
Caravan Park :Transka				
Caravan (per day)	159.00	165.00	178.00	190.00
Per person (per day)	85.00	88.00	95.00	101.00
Entire Transka Resort: (Chalets, Hall,Dormitories,Ablutions, Day visitors area,Swimming Pools)				
Hiring fee	New	50,000.00		
Refundable loss deposit	New	25,000.00		
15 (fifteen) security guards from a recognised securit company on the day of the event				
6 (six) private lifesavers to perform livesaving duties during the event				
Group accommodation				
Transka - per person per night (with bedding)	159.00	165.00	178.00	190.00
Key / Loss / damage / breakage deposit	2,078.00	2,155.00	2,322.00	2,478.00
Rekaofela - per person per night	188.00	195.00	210.00	224.00
Key / Loss / damage / breakage deposit	2,078.00	2,155.00	2,322.00	2,478.00

	PRESENT TARIFFS	APPROVED TARIFFS 2026/07/01	APPROVED TARIFFS 2027/07/01	APPROVED TARIFFS 2028/07/01
	R	R	R	R
Hall - (24-hour period) Kopano	1,454.00	1,508.00	1,625.00	1,734.00
- (48-hour period)	1,522.00	1,578.00	1,700.00	1,814.00
- (72-hour period)	1,594.00	1,653.00	1,781.00	1,901.00
- (96-hour period)	1,662.00	1,723.00	1,857.00	1,982.00
(More than 96 hours)	2,425.00	2,515.00	2,710.00	2,892.00
Key / Loss / damage / breakage deposit	2,078.00	2,155.00	2,322.00	2,478.00
Training Centre - Mongano Hall				
Per person per night	188.00	195.00	210.00	224.00
Key / Loss / damage / breakage deposit	2,078.00	2,155.00	2,322.00	2,478.00
Hall - (24-hour period)	3,116.00	3,231.00	3,482.00	3,716.00
- (48-hour period)	3,256.00	3,376.00	3,638.00	3,883.00
- (72-hour period)	3,464.00	3,592.00	3,871.00	4,132.00
- (96-hour period)	3,602.00	3,735.00	4,025.00	4,296.00
(More than 96 hours)	6,165.00	6,393.00	6,889.00	7,353.00
Key / Loss / damage / breakage deposit	2,078.00	2,155.00	2,322.00	2,478.00
Prior occupation	1,386.00	1,437.00	1,549.00	1,653.00
Recreation Hall - Riverside Hall				
Hall - (24-hour period)	7,759.00	8,046.00	8,670.00	9,253.00
- (48-hour period)	8,037.00	8,334.00	8,981.00	9,585.00
- (72-hour period)	8,175.00	8,477.00	9,135.00	9,750.00
- (96-hour period)	8,452.00	8,765.00	9,445.00	10,081.00
(More than 96 hours)	9,282.00	9,625.00	10,372.00	11,070.00
Prior occupation (per day)	790.00	819.00	883.00	942.00
Key / Loss / damage / breakage deposit	3,464.00	3,592.00	3,871.00	4,132.00
Meals and refreshments				
That a 10% levy be charged on all catering costs over weekends, long weekends and public holidays.				
Catering at Rekaofela Resort is compulsory				
No outside Caterers are allowed to do catering at this facility				
Daily conference tariff per person per day for a minimum of 20-40 delegates.	943.00	978.00	1,054.00	1,125.00
Daily conference tariff per person per day for less than 20 delegates,	1,109.00	1,150.00	1,239.00	1,322.00
Breakfast	70.00	73.00	79.00	84.00
	75.00	78.00	84.00	90.00
	91.00	94.00	101.00	108.00
	108.00	112.00	121.00	129.00
	122.00	127.00	137.00	146.00
	140.00	145.00	156.00	166.00
	188.00	195.00	210.00	224.00
Lunch / Dinner	91.00	94.00	101.00	108.00
	108.00	112.00	121.00	129.00
	115.00	119.00	128.00	137.00
	122.00	127.00	137.00	146.00
	115.00	119.00	128.00	137.00
	132.00	137.00	148.00	158.00
	138.00	143.00	154.00	164.00
	146.00	151.00	163.00	174.00
	152.00	158.00	170.00	181.00
	159.00	165.00	178.00	190.00
	168.00	174.00	188.00	201.00
	182.00	189.00	204.00	218.00
	194.00	201.00	217.00	232.00
	209.00	217.00	234.00	250.00
	244.00	253.00	273.00	291.00

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Poeding	41.00	43.00	46.00	49.00
	49.00	51.00	55.00	59.00
	63.00	65.00	70.00	75.00
Additional meals				
Finger lunch per person	68.00	71.00	77.00	82.00
	91.00	94.00	101.00	108.00
	99.00	103.00	111.00	118.00
	132.00	137.00	148.00	158.00
	152.00	158.00	170.00	181.00
Spitbraai per person	305.00	316.00	341.00	364.00
	352.00	365.00	393.00	419.00
	401.00	416.00	448.00	478.00
Weddings per person	327.00	339.00	365.00	390.00
	352.00	365.00	393.00	419.00
	419.00	435.00	469.00	501.00
	472.00	489.00	527.00	562.00
Coffee/Tea & Refreshments				
Coffee/Tea (per person)	28.00	29.00	31.00	33.00
Coffee/Tea & refreshments (per person)	69.00	72.00	78.00	83.00
Coffee/Tea & muffens (per person)	61.00	63.00	68.00	73.00
Tableclothes (weddings) each	75.00	78.00	84.00	90.00
Crockery and cutlery (per day)	457.00	474.00	511.00	545.00
Overhead projector (per day)	90.00	93.00	100.00	107.00
Video machine (per day)	85.00	88.00	95.00	101.00
Television (per day)	56.00	58.00	63.00	67.00
Flip chart	56.00	58.00	63.00	67.00
Flip chart paper (per batch)	380.00	394.00	425.00	454.00
Cool room (24-hours)	151.00	157.00	169.00	180.00
Data Projector (per day)	305.00	316.00	341.00	364.00
Printing charges and phone calls				
Paper prints - A4	13.00	13.00	14.00	15.00
Paper prints - A3	20.00	21.00	23.00	25.00
Fax - A4	29.00	30.00	32.00	34.00
Day Visitor Tariff				
Per person (Transka)	29.00	30.00	32.00	34.00
Per person Seasonal (Transka) Easter/ December till 10th of January	84.00	87.00	94.00	100.00
School children out of season (Transka)	14.00	15.00	16.00	17.00
Winter Period (I May till 31st July	14.00	15.00	16.00	17.00
Buses (15 Seater and more) / Cars	40.00	41.00	44.00	47.00
Putt-Putt	27.00	28.00	30.00	32.00

For calculation of tariffs, a day will be calculated from 15:00 - 11:00 the following day or part thereof. In the of these times being exceeded a pro-rata hourly rate of 10% of the tariff will be recovered from the deposit. If the occupier should choose to occupy the living unit before the stipulated time the abovementioned payment of 10% will be payable, subject to availability.

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Hire of Lapas				
Lapa A	523.00	542.00	584.00	623.00
Lapa B	523.00	542.00	584.00	623.00
Lapa C	589.00	611.00	658.00	702.00
Key / Loss / damage / breakage deposit	654.00	678.00	731.00	780.00

Cancellation fee on Conferences, Seminars and Training sessions is 25% of the total reservation fee.

1.4.4 **Adventure Centre**

Course fees				
Instruction (per activity, per person)	589.00	611.00	658.00	702.00
1-Activity introduction (per person) - instruction, refreshments, equipment	654.00	678.00	731.00	780.00
Instructor's fees				
Instructor's fees per day (with OAA Level 2 training)	589.00	611.00	658.00	702.00
Instructor's fees per day (with OAA Level 3 training)	654.00	678.00	731.00	780.00
Instructor's transport costs (per Km)	6.58	6.82	7.35	7.84

Cancellation fee is 25% of the total reservation fee.

CONDITIONS:

1. Right of admission reserved.
2. Entry at own risk.
3. Private parties are not allowed in any accommodation.
4. Noise or disturbing music is not allowed.
5. The refund of key deposits between 07:00 - 11:30, after the chalet has been checked by a member of the Resort Staff.
6. No refunds during weekends.
7. No parking on grass or paving areas.
8. No bedding and equipment may be removed from the chalets or may be used outside the chalet.
9. A day is calculated from 15:00 - 11:00 the next day.
10. No day visitors are allowed at the chalets without the knowledge of the Manager.
11. Day visitors must leave the premises at 18:00.
12. The amount of people will be determined by the amount of beds in the chalets.
13. No animals are allowed in the Resort.
14. Payment to be made in relation to the booking made.
15. If the chalets are evacuated later than 11:00, an additional tariff will be charged.
16. The chalets must be left in the same condition as it was found on occupation.
17. The visitors will be responsible for any damages or loss of any equipment in the chalets.
18. Strict action will be taken against any person who damages or removes any equipment or belongings of the Sol Plaatje Pleasure Resorts.
19. No visitor has the authority to choose his chalet or stand to be occupied.
20. Hotplates may only be used to cook on and not as heaters.
21. No tents may be erected next to accommodation units.
22. Ignorance or any of the above can lead to (*without refunding of any payment made in advance)* arrests, prohibitance from the Resort and no refunds on key deposits.
23. The management has the authority to determine whether any occupier's behaviour is acceptable to the Resort Manager.
24. Normal meal hours will be: 08:00 - 09:00; 13:00 - 14:00; 18:00 - 19:00. A levy of 10% will be charged on all meals taken outside the normal meal hours.
25. There will be no refund of the payment should the occupier cancel any time during their visit or should the person be prohibited from the resort.
26. All meals at weddings will be served not later than 20H00 and the kitchen will be closed at 22h30. A levy equal to the key deposit on the hall will be charged in the case of exceeding the prescribed hours.

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
	27. No private caterers or private individuals are allowed to use any catering equipment or kitchen facilities or any resourses of the Rekaofela Resort for personnel or private use.				
	28. The serving of meals in all cases will not exceed the 2.5 hour prescribed time frame.				
	29. In the event of catering at Rekaofela, all payments must be received 5 days prior to the actual reservation date. In the case of not receiving payment in the prescribed period no catering will be done, the reservation cancelled and the cancellation fee is applicable.				
	30. All individuals, private institutions, schools, political parties, private companies, wedding arrangements, family reunions etc. must pay upfront before any service are to be rendered.				
	31. In the event of outstanding accounts, no new reservations will be eccepted before all outstanding payments have been received. Where state departments are involved, no service will be provided without an official order at least 4 days prior to the reservation.(see cancellation fee)				
	32. Preference would be given to all clients (reservations) who utilise accommodation for longer periods during high peak season. Such reservations will be accommodated well in advance of 1/2 day reservations with the provision that payments being received within the month the reservation has been done.				
	33. An application for hire of a resort to stage a festival / event should be made on the relevant application form, after which the Resort Manager will compile a quotation and submit same to the CFO for approval.				
1.4.5	**PERSONNAL HEALTH**				
	PATIENT INFORMATION FROM CLINICS				
	Per enquiry per person	553.00	573.00	617.00	659.00
1.5	**HOUSING (SERVICES & INFRASTRUCTURE)**				
	That the rental on all Municipal Renting Schemes be increased as per National Housing Guidelines as per the following based on market related rentals:				
	Impala Court				
	1 Bedroom	1,961.00	2,034.00	2,192.00	2,340.00
	2 Bedroom	2,484.00	2,576.00	2,776.00	2,963.00
	Hercules Court				
	1 Bedroom	2,157.00	2,237.00	2,411.00	2,573.00
	2 Bedroom	2,614.00	2,711.00	2,921.00	3,118.00
	Holland Court				
	1 Bedroom	2,875.00	2,981.00	3,212.00	3,428.00
	2 Bedroom	3,529.00	3,660.00	3,944.00	4,209.00
	3 Bedroom	3,791.00	3,931.00	4,236.00	4,521.00
	Bachelor	2,548.00	2,642.00	2,847.00	3,039.00
	Newton Court				
	1 Bedroom	3,202.00	3,320.00	3,578.00	3,819.00
	2 Bedroom	3,921.00	4,066.00	4,382.00	4,677.00
	3 Bedroom	4,509.00	4,676.00	5,039.00	5,378.00
	Tiffany Court				
	2 Bedroom	3,921.00	4,066.00	4,382.00	4,677.00
	Eugenie Court				
	1 Bedroom	3,137.00	3,253.00	3,505.00	3,741.00
	2 Bedroom	3,791.00	3,931.00	4,236.00	4,521.00
	Jonker Court				
	1 Bedroom	2,614.00	2,711.00	2,921.00	3,118.00
	2 Bedroom	3,137.00	3,253.00	3,505.00	3,741.00
	Eureka Court				
	1 Bedroom	2,614.00	2,711.00	2,921.00	3,118.00
	2 Bedroom	3,202.00	3,320.00	3,578.00	3,819.00
	Krisant Court				
	1 Bedroom	2,484.00	2,576.00	2,776.00	2,963.00
	2 Bedroom	3,202.00	3,320.00	3,578.00	3,819.00
	Roodepan Flats				
	1 Bedroom	954.00	989.00	1,066.00	1,138.00
	2 Bedroom	1,569.00	1,627.00	1,753.00	1,871.00
	3 Bedroom	2,157.00	2,237.00	2,411.00	2,573.00

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Flamingo Court				
1 Bedroom	1,634.00	1,694.00	1,825.00	1,948.00
2 Bedroom	2,091.00	2,168.00	2,336.00	2,493.00
Bachelor	1,504.00	1,560.00	1,681.00	1,794.00
Lerato Park Communal Residential Units (CRU)				
Bachelor unit-CRU Units (Type A-30m^2)	1,973.00	2,046.00	2,205.00	2,353.00
1 Bedroom unit -CRU Units (Type B-42m^2)	2,741.00	2,842.00	3,063.00	3,269.00
2 Bedroom unit- Rental units (Type C - 42m^2)	2,741.00	2,842.00	3,063.00	3,269.00
2 Bedroom unit- Rental units (Type D - 43m^2)	3,069.00	3,183.00	3,430.00	3,661.00
2 Bedroom unit- Rental units (Type E - 52m^2)	3,837.00	3,979.00	4,288.00	4,577.00
2 Bedroom unit- Rental units (Type F - 52m^2)	3,837.00	3,979.00	4,288.00	4,577.00
2 Bedroom unit- Rental units (Type G - 52m^2)	3,837.00	3,979.00	4,288.00	4,577.00
NB: Rental charges are inclusive of Sewerage and Refuse removal as per Council approved tariffs.				
Carports				
Carport with locking facility (per month)	145.00	150.00	162.00	173.00
Carport without locking facility (per month)	65.00	67.00	72.00	77.00
Key deposit	196.00	203.00	219.00	234.00
Administration fee	221.00	229.00	247.00	264.00
By-pass houses				
7 Villiers street	2,418.00	2,507.00	2,702.00	2,884.00
9 Villiers street	2,222.00	2,304.00	2,483.00	2,650.00
27a St Augustines road	2,418.00	2,507.00	2,702.00	2,884.00
28 St Augustines road	2,745.00	2,847.00	3,068.00	3,274.00
29 St Augustines road	2,157.00	2,237.00	2,411.00	2,573.00
20 Auction	2,418.00	2,507.00	2,702.00	2,884.00
4 Marriott	2,222.00	2,304.00	2,483.00	2,650.00
21 Diebel	2,940.00	3,049.00	3,286.00	3,507.00
13 Fuller	1,961.00	2,034.00	2,192.00	2,340.00
49 Jacobson	3,268.00	3,389.00	3,652.00	3,898.00
183 Barkly	1,373.00	1,424.00	1,535.00	1,638.00
185 Barkly	3,006.00	3,117.00	3,359.00	3,585.00
30 Meyer	4,444.00	4,608.00	4,966.00	5,300.00
West end Nursery house	2,418.00	2,507.00	2,702.00	2,884.00
Pioneer cemetery house	640.00	664.00	716.00	764.00
104a Waterworks street	2,745.00	2,847.00	3,068.00	3,274.00
Administration fee	196.00	203.00	219.00	234.00
Santa centre				
Rental units	94.00	97.00	105.00	112.00
Dingaan family units				
Bachelor	378.00	392.00	422.00	450.00
1 Bedroom	419.00	435.00	469.00	501.00
Selling Scheme				
Administration charges	131.00	136.00	147.00	157.00
Insurance	60.00	62.00	67.00	72.00
Informal housing				
Occupation fee	156.00	162.00	175.00	187.00
1.6 **MARK (STRATEGY, ECONOMIC DEVELOPMENT & PLANNING SERVICES)**				
Hire				
Office (per m^2) per month	40.00	41.00	44.00	47.00
Cold rooms per month				
Outsdie	3922.00	4,067.00	4,383.00	4,678.00
Inside	9992.00	10,362.00	11,166.00	11,917.00
Outside buildings (per m^2) per month	49.00	51.00	55.00	59.00
Parking per month	85.00	88.00	95.00	101.00
Transaction fees per transaction	1.29	1.34	1.45	1.54
Ripening fees per pallet per day	26.00	27.00	29.00	31.00
Ripening fees per box per day	6.58	6.82	7.35	7.84
Hiring of the Lapa	1,662.00	1,723.00	1,857.00	1,982.00
Small trollies per day				
Trolley	7.67	7.96	8.57	9.15
Pallet jack	35.00	36.00	39.00	42.00
Storage (per m^2) per month	14.00	15.00	16.00	17.00

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Big trollies (plus refundable deposits of R10.00)	15.00	16.00	17.00	18.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.7	**SIDEWALK AND ROAD TARIFFS (SERVICES & INFRASTRUCTURE)**				
	Lowered curbing per metre	316.00	328.00	353.00	377.00
	Per safety pole on sidewalk	285.00	296.00	319.00	340.00
	Tar patching work per m^2 -				
	area ÷ 30mm thickness installed	477.00	495.00	533.00	569.00
	Application fee for upgrading of sidewalk per square metre	2.47	2.56	2.76	2.94
	Application and advertisement for closure of road	6,928.00	7,184.00	7,741.00	8,262.00
	Lowered kerbs inspections	112.00	116.00	125.00	133.00
	Erf peg inspections (per inspection)	188.00	195.00	210.00	224.00
	Access Cost				
	Residential access without ingeneering drawings	1,644.00	1,705.00	1,837.00	1,961.00
	Residential access with ingeneering drawings	1,973.00	2,046.00	2,205.00	2,353.00
	Other access without engineering drawings	New	1,705.00		
	Other access with engineering drawings	New	3,000.00		
	Penalties related to Transgress within Roads environment				
	Encroachment of sidewalk per m² per month	329.00	341.00	367.00	392.00
	Unlawful access per linear metre (m) per month	New	500.00		
	Wayleave Fees:				
	Once-off fee				
	a) Application of a wayleave (to offset the cost of the documentation and inspection	3,083.00	3,197.00	3,445.00	3,677.00
	b) A non-refundable deposit per road crossing shall be applied.	2,467.00	2,558.00	2,757.00	2,943.00
	Wayleave inspection Fees				
	Yearly Recurring fees				
	a) An additional cost per linear metre per annum, in lure of a rental fees of use of the	2.47	2.56	2.76	2.94
	b) Failure to comply with the stipulated request as per (a) above will result in a fixed c	246,616.00	255,741.00	275,587.00	294,134.00
1.8	**URBAN PLANNING (STRATEGY, ECONOMIC DEVELOPMENT & PLANNING SERVICES)**				
1.8.1	**Building Control Section**				
	Building Plan Inspection Fees				
	The fees for the approval of building plans of all buildings (including covered stoep, veranda's, carports and outbuildings) calculated along the external walls on each floor and excluding the areas of external staircases, chimney breasts, architectural features and eaves, are as floows:				
	The minimum charge for any approval	930.00	964.00	1,039.00	1,109.00
	Minor building work as defined in the definitions of the NBR	930.00	964.00	1,039.00	1,109.00
	Swimming Pool	930.00	964.00	1,039.00	1,109.00
	Boundary Wall - Plan Submission	930.00	964.00	1,039.00	1,109.00
	Cellphone Mast - Plan Submission	1,294.00	1,342.00	1,446.00	1,543.00
	Re-inspection of defective work (every inspection more than two)	878.00	910.00	981.00	1,047.00
	Re-submission of lapsed plans	1,678.00	1,740.00	1,875.00	2,001.00
	Alterations to drainage systems	763.00	791.00	852.00	909.00
	For all new buildings per m^2	24.00	25.00	27.00	29.00
	For all as-built buildings, completed or under construction	114.00	118.00	127.00	136.00
	For new buildings over 500m^2 (per m^2)	22.00	23.00	25.00	27.00
	For all new buildings per m^2 exceeding 1000m^2	21.00	22.00	24.00	26.00
	Per Government subsidized house	92.00	95.00	102.00	109.00
	For additions to any existing building per m^2	24.00	25.00	27.00	29.00
	For additions over 500m^2 (per m^2)	22.00	23.00	25.00	27.00
	For additions of buildings per m^2 exceeding 1000m^2	21.00	22.00	24.00	26.00
	For business temporary structure/s per square meter	13.00	13.00	14.00	15.00
	For any **temporary** government building/s per square meter	24.00	25.00	27.00	29.00
	For residential temporary structure per square meter	6.58	6.82	7.35	7.84
	For internal alterations to existing buildings,				
	Between 0 & 250m^2 any existing building	1,399.00	1,451.00	1,564.00	1,669.00
	Between 250 & 500m^2 any existing building	1,587.00	1,646.00	1,774.00	1,893.00
	Between 500 & 750m^2 any existing building	2,702.00	2,802.00	3,019.00	3,222.00

		PRESENT TARIFFS	APPROVED TARIFFS 2026/07/01	APPROVED TARIFFS 2027/07/01	APPROVED TARIFFS 2028/07/01
		R	R	R	R
	Between 750 & 1000m² any existing building	5,181.00	5,373.00	5,790.00	6,180.00
	Between 1000 & 5000m² any existing building	9,865.00	10,230.00	11,024.00	11,766.00
	Between 5000 & 10000m² any existing building	16,286.00	16,889.00	18,200.00	19,425.00
	Private Contractors - Council supervision per house type (over and above inspection fees)	188.00	195.00	210.00	224.00
	Postage of Plans less than weigh 1Kg	279.00	289.00	311.00	332.00
	Postage of Plans less than weigh 2Kg	560.00	581.00	626.00	668.00
	Postage of Plans less than weigh 5Kg	1,117.00	1,158.00	1,248.00	1,332.00
	Postage of Plans less than weigh 7Kg	2,233.00	2,316.00	2,496.00	2,664.00
	Postage of Plans exceeding weigh 7Kg	3,725.00	3,863.00	4,163.00	4,443.00
1.8.1.2	**Building Control Penalty and Fine schedule for Law-Enforcement (New)**				
	Demolition Permit	1,371.00	1,422.00	1,532.00	1,635.00
	Section 7 (6) Approval	7,620.00	7,902.00	8,515.00	9,088.00
	Accumulative daily fine CIB	188.00	195.00	210.00	224.00
	Under construction illegal work per m²	114.00	118.00	127.00	136.00
	Submission fee for completed illegal work per m²	114.00	118.00	127.00	136.00
	Dumping building rubble exceed 30days per m³	374.00	388.00	418.00	446.00
	Dumping building rubble exceed 60days per m³	561.00	582.00	627.00	669.00
	Encroachment to council land (per day)	188.00	195.00	210.00	224.00
	Failing to display building permit onsite	930.00	964.00	1,039.00	1,109.00
	Aggressive FDBP (per day)	188.00	195.00	210.00	224.00
	Structure as nuisance in terms of Section 10	188.00	195.00	210.00	224.00
	Aggressive structure as nuisance	1,862.00	1,931.00	2,081.00	2,221.00
	Unauthorised erected public tent 500-1000m²	930.00	964.00	1,039.00	1,109.00
	Unauthorised erected public tent 1000-5000m²	1,862.00	1,931.00	2,081.00	2,221.00
	Unauthorised erected public tent 2000-10000m²	3,725.00	3,863.00	4,163.00	4,443.00
	Unauthorised erected public tent 10000-above	9,311.00	9,656.00	10,405.00	11,105.00
	Unauthorised erected artist stage	2,793.00	2,896.00	3,121.00	3,331.00
	Unauthorised demolising of structure/s	9,311.00	9,656.00	10,405.00	11,105.00
	Unauthorised occupying building/s	4,654.00	4,826.00	5,200.00	5,550.00
	Amendment fee	930.00	964.00	1,039.00	1,109.00
	Additional Occupancy per certificate	196.00	203.00	219.00	234.00
	Services rendered: Application in terms of the Sol Plaatje Land Use By-Laws 2015 read together with SPLUM Act (Act 16 of 2013): Basic fee plus	3,910.00	4,055.00	4,370.00	4,664.00
	Rezoning	1,433.00	1,486.00	1,601.00	1,709.00
	Consent use / Conditional uses	1,433.00	1,486.00	1,601.00	1,709.00
	Phasing of Layout Plan	777.00	806.00	869.00	927.00
	All departures included in applications submitted for council approval(basic fee includ	1,433.00	1,486.00	1,601.00	1,709.00
	Consolidation	777.00	806.00	869.00	927.00
	Subdivision:				
	Basic subdivision fee	1,433.00	1,486.00	1,601.00	1,709.00
	Thereafter:				
	3-10 erven an additional payment (per erf)	155.00	161.00	173.00	185.00
	11-50 erven an additional payment (per erf)	79.00	82.00	88.00	94.00
	51 and above erven an additional payment (per erf)	18.00	19.00	20.00	21.00
	Advertising deposit per application (Local Newspapers)	2,793.00	2,896.00	3,121.00	3,331.00
	Removal, Suspension or Amendment of Title Deed	1,433.00	1,486.00	1,601.00	1,709.00
	Advertising: Government Gazette	7,073.00	7,335.00	7,904.00	8,436.00
	Advertising: Local Newspaper (two placements)	4,654.00	4,826.00	5,200.00	5,550.00
	Amendment of condition of approval/layout plan of previous Council decision without f	1,433.00	1,486.00	1,601.00	1,709.00
	Extension of Council approval without basic fee	1,433.00	1,486.00	1,601.00	1,709.00
	Cancellation Fee	562.00	583.00	628.00	670.00
	Delegated Departures as per Zoning Scheme:				
	Delegated departures (coverage: Erven less than 600m² not exceeding 60%)	837.00	868.00	935.00	998.00
	Delegated departures (second dwelling: max 75m²) (excluding electrical contribution	837.00	868.00	935.00	998.00
	Delegated departures (garages/carports: not exceeding 6m on Street Building Lines e for garages)	837.00	868.00	935.00	998.00
	All departures excluding the above for Council approval	2,425.00	2,515.00	2,710.00	2,892.00

			PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
	Home Businesses: Per application only					
	(No basic fee)					
	Home business registration		1,025.00	1,063.00	1,145.00	1,222.00
	Home business registration (Galeshewe)		1,025.00	1,063.00	1,145.00	1,222.00
	Other:					
	Information (without copy costs)		48.00	50.00	54.00	58.00
	Zoning Certificate		148.00	153.00	165.00	176.00
	CUP Reports/SDF/LUMS/IDP/GURP		1,678.00	1,740.00	1,875.00	2,001.00
	Building Plan research (without copy costs)		48.00	50.00	54.00	58.00
	Building statistics - Monthly		279.00	289.00	311.00	332.00
	- Annually		2,051.00	2,127.00	2,292.00	2,446.00
	Scanning of plans - any size		33.00	34.00	37.00	39.00
1.8.1.3	**RESIDENTIAL BUSINESS BYLAW 2011**					
	OFFENCE	**SECT**				
	Any person who contravenes or fails to comply with this: The owner/operator of every residential business shall be the dwelling unit on the premises in which the business operates.	4.1 (i)	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: All heavy equipment such as tractors tailors, semi-trailers, or construction equipment mist be garaged screened with plantings or fencing to at least the height of the equipment	4.2	1,386.00	1,437.00	1,549.00	1,653.00
	Any person who contravenes or fails to comply with this: One commercial vehicle which is not heavy equipment and which is not more than two tons in rated capacity may be parked outdoors on the property. Additional commercial vehicle must be garaged or screened as for heavy equipment.	4.3	1,386.00	1,437.00	1,549.00	1,653.00
	Any person who contravenes or fails to comply with this: Any outdoors lighting fixture newly installed or replaced shall be shield so that it does not produce a strong, direct light beyond the property boundaries. Lighting must be compatible with the character of the district.	4.6 (i)	692.00	718.00	774.00	826.00
	Any person who contravenes or fails to comply with this: Hours of operation: In no case shall a residential business be open to the public, including non-resident employees, clients, visitors, deliveries, earlier than 07h00 nor later than 21h00 with the exception of Tuck Shops may operate from 06h00-22h00.	4.7	1,386.00	1,437.00	1,549.00	1,653.00
	Any person who contravenes or fails to comply with this: General Nuisances: Any activity that might result in excessive noise, electrical interference, smoke, dust, odours, heat, or glare beyond that which is common to the residential character of the area is prohibited.	4.8	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: Hazardous Materials: No highly toxic, explosive, Flammable, combustible, corrosive, radioactive or similar hazardous materials shall be used, stored, or manufactured on the premises in amounts exceeding those found in normal residential use.	4.9	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: Retails sales: There shall be no sales of services or products on the premises which are not produced on the premises, except those sales which are incidental to the business.	4.1	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: No more two (2) employees who do not live on the premises shall be permitted to work on the premises at any one time for residential business	5.1	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: A residential business may not use more than of the gross floor area of the buildings for business purposes, as in accordance's with the municipality's Land Use Management scheme, from time to time.	5.2	1,386.00	1,437.00	1,549.00	1,653.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Any person who contravenes or fails to comply with this: Tuck shop shall serve a minimum of at least 60 household and least be at least 200m from formal business opportunity	6.1	2,770.00	2,872.00	3,095.00	3,303.00
Any person who contravenes or fails to comply with this: Tuck shop trade is restricted to general household consumables and liquor sales shall not be permitted.	6.2	2,770.00	2,872.00	3,095.00	3,303.00
Any person who contravenes or fails to comply with this: Tuck Shops shall only be allowed to operate between the hours of 06h00 to 22h00	6.3	1,386.00	1,437.00	1,549.00	1,653.00
Any person who contravenes or fails to comply with this: Tuck Shops shall be of a separate, permanent structure and must be separated by a wall and/or door from other activities in the residential home, such as sleeping cooking or entertainment areas, if attached to the house	6.4	1,386.00	1,437.00	1,549.00	1,653.00
Any person who contravenes or fails to comply with this: Tuck shop must adhere to the conditions as prescribed by the Municipality's Environmental Health By-law and must comply with National Building Regulations and Building Standards Act, 1977 **(103 of 1977)**	6.5	1,386.00	1,437.00	1,549.00	1,653.00
Amendment of a land development application prior to approval in terms of Section 42 of SPLUMA		2,223.00	2,305.00	2,484.00	2,651.00
Registration of servitudes in terms of section 15		1,083.00	1,123.00	1,210.00	1,291.00

			PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.8.1.4	**BED & BREAKFAST –AND GUESTHOUSE ESTABLISHMENT BYLAW 2011**					
	OFFENCE					
	Any person who contravenes or fails to comply with this: No person may operate a bed and breakfast or a guesthouse facility on any premises unless he/she has comply with all applicable legislation, including:- (a) the National Building Regulations and Building Standards Act, 1977 (Act No. 103 of 1977) where all buildings constructed on the premises must comply with this Act and its by-laws; (b) the municipality's applicable Town Planning Scheme with specific reference to parking, floor area ratio, height, coverage and zoning, number or rooms, if prescribed by a Town Planning Scheme applicable to the area where the property is located and with municipality's Outdoor Advertising Signs Bylaws with reference to signage. (c) the Foodstuffs, Cosmetics and Disinfectants Act, 1972 (Act No 54 of 1972)as amended, and the By- laws governing general hygiene requirements for food premises and the transport of food, and the provisions of the National Health Act, 2003, (Act No 61 of 2003) in general. (d) the Broadcasting Act, 1999 (Act No 4 of 1999), as amended, if the lettable room is supplied with a television set;	2.1 (a)-(g)	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: The premises must provide: access to bedrooms and bathrooms at all the times for registered guests;	2.2 (a)	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: an area where breakfast can be served , adequate for the use of, and easily accessible to any guest on the premises	2.2 (c)	2,078.00	2,155.00	2,322.00	2,478.00
	Any person who contravenes or fails to comply with this: A bathroom and toilet for each lettable room suitably placed in a separate compartment which is close to the lettable room and is easily accessible to the guest/s of a lettable room and separate to that of the owner of the facility;	2.2 (d)	2,078.00	2,155.00	2,322.00	2,478.00
	Any person who contravenes or fails to comply with this: No kitchen facility may be provided to guests in the lettable rooms;	2.3	2,078.00	2,155.00	2,322.00	2,478.00
	Any person who contravenes or fails to comply with this: The operation of the facility may not detract from the residential character and amenities of the property or the immediate surroundings;	2.4	2,078.00	2,155.00	2,322.00	2,478.00
	Any person who contravenes or fails to comply with this: The facility may not include a place of public assembly or a place of public amusement.	2.6	1,386.00	1,437.00	1,549.00	1,653.00
	Any person who contravenes or fails to comply with this: At least 20% of residential guest houses' site must be attributed to a garden area for common usage.	2.7	1,386.00	1,437.00	1,549.00	1,653.00
	Any person who contravenes or fails to comply with this: At least 40% of the commercial guest houses' site must be attributed to a garden area for common usage.	2.8	2,078.00	2,155.00	2,322.00	2,478.00
	Any person who contravenes or fails to comply with this: Effective, paved parking, together with the necessary maneuvering area shall be providing on the erf to the satisfaction of the municipality, in accordance to the following (a) 1 parking space per bedroom or suite; plus (b) 1 parking space for staff; and (c) 1 parking space for visitors	2.9	2,078.00	2,155.00	2,322.00	2,478.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Any person who contravenes or fails to comply with this: A person who wants to operate a bed and breakfast or guest house facility must – (a) be resident on the property; (b) abide by all relevant health, fire, business, labour, town planning and media laws and by-laws; (c) ensure that the application for municipality's special consent to operate a bed and breakfast or guest house facility is accompanied by letters of consent from the registered owners of the adjoining properties; (d) keep all sanitary, ablution and water supply fittings in good working order; (e) keep the premises and all furniture, fittings, appliances, equipment, containers, curtains, covers, hangings and other soft furnishings, table linen, bed linen and cloths of whatever nature used in connection with the facility in a clean, hygienic	5 (a) – (g)	2,192.00	2,273.00	2,449.00	2,614.00

			PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.8.1.5	**CRECHES, CHILDCARE CENTRES AND NURSERY SCHOOLS BYLAW 2011**					
	OFFENCE					
	No person or body of persons shall establish, erect, maintain or conduct a crèche, child care centre or facility, or a crèche-cum-nursery school unless such person or body is in possession of a license from the municipality authorizing him to do so, specifying the premises to which such license relates and stating the number and ages of children permitted to be kept on such premises.	2.1	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: A license shall not be granted in terms of subsection (1) unless a crèche, child care centre or crèche-cum-nursery school complies with the provisions of these by-laws to the satisfaction of the municipality's officer of health	2.2	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: A person, or in the case of crèche or crèches-cum-nursery school administered by a body of persons, such body, licensed in terms of subsection (1), shall be responsible for the care and supervision of the children specified in such license and shall at all times be responsible to the municipality for the satisfactory performance of his obligations in terms of such license.	2.3	2,770.00	2,872.00	3,095.00	3,303.00
	Any person who contravenes or fails to comply with this: A license issued in terms of this section shall not be transferable.	2.4	1,386.00	1,437.00	1,549.00	1,653.00
	Any person who contravenes or fails to comply with this: A license issued in the form of a certificate of approval must be displayed at all times on the inside of the main door of the child care facility, crèche or crèche-cum-nursery school.	2.5	692.00	718.00	774.00	826.00
	Any person who contravenes or fails to comply with this: The following minimum accommodation and facilities shall be provided in respect of crèche, child care centres and crèches-cum-nursery schools admitting for all-day care children aged 3 years and over but under school-going age.	3.1 (a) - (e)				
	(a) An office		692.00	718.00	774.00	826.00
	(b) A staff room provided that one room may, subject to the approval of the officer of health, be used as an office and staff room combined;		692.00	718.00	774.00	826.00
	(c) An isolation room with a minimum floor area of 2m x 3m, fitted with a built-in wash-hand basin with hot and cold running water and equipped with a first –aid cupboard and equipment and bed or stretcher		692.00	718.00	774.00	826.00
	(d) A playroom for play activities, serving of meals and sleeping purposes with a minimum free-playing area of $3m^2$ for every child, not more than one-third of the total indoor play area may consist of a covered veranda or stoep, which shall be protected against wind, rain and other inclement weather conditions.		692.00	718.00	774.00	826.00
	(e) A kitchen complying with the following requirements					
	(i) The kitchen including scullery, shall have a minimum floor area of $14m^2$ for a maximum of 30 children accommodated with an additional o,3 m^2 per child for 30 to 100 children and a further 0.1 m^2 per child for every child in excess of		1,386.00	1,437.00	1,549.00	1,653.00
	(ii) The kitchen shall be provided with a double compartment sink, wash-hand basin, vegetable washing sink and where the officer of health deems it necessary; an approved pot-washing sink shall be installed on the premises		692.00	718.00	774.00	826.00

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
(iii) In the discretion of the municipality and after due consideration having being given to the manner, amount and nature of cooking undertake on the premises, there shall be provided, immediately above every cooking stove, oven or similar apparatus, a hood or canopy of adequate size, having a flue at least300mm in diameter and in addition such mechanical device as the Municipality shall deem necessary in these circumstances, exhausting to the atmosphere at such a position or manner as is necessary to prevent the discharge there from constituting a nuisance or annoyance to the neighbourhood: provided that where the municipality is satisfied that the purposes of this subsection will be effectively achieved thereby, a mechanical device may be provided instead of a hood or canopy as aforesaid;	1,386.00	1,437.00	1,549.00	1,653.00
(iv) The washbasins mentioned in paragraph (5)(b) shall be made of stainless steel or other approved impervious material and shall have an adequate and wholesome supply of hot and cold running water effectively distributed and laid over the sinks and wash-hand basins	692.00	718.00	774.00	826.00
(v) Each bowl of the double –compartment sink shall have a minimum depth of 225mm and minimum capacity of 55 litres	278.00	288.00	310.00	331.00
(vi) The draining boards of the sinks shall be fitted with 150 mm splash screens and installed 100mm from any wall surface, and every part of a wall surface within 600mm from any part of the sink or draining board so installed, shall be tiled or given some other approved finish having similar properties to a tiled surface, to a height at least 1.5 m from the floor.	1,386.00	1,437.00	1,549.00	1,653.00
(vii) The floor of the kitchen shall be of concrete or other similar impervious material	692.00	718.00	774.00	826.00
(viii) Natural light and ventilation shall be provided in accordance with the municipality's building by-laws	1,109.00	1,150.00	1,239.00	1,322.00
(ix) Wall surfaces shall be tiled or smooth-plastered and oil-painted in light-coloured oil	1,386.00	1,437.00	1,549.00	1,653.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
(x)	Ceilings shall be dust proof	692.00	718.00	774.00	826.00
(xi)	All cupboards, shelves and other equipment for the storage of kitchen utensils and equipment shall be of metal and shall be so fitted or situated as to be easily cleaned and not for favour the harbourage of insects, rodents and other vermin;	1,109.00	1,150.00	1,239.00	1,322.00
(xii)	All worktables shall be constructed of metal with a stainless steel top;	692.00	718.00	774.00	826.00
(xiii)	The stove or other cooking units shall be so installed as to allow easy access between the stove or cooking unit and the adjoining wall surfaces to allow for cleaning;	692.00	718.00	774.00	826.00
(xiv)	Facilities for the storage of vegetables shall be provided;	692.00	718.00	774.00	826.00
(xv)	There shall be provided suitable refrigeration facilities for the storage of perishable foodstuffs	1,386.00	1,437.00	1,549.00	1,653.00
(xvi)	There shall be provided a sufficient number of metal bins with covers for the temporary storage of refuse pending disposal	1,386.00	1,437.00	1,549.00	1,653.00
1.8.2	**Advertising**				
	Application fee	472.00	489.00	527.00	562.00
	Directional sign board single once off	1,840.00	1,908.00	2,056.00	2,194.00
	Directional sign board double once off	3,604.00	3,737.00	4,027.00	4,298.00
	LED - Digital Billboard displayed on municipal property per month	2,766.00	2,868.00	3,091.00	3,299.00
	Per banner	441.00	457.00	492.00	525.00
	Per Illegal Boards	551.00	571.00	615.00	656.00
	Per Illegal Boards Additional fee if not removed within 2 (two) weeks	367.00	381.00	411.00	439.00
	NGO's, Churches, Schools etc. deposit upfront and if the posters are removed within is 100% refundable, if it is not removed within a week Council will be liable to clean the city and the deposit is then non-refundable	1,840.00	1,908.00	2,056.00	2,194.00
	Political poster deposit upfront and if the posters are removed within a week, the depc refundable, if it is not removed within a week Council will be liable to clean the city and the deposit is then non-refundable	9,196.00	9,536.00	10,276.00	10,968.00
	The above advertising tariffs are subject to a 5% discount only when the following criteria are met:				
	Five (5) or more boards must be placed. The application fee must exceed R1 500-00 for any particular advertising.				
1.8.3	**Plan Printing Charges**				
	Paper prints:				
	Size A4	13.00	13.00	14.00	15.00
	Size A3	14.00	15.00	16.00	17.00
	Size A2	21.00	22.00	24.00	26.00
	Size A1	77.00	80.00	86.00	92.00
	Size A0	113.00	117.00	126.00	134.00
	Opaque Film Prints & Transparent Prints				
	Size A4	29.00	30.00	32.00	34.00
	Size A3	56.00	58.00	63.00	67.00
	Size A2	147.00	152.00	164.00	175.00
	Size A1	205.00	213.00	230.00	245.00
	Size A0	316.00	328.00	353.00	377.00
	Plans plotted by REGIS System				
	Size A4	64.00	66.00	71.00	76.00
	Size A3	87.00	90.00	97.00	104.00
	Size A2	172.00	178.00	192.00	205.00
	Size A1	256.00	265.00	286.00	305.00
	Size A0	303.00	314.00	338.00	361.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
	Paper prints: Color				
	Size A4	6.00	6.00	6.00	6.00
	Size A3	5.00	5.00	5.00	5.00
	Size A2	18.00	19.00	20.00	21.00
	Size A1	84.00	87.00	94.00	100.00
	Size A0	102.00	106.00	114.00	122.00
	Opaque Film Prints & Transparent Prints Color				
	Size A4	34.00	35.00	38.00	41.00
	Size A3	66.00	68.00	73.00	78.00
	Size A2	181.00	188.00	203.00	217.00
	Size A1	246.00	255.00	275.00	294.00
	Size A0	372.00	386.00	416.00	444.00
	Plans plotted by REGIS System - Color				
	Size A4	69.00	72.00	78.00	83.00
	Size A3	127.00	132.00	142.00	152.00
	Size A2	215.00	223.00	240.00	256.00
	Size A1	346.00	359.00	387.00	413.00
	Size A0	366.00	380.00	409.00	437.00
	Other				
	Information (without copy cart)	37.00	38.00	41.00	44.00
	CUP Reports/SDF/LUMS/IDP/GURP	177.00	184.00	198.00	211.00
	Building Plan search fee (without copy cart)	1,857.00	1,926.00	2,075.00	2,215.00
	Building Statistics - Monthly	177.00	184.00	198.00	211.00
	- Annually	1,857.00	1,926.00	2,075.00	2,215.00
	Building Occupancy Certificate	1,079.00	1,422.00	1,532.00	1,635.00
	Temporary Occupancy	1,079.00	1,119.00	1,206.00	1,287.00
	Hoarding on Municipal property per square meter	177.00	184.00	198.00	211.00
	Compulsory (removal executed by Municipal) of Building rubble per m3 load	928.00	962.00	1,037.00	1,107.00
	Penalty on illegal building structure/s, per day and to be attached to account	279.00	289.00	311.00	332.00
	Penalty on illegal encroaching to adjacent erf/erven, per day and to be attached to account	279.00	289.00	311.00	332.00
	Penalty on Illegal usage of property other than as zoned, per day and to be attached to account	279.00	289.00	311.00	332.00
	Penalty on Illegal closing of adjacent neighbour access, per day and to be attached to account	279.00	289.00	311.00	332.00
	Penalty on Illegal closing for storm water flow allowance, per day and to be attached to account	279.00	289.00	311.00	332.00
	Penalty on deviation from approved building plan/s, per day and to be attached to account	279.00	289.00	311.00	332.00
	Penalty on illegal encroaching to municipality land or property, per day and to be attached to account	279.00	289.00	311.00	332.00
	Unauthorised sewer connection	1,862.00	1,931.00	2,081.00	2,221.00
	Unauthorised water connection	1,862.00	1,931.00	2,081.00	2,221.00
	Unauthorised electrical connection	1,862.00	1,931.00	2,081.00	2,221.00
	Commencing building work or statutory stages controlled without council authorisation	929.00	963.00	1,038.00	1,108.00
	Unauthorised erection of structures for event	27,710.00	28,735.00	30,965.00	33,049.00
	Any other application that is not mentioned above but linked to Sol Plaatje Land Use E	1,140.00	1,182.00	1,274.00	1,360.00
1.9	**PARKS & REACREATION (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)**				
1.9.1	**TARIFFS FOR RECREATION HALL**				
	Development Sport				
	Training sessions (Monday - Thursday)				
	07:45 - 16:30 (per hour)	63.00	65.00	70.00	75.00
	Key / Loss / damage / breakage deposit	153.00	159.00	171.00	183.00

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
* Monday - Friday				
07:00 - 12:00 (per session)	448.00	465.00	501.00	535.00
12:00 - 17:00 (per session)	448.00	465.00	501.00	535.00
17:00 - 07:00 (per hour)	561.00	582.00	627.00	669.00
* Saturdays				
A basic fee is charged for 4 hours or part thereof	922.00	956.00	1,030.00	1,099.00
For every additional hour which the facility is used an additional tariff is payable	448.00	465.00	501.00	535.00
* Sundays & Public Holidays				
A basic fee is charged for 4 hours or part thereof	979.00	1,015.00	1,094.00	1,168.00
For every additional hour which the facility is used an additional tariff is payable	461.00	478.00	515.00	550.00
* All Dances (Music festivals Excluded)				
A basic fee is charged for 4 hours or part thereof	3,497.00	3,626.00	3,907.00	4,170.00
For every additional hour which the facility is used an additional tariff is payable	922.00	956.00	1,030.00	1,099.00
* Funerals - for 4 hours	838.00	869.00	936.00	999.00
For every additional hour	455.00	472.00	509.00	543.00
Preparation fee (per hour)	561.00	582.00	627.00	669.00
* Key / Loss / damage / breakage deposit	1,539.00	1,596.00	1,720.00	1,836.00

1.9.2 **TARIFFS FOR SOCIAL CENTRE, R C ELLIOTT HALL AND RITCHIE**

Development Sport				
Training sessions (Monday - Thursday)				
07:45 - 16:30 (per hour)	63.00	65.00	70.00	75.00
Key / Loss / damage / breakage deposit	153.00	159.00	171.00	183.00
* Monday - Friday				
07:00 - 12:00 (per session)	448.00	465.00	501.00	535.00
12:00 - 17:00 (per session)	318.00	330.00	356.00	380.00
17:00 - 07:00 (per hour)	561.00	582.00	627.00	669.00
* Saturdays				
A basic fee charged for 4 hours or part thereof	908.00	942.00	1,015.00	1,083.00
For every additional hour which the facility is used an additional tariff is payable	461.00	478.00	515.00	550.00
* Sundays & Public Holidays				
A basic fee is charged for 4 hours or part thereof	979.00	1,015.00	1,094.00	1,168.00
For every additional hour which the facility is used an additional tariff is payable	461.00	478.00	515.00	550.00
* All Dances (Music festivals Excluded)				
A basic fee is charged for 4 hours or part thereof	3,497.00	3,626.00	3,907.00	4,170.00
For every additional hour which the facility is used an additional tariff is payable	922.00	956.00	1,030.00	1,099.00
* Funerals - for 4 hours	838.00	869.00	936.00	999.00
For every additional hour	455.00	472.00	509.00	543.00
Preparation fee (per hour)	561.00	582.00	627.00	669.00
* Key / Loss / damage / breakage deposit	1,539.00	1,596.00	1,720.00	1,836.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.9.3	**TARIFFS FOR FLORIANVILLE HALL**				
	Development Sport				
	Training sessions (Monday - Thursday)				
	07:45 - 16:30 (per hour)	63.00	65.00	70.00	75.00
	Key / Loss / damage / breakage deposit	153.00	159.00	171.00	183.00
	* Monday - Friday				
	07:00 - 12:00 (per session)	448.00	465.00	501.00	535.00
	12:00 - 17:00 (per session)	448.00	465.00	501.00	535.00
	17:00 - 07:00 (per hour)	561.00	582.00	627.00	669.00
	* Saturdays				
	A basic fee charged for 4 hours or part thereof	911.00	945.00	1,018.00	1,087.00
	For every additional hour which the facility is used an additional tariff is payable	461.00	478.00	515.00	550.00
	* Sundays & Public Holidays				
	A basic fee is charged for 4 hours or part thereof	979.00	1,015.00	1,094.00	1,168.00
	For every additional hour which the facility is used an additional tariff is payable	970.00	1,006.00	1,084.00	1,157.00
	* All Dances (Music festivals Excluded)				
	A basic fee is charged for 4 hours or part thereof	3,497.00	3,626.00	3,907.00	4,170.00
	For every additional hour which the facility is used an additional tariff is payable	922.00	956.00	1,030.00	1,099.00
	* Funerals - for 4 hours	838.00	869.00	936.00	999.00
	For every additional hour	455.00	472.00	509.00	543.00
	Preparation fee (per hour)	561.00	582.00	627.00	669.00
	* Key / Loss / damage / breakage deposit	1,539.00	1,596.00	1,720.00	1,836.00
1.9.4	**GARDNER WILLIAMS HALL, GREENPOINT HALL AND GALESHEWE CENTRE (BATHO BANTU HALL)**				
	Development Sport				
	Training sessions (Monday - Thursday)				
	07:45 - 16:30 (per hour)	63.00	65.00	70.00	75.00
	Key / Loss / damage / breakage deposit	153.00	159.00	171.00	183.00
	* Monday - Friday				
	07:00 - 12:00 (per session)	302.00	313.00	337.00	360.00
	12:00 - 17:00 (per session)	302.00	313.00	337.00	360.00
	17:00 - 07:00 (per hour)	302.00	313.00	337.00	360.00
	* Saturdays				
	A basic fee charged for 4 hours or part thereof	838.00	869.00	936.00	999.00
	For every additional hour which the facility is used an additional tariff is payable	420.00	436.00	470.00	502.00
	* Sundays & Public Holidays				
	A basic fee is charged for 4 hours or part thereof	867.00	899.00	969.00	1,034.00
	For every additional hour which the facility is used an additional tariff is payable	461.00	478.00	515.00	550.00
	* Key / Loss / damage / breakage deposit	1,539.00	1,596.00	1,720.00	1,836.00
	* All Dances (Music festivals Excluded)				
	A basic fee is charged for 4 hours or part thereof	3,497.00	3,626.00	3,907.00	4,170.00
	For every additional hour which the facility is used an additional tariff is payable	922.00	956.00	1,030.00	1,099.00

	PRESENT TARIFFS	APPROVED TARIFFS 2026/07/01	APPROVED TARIFFS 2027/07/01	APPROVED TARIFFS 2028/07/01
	R	R	R	R
* Funerals - for 4 hours	838.00	869.00	936.00	999.00
For every additional hour	455.00	472.00	509.00	543.00
Preparation fee (per hour)	561.00	582.00	627.00	669.00
* Key / Loss / damage / breakage deposit	1,539.00	1,596.00	1,720.00	1,836.00
1.9.5 **CITY HALL**				
* Monday - Friday				
07:00 - 12:00 (per session)	1,344.00	1,394.00	1,502.00	1,603.00
12:00 - 17:00 (per session)	1,344.00	1,394.00	1,502.00	1,603.00
17:00 - 07:00 (per hour)	809.00	839.00	904.00	965.00
* Saturdays				
A basic fee charged for 4 hours or part thereof	2,098.00	2,176.00	2,345.00	2,503.00
For every additional hour which the facility is used an additional tariff is payable	561.00	582.00	627.00	669.00
* Sundays & Public Holidays				
A basic fee is charged for 4 hours or part thereof	2,307.00	2,392.00	2,578.00	2,751.00
For every additional hour which the facility is used an additional tariff is payable	809.00	839.00	904.00	965.00
* Key / Loss / damage / breakage deposit	1,679.00	1,741.00	1,876.00	2,002.00
* All Dances (Music festivals Excluded)				
A basic fee is charged for 4 hours or part thereof	3,497.00	3,626.00	3,907.00	4,170.00
For every additional hour which the facility is used an additional tariff is payable	965.00	1,001.00	1,079.00	1,152.00
** Key / Loss / damage / breakage deposit	2,098.00	2,176.00	2,345.00	2,503.00
*** Supper Room				
07:00 - 12:00 (per session)	1,049.00	1,088.00	1,172.00	1,251.00
12:00 - 17:00 (per session)	1,049.00	1,088.00	1,172.00	1,251.00
17:00 - 07:00 (per hour)	770.00	798.00	860.00	918.00
*** Funerals - for 4 hours	2,098.00	2,176.00	2,345.00	2,503.00
For every additional hour	455.00	472.00	509.00	543.00
*** Key / Loss / damage / breakage deposit	1,398.00	1,450.00	1,563.00	1,668.00
Preparation fee (per hour) applicable to all activities	616.00	639.00	689.00	735.00
Aircon \ 8 hour session	1,398.00	1,450.00	1,563.00	1,668.00

If a request is received from a the following organizations * to use the facilities at a reduced tariff ONLY the Municipal Manager may approve a reduced tariff. The relevant deposit, which is refundable, is payable.

* Registered Welfare Organisations
* Registered Non-profitable Organisations
* Schools
* Churches

NB. Government Departments to pay full tariff.

1.9.6 **PROPERTY SERVICES**				
Administration costs for the sale of land (once-off) - 15% of the sale / hire price:				
* Minimum	783.00	812.00	875.00	934.00
* Maximum	2,367.00	2,455.00	2,646.00	2,824.00
Administration costs for the leasing of land/property (with each renewal of contract)	783.00	812.00	875.00	934.00
Advertising for alienation or leasing of land	1,046.00	1,085.00	1,169.00	1,248.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.9.7	**TRAFFIC**				
	FUNCTIONS, MARCHES & SPORT				
	Monday to Saturday				
	One or two Officers per event	1,359.00	1,409.00	1,518.00	1,620.00
	Three or four Officers per event	2,664.00	2,763.00	2,977.00	3,177.00
	More than four Officers per event	3,311.00	3,434.00	3,700.00	3,949.00
	Sunday and Public Holidays				
	Per Officer per hour or part thereof	1,277.00	1,324.00	1,427.00	1,523.00
	ESCORT OF ABNORMAL LOADS				
	Monday to Saturday				
	Per Officer per hour or part thereof	801.00	831.00	895.00	955.00
	Sunday and Public Holidays				
	Per Officer per hour or part thereof	2,587.00	2,683.00	2,891.00	3,086.00
	RENTAL OF ROAD SIGNS				
	Renting of temporary Road Signs -	450.00	467.00	503.00	537.00
	Deposit per sign	263.00	273.00	294.00	314.00
	HIRE OF PARKING BAY				
	Hiring of a Parking Bay per Parking Bay per Day	296.00	307.00	331.00	353.00
	SEARCH FEES				
	Service of Summonses for other Local Authorities (per Summons executed)	143.00	148.00	159.00	170.00
	Accident Report	121.00	125.00	135.00	144.00
	WEIGHBRIDGE				
	0 - 3500 kg	175.00	181.00	195.00	208.00
	3500 - 9000 kg	307.00	318.00	343.00	366.00
	9000 - 16000 kg	472.00	489.00	527.00	562.00
	Above 16000 kg	779.00	808.00	871.00	930.00
1.9.8	**LIBRARY**				
	Videos, Fiksie en Nie-fiksie / DVD	11.00	11.00	12.00	13.00
	Damaged barcode	5.00	5.00	5.00	5.00
	Postal tariffs : reminders	11.00	11.00	12.00	13.00
	Fines : per week	5.00	5.00	5.00	5.00
	: per month	17.00	18.00	19.00	20.00
	Maximum fine per item	55.00	57.00	61.00	65.00
	Reservation fee	6.00	6.00	6.00	6.00
	Admin fee : Phone calls	21.00	22.00	24.00	26.00
	Admin fee : Cell phone calls	25.00	26.00	28.00	30.00
	Book record covers	18.00	19.00	20.00	21.00
	Duplicate computer membership card	55.00	57.00	61.00	65.00
	Photocopy charges - A4	1.00	1.00	1.00	1.00
	- A3	2.00	2.00	2.00	2.00
	Colour Printing -A4	4.00	4.00	4.00	4.00
	-A3	8.00	8.00	9.00	10.00
	Internet Black and White Printing -A4	2.00	2.00	2.00	2.00
	-A3	4.00	4.00	4.00	4.00
	Country members (per annum)	209.00	217.00	234.00	250.00
	Visitors - deposit	219.00	227.00	245.00	261.00
	- fee	197.00	204.00	220.00	235.00

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Laminates:				
A4	11.00	11.00	12.00	13.00
A3	21.00	22.00	24.00	26.00
85mm x 60	5.00	5.00	5.00	5.00
A5	6.00	6.00	6.00	6.00
Inter library loans	119.00	123.00	133.00	142.00
Books rebinding	110.00	114.00	123.00	131.00
Toilet tariff	1.00	1.00	1.00	1.00
CD container / DVD	6.00	6.00	6.00	6.00
Research fee (inter library loans)	40.00	41.00	44.00	47.00
Fax facility:				
Local per page	8.00	8.00	9.00	10.00
National per page	18.00	19.00	20.00	21.00
International per page	46.00	48.00	52.00	55.00
Faxes received per page	5.00	5.00	5.00	5.00
Fax to mail (all 086 numbers) per page	17.00	18.00	19.00	20.00
MAIN- AND GALESHEWE LIBRARIES				
Non-profitable Organisations and Cultural Activities				
Per session	231.00	240.00	259.00	276.00
Kitchen facilities	88.00	91.00	98.00	105.00
Key / Loss / damage / breakage deposit	658.00	682.00	735.00	784.00
Commercial Institutions and Political Parties				
Per session	538.00	558.00	601.00	641.00
Kitchen facilities	88.00	91.00	98.00	105.00
Key / Loss / damage / breakage deposit	636.00	660.00	711.00	759.00
Audio visual material (per item)	110.00	114.00	123.00	131.00
Data Projector (Main Library only) per session	417.00	432.00	466.00	497.00
HALL RENTALS				
SONNY LEON/ BEACONSFIELD/JUDY SCOTT LIBRARY				
Non-profitable organisations and Cultural Activities				
Per session	137.00	142.00	153.00	163.00
Kitchen facilities	88.00	91.00	98.00	105.00
Key / Loss / damage / breakage deposit	636.00	660.00	711.00	759.00
Commercial Institutions and Political Parties				
Per session	351.00	364.00	392.00	418.00
Kitchen facilities	88.00	91.00	98.00	105.00
Key / Loss / damage / breakage deposit	636.00	660.00	711.00	759.00
Audio visual material (per item)	110.00	114.00	123.00	131.00
AFRICANA LIBRARY				
Research fees				
* National	1,162.00	1,205.00	1,299.00	1,386.00
* International	1,480.00	1,535.00	1,654.00	1,765.00
*** Pro rata fees will be levied for partially research request**				
1.9.9 **EMERGENCY SERVICES**				
Km Turnout fees				
(Calculated per vehicle per Km traveled from turnout to the incident to return to the Fire Station)				
* Fire fighting vehicle	57.00	59.00	64.00	68.00
* Assistance vehicle	11.00	11.00	12.00	13.00
Turnout fees for the fire fighting vehicles, portable pumps and assistance vehicles				
(Calculated per fire fighting vehicle, portable pump or assistance vehicle for the first two (2) hours from turnout to the incident to the time the vehicle return to the Fire Station)				
Fire fighting vehicles / Rescue pumper	2,703.00	2,803.00	3,021.00	3,224.00
Portable pump	1,352.00	1,402.00	1,511.00	1,613.00
Assistance vehicle	1,352.00	1,402.00	1,511.00	1,613.00
Hazmat Pumps	2,703.00	2,803.00	3,021.00	3,224.00

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Turnout fees for the fire fighting vehicles, portable pumps and assistance vehicles				
(Calculated per fire fighting vehicle, portable pump or assistance vechicle for every hour or part thereof after the first two (2) hours from the first minute from the first two (2) hours to the time the vehicle return to the Fire Station)				
Fire fighting vehicles / Rescue pumper	1,352.00	1,402.00	1,511.00	1,613.00
Portable pump	677.00	702.00	756.00	807.00
Assistance vehicle	677.00	702.00	756.00	807.00
Hazmat Pumps	212.00	220.00	237.00	253.00
Personnel tariffs				
(Calculated per personnel member on duty at the incident for every hour or part thereof from the turnout to the incident to the time the vehicle return to the Fire Station)				
Chief Emergency service or any member	733.00	760.00	819.00	874.00
Specialized equipment				
(Calculated per unit used)				
Chemical extinguisher	562.00	583.00	628.00	670.00
CO^2 extinguisher	562.00	583.00	628.00	670.00
Breathing apparatus	389.00	403.00	434.00	463.00
Refill of SCBA/SCUBA cylinder : per cylinder	44.00	46.00	50.00	53.00
* Jaws of Life rescue equipment - per incident / use	1,163.00	1,206.00	1,300.00	1,387.00
* Rollgliss rescue equipment - per incident / use	1,163.00	1,206.00	1,300.00	1,387.00
* Medical equipment (consumables) - per patient	562.00	583.00	628.00	670.00
* Pneumatic Equipment - per incident / use	1,163.00	1,206.00	1,300.00	1,387.00
* Chemical suites - per suit per incident	Replacement cost+20%	Replacement cost+20%	Replacement cost+20%	Replacement
* Hazmat equipment (consumables) - per incident / use	Replacement cost+20%	Replacement cost+20%	Replacement cost+20%	Replacement
Fire extinguishing material				
(Calculated per unit state or part thereof)				
Water - municipal tariff per Kl				
CO^2 - purchase tariff per Kg	Tarrif +20%	Tarrif +20%	Tarrif +20%	Tarrif +20%
Dry chemical powder - purchase tariff per Kg	Tarrif +20%	Tarrif +20%	Tarrif +20%	Tarrif +20%
Foam - purchase tariff per liter	Tarrif +20%	Tarrif +20%	Tarrif +20%	Tarrif +20%

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
	Inspection fees				
	(Calculated per inspection or plan approved)				
	Fire prevention inspection per project	677.00	702.00	756.00	807.00
	Site inspection per project	677.00	702.00	756.00	807.00
	Inspection of flammable liquids, solids and gasses installations:				
	* 1 liter - 2000 liter	783.00	812.00	875.00	934.00
	* 2001 liter - 5000 liter	1,014.00	1,052.00	1,134.00	1,210.00
	* 5001 liter - 50000 liter	1,236.00	1,282.00	1,381.00	1,474.00
	* 50001 lire and more	1,463.00	1,517.00	1,635.00	1,745.00
	*Tankers - irrespective the size and inspected at the Emergency Services - per registı	746.00	774.00	834.00	890.00
	Inspection and service of fire extinguishers for Municipal Sections - per extingiusher s	as per tender	as per tender	as per tender	as per tender
	Monitoring of fire alarms (per month per alarm)	302.00	313.00	337.00	360.00
	Training				
	As per Prospectus - calculated in terms of time and material used.				
1.9.10	**DEVELOPMENT SERVICES**				
	Tram				
	Single trip (Adults) (Return Trip 2x single)	11.00	11.00	12.00	13.00
	Single trip (Children - Primary School) (Return Trip 2x single)	11.00	11.00	12.00	13.00
	Regional Tourism Centre				
	Kiosk:				
	Minimum tender price/month - 12 month period	1,634.00	1,694.00	1,825.00	1,948.00
	Cubicles:				
	Minimum tender price/month - 12 month period	1,177.00	1,221.00	1,316.00	1,405.00
	Exhibition space per m² per day	23.00	24.00	26.00	28.00
	Hawkers shelter per day	41.00	43.00	46.00	49.00
	Informal Trade facilities				
	Informal trade permits with storage facilities	460.00	477.00	514.00	549.00
	Informal trade permits without storage facilities	220.00	228.00	246.00	263.00
	Fruits and Vegetable Structures	301.00	312.00	336.00	359.00
	Pension Pay Points (Card Carrying Pensioners)	88.00	91.00	98.00	105.00
	Caravans within CBD	583.00	605.00	652.00	696.00
	Caravans outside CBD	291.00	302.00	325.00	347.00
	Informal car wash operations (under 36sq metres)	438.00	454.00	489.00	522.00
	Trading from shipping containers	658.00	682.00	735.00	784.00
1.9.11	**POUND SERVICES**				
	Impounding:				
	Horses, donkey's, cattle and pigs (each, once off payment)	210.00	218.00	235.00	251.00
	Sheep and goat (each, once off payment)	85.00	88.00	95.00	101.00
	Maintenance				
	Horses, donkey's, cattle and pigs (each per day)	85.00	88.00	95.00	101.00
	Sheep and goat (each per day)	42.00	44.00	47.00	50.00
	G.W.K rent tariff				
	Large stock unit	85.00	88.00	95.00	101.00
	Small stock unit	51.00	53.00	57.00	61.00

The tariff per kilometre will be applicable for animals brought to the pound by an individual with a (LCV) light commercial vehicle. The tariff paid will be in accordance with the AA Vehicle Rates Calculator.

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.10	**LABORATORY TARIFFS (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)**				
	Chemical Analysis				
	Digester samples	782.00	811.00	874.00	933.00
	Waste activated sludge	221.00	229.00	247.00	264.00
	Sludge volume index	113.00	117.00	126.00	134.00
	Nitrates	177.00	184.00	198.00	211.00
	Potassium	213.00	221.00	238.00	254.00
	Sulfates	213.00	221.00	238.00	254.00
	Phosphate	213.00	221.00	238.00	254.00
	Fluoride	213.00	221.00	238.00	254.00
	Total solids	213.00	221.00	238.00	254.00
	Free Residual Chlorine	113.00	117.00	126.00	134.00
	Magnesium	243.00	252.00	272.00	290.00
	COD	194.00	201.00	217.00	232.00
	TKN = Total Kjeldahl Nitrogen	243.00	252.00	272.00	290.00
	NH-3/Ammonia	243.00	252.00	272.00	290.00
	Zinc	243.00	252.00	272.00	290.00
	Iron	243.00	252.00	272.00	290.00
	Manganese	243.00	252.00	272.00	290.00
	Plate Count	221.00	229.00	247.00	264.00
	Suspended solids	221.00	229.00	247.00	264.00
	Hardness	221.00	229.00	247.00	264.00
	Alkalinity	221.00	229.00	247.00	264.00
	Total Chloride	221.00	229.00	247.00	264.00
	Aluminium	221.00	229.00	247.00	264.00
	PH	96.00	100.00	108.00	115.00
	Conductivity	96.00	100.00	108.00	115.00
	Turbidity	96.00	100.00	108.00	115.00
	Dissolved Oxygen	96.00	100.00	108.00	115.00
	Packets				
	Water Bacteriological E. coli and coli	448.00	465.00	501.00	535.00
1.11	**MISCELLANEOUS (FINANCIAL SERVICES)**				
1.11.1	Furnishing of information				
	(a) Search of any account	117.00	121.00	130.00	139.00
	(b) For the inspection of any Deed document or diagram or any details relating theret	117.00	121.00	130.00	139.00
	(c) For the supply of any Certificate of Valuation or of the outstanding charges agains (excluding requests by the court for estate purposes or by attorneys)	117.00	121.00	130.00	139.00
	(d) For the handling of Clearance figures an admin fee will be applicable	55.00	57.00	61.00	65.00
	(e) For the issuing of a Clearance certificate	132.00	137.00	148.00	158.00
	(f) For incorrect payment allocations a fee will be applicable	55.00	57.00	61.00	65.00
	(g) In respect of any search or provision of information where a fee for such search ha	261.00	271.00	292.00	312.00
	NB. ABOVE - In respect of (a)(b) and (d) for every hour or portion thereof				
1.11.2	Water - Reconnection fees	1,307.00	1,355.00	1,460.00	1,558.00
	Water - Disconnection fees	1,307.00	1,355.00	1,460.00	1,558.00
	Water - Temporary consumption (Funerals, etc.)	261.00	271.00	292.00	312.00
1.11.3	Special meter reading	261.00	271.00	292.00	312.00
1.11.4	Meter test - Electricity	783.00	812.00	875.00	934.00
	Electricity - Temporary consumption (Funerals, etc.)	393.00	408.00	440.00	470.00
1.11.5	Electricity - Non-payment penalty:				
	* For Conventional meters	851.00	882.00	950.00	1,014.00
	* For Prepaid meters	523.00	542.00	584.00	623.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.11.6	Electricity - Reconnection fees				
	(Controller Wire)	916.00	950.00	1,024.00	1,093.00
	Tampering administration fee	2,222.00	2,304.00	2,483.00	2,650.00
	Tamper disconnection fee	4,248.00	4,405.00	4,747.00	5,066.00
	Tamper reconnection fee	4,248.00	4,405.00	4,747.00	5,066.00
1.11.7	Informal Housing - Erven with pails				
	Bulk refuse	39.00	40.00	43.00	46.00
	Pails	See sanitation	See sanitation	See sanitation	See sanitation
	High Mast	37.00	38.00	41.00	44.00
	Gravel road	34.00	35.00	38.00	41.00
	Stand pipe	39.00	40.00	43.00	46.00
1.11.8	Informal Housing - Sewered Erven				
	Bulk refuse	39.00	40.00	43.00	46.00
	Sewerage	See sanitation	See sanitation	See sanitation	See sanitation
	High Mast	37.00	38.00	41.00	44.00
	Gravel road	34.00	35.00	38.00	41.00
	Stand pipe	39.00	40.00	43.00	46.00
1.11.9	Electricity availability	327.00	339.00	365.00	390.00
1.11.10	Water availability	327.00	339.00	365.00	390.00
1.11.11	Fixed electricity (limited supply - 2Amps)	327.00	339.00	365.00	390.00
1.11.12	Deposits - Electricity and Water Supply				
	Flats:				
	1-Bedroom	1,730.00	1,794.00	1,933.00	2,063.00
	2-Bedroom	2,075.00	2,152.00	2,319.00	2,475.00
	3-Bedroom	2,630.00	2,727.00	2,939.00	3,137.00
	Townhouses:				
	2-Bedroom	2,075.00	2,152.00	2,319.00	2,475.00
	3-Bedroom	2,630.00	2,727.00	2,939.00	3,137.00
	Domestic Houses:				
	2-Bedroom	2,075.00	2,152.00	2,319.00	2,475.00
	3-Bedroom	2,630.00	2,727.00	2,939.00	3,137.00
	More than 3-bedrooms	3,736.00	3,874.00	4,175.00	4,456.00
	Builders water deposit	3,529.00	3,660.00	3,944.00	4,209.00
	Business/Industries:				
	Small power users	3,736.00	3,874.00	4,175.00	4,456.00
	Large power users	8,994.00	9,327.00	10,051.00	10,727.00
	Rural consumers				
	Informal housing	104.00	108.00	116.00	124.00
	Businesses/Industries:				
	Bulk water supply	8,994.00	9,327.00	10,051.00	10,727.00
	Indigents - Water deposit	96.00	100.00	108.00	115.00
1.11.13	Valuation Roll (CD or Disk)	6,208.00	6,438.00	6,938.00	7,405.00
1.11.14	Address List (CD or Disk)	6,208.00	6,438.00	6,938.00	7,405.00

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.11.15	Penalty for an unmetered (official)				
	Water connection	15,684.00	16,264.00	17,526.00	18,705.00
	Thereafter a daily penalty until meter is installed (per day)	1,700.00	1,763.00	1,900.00	2,028.00
	Consumption per house	8,497.00	8,811.00	9,495.00	10,134.00
1.11.16	Electricity and water availability for Business/Industries/State.	327.00	339.00	365.00	390.00
1.11.17	Late objection to General Valuation Roll or Supplementary Valuation Roll				
	Prescribed application fee for consideration of late objection and review	457.00	474.00	511.00	545.00
1.11.18	A basic tariff for services which are impractical to be metered as per the Tariff Policy	196.00	203.00	219.00	234.00
1.11.19	All financial transactions on services or other, billed by the municipality attracting interest will be charged such interest at a rate of prime (bank rate) plus 1 %.				
1.12	**WATER TARIFFS (SERVICES & INFRASTRUCTURE)**				
1.12.1	Water Connections				
	Size of Connection (mm) / Size of Meter (mm)				
	20 / 15	11,747.69	12,182.36	12,901.12	13,713.89
	25 / 20	12,210.15	12,661.93	13,408.98	14,253.75
	40 / 32	24,114.73	25,006.98	26,482.39	28,150.78
	50 / 40	28,381.09	29,431.19	31,167.63	33,131.19
	80 / 50	46,302.35	48,015.53	50,848.45	54,051.90
		Additional costs	Additional costs	Additional costs	Additional costs
	100 / 75	54,007.31	56,005.58	59,309.91	63,046.43
		Additional costs	Additional costs	Additional costs	Additional costs
	150 / 100	64,009.35	66,377.70	70,293.98	74,722.50
		Additional costs	Additional costs	Additional costs	Additional costs
	250 / 150	64,009.35	66,377.70	70,293.98	74,722.50
		Additional costs	Additional costs	Additional costs	Additional costs
	300 / 150	64,009.35	66,377.70	70,293.98	74,722.50
		Additional costs	Additional costs	Additional costs	Additional costs
	Builders Water				
	These connections are temporary connections supplied for the purpose of providing construction water during the period when building activities are taking place. The cost of this connection will be 50% of the initial cost of a similar size connection for general use but in the case of larger meters, any additional cost required to install the meter will be payable in full. A deposit (refundable on closure of account) is	1,726.91	1,790.81	1,896.47	2,015.94
1.12.2	Testing of Water Meters				
	Tariff per meter tested	1,755.01	1,819.95	1,927.32	2,048.75
1.12.3	Exposure of Services				
	Tariff per service exposure	871.07	903.30	956.59	1,016.86
1.12.4	Water (Normal tariff structure)				
	Schools, Sports fields and Parks	25.80	26.75	28.33	30.12
	Charities/Churches	25.80	26.75	28.33	30.12
	Business - Commercial	43.79	45.41	48.09	51.12
	Business - Industrial *	35.78	37.10	39.29	41.77
	Indigents (0 - 6 Kl)	8.42	8.73	9.24	9.83
	Residential (0 - 6 Kl)	8.42	8.73	9.24	9.83
	Residential (7 - 20 Kl)	35.76	37.09	39.28	41.75
	Residential (21 - 40 Kl)	40.25	41.74	44.21	46.99
	Residential (41 - 60 Kl)	42.58	44.15	46.76	49.70
	Residential (more than 60 Kl)	45.49	47.17	49.96	53.10

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Flats (0 - 6 Kl)		8.42	8.73	9.24	9.83
Flats (7 - 20 Kl)	*	35.78	37.10	39.29	41.77
Flats (21 - 40 Kl)		40.25	41.74	44.21	46.99
Flats (more than 40 Kl)		45.49	47.17	49.96	53.10
Prepaid water per Kl Households		21.64	22.44	23.77	25.27
Builders Water		50.37	52.23	55.31	58.80
Rural consumers: as above plus		4.00%	4.00%	4.00%	4.00%

1.12.5 **Water restriction tariffs**

- **Stage/Level one**: Restrictions are intended to enforce sensible use of water and to prevent inefficient water use practices, by reducing non-essential use of water by 20%. These restrictions are meant to minimize unnecessary water consumption during peak daily demand periods, but to have little impact on amenity of community and residential assets. This may be achieved by enforcing water restrictions tariffs and other related measures as approved by Council.
- **Stage/Level two**: Restrictions are designed to reduce non-essential water use by 40% of average consumption. Non-essential residential and commercial use is limited to alternative days, and watering of lawns and filling of swimming pools is banned.
- **Stage/Level three**: Non-essential use is reduced by 70% of average consumption. Watering of residential, commercial and public gardens is limited to levels intended to prevent long term vegetation damage. Normal watering of lawns is banned.
- **Stage/Level four**: Restrictions only allow the consumption of water for essential public health purposes. All non-essential uses are
- **Stage/Level Five:** Water Conservation Notice. Water restrictions are imposed to effect emergency water conservation (Emergency Management). No non-essential water use is permitted at any time during the restriction. Only essential domestic, industrial and commercial use may be permitted under

level 1 - 20% saving					
Residential/Indigents (0 - 6 Kl)		8.42	8.73	9.24	9.83
Residential (7 - 20 Kl)		37.57	38.96	41.26	43.86
Residential (21 - 40 Kl)		44.29	45.93	48.64	51.70
Residential (41 - 60 Kl)		48.96	50.78	53.77	57.16
Residential (more than 60 Kl)		54.59	56.61	59.95	63.72
Flats (0 - 6 Kl)		8.42	8.73	9.24	9.83
Flats (7 - 20 Kl)		37.57	38.96	41.26	43.86
Flats (21 - 40 Kl)		44.29	45.93	48.64	51.70
Flats (more than 40 Kl)		54.59	56.61	59.95	63.72
Schools,sport, parks		29.66	30.76	32.57	34.62
Churches		29.66	30.76	32.57	34.62
Builders water		57.91	60.06	63.60	67.61
Industries		50.37	52.23	55.31	58.80
Commercial		41.13	42.66	45.17	48.02
level 2 - 40% saving					
Residential/Indigents (0 - 6 Kl)		8.42	8.73	9.24	9.83

	PRESENT TARIFFS	APPROVED TARIFFS 2026/07/01	APPROVED TARIFFS 2027/07/01	APPROVED TARIFFS 2028/07/01
	R	R	R	R
Residential (7 - 20 Kl)	39.34	40.80	43.21	45.93
Residential (21 - 40 Kl)	48.32	50.11	53.07	56.41
Residential (41 - 60 Kl)	53.21	55.18	58.44	62.12
Residential (more than 60 Kl)	63.69	66.04	69.94	74.34
Flats (0 - 6 Kl)	8.83	9.16	9.70	10.31
Flats (7 - 20 Kl)	42.92	44.51	47.14	50.11
Flats (21 - 40 Kl)	48.32	50.11	53.07	56.41
Flats (more than 40 Kl)	63.69	66.04	69.94	74.34
Schools,sport, parks	30.94	32.09	33.98	36.12
Churches	30.94	32.09	33.98	36.12
Builders water	60.43	62.66	66.36	70.54
Industries	52.54	54.49	57.70	61.34
Commercial	42.92	44.51	47.14	50.11
level 3 - 70% saving				
Residential/Indigents (0 - 6 Kl)	9.26	9.60	10.17	10.81
Residential (7 - 20 Kl)	42.92	44.51	47.14	50.11
Residential (21 - 40 Kl)	50.33	52.19	55.27	58.75
Residential (41 - 60 Kl)	55.35	57.40	60.78	64.61
Residential (more than 60 Kl)	68.24	70.77	74.94	79.66
Flats (0 - 6 Kl)	9.26	9.60	10.17	10.81
Flats (7 - 20 Kl)	42.92	44.51	47.14	50.11
Flats (21 - 40 Kl)	52.34	54.28	57.48	61.10
Flats (more than 40 Kl)	68.24	70.77	74.94	79.66
Schools,sport, parks	33.52	34.76	36.81	39.13
Churches	33.52	34.76	36.81	39.13
Builders water	65.46	67.88	71.89	76.42
Industries	56.93	59.03	62.51	66.45
Commercial	46.51	48.23	51.07	54.29
level 4 - survival				
Residential/Indigents (0 - 6 Kl)	9.26	9.60	10.17	10.81
Residential (7 - 20 Kl)	53.67	55.65	58.94	62.65
Residential (21 - 40 Kl)	60.40	62.63	66.33	70.51
Residential (41 - 60 Kl)	76.63	79.47	84.16	89.46
Residential (more than 60 Kl)	81.90	84.93	89.94	95.60
Flats (0 - 6 Kl)	9.26	9.60	10.17	10.81
Flats (7 - 20 Kl)	53.67	55.65	58.94	62.65
Flats (21 - 40 Kl)	72.48	75.16	79.59	84.61
Flats (more than 40 Kl)	81.90	84.93	89.94	95.60
Schools,sport, parks	46.43	48.14	50.98	54.20
Churches	46.43	48.14	50.98	54.20
Builders water	90.65	94.00	99.55	105.82
Industries	78.82	81.74	86.56	92.01
Commercial	64.39	66.78	70.72	75.17
level 5 - emergency				
Residential/Indigents (0 - 6 Kl)	9.26	9.60	10.17	10.81
Residential (7 - 20 Kl)	71.54	74.19	78.57	83.52
Residential (21 - 40 Kl)	80.53	83.51	88.44	94.01
Residential (41 - 60 Kl)	85.15	88.31	93.52	99.41
Residential (more than 60 Kl)	90.99	94.36	99.93	106.22
Flats (0 - 6 Kl)	9.26	9.60	10.17	10.81
Flats (7 - 20 Kl)	71.54	74.19	78.57	83.52
Flats (21 - 40 Kl)	80.53	83.51	88.44	94.01
Flats (more than 40 Kl)	90.99	94.36	99.93	106.22
Schools,sport, parks	51.58	53.49	56.65	60.22
Churches	51.58	53.49	56.65	60.22
Builders water	100.72	104.45	110.61	117.58
Industries	87.59	90.83	96.19	102.25
Commercial	71.54	74.19	78.57	83.52

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.12.6	**DEFINITIONS FOR THE PURPOSE OF WATER CONSUMPTION CATEGORIZATION**				
	Residential Any consumer located in a stand-alone house with associated ground surrounding the house.				
	Flat Any consumer located in a dwelling grouped with other dwellings and not having grounds associated with that specific dwelling even when there is ground associated with the dwelling complex.				
	Charity/Church Any consumer which carries out **bona fide** charity work and which is registered as a charitable non-profit organization will be classified as charity. Any consumer where the property is used for the primary purpose of religious gatherings and where the property is situated on an Erf zoned as "Church".				
	Parks, Schools and Sports Fields A Park is defined as a municipal park where vegetation is grown for the purpose of beautifying the City. A School is a property where the primary activity is educational. Sorts fields are organizations where the primary activity is the playing of sports requiring grassed surfaces and where the area of grassed surface exceeds 1000m².				
	Business : Industrial Any consumer where the primary activity is manufacturing or processing and where water is either a component of the manufactured product or is used in the process for cleaning, cooling or similar purposes.				
	Business : Commercial Any consumer where the primary activity is commercial or retail and the primary activity is not water-based cleaning.				
	Rural Consumers Any consumer located outside the municipal boundaries.				
	Builders Water Any water supplied through a builders connection.				
1.13	**CLEANSING SERVICES (SERVICES & INFRASTRUCTURE)**				
	For the removal of refuse the tariff of charges shall be at the following rates:				
1.13.1	Non-Residential dwellings:				
	(a) Payable by the owner - One regular removal of refuse not exceeding 0,8m³ per week per month	914.82	948.66	1,003.69	1,062.50
	b) where the owner or occupier provides containers for the removal of refuse by bulk which can be mechanically emptied in the Council's vehicle and of which the volume does not exceed 1,6m³ per one removal per week per month Where more than one removal is necessary payment must be made monthly ia advance.	914.82	948.66	1,003.69	1,062.50
	(c) Where the owner or occupier provides containers for the removal of refuse in bulk which can be loaded by the Council's mechanical handling vehicles and of which the volume does not exceed 6m³ per one removal per week the tariff for each removal shall be Where more than one removal is necessary payment must be made monthly in advance.	3,433.90	3,560.95	3,767.49	3,988.26
	(d) Where the owner or occupier hires a 1,54m³ bulk container from the City Council	557.60	578.23	611.76	647.61
	6,0m³ container hire	803.72	833.45	881.79	933.47
	(e) Where special garden refuse is removed the tariff per per m^2 applicable shall be	89.09	92.39	97.74	103.47
	(f) All non residential premises pay the availability tariff of one regular refuse removal per week where the actual removal is undertaken by the business itself.	914.82	948.66	1,003.69	1,062.50
	(g) Payable by the owner of a small business that generates one container or bag of refuse per week and that such concession only be implemented on receipt of a written application from	462.38	479.49	507.30	537.02
1.13.2	Residential Payable by the owner for one regular removal of refuse per week - the tariff shall be	155.37	161.12	170.47	180.45
1.13.3	Non -Residential Payable by the owner for one regular removal of refuse per week- -the tariff shall be	914.82	948.67	1,003.69	1,062.50
1.13.4	Flats Tariff only applicable to Municipal flats	77.69	80.56	85.23	90.23
1.13.5	Availability charge A basic monthly charge - Residential	77.69	80.56	85.23	90.23

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
- Non - Residential	462.37	479.48	507.29	537.02

1.14 **SANITATION TARIFFS (SERVICES & INFRASTRUCTURE)**

1.14.1 Sewerage

Private dwelling houses and premises (excluding flats, semi-detached dwellings, hotels, boarding and lodging houses and hostels):				
Basic monthly charge for indigents	221.98	230.20	243.98	257.26
Basic monthly charge (two sanitary convenience)	221.98	230.20	243.98	257.26
Additional monthly charge (each additional connection, excluding private dwellings)	133.21	138.14	146.41	154.38
Flats and semi-detached dwellings:				
Basic monthly charge (first living unit)	221.98	230.19	243.98	257.25
Additional monthly charge (each additional unit)	133.21	138.14	146.41	154.38
Hotel, Boarding Houses, Lodging Houses and Hostels				
Basic monthly charge (two sanitary conveniences)	221.98	230.19	243.98	257.25
Additional monthly charge (each additional connection)	133.21	138.14	146.41	154.38
A basic monthly charge (availability charge) in terms of Section 5 of the By-law to Sewerage and Sanitary charges (PN 140 dated 01/02/1974) as amended	194.97	202.19	214.30	225.95

1.14.2 Conservancy Tank and Night-soil Removals

Removal of slops from conservancy tanks by vacuum tanker:				
A. Within 10km of CBD				
(Monday - Friday between 08:00 and 16:00)				
Basic charge (first 5Kl)	368.99	382.64	405.56	427.63
Additional charge (per 1Kl or part thereof)	60.90	63.15	66.93	70.57
Vacuum tanker transport charge (per call)	304.48	315.75	334.66	352.86
B. Within 10km of CBD				
(After hours, Monday - Friday & Saturdays)				
Basic charge (first 5Kl)	577.74	599.12	635.00	669.55
Additional charge (per 1Kl or part thereof)	98.11	101.74	107.83	113.70
Vacuum tanker transport charge (per call)	422.60	438.24	464.49	489.76
C. Within 10km of CBD				
(Sundays and Public Holidays)				
Basic charge (first 5Kl)	760.05	788.17	835.39	880.83
Additional charge (per 1Kl or part thereof)	117.99	122.36	129.69	136.74
Vacuum tanker transport charge (per call)	599.44	621.62	658.85	694.69
D. Further than 10km from CBD				
(Per km further)				
As above (A to C) plus km charge				
Any tanker/km	68.80	71.35	75.62	79.73
The number of calls made by the vacuum tanker each month will be governed by the capacity of the owner's conservancy tank.				
A surcharge of 50% will be levied on the tariffs in the case of premises which can be connected to the sewerage system after the period allowed in terms of the connection notice has expired.				
Removal of night-soil:				
Basic monthly charge (two night-soil pails, five times per fortnight)	173.37	179.78	190.55	200.92
Additional monthly charge (each additional pail removal, five times per fortnight)	95.15	98.67	104.58	110.27
Occasional hire of bucket (per day per bucket)	47.57	49.33	52.29	55.13
Removal of night-soil from building premises and contractor's sites (surcharge not applicable)				
Basic monthly charge (one pail, three times a week)	1,195.73	1,239.97	1,314.25	1,385.74
Basic monthly charge (one pail, six times a week)	1,773.38	1,838.99	1,949.15	2,055.18

1.14.3 Blockages and Portable Toilets

Internal sewer blockages:				
Basic charge (Monday - Friday between 08:00 - 16:00)	732.65	759.76	805.27	849.08
Basic charge after hours (Monday - Saturdays)	894.39	927.48	983.04	1,036.52
Basic charge (Sundays and Public holidays)	1,332.08	1,381.37	1,464.11	1,543.76

Service will only be provided to clients presenting a valid municipal account. Category B clients will be

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
entitled to the percentage discounts to which they are entitled.				
Portable Toilets:				
Hire rate per day on site	333.01	345.33	366.02	385.93
Transport charge (per vehicle)	713.62	740.02	784.35	827.02
Sewer Connections:				
Sewer connection (100mm)	4,138.96	4,292.10	4,549.20	4,796.68
Sewer connection (150mm)	4,805.00	4,982.79	5,281.26	5,568.56
Public convenience (Craven Street)				
Shower plus usage of towel (per person)	19.17	19.88	21.07	22.21

		PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.14.4	Purified effluent tariffs				
	Basic Charge (Use in Excess of 1 Megalitre - 1000kl per billing cycle of approximately	86,916.60	90,132.51	95,531.45	100,728.36
	Plus per Kl	0.2458	0.2549	0.2702	0.2849
	Basic Charge (Use LESS than 1 Megalitre per billing cycle of approximately 30 days)				
	Plus per Kl	0.8210	0.8514	0.9024	0.9515
1.15	**INCENTIVE/DISCOUNT EARLY PAYMENT**				
	An incentive/discount on the early payment of water, rates, sewerage and refuse services charges if the account is paid before or on the monthly deadline date. To be implemented from the first accour	10%	10%	10%	10%
1.16	**ELECTRICITY (SERVICES & INFRASTRUCTURE)**				
1.16.1	**TARIFFS FOR SERVICE CONNECTIONS**				
	SCALE 4 - STREET LIGHTS				
	Cost of an additional street light	As per quote	As per quote	As per quote	As per quote
	Cost to move a street light	As per quote	As per quote	As per quote	As per quote
	Replacement of a damaged street light pole:				
	* 6m single cantilever	42,305.00	45,689.00	49,892.00	54,482.00
	* 9m single cantilever	67,236.00	72,615.00	79,296.00	86,591.00
	* 9m double cantilever	68,085.00	73,532.00	80,297.00	87,684.00
	* 12m single cantilever	72,177.00	77,951.00	85,122.00	92,953.00
	SINGLE PHASE DIS- & RECONNECTION FEE WHEREBY AN ELECTRICIAN IS INVOLVED				
	Disconnection fee for an O/H supply system	4,631.00	5,001.00	5,461.00	5,963.00
	Disconnection fee for an U/G supply system	11,152.00	12,044.00	13,152.00	14,362.00
	Reconnection fee for an P/H supply system	4,705.00	5,081.00	5,548.00	6,058.00
	Reconnection fee for an U/G supply system	616.00	665.00	726.00	793.00
	3-PHASE DIS- & RECONNECTION FEE WHEREBY AN ELECTRICIAN IS INVOLVED				
	Disconnection fee for an O/H supply system	6,600.00	7,128.00	7,784.00	8,500.00
	Disconnection fee for an U/G supply system	11,493.00	12,412.00	13,554.00	14,801.00
	Reconnection fee for an O/H supply system	9,106.00	9,834.00	10,739.00	11,727.00
	Reconnection fee for an U/G supply system	11,493.00	12,412.00	13,554.00	14,801.00
	CALL OUT TO CONSUMER				
	Call out to a fault on consumer's installation	934.00	1,009.00	1,102.00	1,203.00
1.16.2	**COSTS OF NEW SERVICE CONNECTIONS**				
	60-AMP STANDARD SINGLE PHASE				
	Airdac connection from O/H supply system with prepayment meter & ready board	33,439.00	36,114.00	39,436.00	43,064.00
	Airdac connection from O/H supply system with prepayment meter only	29,359.00	31,708.00	34,625.00	37,811.00
	Cable connection from U/G supply system with prepayment meter	46,638.00	50,369.00	55,003.00	60,063.00
	Cable connection from U/G supply system with conventional meter	41,358.00	44,667.00	48,776.00	53,263.00
	60AMP STANDARD 3-PHASE				
	Airdac connection from O/H supply system with prepayment meter & ready board	40,679.00	43,933.00	47,975.00	52,389.00
	Airdac connection from P/H supply system with prepayment meter only	36,599.00	39,527.00	43,163.00	47,134.00
	Cable connection from U/G supply system with prepayment meter	50,637.00	54,688.00	59,719.00	65,213.00
	Cable connection from U/G supply system with conventional meter	60,598.00	65,446.00	71,467.00	78,042.00
	ALTERATIONS TO SERVICE CONNECTIONS				
	Alterations on existing single phase connection	As per quote	As per quote	As per quote	As per quote
	Alterations on existing 3-phase connection	As per quote	As per quote	As per quote	As per quote
1.16.3	**UPGRADING OF SERVICES**				
	UPGRADING OF AN EXISTING SINGLE PHASE SERVICE CONNECTION ON CONDITION OF				
	A service connection with a 10 x 2mm square service cable upgraded to max. 80-amA consumer mains and curve 2MCB at supply authority mains	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions
	A service connection with a 16 x 2mm square service cable upgraded to max. 100-amA consumer mains and curve 2MCB at supply authority mains.	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions
	CONNECTION ON CONDITION OF				

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
A service connection with a 10 x 4mm square service cable upgraded to max. 80-amp consumer mains and curve 2MCB at supply authority mains	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions
A service connection with a 16 x 4mm square service cable upgraded to max. 100-amp consumer mains and curve 2MCB at supply authority mains	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions
Supply above 100A (single & 3-phase)	As per quote	As per quote	As per quote	As per quote
Replacement of conventional meter with prepayment meter (Meter only)	Bin price + VAT	Bin price + VAT	Bin price + VAT	Bin price + VAT
Replacement of conventional meter with prepayment meter (Meter and labour)	16,264.00	17,565.00	19,181.00	20,946.00
NB. MAXIMUM OF TWO PREPAYMENT METERS DOMESTIC ERF, EXCEPT WHEN 3-PHASE				
CABLES AND VARIOUS				
Installation of public address system	8,723.00	9,421.00	10,288.00	11,234.00
Meter test	1,763.00	1,904.00	2,079.00	2,270.00
Special meter reading	572.00	618.00	675.00	737.00

1.16.4 ELECTRICITY TARIFFS (POWER USERS)

(Subject to the approval of the NERSA)

NERSA guideline tariffs for municipalities necessitate the introduction and implementation of inclined block tariff for domestic users.
This has had a major impact on all categories of electricity tariffs. In addtion to this, SPM sought to simplifiy and align it's "Large Power User" tariffs with Eskom's municipal billing structure. This required a revision of all commercial/business based tariffs.
For large power users a low and high demand season tariff was introduced.

SOL PLAATJE: ELECTRICITY TARIFFS 1 July 2026 to 30 June 2027

ABBREVIATIONS

		NMD	
V	Volt		Notified maximum demand
kV	kilovolt	**PF**	Power factor
W	Watt	**R/kVA**	Rand per kilovolt-Ampere
kW	kilowatt	**TOU**	Time of use
A	Ampere	**VAT**	Value-added tax
kVA	kilovolt-ampere	**R/kvarh**	Rand per reactive kilovar-hour
kWh	Kilowatt-hour	**MD**	Maximum Demand
kvarh	kilovar-hour	**POS**	Point of Supply
SSEG	Small Scale Embedded Generation		

DEFINITIONS

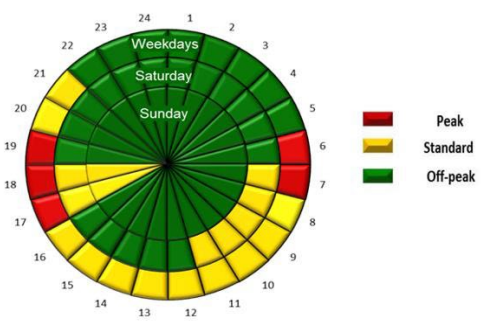
Maximum demand.	Highest average demand measured in kVA at the point of supply during a 30-minute integrating period in a billing month.
MD (TOU)	For TOU tariffs this only applies during the Peak and Standard periods.
	Maximum demand notified by the customer and accepted by the municipality per point of supply applicable for all hours of the day. (KVA)
NMD	
Access Demand	Highest of the NMD, installed capacity or Highest Maximum demand during the previous 12 months.
High voltage (HV)	Networks at a voltage greater than 22kV.
Medium voltage (MV)	Networks above 1 kV up to 22 kV.
Low voltage (LV)	Networks less than 1 kV (<1000 V). Single phase 230 V, 3 phase 400 V.
	Monthly fixed charge payable per point of supply to recover customer services costs such as meter reading, billing and service connection and meter capital. (R/m)
Basic charge.	
Capacity charge	Fixed network charge to recover network costs based on the installed / limited capacity. (R/Amp/m)
Access charge	Fixed network charge to recover mainly dedicated network costs based on the Access Demand. (R/kVA/m)
Demand charge	Variable network charge to recover the mainly shared network costs based on the chargeable demand.
Energy charge.	Charge for each unit of active energy consumed during the billing month (R/kWh)
	Charge based on the reactive energy supplied in excess of 30% (0,96 power factor or less) of the kWh recorded during the peak and standard periods. The excess reactive energy is determined per 30-minute integrating period and accumulated for the month applicable during both seasons. (R/kvarh)
Reactive energy charge.	
	Fixed charges as prescribed, is levied in respect of every separate electricity connection or erf. If two or more buildings or structures on the same erf are supplied with electricity from only one meter connection, the registered owner of such property will be held liable for the payment of the prescribed charges.
Basic, Capacity and Access charges.	

	PRESENT TARIFFS R	APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
Time Of Use (TOU) Seasons				
High demand season	June to August			
Low demand season	September to May			
TOU periods				
High demand: Weekday: Peak	06h00 - 09h00			
High demand: Weekday: Standard	09h00 - 17h00			
High demand: Weekday: Off-Peak	00h00 - 06h00			
High demand: Saturday: Standard	07h00 - 12h00			
High demand: Saturday: Off-Peak	00h00 - 07h00			
High demand: Sunday: Off-Peak	00h00 - 24h00			
Low demand: Weekday: Peak	07h00 - 10h00			
Low demand: Weekday: Standard	06h00 - 07h00			
Low demand: Weekday: Off-Peak	00h00 - 06h00			
Low demand: Saturday: Standard	07h00 - 12h00			
Low demand: Saturday: Off-Peak	00h00 - 07h00			
Low demand: Sunday: Off-Peak	00h00 - 24h00			

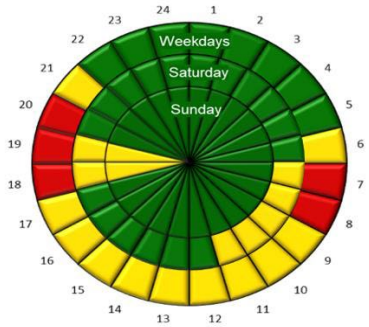
Public holidays will be treated as the day of the week on which they fall.

See illustration below

High demand season



Low demand season



A. The customer groupings are as follows:

Domestic Consumers: Defined as residential use.

Indigent Consumers: Defined as consumers registered as indigent with the Municipality and who consume for residential purposes.

Public Benefit Activity Consumers: Defined as churches, schools, halls, old age homes and other charitable and non profit organisations.

Small Power Consumers: Defined as all other consumers not on the Time of Use Billing Structure and not defined as "Domestic" or "Public Benefit Activities".

Time of Use Consumers: Defined as all consumers who have installed TOU capable metering to SPM's standards. Such metering to be installed at their own costs.

	TARIFF DESCRIPTION	APPROVED TARIFFS 2025/26 excl VAT	APPROVED TARIFFS 2025/26 incl VAT	PROPOSED TARIFFS 2026/27 excl VAT	PROPOSED TARIFFS 2026/27 incl VAT	PROPOSED TARIFFS 2027/07/01	PROPOSED TARIFFS 2028/07/01
1.16.4.1	**Domestic Tariff (Conventional and Prepaid) = 20 Amps**						
	Block 1 (0 - 350 Kwh)	2.7434	3.1549	2.8943	3.3284	3.6346	3.9690
	Block 2 (> 350 Kwh)	3.4690	3.9894	3.6598	4.2088	4.5960	5.0188
	Indigents Tariff (Prepaid) = 20 Amps						
	Block 1 (0 - 50 Kwh) (subsidised)	2.5719	2.9577	2.7133	3.1203	3.4074	3.7209
	Block 2 (51 - 350 Kwh)	2.5719	2.9577	2.7133	3.1203	3.4074	3.7209
	Block 3 (> 351 Kwh)	3.5886	4.1269	3.7860	4.3539	4.7544	5.1918
	Domestic Tariff (Conventional and Prepaid) > 20 Amps						
	Basic charge (Rand per month	90.6173	104.2099	95.6013	109.9414	120.06	131.10

			PRESENT TARIFFS		APPROVED TARIFFS 2026/07/01		APPROVED TARIFFS 2027/07/01	APPROVED TARIFFS 2028/07/01
			R		R		R	R
	Capacity charge (Rand/Amp/phase/month)	4.1758	4.8021	4.4054	5.0662		5.53	6.04
	Block 1 (0 - 350 Kwh)	2.5595	2.9434	2.7002	3.1053		3.3909	3.7029
	Block 2 (> 350 Kwh)	2.8983	3.3330	3.0577	3.5164		3.8399	4.1931
1.16.4.2	**Business Tariff**							
	Commercial (Conventional and Prepaid)							
	Basic Charge per month	340.1655	391.1903	367.3788	422.4856		461.35	503.80
	Capacity charge per Kwhr	4.1758	4.8022	4.5099	5.1863		5.66	6.18
	Winter							
	Block 1 (0 - 1200 Kwh)	3.1129	3.5798	3.3619	3.8662		4.2219	4.6103
	Block 2 (> 1200 Kwh)	3.1129	3.5798	3.3619	3.8662		4.2219	4.6103
	Summer							
	Block 1 (0 - 1200 Kwh)	2.9003	3.3354	3.1324	3.6022		3.9336	4.2955
	Block 2 (> 1200 Kwh)	2.9003	3.3354	3.1324	3.6022		3.9336	4.2955
1.16.4.3	**Public Benefit and Schools (Conventional and Prepaid)**							
	Basic Charge per month	307.6274	353.7715	332.2376	382.0732		417.22	455.61
	Capacity charge per Kwhr	4.8553	5.5836	5.2437	6.0303		6.59	7.19
	Winter Energy Charge	3.2160	3.6984	3.4733	3.9943		4.3617	4.7630
	Summer Energy Charge	3.0123	3.4641	3.2533	3.7413		4.0855	4.4613
1.16.4.4	**TIME OF USE CONSUMERS**							
1.16.4.4.1	**TOU: NPO, NGO, SCHOOLS: LV< 200 KVA**							
	Basic charge per month (LV<200)	1,191.6406	1,370.3867	1,286.9718	1,480.0176		1,616.18	1,764.87
	Network Demand Charge R/kVA	191.5812	220.3184	206.9077	237.9439		259.83	283.74
	Network Access Charge R/kVA	91.1167	104.7842	98.4060	113.1669		123.58	134.95
	Energy Charges R/Kwh							
	High Demand Season: (June - August) Winter							
	Peak (LV < 200)	6.6364	7.6318	7.1673	8.2424		9.0007	9.8288
	Standard (LV < 200)	2.6629	3.0623	2.8759	3.3073		3.6116	3.9439
	Off-peak (LV < 200)	1.8514	2.1291	1.9995	2.2994		2.5109	2.7419
	Low Demand Season: (September - May) Summer							
	Peak (LV < 200)	2.8446	3.2712	3.0721	3.5329		3.8580	4.2129
	Standard (LV < 200)	2.1820	2.5093	2.3566	2.7100		2.9594	3.2316
	Off-peak (LV < 200)	1.7036	1.9592	1.8399	2.1159		2.3106	2.5231
	TOU: NPO, NGO, SCHOOLS : LV > 200 < 500 KVA (Exception 800 KVA)							
	Basic charge per month	2,333.9816	2,684.08	2520.7001	2898.8051		3,165.50	3,456.72
	Network Demand Charge R/kVA	191.5812	220.3184	206.9077	237.9439		259.83	283.74
	Network Access Charge R/kVA	91.1167	104.7842	98.4060	113.1669		123.58	134.95
	Energy Charges R/Kwh							
	High Demand Season: (June - August) Winter							
	Peak (LV>200<500)	6.6809	7.6830	7.2154	8.2977		9.0610	9.8947
	Standard (LV>200<500)	2.7057	3.1115	2.9222	3.3605		3.6696	4.0072
	Off-peak (LV>200<500)	1.8780	2.1597	2.0282	2.3325		2.5471	2.7814
	Low Demand Season: (September - May) Summer							
	Peak (LV>200<500)	2.9161	3.3535	3.1494	3.6218		3.9550	4.3189
	Standard (LV>200<500)	2.2286	2.5629	2.4069	2.7679		3.0226	3.3007
	Off-peak (LV>200<500)	1.7410	2.0021	1.8803	2.1623		2.3613	2.5785
	TOU: NPO, NGO, SCHOOLS: MV (Medium voltage)							
	Basic charge per month (MV)	2,925.5259	3,364.3548	3,159.5680	3,633.5032		3,967.79	4,332.82
	Network Demand Charge R/kVA	148.5983	170.8880	160.4862	184.5591		201.54	220.08
	Network Access Charge R/kVA	70.3675	80.9226	75.9969	87.3964		95.44	104.22
	Energy Charges R/Kwh							
	High Demand Season: (June - August) Winter							
	Peak (MV)	6.6989	7.7037	7.2348	8.3200		9.0854	9.9213
	Standard (MV)	2.7546	3.1678	2.9749	3.4212		3.7359	4.0796
	Off-peak (MV)	1.9431	2.2346	2.0985	2.4133		2.6354	2.8778
	Low Demand Season: (September - May) Summer							
	Peak (MV)	2.9879	3.4361	3.2269	3.7110		4.0524	4.4252
	Standard (MV)	2.2753	2.6166	2.4573	2.8259		3.0859	3.3698
	Off-peak (MV)	1.7895	2.0579	1.9326	2.2225		2.4270	2.6503

			PRESENT TARIFFS R		APPROVED TARIFFS 2026/07/01 R		APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
1.16.4.4.2	**INDUSTRIAL AND BUSINESSES TOU: LV< 200 KVA**							
	Basic charge per month (LV<200)	1,428.2593	1,642.4982	1,542.5200	1,773.8981		1,937.10	2,115.31
	Network Demand Charge R/kVA	202.8923	233.3261	219.1237	251.9922		275.18	300.49
	Network Access Charge R/kVA	74.6200	85.8130	80.5896	92.6780		101.20	110.52
	Energy Charges R/Kwh							
	High Demand Season: (June - August) Winter							
	Peak (LV < 200)	7.3112	8.4079	7.8961	9.0805		9.9159	10.8282
	Standard (LV < 200)	2.7280	3.1372	2.9463	3.3882		3.6999	4.0403
	Off-peak (LV < 200)	1.9882	2.2864	2.1472	2.4693		2.6965	2.9446
	Low Demand Season: (September - May) Summer							
	Peak (LV < 200)	2.9846	3.4323	3.2234	3.7069		4.0479	4.4204
	Standard (LV < 200)	2.2162	2.5487	2.3935	2.7525		3.0058	3.2823
	Off-peak (LV < 200)	1.8280	2.1021	1.9742	2.2703		2.4792	2.7073
	Reactive Energy Charge (P&S)	0.2717	0.3125	0.2934	0.3374		0.3685	0.4024
	INDUSTRIALMAND BUSINESSES TOU : LV > 200 < 500 KVA (Exception 800 KVA)							
	Basic charge per month	2,481.8665	2,854.1464	2,680.4158	3,082.4781		3,366.07	3,675.74
	Network Demand Charge R/kVA	159.9094	183.90	172.7022	198.6075		216.88	236.83
	Network Access Charge R/kVA	74.6200	85.8130	80.5896	92.6780		101.20	110.52
	Energy Charges R/Kwh							
	High Demand Season: (June - August) Winter							
	Peak (LV>20<500)	7.3617	8.4660	7.9507	9.1433		9.9844	10.9030
	Standard (LV>20<500)	2.7595	3.1734	2.9803	3.4273		3.7426	4.0869
	Off-peak (LV>20<500)	2.1141	2.4313	2.2833	2.6258		2.8673	3.1311
	Low Demand Season: (September - May) Summer							
	Peak (LV>20<500)	2.9789	3.4257	3.2172	3.6998		4.0401	4.4118
	Standard (LV>20<500)	2.2805	2.6226	2.4629	2.8324		3.0930	3.3775
	Off-peak (LV>20<500)	1.8970	2.1816	2.0488	2.3561		2.5729	2.8096
	Reactive Energy Charge (P&S)	0.2717	0.3125	0.2934	0.3374		0.3685	0.4024
	INDUSTRIAL AND BUSINESSES TOU: MV (Medium Voltage)							
	Basic charge per month (MV)	4,097.6973	4,712.3519	4,425.5131	5,089.3400		5,557.56	6,068.85
	Network Demand Charge R/kVA	137.3536	157.96	148.34	170.5932		186.29	203.43
	Network Access Charge R/kVA	71.0092	81.6606	76.6900	88.1935		96.31	105.17
								-
	Energy Charges R/Kwh							-
	High Demand Season: (June - August) Winter							
	Peak (MV)	7.3404	8.4415	7.9276	9.1168		9.9555	10.8714
	Standard (MV)	2.6927	3.0966	2.9081	3.3443		3.6519	3.9879
	Off-peak (MV)	2.0877	2.4008	2.2547	2.5929		2.8314	3.0919
	Low Demand Season: (September - May) Summer							
	Peak (MV)	2.9008	3.3359	3.1328	3.6028		3.9342	4.2962
	Standard (MV)	2.2469	2.5839	2.4267	2.7907		3.0474	3.3278
	Off-peak (MV)	1.8270	2.1011	1.9732	2.2692		2.4779	2.7059
	Reactive Energy Charge (P&S)	0.2717	0.3125	0.2934	0.3374		0.3685	0.4024
	Small Consumer: TOU<70 KVA: Domestic &Commercial (compulsary for SSEG customers)							
	Basic charge Domestic;R/m	244.8805	281.6126	97.8700	112.5505		122.91	134.21
	Basic charge Commercial;R/m	244.8805	281.6126	367.3800	422.4870		461.36	503.80
	Capacity charge R/Amp/phase	11.7647	13.5294	4.5100	5.1865		5.66	6.18
	Energy Charges R/Kwh - payable to the generator							
	High Demand Season: (June - August)							
	Peak	9.0286	10.3829	9.7509	11.2136		12.2452	13.3718
	Standard	2.7350	3.1452	2.9538	3.3968		3.7093	4.0506
	Off-peak	1.4851	1.7078	1.6039	1.8445		2.0142	2.1995
	Low Demand Season: (September - May)							
	Peak	2.9452	3.3870	3.1809	3.6580		3.9945	4.3620
	Standard	2.0269	2.3310	2.1891	2.5175		2.7491	3.0020
	Off-peak	1.2855	1.4783	1.3883	1.5966		1.7435	1.9039

1.16.4.5 **Electricity Export Credit - Small Scale Embedded Generation (Photovoltaic Policy)**

No more electricity may be fed back into the system than what is consumed by said consumer. Consequently the accountholder must be a net consumer of electricity

		PRESENT TARIFFS R		APPROVED TARIFFS 2026/07/01 R	APPROVED TARIFFS 2027/07/01 R	APPROVED TARIFFS 2028/07/01 R
	Only Domestic/Residential consumers are liable for the basic charge and this cost is already included in the sale of kVA Any liability for amounts payable to the generator for electricity fed back into the grid by SPM is subject to full compliance with the SSEG Policy and concomitant laws.					
	Basic charge per month - payable by the generator	240.6886	276.7919	0.0000	0.00	0.00
	Capacity charge R/kVa					
	Energy Charges R/Kwh - payable to the generator					
	High Demand Season: (June - August)					
	Peak	5.5427	6.3741	5.7268	6.5858	7.1917	7.8534
	Standard	1.6790	1.9308	1.6039	1.8445	2.0142	2.1995
	Off-peak	0.9117	1.0484	1.1458	1.3177	1.4389	1.5713
	Low Demand Season: (September - May)					
	Peak	1.8081	2.0793	2.5109	2.8875	3.1532	3.4433
	Standard	1.2443	1.4309	1.5122	1.7390	1.8990	2.0737
	Off-peak	0.7892	0.9075	1.1458	1.3177	1.4389	1.5713
1.16.4.6	**Streetlights**					
	Basic Charge light per month	98.2876	113.0308	106.1506	122.0732	133.30	145.57
	Energy charge/kWh	0.7941	0.9132	0.8576	0.9862	1.0769	1.1760
1.16.4.7	**Vacant Land/Availability**					
	Fixed Basic charge (R/month)	532.0592	611.8681	574.6240	660.8176	721.61	788.00

SECTION 3:

HISTORY OF TARIFFS

SOL PLAATJE MUNICIPALITY

TARIFF HISTORY

	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29
RATES	8.50%	7.98%	6.03%	6.00%	8.50%	11.97%	8.50%	9.91%	9.80%	8.91%	6.99%	6.50%	4.00%	5.50%	6.00%	6.00%	5.50%	4.00%	4.00%	5.30%	4.80%	4.40%	3.70%	3.30%	3.20%
SEWERAGE	4.00%	4.00%	5.61%	6.00%	7.54%	9.50%	7.00%	9.90%	9.90%	6.50%	6.50%	6.50%	4.00%	5.50%	5.95%	6.50%	5.50%	4.00%	4.00%	4.90%	7.50%	4.40%	3.70%	4.61%	3.89%
CLEANSING	5.00%	4.00%	5.81%	6.00%	9.53%	9.00%	7.00%	8.00%	8.00%	6.90%	5.90%	6.50%	4.00%	5.50%	6.00%	7.50%	5.50%	4.00%	4.00%	5.30%	5.00%	4.40%	3.70%	2.01%	3.78%
WATER	8.40%	6.90%	6.01%	6.00%	18.96%	9.60%	9.50%	11.95%	9.90%	8.90%	14.99%	6.50%	4.00%	5.50%	5.90%	6.00%	5.50%	4.00%	4.00%	5.30%	6.50%	4.40%	3.70%	3.27%	3.14%
ELECTRICITY	4.00%	4.30%	5.78%	5.60%	32.60%	34.00%	22.22%	24.98%	9.99%	6.90%	6.72%	12.20%	7.50%	1.88%	5.95%	11.40%	6.22%	14.59%	4.50%	15.00%	10.60%	9.60%	8.00%	10.97%	10.00%
AVERAGE	6.31%	5.88%	6.03%	5.84%	15.43%	20.46%	14.60%	14.09%	9.85%	7.79%	8.13%	9.00%	5.53%	3.85%	5.96%	8.36%	5.82%	8.56%	4.10%	9.68%	7.93%	6.90%	4.56%	4.83%	4.80%

SECTION 4:

INTEGRATED DEVELOPMENT PLAN OVERVIEW

Sol Plaatje Municipality



Integrated Development Plan

2022-2027

FOURTH REVIEW

Adopted Integrated Development Plan,

Fourth review (2025/26) Planning for 2026/27 of the 5th Generation Integrated Development Plan 2022 – 2027

Council Approved: 29 June 2026

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FOREWORD BY MAYOR: MS M BARTLETT



Ms M Bartlett
Executive Mayor of
Sol Plaatje Municipality

The 2025/26 IDP review process is quite significant, as it is the last and final year of review for this IDP cycle.

The review process commenced with a ward-based public participation in Jan to February of 2026. The purpose of the public participation was to ensure that the planning and implementation of municipality is aligned to the communities' needs and inputs. The second round of public participation took place from 08 to 15 June 2026, where the municipal plans coupled with the budget available to implement municipal plans.

It is important to acknowledge the anomaly where the municipality did not approve its IDP and budget timeously as required by the MFMA and MSA. However, we requested condonation from National Treasury and COGSTA to afford us an opportunity to correct our mistakes and conduct a proper consultation process with our communities. The top 5 prevalent issues in the 33 wards were as follows:

- **Roads**- this refers to maintenance of existing roads, upgrading of gravel roads in formalised settlements and areas where there are no existing roads.
- **Sanitation**- refers to sewer spillages, upgrade of sewer infrastructure, erection of toilets and the eradication of bucket toilets. This priority is the highest requested as it is a health hazard to communities and businesses.
- **Streetlights & high-mast lights** – refers to areas with no lighting at all, some are lights have been vandalized; and those that require maintenance. The lack of lighting heightens criminal activities and threatens the safety of businesses and communities.
- **Housing provision; maintenance and title deeds** – refers to informal and formalised areas without houses; houses that were damaged by floods; houses with asbestos roofs; occupied houses with no ownership documents (title deeds); and lack of maintenance.
- **Stormwater** – refers to stormwater channels that are non-existent in some areas resulting in floods during rainy season; and those existing channels that are blocked and not maintained.
- **Sports and recreation** – refer to the increased demand for recreational facilities for communities e.g new parks and maintenance of existing ones; swimming pools with proper facilities; community halls; and maintenance of Sports fields and stadiums.

These are our focus areas for the 2026/27 financial year. Thus, the capital budget allocated for the year is R630,8 Million to address the priorities identified within the municipal area.

ACKNOWLEDGEMENT FROM THE MUNICIPAL MANAGER: MR BS MATLALA



Mr BS Matlala

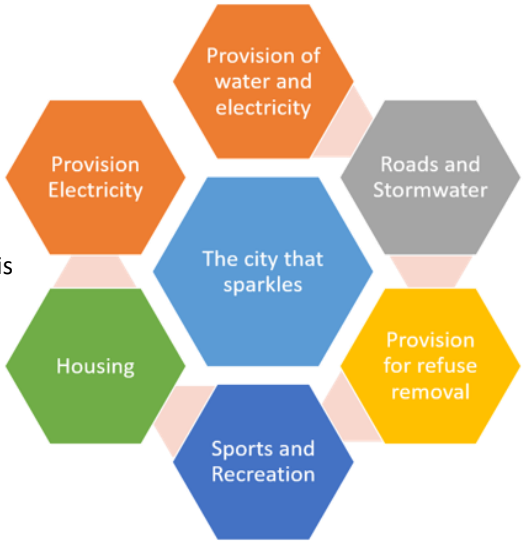
Municipal Manager
Sol Plaatje Municipality

The IDP is a legislative strategic planning document and may also be viewed as a contract between the municipality and its communities. The 2026/27 financial year IDP takes cognizance of the shortcomings of the Sol Plaatje Municipality and communities. In reviewing the document for planning and budgeting purposes, the municipality took into consideration the following:

- High unemployment rate (including the loss of jobs through the closing of the EKAPA MINE);
- The inflation and how it impacts the affordability levels of an already struggling community;
- Statistics on the household income within the area;
- Community and stakeholders' inputs and key issues raised during public participation for both the IDP and the budget.

Thus, it is imperative for the municipality to create an enabling environment for businesses and individuals to thrive, as well as to turn around the economy of the Sol Plaatje municipality. This can only be achieved through the uninterrupted provision of:

- Water and electricity;
- Roads and stormwater;
- Refuse removal;
- Housing; &
- Sports and recreation.



We further acknowledge that it is impossible to achieve this in isolation. In this financial year we intend to intensify the establishment of forums; foster relationships and collaborate with other spheres of government; private sector, civil servants; & organised groups/community groups; to address community needs (i.e. Areas of housing; education; sports and recreation; business development; health and safety; illegal dumping etc).

The Municipality must be innovative in addressing community needs as internally, the budget is inadequate. Roles and responsibilities must be clarified in achieving this. In 2026/27 an in-depth strategic planning process will be undertaken as part of our efforts to stabilise the municipality and ultimately provide quality services to our communities and with the dignity that they deserve.

We aim to bring the "sparkle" back to the city.

EXECUTIVE SUMMARY: IDP 2026/27

This document represents the *Integrated Development Plan (IDP) 2026/27 th*e Sol Plaatje Municipality. It is the fourth *of five reviews* of the IDP 2022-2027 which documents the current five-year planning and implementation cycle. This five-year cycle of municipality-wide developmentally oriented planning started in July 2022 and ends in June 2027.

The relevant drafting process, led by the Municipality, considers a review of current planning and implementation to the extent that changing circumstances demand (see **Chapter 2**) and in accordance with an assessment of municipal performance (see **Chapter 8**). The review also included extensive public participation and engagement with various stakeholders and was completed in accordance with the adopted Process Plan. In this regard, ward councillors and ward committees played key roles in channelling inputs from communities to the municipal administration and public engagements were held as part of the review process.

The focus throughout the review (process) was to better understand the context within which the IDP is prepared and to identify and prioritise the needs of communities as part of an integrated approach to service delivery (see **Chapters 3** and **4**). The 'municipality-wide' development context is characterised by mainly the following aspects, informing our understanding of the environment within which government operates:

- The Sol Plaatje municipal area is one of the 'pearls' of the Northern Cape sub-regions, characterised by a mix of unique and quality assets as attributes of growth and development. A key challenge is to conserve and enhance these assets in a changing setting.
- Segregation along socio-economic class lines in the form of a race-based urban spatial configuration.
- Severe, structural poverty. About half of all households in the municipal area have an annual average household income less than R100 000.
- Degradation of environmental, heritage and agricultural assets.
- Ageing municipal infrastructure and sub-standard quality of services, e.g. the condition of roads. Please note that National Government has allocated a substantial grant to improve water and sanitation services.
- Increased population densities mostly in neighbourhoods with sub-standard quality of services. Worryingly, there is still about 13.2% of all households lives in informal dwellings, 0.4% in traditional and 0.3% in other dwellings, which may lead to overcrowding also considering the above-average household size of 4.0 persons.
- Past insufficient new supply of housing by government resulting in a deficit of 'give-away' houses (for the indigent), subsidised housing as well as affordably priced housing.
- A tertiary sector dominated economy with contributions to the Northern Cape economy decreasing over time. An economy in decline with expected future sectoral economic growth limited to the tertiary sector.
- Very little (or no) building activity of new residential and new non-residential space since 2018 apart from additions and alterations to existing buildings. This impacted negatively on the rand-value contribution of the construction sector to the s*econdary sector* economy which was R448 million in 2021 compared to R503 million in 2015.

- Lack of addressing the climate vulnerability of the urban areas through adopting and implementing specific adaptation measures.
- Declining revenue collection opportunities, challenges with revenue collection as well as limited own funds.
- Preference is given to investing public-sector funds in social infrastructure rather than economic infrastructure or both.
- Lack of tracking, monitoring and reporting on change over time; put differently, to measure qualitative (developmental) outcomes in quantified terms.

In response to these realities, most of the infrastructure-related projects in the budget address delivery and management issues related to roads, water and electricity provision. Thus, infrastructure spend on these services received the highest priority, with other infrastructure maintenance neglected and spending on asset maintenance being below the norm set by National Treasury. This, together with several other risks, poses a threat to the ability and quality of service delivery by the Sol Plaatje Municipality. These identified risks and mitigating actions have been grouped in the following categories: backlog and ageing infrastructure, deteriorating socio-economic conditions, sustained municipal financial viability, environmental sustainability, and municipal transformation.

MUNICIPALITY AT A GLANCE

Total municipal area	3 145 km² (about 5% within urban edge)	Demographics (in 2022)					
		Population	270 078	Households	63 314	Average household size	4.0
Source: Statssa, 2022							

Household income (in 2023 and current rand prices) *Source: South Africa Regional eXplorer v2571. Data compiled on 13 Dec 2024. © 2024 S&P Global.*			
Gini Coefficient (in 2023)	0.583 (relative income inequality)	Average household income for 50% of households	(below) R100 000
Average household income	R350 000	Average household income for 80% of households	(below) R350 000

Access to basic services by households in 2022 (as a percentage) *Source: Statssa, 2022*							
Dwelling Type		**Access To Piped Water**		**Main Toilet Facilities**		**Refuse Disposal**	
Formal dwelling	86.1%	Piped water inside the dwelling	66.6%	Flush toilet	86.9%	Refuse removal by local authority at least once a week	83,1%
Traditional dwelling	0.4%	Piped water inside the yard	24.4%	Chemical toilet	0.6%	Removed by local authority less often	1,1%
Informal dwelling	13.2%	Piped water on community stand	6.5%	Pit toilet	3.7%	Communal refuse dump	1,0%
Other	0.3%	No access to piped water	2.5%	Buket toilet	4.8%	Communal container/central collection point	2,7%
				Other	1.0%	Own refuse dump	5,4%
				None	3.0%	No rubbish disposal	6,3%
						Other	0,4%

Energy For Cooking		Energy For Lighting	
Electricity for mains	70,0%	Electricity for mains	91.7 %
Gas	25,4%	Gas	0.5%
Paraffin	2,9%	Paraffin	1.6%
Wood	1,1%	Candles	4.2%
Coal	0,0%	Solar	1.5%
Animal dung	0,0%	Other	0.3%
Solar	0,1%	None	0.3%
Other	0,1%		
None	0,4%		

Source: Statssa, 2022

Economy: Contribution by sector to Gross Value Added (GVA) in 2021		
Sector	Contribution (Rands)	Contribution (as a percentage of total GVA)
Primary sector	1 563	5%
Secondary sector	2 722	10%
Tertiary sector	24 424	85%

Economy: Largest economic subsectors by contribution to GVA in 2021			
Subsector	Contribution (R millions current prices)	Contribution (as a percentage of total GVA)	% change (2015 to 2021)
Finance, insurance, real estate and business services	8 024	28%	34%
Community, social and personal services	6 067	21%	37%
Wholesale and retail trade, catering and accommodation	3 614	13%	30%
Transport, storage and communication	3 604	13%	2%

Building Activity (using statistics for buildings completed)
An annual average of 38 *new residential units* was erected over the period 2015 to 2021
Annual average for *new non-residential units* erected between 2015 and 2021 was 1 unit per year, with zero units added since 2018
Additions and alterations created limited residential and non-residential space

Employment in 2022 (2015 numbers in brackets)		Youth Employment in 2022 (2015 numbers in brackets)	
Source: Stats SA Census 22			
Working age population: 15-64	180 333 (160 724)	Working age population (Youth 15-34)	90 316 (86 888)
Employed - formal	55 743 (51 801)	Employed (15-34)	21 601 (28 374)
Employed - informal	12 249 (19 443)	Unemployed (15-34)	23 881 (17 060)
Unemployment rate (%)	36.3% (25,6%)	Youth unemployment rate (%)	52.5% (37,6%)

Safety and security – actual number of crimes in 2021 (2020 numbers in brackets)				
Murders	Driving under the influenc	Drug-related crime	Property-related crimes	Contact-related crimes
69 (61)	126 (112)	195 (268)	2 490 (3120)	1 044 (949)

STATEMENT OF VISION

VISION

"Towards a Cleaner Growing City "

MISSION

The mission of the Sol Plaatje Municipality is to:

Reclaim the city that sparkles

Build public confidence and trust

Provide economic infrastructure to foster private-sector investment

Deliver sustainable uninterrupted services to all residents

Municipal Strategic Objectives	Municipal Key Performance Areas	National Key Performance Areas	Medium Term Development plan 2024-2029: Three Strategic Priorities
Economic growth through promoting Sol Plaatje Municipality as an economic hub	Local Economic Development and Spatial Transformation	Local Economic Development	Priority 1: Drive inclusive growth and job creation Priority 2: Reduce poverty and tackle high cost of living
Improved service delivery	Access to Basic Services and Infrastructure Development	Basic Service Delivery and Infrastructure Development	Priority 2: Reduce poverty and tackle high cost of living
Good, clean and transparent governance and public participation	Good Governance and Public Participation	Good Governance and Public Participation	Priority 3: Build a capable, ethical and Developmental state
Establishment of healthy financial management	Sound Financial Management	Municipal Financial Viability and Management	
Improved institutional management	Institutional Development and Capacity Building	Institutional Development and Municipal Transformation	
Provision of Community and Social Services	Access to Community and Social Services	Provision of Community and Social Services	Priority 2: Reduce poverty and tackle high cost of living

CHAPTER 1: INTRODUCTION

This chapter introduces the reader to the concept of integrated development planning and explains the legislative and policy context within which the Sol Plaatje Municipality prepares the Integrated Development Plan. Please see *IDP 2022-2027* for more detailed explanations of the relevant legislation and policy directives applicable in the municipal area.

1.1 INTEGRATED DEVELOPMENT PLANNING

The process of integrated development planning was introduced through the Municipal Systems Act, 2000 (Act 32 of 2000) (MSA) to facilitate and guide municipality-wide developmentally orientated planning led by local government. The process and all elements related thereto, are documented in an Integrated Development Plan (IDP) as the strategic plan to guide, in particular, municipal operations coupled to a five-year planning and implementation period. The plan is adopted by a municipal council, reviewed annually, and linked to the council's term of office. The Act states that provincial monitoring and support of the process is relevant.

The IDP must also consolidate the municipality-wide operations by other tiers of government performed within the same time horizon. *By implication, the IDP is a portrayal of all government strategies and plans within the geographic jurisdiction of a local municipality.* The underlying philosophy of this planning initiative is for local government to achieve its own objectives and to contribute, together with the other tiers of government, to the progressive realisation of certain constitutional rights.

1.2 PURPOSE OF THE INTEGRATED DEVELOPMENT PLAN

Section 25 of the MSA requires a municipality to adopt an IDP as the single, inclusive, and strategic plan for development in the municipality (read municipal area). *The Act defines the status of an IDP as the foremost plan which guides and informs all planning and development, and all decisions regarding planning, management, and development, in the municipality (again, read municipal area).*

This document represents the *Integrated Development Plan (IDP) 2026/27 of the* Sol Plaatje Municipality. It is the fourth *of five reviews* of the IDP 2022-2027 which documents the current five-year planning and implementation cycle. This five-year cycle of municipality-wide developmentally oriented planning started in July 2022 and ends in June 2027.

An annual review of planning and implementation is required (1) to the extent that changing circumstances so demand and (2) in accordance with an assessment of municipal performance. This third *review* considers the implementation of the IDP 2022-2027 and is documented as the *IDP 26/27*. The following are the key elements of preparing an IDP and of the annual review — a process led by the Municipality:

Analysis of development trends and institutional realities to better understand the context within which the IDP is prepared.
Collaboration and work sessions between councillors and officials of all tiers of government.
Stakeholder involvement, and community consultation and reporting on the planning and implementation of prioritised needs.
Formulating strategies and making changes to planning and implementation based on (1) changed circumstances (2) municipal performance in achieving IDP targets and strategic objectives, and (3) changes to relevant government policy directives.

Statements on financial viability and management with reference to the medium-term expenditure framework.

This IDP does not represent a complete overhaul of what has been planned and implemented as a result of the adopted IDP 2022-2027. The purpose of this municipality-driven *IDP can* thus be summarised as follows:

Municipal commitments

Ensuring compliance with relevant legislation and policy.

Planning to ensure effective allocation and optimum use of resources.

Assessing and reporting on implementation and if required, implementing corrective actions and measures.

Ensuring alignment within the municipal operational system between the IDP, budget, SDBIP and performance management.

Commitment of National and Provincial Government

Creating a platform for inter-governmental cooperation regarding municipality-wide planning and implementation.

1.3 STRUCTURE OF THIS IDP DOCUMENT (*IDP 2026/27*)

As mentioned, this document represents the *fourth of four reviews* of the IDP 2022-2027 with the review process resulting in certain changes thereto. These changes are explained in the table below.

Structure of IDP Document		
Chapter	Chapters in IDP 2022-2027	Changes made in the *IDP 2026/27 (as fourth review)*
	Description of chapters	Description of chapters
1	Introduction	Introduction and Overview: Explaining the concept of integrated development planning and the legislative and policy context. Following the ward demarcation boar gazette, the new wards have been updated
2	Municipal profile	Profile of the municipal area
3	Spatial development context	Institutional analysis of the municipality
4	Governance and community needs	Governance and Public Participation: Explaining the governance structures and provide feedback on the public participation process and community needs by ward
5	Strategic direction	Strategic Agenda: An explanation of the strategic agenda that guides municipal operations
6	IDP implementation	IDP implementation: Action plans for the 2026/27 financial year PLUS projects by other tiers of government and the private sector
7	Finance & Budget	Municipal financial planning: Providing an overview of municipal financial viability and management as well as capital and operational expenditure
8	-	Municipal institutional development and transformation
9	Annual Performance	Municipal performance

Table 1: Structure of IDP Document

The rationale for changing the structure of the IDP 2022-2027 is to facilitate a sequential approach to integrated development planning. In this regard, the local context within which government performs integrated development planning is explained in the first four chapters. Thereafter, a vision statement is presented as a municipal vision, objectives and strategies linked to similar statements by other tiers of government. In this regard, the first step – see **Chapter 5** – is to formulate a shared vision and mission with associated municipal strategic objectives. These serve as directives to guide municipal operations within a framework of key performance areas and key performance indicators. **Chapter 5** also includes reference to elements of an integrated approach to development, for example, municipal sector plans.

The second step – see **Chapter 6** – is to prepare municipal action plans linked to the vision statement and to the strategies/projects of other tiers of government. **Chapter 7** provides an overview of municipal financial viability and management as well as capital and operational expenditure. Finally, institutional development and transformation are discussed based on various performance measurement instruments, for example, the Service Delivery and Budget Implementation Plan (SDBIP) and the Municipality's Performance Management System Framework. Please note that **Annexure 1** contains maps of each ward, with **Annexure 2** as the municipal scorecard required by National Treasury to address the interface between the IDP and the SDBIP.[1]

1.4 IDP STRUCTURES

The process of integrated development planning includes the establishment and functioning of the following committees to ensure stakeholder consultation and inter-governmental cooperation.

1.4.1 IDP Budget and Steering Committee

An IDP and Budget Steering Committee exists to oversee the process of integrated development planning by assisting the Executive Mayor in discharging his/her responsibilities as set out in section 53 of the MSA. The committee comprises the following members: (1) Executive Mayor, (2) Chairpersons of the Finance Portfolio Committee and the IDP, Budget and Performance Management Committee, (3) Municipal Manager, (4) Chief Financial Officer, (5) Executive Directors, (6) Project Management Unit Manager, (7) BTO Manager and the (8) IDP Manager.

1.4.2 IDP Representative Forum

The IDP Representative Forum also plays an important role in the process of integrated development planning. This committee, chaired by the mayor serves as link between the municipality and all other stakeholders through formal engagements and by providing relevant information and feedback.

[1] This scorecard will be completed in the next IDP review.

1.4.3 Ward Committees

In brief, ward committees function as the link between the municipality and communities by ward. These committees exist to identify and prioritise needs, oversee implementation and to create awareness of the process. See table below for a description of each of the 33 ward and **§4.5** for prioritised needs by ward.

Description of Wards	
Wards	**Suburbs**
1	Roodepan, Sunset Manor, Platfontein, Legaeng
2	Roodepan
3	Homevale, Homelite, Homestead
4	Homestead, Vergenoeg Ext 3, Vergenoeg Ext 4, Vergenoeg Ext 9, Witdam
5	Thusanong, Redirile, Vergenoeg Ext 2
6	Vergenoeg Ext 2, Vergenoeg Ext 9, Vergenoeg Ext 10, Boikhutsong,
7	Vergenoeg, Vergenoeg Ext 1, Vergenoeg Ext 2, Ubuntu, Solly Legodi Square
8	Donkerhoek, John Mampe 1, Lathi Mabilo Park, Mampe EXT, Galehewe Ext 4
9	Retswelele, Ipopeng, Tshwaragano
10	Tshwaragano, Vergenoeg Ext 5, Vergenoeg Ext 6, Vergenoeg Ext 7, Vergenoeg Ext 8
11	Vergenoeg Ext 6, Vergenoeg Ext 8, Agisanang, Retswelele Ipeleng, Tlhageng
12	Galeshewe Ext 2, Galeshewe Ext 3, Vergenoeg Ext 6, KwaNobantu, KwaNobantu EXT1,Galeshewe Proper, Vergenoeg ext 8, Witdam, Santa Centre
13	Galeshewe Ext 1, Galeshewe Proper, Galeshewe Ext 6, Santa Centre, Gemdene, Colville, Homestead
14	Homestead, North view, Colville, Gemdene, Floors, Square Hill Park, Utility, Ashburnham, Moghul Park
15	Phutanang, Phomolong, Ipeleng, Tswelopele Prison, Hillcrest
16	Promise Land, Lindelani, Snake Park, Tswelelang, Phutanang Cemetery
17	Ipeleng, John Mampe 2, Kutlwanong, Kagiso,Direlanang,
18	Verwoerd Park, Kirstenhof, Nxumalo Street Area, Riviera, Galeshewe Ext 7, Thambo Square, Chris Hani South, Diamant Park
19	Galeshewe Ext 7, Galeshewe Ext 5, Galeshewe Ext 4, Galeshewe Ext 3, Galeshewe Ext 2, Lathli Mabilo Park
20	Verwoerd Park, Diamant Park, Rhodesdene, West End, Kestelhof, New Park, Albertynshof, Kimberley Central, Kimberley Mine, Kimberley North, Utility, Gemdene
21	De Beers, Moghul Park, De Beers Mine, Turner Road Industrial Area, Herlear, Cassandra, Ernestville, Belgravia, Hull Street Area
22	Diamond Park, Fabricia, Green Point, De Beers Mine, Beaconsfield
23	El Toro Park, Minerva Gardens, Royldene, Roylglen, Monument Heights, New Pak, Hadison Park, South Ridge
24	Carters Glen, Rhodesdene, Hadison Park, Heuwelsig, Kestelhof, lindene
25	Beaconsfield, Klisserville, Memorial Road area, De Beers Mine, Fabricia, Labram, New Park, Civic Centre, Kimberly Central
26	Rietvale, Ritchie, Ikageng, Motswedimosa, Mandela Square, De Beers Mine, Diskobolos

Description of Wards	
Wards	**Suburbs**
27	Rietvale, Vaalbos National park
28	Langleg and Riverton, Kimdustria, Colville, Floors, De Beers Mine, Greenside, Beaconsfield, Ernestvilla, Cassandra
29	Roodepan
30	Lerato Park, Roodepan, Jacksonville, Platfontein Industrial, Legaeng
31	Soul City, Kutlwanong, Riviera, Donkerhoek
32	Platfontein, Phutanang
33	Galeshewe Ext. 7, Galeshewe Ext. 6, West End, Gemdene, China Square , Chris Hani Park,Chris Hani South, West End

Table 2: (Description of Wards)

1.5 MUNICIPAL POWERS AND FUNCTIONS

The powers and functions performed by local government are defined primarily in Section 156 and 229 of the Constitution. The functions listed in the table below are ascribed to Category-B municipalities.

Municipal Functions			
Municipal function	**Municipal function Yes / No**	**Staff allocated**	
Constitution Schedule 4, Part B functions:		**Yes**	**No**
Air pollution	No	√	
Building regulations	Yes	√	
Childcare facilities	No		√
Electricity and gas reticulation	Yes	√	
Firefighting services	Yes	√	
Local tourism	Yes	√	
Municipal airports	Yes		√
Municipal planning	Yes	√	
Municipal health services	No	√	
Municipal public transport	No		√
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	No	√	
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No		√
Storm water management systems in built-up areas	Yes	√	
Trading regulations	Yes	√	

Municipal Functions			
Municipal function	**Municipal function Yes / No**	**Staff allocated**	
Water and sanitation services limited to potable water supply systems and domestic wastewater and sewage disposal systems	Yes	√	
Constitution Schedule 5, Part B functions:			
Beaches and amusement facilities	No		√
Billboards and the display of advertisements in public places	No	√	
Cemeteries, funeral parlours and crematoria	Yes	√	
Cleansing	Yes	√	
Control of public nuisances	No	√	
Control of undertakings that sell liquor to the public	No	√	
Facilities for the accommodation, care and burial of animals	No		√
Fencing and fences	Yes	√	
Licensing of dogs	yes		√
Licensing and control of undertakings that sell food to the public	yes	√	
Local amenities	No	√	
Local sport facilities	Yes	√	
Markets	No	√	
Municipal abattoirs	No		√
Municipal parks and recreation	Yes	√	
Municipal roads	Yes	√	
Noise pollution	No	√	
Pounds	No	√	
Public places	Yes	√	
Refuse removal, refuse dumps and solid waste disposal	Yes	√	
Street trading	Yes	√	
Street lighting	Yes	√	
Traffic and parking	Yes	√	

Table 3: Municipal Functions

The functions performed by the Sol Plaatje Municipality that are not listed in Schedule B are the following: (1) provision of primary health care, (2) the operation and maintenance of Rekaofela and Transka Resorts and (3) operation of libraries. These functions are funded through grant funding received from the respective provincial departments, but unfortunately, this funding stream is no longer available, and own funds are used.

1.6 LEGISLATIVE AND POLICY CONTEXT

The next section describes, in brief, the legislative and policy context within which the Sol Plaatje Municipality prepares this fourth review as the IDP 2026/27. Please see the IDP 2022-2027 for detailed explanations of all relevant legislation and policy directives, including sector plans, applicable to operations in the municipal area.

Local government operates and delivers services to communities within a governance framework applicable across government. A key governance imperative is that all plans should be aligned in content, coordinated in process, integrated in output, transformative in outcomes and consistent in the monitoring and evaluation thereof. *The drafting and implementation of the IDP is but one component of this suite of plans.* These plans also include national, provincial and district plans, the most important of which is described below. Please note that implementation by national and provincial government is presented in the State of the Nation Address and the State of the Province Address respectively (see **§1.6.5** and **§1.6.7**), as well as municipal sector plans that consider the relevant legislative and policy context (see **§5.4**).

NATIONAL

1.6.1 National Development Plan 2030

The National Development Plan (NDP) was adopted in 2012 as the programme through which South Africa can advance inclusive socio-economic transformation through development planning. Eliminating poverty and reducing inequality were set as objectives with the following targets:

Reduce the proportion of households with a monthly income below R419 per person (in 2009 prices) from 39 percent to zero.
Reduce inequality; the national Gini coefficient should fall from 0.69 to 0.6. *(The Gini Coefficient for South Africa was 0.69 in 2010, 0.68 in 2015, and 0.67 in 2021, i.e a decreasing income gap).*

1.6.2 Medium Term Development plan (MTDP) 2024-2029

Government has adopted the MTDP, which sets out a clear and ambitious programme for the next five years.

The actions contained in the MTDP will advance **three strategic priorities**:

- Firstly, to drive inclusive growth and job creation.
- Secondly, to reduce poverty and tackle the high cost of living; and
- Thirdly, to build a capable, ethical and developmental state.

Medium Term Expenditure Framework: Intermediate 2024 targets (national)		
Issue	**Target for 2024**	**Target for 2030**
Poverty (food poverty)	20%	0%
Poverty (lower bound)	28%	0%
Inequality (Gini coefficient)	0,66	0,60
Unemployment (formal rate)	20%-24%	6%
Growth (GDP growth)	2%-3%	5,4%
Investment (% of GDP)	23%	30%

Table 4: Medium Term Expenditure Framework: Intermediate 2024 Targets (National)

1.6.3 Back To Basics

The 'Back to Basics' programme was introduced in 2014 to improve the functioning of municipalities by addressing the basics of service delivery and to serve communities better, i.e. to put people first. A municipality submits monthly and quarterly monitoring reports to the national Department of Cooperative Governance and Traditional Affairs (COGTA) based on the implementation of the approach. Please note that the strategic objectives of the Sol Plaatje Municipality are in line with the expectations of the programme.

1.6.4 District Development Model

The District Development Model (DDM) was announced in the 2019 State of the Nation Address. This intergovernmental relations mechanism was created to facilitate joint planning and implementation by all three tiers of government. The rationale for the initiative is twofold: (1) to address the lack of coherence in planning and implementation that has made monitoring and oversight of government programmes difficult and (2) to ensure the effective implementation of government's seven priorities. The DDM of the Frances Baard district has been included in the list of investments/projects by other tiers of Government within the municipal area.

1.6.5 State of the Nation Address 2026 (SONA)[2]

President Cyril Ramaphosa delivered the State of the Nation Address (SONA) on Thursday, 12 February 2026 and highlighted the following: -

Performance

The assertion that "local government is the hands and feet of government" and that municipal failure affects national performance was reinforced in the 2026 SONA. Municipal challenges were attributed to governance weaknesses, with proposals including strengthened oversight and professionalisation of the public sector based on meritocracy. South Africa has

[2]State of the Nation Address, (SONA) 12 February 2026

significant governance expertise; however, skills utilisation remains uneven. Strong political and administrative leadership will be necessary to reposition the country as a sustainable developmental state while upholding constitutional imperatives.

- AGSA said that local government is characterised by insufficient accountability, failing service delivery, poor financial management and governance, weak institutional capability and widespread instability. Learning from our experience over the past 30 years, we will, in the coming months finalise a revised White Paper on Local Government. This will provide solutions for the functioning of an effective local government system. The White Paper will re-imagine the way local government works.

We will ensure that senior officials in local government have the required qualifications and are appointed through an independent process free from political interference. Where municipalities fail, we will strengthen the ability of national government to intervene more quickly and to direct corrective measures in the interests of serving our people better.

Fiscal Rectitude and Accountability

The 2026 address is expected to foreground the i2024–2029 Medium-Term Development Plan (MTDP). Stakeholders are likely to listen for a renewed commitment to zero-based budgeting principles, under which departmental allocations are increasingly contingent on the achievement of defined service-level agreements. This approach is anticipated to be framed as a corrective to the long-standing trend of debt-servicing costs outpacing GDP growth, with the stabilisation of the debt-to-GDP ratio at 77.9% in the 2025/26 fiscal year presented as a near-term objective.

An emphasis on the Revenue Recovery Plan led by SARS is also expected. Improved tax compliance is likely to be cited as central to sustaining a primary budget surplus, projected to rise to 0.9% in 2025/26 and to reach 2.5% of GDP by 2028. This emerging fiscal space is expected to be positioned as critical to funding priority investment while ensuring that the 2026 Medium-Term Expenditure Framework (MTEF) remains anchored around debt stabilisation.

In addition, the address is likely to outline a more explicit “consequence management” framework aimed at municipal underspending. Observers may expect confirmation that Division of Revenue Act (DORA) allocations will be more tightly linked to performance, signalling a shift towards an audit-led governance model in which infrastructure grants are withheld from persistently non-performing municipalities. This is anticipated to be presented as a response to the estimated R30 billion in annual municipal capital underspending.

Economic Growth

To give effect to the Medium-Term Development Plan (MTDP), Cabinet has approved a comprehensive implementation plan to drive growth and inclusion. Through this plan, we are working to revive growth by creating conditions for firms to invest by maintaining a clear and stable Macro-Economic Framework, investing in infrastructure that works, creating a conducive regulatory framework that supports growth and enables competition, and a focused and forward-looking Industrial Policy.

The foundation of this plan is investment, particularly in public infrastructure, as well as labour intensive growth sectors that are capable of future growth. These include the digital and green economy, where young people will find employment opportunities.

Procurement System

There will be a special focus on restructuring our procurement system with a view to end corruption. The Auditor-General of South Africa (AGSA) has reported that the majority of incidents of corruption originate in the procurement system. We cannot allow this cancer to continue and we must therefore act. Measures will include the use of technology and the finalisation of new Public Procurement Act regulations by mid-2026.

Basic Service Delivery

Water governance has become a national crisis. Deteriorating infrastructure and poor maintenance have resulted in widespread water outages. A National Water Crisis Committee, chaired by the President, has been established. Poor planning and inadequate maintenance of water systems by many municipalities are the main cause of the problems we are going through now and are the reason that taps often run dry. The Water Services Amendment Bill will enable us to hold water service providers accountable for their performance and withdraw their license if they fail to deliver. If a municipality is not willing or able to provide services to its residents, it must be done by another structure which can. These reforms will address the root causes of the water crisis. In the short term, we need to address the immediate crisis where water outages are being experienced right now.

We will now move to lay charges against Municipal Managers in their personal capacity for violating the National Water Act of 1998.

.**Infrastructure**

South Africa has significant governance expertise; however, skills utilisation remains uneven. Strong political and administrative leadership will be necessary to reposition the country as a sustainable developmental state while upholding constitutional imperatives. Infrastructure is much more than an investment in brick, mortar, concrete and steel. It is an investment in jobs, productivity and growth. For many years, fixed investment has been declining. We are now changing that.

Government has committed more than R1 trillion in public investment over three years to build and maintain infrastructure. This is the largest allocation of its kind in our country's history. It will be transformative. By elevating infrastructure to a headline theme, the address is expected to signal that modernised network industries are viewed as a prerequisite for competitiveness and for attracting the fixed investment needed to lift GDP growth towards the 3% threshold.

The President is also expected to acknowledge ongoing execution constraints, particularly at municipal level, and to outline a more coordinated approach across the three spheres of government. This emphasis on delivery is likely to be aimed at reassuring both domestic and international investors that government focus is shifting decisively towards the completion of high-impact, high-return projects capable of absorbing labour and stimulating regional economies.

Through the Infrastructure Fund and new regulations for public-private partnerships, we are using innovative funding models, reducing risk and attracting investors to fast-track projects in energy, water, transport and digital infrastructure. We launched our first-ever infrastructure bond to raise funding for the infrastructure drive, which was over-subscribed more than twice.

Disputes arising from implementation of tenders often delay the implementation of necessary infrastructure. To prevent undue delays in critical projects, we will establish specialised courts for commercial matters with dedicated judges and dedicated court rolls to ensure faster outcomes in matters that have a bearing on the economy and development.

This year, we will begin work to establish a professional State Property Company to transform the 88 000 buildings and five million hectares of land owned by the State into professionally managed engines of growth and development.

Through Operation Vulindlela, we are working to transform the structure of our economy, to fix our infrastructure and make our electricity, water and logistics sectors more competitive and efficient.

Having put loadshedding behind us, we must now transform our energy system to ensure long-term energy security.

For decades, our economy grew on the back of cheap electricity.

But then state capture, mismanagement, inadequate maintenance and inflated mega projects drove up the cost of electricity to businesses and our citizens. Now, with the far-reaching changes we are making to the sector and with our abundant solar and wind resources, we will be able to drive down the cost of electricity.

Regulatory changes have enabled a massive and growing pipeline of investment in renewable energy.
By 2030, more than 40% of our energy supply will come from cheap, clean and renewable energy sources.

1.6.6 State of the Province Address (SOPA)[3]

The 2026 Northern Cape State of the Province Address (SOPA) was delivered by Premier Zamani Saul, on Thursday 26 February 2026, focusing on healthcare, infrastructure, and socio-economic priorities**.** The following are highlights of the speech by the Premier:-

Northern Cape Premier Zamani Saul has placed healthcare delivery and “mission-driven” governance at the centre of his 2026 State of the Province Address (SOPA), announcing the reopening of a refurbished Steinkopf community clinic and the official launch of a new oncology centre in Namakwa aimed at reducing long-distance travel for specialised cancer care.

The Northern Cape aims to be a province where health outcomes improve, vulnerable residents are protected with dignity, education keeps pace with the Fourth Industrial Revolution, youth can “dream” with real opportunity, women and children can use public spaces without fear, and differently abled residents are embraced with equal chances.

The province has made “considerable strides”, citing economic growth, employment movement, improvements in education outcomes, and advances in health indicators and governance. In the Department of Health, this translated into a structured 10-Point Turnaround Action Plan, supported by unannounced visits to public health facilities. These visits are practical

[3] *State of the Province Address Northern Cape, 16 February 2026*

interventions that focus on leadership stability, the condition of infrastructure, staffing, equipment, medicines, ICT systems, and the experience of care by patients. Where gaps are identified, remedial actions are agreed upon and monitored monthly.

The Premier pointed to the Northern Cape's renewable energy advantage, citing significant wind and solar potential and land suitability for generation. He also said mining contributes 19% to provincial GDP, even as growth in tertiary sectors affects the relative share.

He further noted major investment flows linked to infrastructure and energy programmes, including funding directed through the Independent Power Producers Programme.

The province is shifting from a compliance-heavy approach to governance toward an outcomes-based, "mission-driven" model focused on priorities such as healthcare, agriculture and rural development, human settlements and infrastructure.

To drive implementation, he said integrated, multi-disciplinary support teams have been established across government, bringing together skills in monitoring and evaluation, finance, HR, infrastructure, ICT, policy and planning, legal services and risk management.

The mandate is simple but firm: to support departments, unblock challenges, verify progress on the ground, and ensure accountability for agreed turnaround actions.

NORTHERN CAPE PROVINCE

1.6.7 Northern Cape Provincial Growth and Development Strategy

The Northern Cape Growth and Development Strategy identify the following primary development objectives to be achieved province-wide:

Promoting the growth, diversification, and transformation of the provincial economy.
Poverty reduction through social development.

1.6.8 Northern Cape Spatial Development Framework, 2018[4]

The provincial Spatial Development Framework (PSDF) includes the vison of sustainable urban and rural spatial development based on a modern space economy supported by an integrated national and provincial infrastructure network and the responsible use of natural resources providing sustainable livelihoods for all.

The provincial Spatial Development Framework (PSDF) includes the vison of sustainable urban and rural spatial development based on a modern space economy supported by an integrated national and provincial infrastructure network and the responsible use of natural resources providing sustainable livelihoods for all.

[4] Northern Cape, Draft Spatial Development Framework, September 2018.

It is stated that the PSDF, as a spatial land use directive, strives to eradicate poverty and inequality and protect environmental integrity through applying sustainability principles to land use management. A finding in the study is that poverty is concentrated in larger urban areas while limited growth and job creation result in higher poverty rates and more informal settlements.

Four development/growth scenarios are (qualitatively) defined and mapped. The Sol Plaatje municipal area *is* demarcated or identified as a development growth point, (2) emerging corridor, (3) core development focus area, and (4) an administrative zone. The proposed municipal growth and development path (or the how, when, where and what type) is built around a diversification and maintenance strategy promoting specific development initiatives. We comment that these initiatives are all in line with the strategic objectives of the Sol Plaatje Municipality.

FRANCES BAARD DISTRICT

1.6.9 Frances Baard District Growth and Development Strategy

The Frances Baard District Growth and Development Strategy aim to achieve growth and development within the district by setting the following three strategies:

Providing basic services in all municipal areas in the district through joint programmes by all tiers of government.
Strengthening human capital through education and training.
Create a new economy by establishing partnerships, nurturing networks, and building interconnected regions that can compete globally for jobs and services.

1.6.10 District IDP Framework

The District IDP Framework is being prepared by the Frances Baard District Municipality. However, it is stated that the preparation of the Sol Plaatje Municipality's IDP is aligned to the district-wide planning process.

CHAPTER 2 : PROFILE OF THE MUNICIPAL AREA

This chapter includes a detailed analysis of spatial, social, environmental and economic elements that shaped the pattern of development in the municipal area. *We used 2022 census data unless otherwise indicated.*

The purpose of profiling the municipal area is threefold: (a) to serve as reference framework for integrated development planning, (b) to better understand and report on the urban and rural context, and (c) to track, measure and consider change over time. The work done includes a situational analysis which informed our understanding of the environment within which government operates.

2.1 GEOGRAPHICAL CONTEXT

The Sol Plaatje municipal area is one of the 'pearls' of the Northern Cape sub-regions, characterised by a mix of unique and high-quality assets. A key challenge is to conserve and enhance these assets in a changing setting. The land extent of the Sol Plaatje municipal area is about 3145 km² and includes the urban areas of Kimberley, Ritchie and some villages as well as rural farmland. Kimberley is the administrative centre of the Frances Baard District Municipality and the seat of the Northern Cape Provincial Administration. The municipal area is bordered by the Dikgatlong and Magareng Municipalities to the north, the Siyancuma Municipality and Pixley ka Seme District Municipality on the southern and western sides, and the Free State Province to the east (see map below).

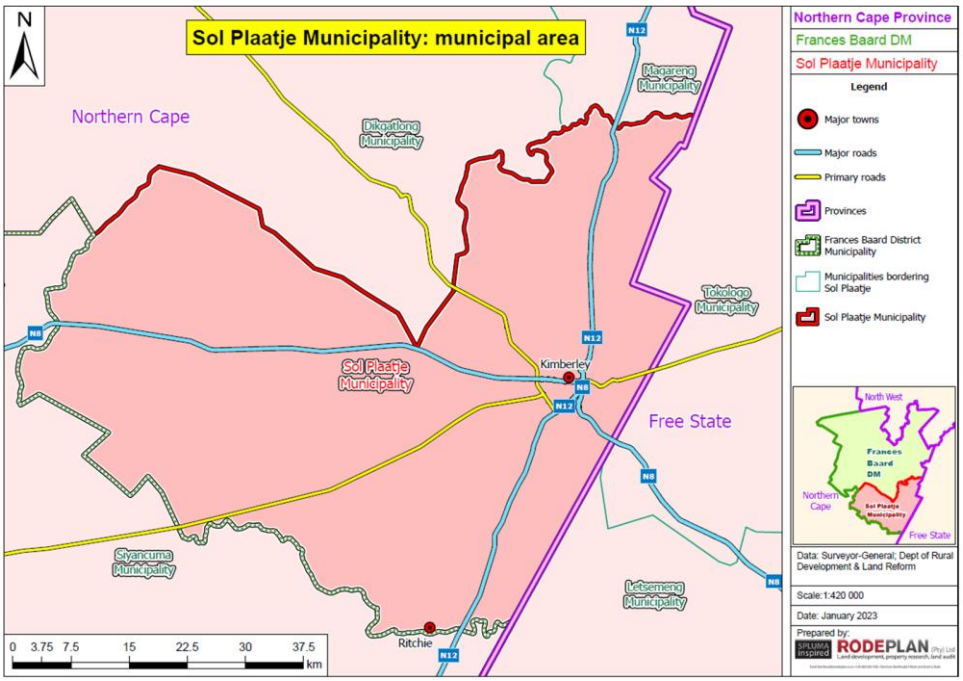


FIGURE 1 MUNICIPAL AREA

CHAPTER 2

The municipal area has a very strategic location in terms of the road and rail national transport corridor with several higher-order roads (including the N12 and N8) criss-crossing the area and converging at Kimberley (see **Map 2**). See maps below for the location of the municipal area in the provincial and district context.

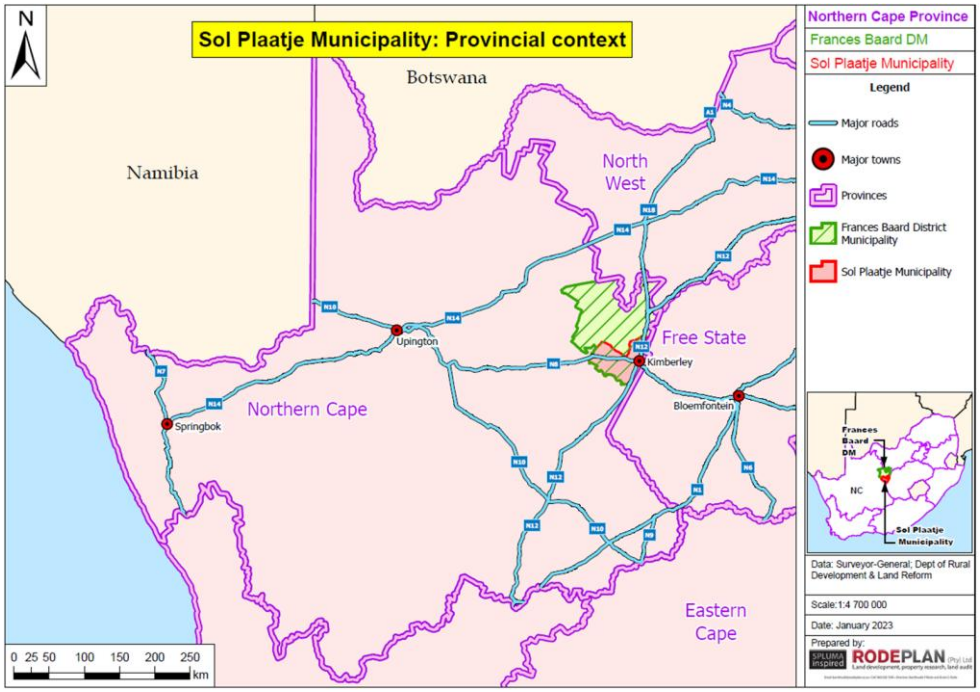


FIGURE 2 PROVINCIAL CONTEXT

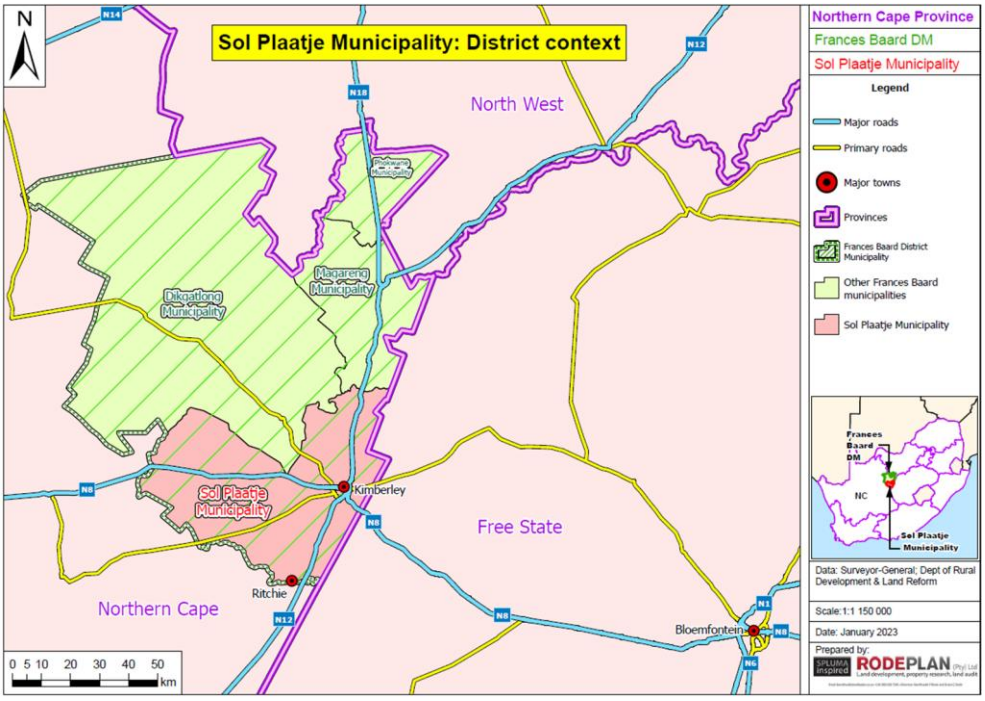


FIGURE 3 DISTRICT CONTEXT

Ward Delineation

The Sol Plaatje Municipality consists of 33 wards of which most have an urban population (see map below).

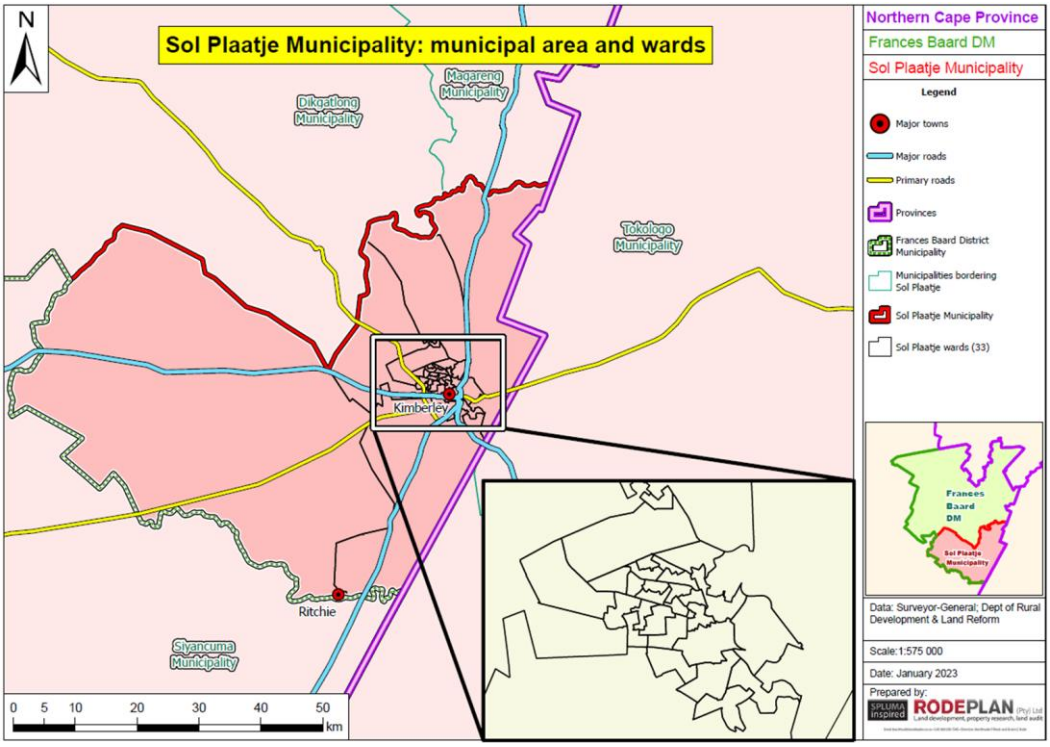


FIGURE 4 WARD DELINEATION

2.2 POPULATION

The table below includes the size of the population and the number of households in the municipal area in 2015, 2020 and 2022 respectively. It is estimated that 270 078 persons currently resides in the Sol Plaatje municipal area.

Population of Sol Plaatje Municipality (Source StatsSA 2022)			
Indicator	**2015**	**2020**	**2022**
Number of people	248 680	262 049	270 078
Percentage increase/decrease over a 5-year and a 7-year period respectively		5,3%	3,06%
Number of households	60 543	63 552	68 314
People per household (approximate)	4.1	4.1	4.0

Table 5: Population of Sol Plaatje Municipality

The Northern Cape Province experienced population growth of 9% between 2015 (1 206 798 persons) and 2022 (1 355 945 persons). About 20% of the number of people living in the province in 2020 lived in the Sol Plaatje Municipality. This share increased to almost 21% in 2022, significantly more people live in the municipal area as a result of in-migration and organic

population growth. Note that the primary driver of migration is the perception of employment, attracting hopeful jobseekers to nodes with higher economic activity, who then generally do not find a job. The population growth rate in Sol Plaatje Municipality for the 2015−2022 period was 8.60%, with a higher increase (12,8%) in the number of households over the same period. This increase in the number of households is coupled with an increase in people per household in recent years, i.e. more people live together as a single household. Interestingly, in 2022, only 1,4% or 896 of all households lived in non-urban areas which also represents a 12% increase since 2015.

Population by Race Grouping

Population by Race Grouping (Source Stats SA 2022)								
Indicator	Black-African		Coloured		White		Asian	
	2015	2022	2015	2022	2015	2022	2015	2022
Population size	159 941	167 313	68 296	75 401	17 319	23 471	3 125	3 426
Proportional share of total population (rounded)	64%	62%	27%	28%	7%	9%	1%	1%

Table 6: Population by Race Grouping

The Black-African population grouping comprised 64% of the Municipality's population in 2015, decreasing to 62% in 2022. The percentage share of the Coloured and White population groupings increased over this period while the share of the Asian grouping remained the same.

Hence, there are structural changes occurring in the demographic structure of Sol Plaatje Municipality. Urban planning and management should cater not only for increased numbers, but also for changes in the composition of the population, with specific reference to the Black-African grouping. Together, the Black-African and Coloured groupings comprise 93% of the total population in 2022. In 2010, the share of these groupings of the total population was 90%.

Population by Age Grouping

Population by Age Grouping (Source Stats SA 2022)		
Indicator	2015	2022
Age grouping: 0-14	73 408	71 529
Proportional share of total population (rounded)	30%	27%
Age grouping: 15-64	160 724	180 333
Proportional share of total population (rounded)	65%	67%
Dependency ratio	35%	49.8%

Table 7: Population by Age Grouping

Comparing the number of persons in the age group 0-14 and the proportional share of the total population in 2015 and 2022, there was a decrease in numbers but a slight decrease in proportional share. For the 15-64 age group (or working age population), the numbers increased but the proportional share of the total population remained 67%. The dependency ratio, which is an

indicator of the potential dependency burden of children and elderly on those who are of an economically productive age, was 35% in 2015 and 49,8 in 2022 (the lower, the better).

2.3 HOUSEHOLD INCOME

In 2023, the Gini coefficient in Sol Plaatje Local Municipality was at 0.583, which reflects a decrease in the number over the ten-year period from 2013 to 2023. The Frances Baard District Municipality and the Northern Cape Province, both had a more unequal spread of income amongst their residents (at 0.598 and 0.616 respectively) when compared to Sol Plaatje Local Municipality.

It was estimated that in 2023 4.66% of all the households in the Sol Plaatje Local Municipality, were living on R30,000 or less per annum. In comparison with 2013's 15.04%, the number is more than half. The 192000-360000 income category has the highest number of households with a total number of 11 800, followed by the 132000-192000 income category with 8 310 households. Only 2.9 households fall within the 0-2400 income category.

(Source: South Africa Regional eXplorer v2571. Data compiled on 13 Dec 2024.© 2024 S&P Global.)

Considering household income and expenditure by using 2015 prices, current income and expenditure reflect pre-2015 levels (see table below).

Household Income and Expenditure	
Indicator	**Comparing income/expenditure over the 2015–2022 period by using 2015-prices**
Current income	The amount available to households increased since 2015 but decreased in 2020 and again in 2022 (a significant decrease) after a slight increase in 2021. Current income is at pre-2015 levels.
Disposable income (Current income less taxes on income and wealth)	The amount available to households had the same trajectory as 'current income' but with disposable income now at pre-2010 levels.
Durable goods (e.g. furniture, computers, recreational goods)	Purchase of durable goods increased since 2015 but in 2020 and 2022 the spending decreased to pre-2012 levels.
Semi-durable goods (e.g. clothing)	Purchase of semi-durable goods increased steadily up to 2019 but in 2020 and in 2022 the spending decreased significantly to about 2013 and 2011 levels respectively.
Non-durable goods (e.g. food, beverages, tobacco)	Purchase of non-durable goods increased since 2015 but in 2020 and 2022 the spending decreased to 2015 and 2004 levels respectively.
Services (e.g. rent, transport, medical)	Spending on 'services' increased since 2015 but in 2020 the spending decreased slightly and in 2022 decreased significantly to pre-2010 levels

Table 8: Household Income and Expenditure

Concerning is the fact that the current average household income for 50% of all households is less than R100 000, and for 80% it is less that the average income of R350 000. In this regard, about 35% of households do not qualify for a free government subsidy as part of the Finance Linked Individual Subsidy Programme and fall in the RDP/BNG (or 'give-away') housing programme, and for about 50% it is not possible to qualify for a (commercial) home loan. Also of concern is the erosion of the municipal tax base and whether people can pay for services impacting on the Municipality's self-generated revenue.

It is reported that a stagnant or declining national economy has had a negative impact on the incomes of South African cities and that the country has yet to bounce back to pre-2020 levels post the Covid lockdowns, and that climate change and the continuing energy crisis will affect the metros.[5]

2.4 HEALTH

Health care facilities

In 2019, there were 57 health facilities in the municipal area which is fewer than in 2016 (60). The health care facilities in the municipal area are indicated in the table below.

Health Care Facilities (in 2019)	
Indicator	**Number**
Provincial Tertiary Hospitals	1
Specialised Psychiatric Hospitals	1
Specialised TB Hospitals	1
Other Hospitals	2
Private Hospital	2
Community Health Centre	1
Clinics	13
Satellite Clinic	1
Other Primary Health Care Centres	7
EHS Provincial Service	1
Mobile Service	2
Non-medical site	4
Other Health Facilities	31
Correctional Centre	1
EMS Station	3
General Practitioner	4

[5] Poor municipal management erodes willingness to pay for... (dailymaverick.co.za), viewed on 23.11.2022.

Health Care Facilities (in 2019)	
Indicator	**Number**
Nurse Practitioner	19
Pharmacy	1
Pharmacy/Clinic	4
Private Clinic	1

Table 9: Health Care Facilities (in 2019)

Persons with AIDS / HIV

In 2023, 18 100 people in the Sol Plaatje Local Municipality were infected with HIV. This reflects an increase at an average annual rate of 3.02% since 2013, and in 2023 represented 6.14% of the local municipality's total population. The Frances Baard District Municipality had an average annual growth rate of 2.59% from 2013 to 2023 in the number of people infected with HIV, which is lower than that of the Sol Plaatje Local Municipality. The number of infections in the Northern Cape Province increased from 56,000 in 2013 to 75,300 in 2023. When looking at the South Africa as a whole it can be seen that the number of people that are infected increased from 2013 to 2023 with an average annual growth rate of 2.42%.

(Source: South Africa Regional eXplorer v2571. Data compiled on 13 Dec 2024.© 2024 S&P Global.)

2.5 SAFETY AND SECURITY

The table below provides a summary of the crime statistics in the Sol Plaatje Municipality as part of the rest of Frances Baard for the period 2013/2014 to 2023/2024. *(Source: South Africa Regional eXplorer v2571. Data compiled on 13 Dec 2024.© 2024 S&P Global.)*

Safety **and Security: Sol Plaatje Municipality and the rest of Frances Baard, 2013/2014- 2023/2024**				
Period	**Sol Plaatje**	**Digatlong**	**Magareng**	**Phokwane**
2013/2014	197.99	92.06	152.34	100.70
2014/2015	199.72	114.41	117.53	102.72
2015/2016	179.01	122.80	140.06	106.77
2016/2017	178.06	98.57	135.91	108.24
2017/2018	164.35	98.70	130.92	110.66
2018/2019	173.56	105.46	138.25	119.66
2019/2020	168.87	94.56	142.93	115.62
2020/2021	137.78	78.50	104.93	98.94
2021/2022	144.59	87.78	115.12	121.83
2022/2023	164.76	108.55	108.48	137.56
2023/2024	181.66	108.98	113.42	126.71

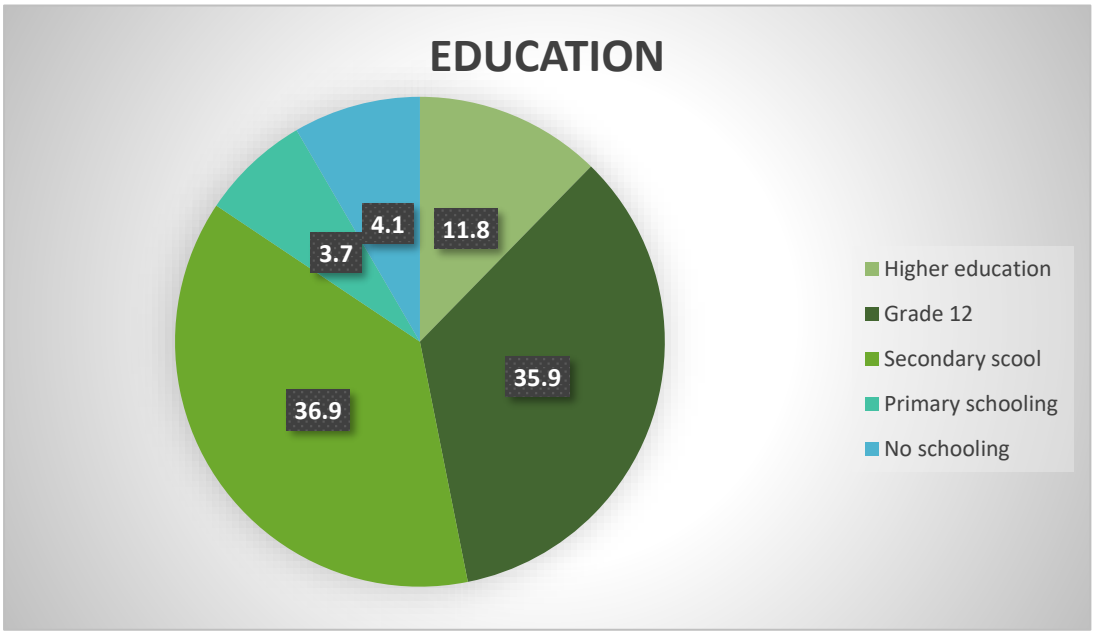
Safety **and Security: Sol Plaatje Municipality and the rest of Frances Baard, 2013/2014- 2023/2024**				
Period	**Sol Plaatje**	**Digatlong**	**Magareng**	**Phokwane**
Average Annual Growth	***-0.86%***	***1.70%***	***-2.91%***	***2.32%***

Table 10: Safety and Security: Sol Plaatje Municipality and the Rest of Frances Baard, 2013/2014-2023/2024

In 2023/2024, the Sol Plaatje Local Municipality has the highest overall crime rate of the sub-regions within the overall Frances Baard District Municipality with an index value of 182. Phokwane Local Municipality has the second highest overall crime index at 127, with Magareng Local Municipality having the third highest overall crime index of 113. Magareng Local Municipality has the second lowest overall crime index of 113 and the Dikgatlong Local Municipality has the lowest overall crime rate of 109. The region that decreased the most in overall crime since 2013/2014 was Magareng Local Municipality with an average annual decrease of 2.9% followed by Sol Plaatje Local Municipality with an average annual decrease of 0.9%.

2.6 EDUCATION

In 2022, 34% of the population in the Sol Plaatje municipal area have either matric or higher education, while 4.1% have no schooling. There has been an improvement in the number of persons with matric, and as a proportional share of the total population since 2015 (see table below). The biggest success, however, is the number of functionally illiterate persons as a share of the total population, which for each of the last 7 years was below 29% (79 537 persons in 2022), while the functional literacy rate increased from 60,4% in 2015 to 61,9 % in 2022. (Source StatsSA 2022)



Graph 1: Level of Education

Education		
Indicator	**2015**	**2022**[6]
Number of persons with Grade 12/Matric	49 072	62 205
Proportional share of total population (rounded)	20%	21%
Number of functionally illiterate persons	70 918	79 537

Table 11: Level of iEducation

2.7 ACCESS TO SERVICES AND HOUSING

The table below indicates that about 86.1% of all households in the Sol Plaatje Municipality live in formal housing (brick or concrete block structures). This percentage of households increased by 6% between 2015 and 2022, while the proportion of households occupying backyard and/or informal structures increased by 7% to about 13.2% over the 7-year period.

There has also been an improvement in the delivery of services between 2015 and 2022. Piped water, electricity and a flush or chemical toilet are available to more than 90% of households. However, only 75% of households — down from 81% in 2015 — have refuse removal at least once a week (see table below). The number of households with a pit latrine or bucket system has decreased substantially since 2015.

Access to Services and Housing (number of households)				
Indicator	**2015**	**% of HHs**	**2022**	**% of HHs**
Dwelling				
House/ brick structure/ Flat/ Cluster/ Semi-detached	48 653	80%	58 832	86.1%
Backyard dwelling (House/ Flat/ Room/ Informal dwelling/ Shack)	3 428	6%	8 998	13.2%
Traditional dwelling	7 649	13%	267	0.4%
Other	-	-	218	0.3%
Electricity				
Electricity (including generator)	53 084	88%	62 625	91.7%

[6] Stats SA Census 2022.

Access to Services and Housing (number of households)				
Indicator	**2015**	**% of HHs**	**2022**	**% of HHs**
Refuse / Solid Waste				
Refuse removed by local authority at least once a week	48 752	81%	56 740	83.1
Sewage				
Flush toilet	53 354	88%	59 366	86.9%
Chemical toilet	-	-	407	0,6%
Bucket system	4 028	7%	3 292	4.8%
Pit toilet	-	-	2 530	3,7%
Water				
Piped water inside dwelling or yard	53 591	89%	45 497	66,6%
Piped water inside the yard	-	-	16 686	24,4%
Piped water on community stand	6 703	11%	4 455	6,5%
No access to piped water	-	-	1 677	2,5%

Table 12: Access to Services and Housing

2.8 GRANT DEPENDENCY

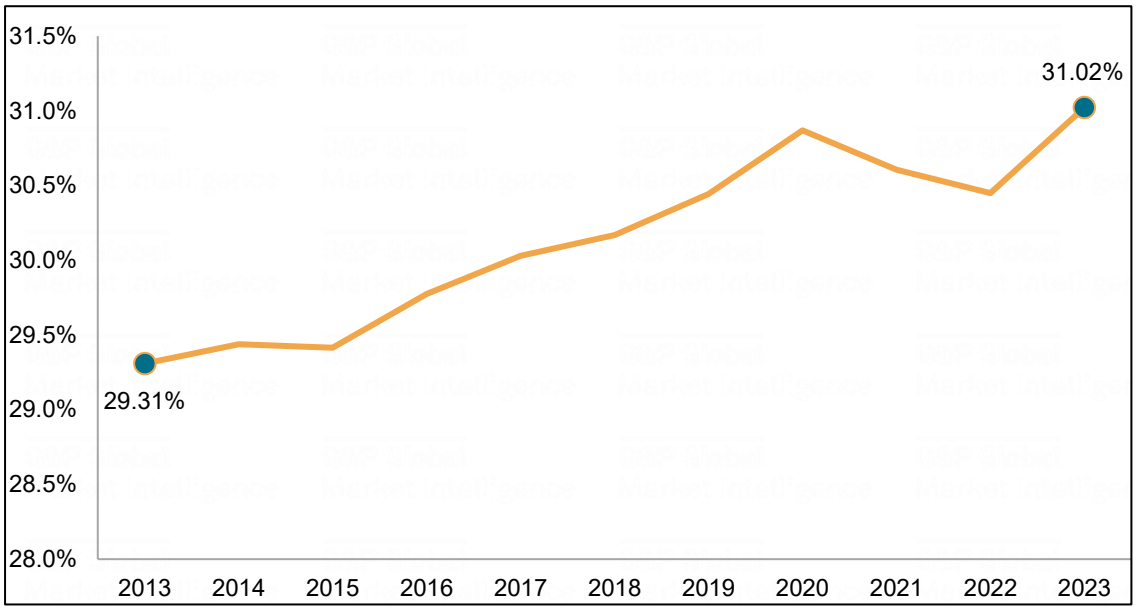
The number of social grants allocated in the Northern Cape Province in 2022 represents 513 128 cases. The number of grants allocated by type was as follow:

Social Relief of Distress: 323 403
Adult and Old-age Grants: 94 261
Children's Grants: 330 000

Considering that the current average household income for 50% of all households in Sol Plaatje is less than R100 000, it is estimated that the bulk of this population segment rely on grants as major source of income. Please note that the statistics for Sol Plaatje Municipality were not available.

2.9 POVERTY

In 2023, the poverty gap rate was 31.0% and in 2013 the poverty gap rate was 29.3%,it can be seen that the poverty gap rate increased from 2013 to 2023, which means that there were no improvements in terms of the depth of the poverty within Sol Plaatje Local Municipality. *(Source Stats SA Census 2022 / Local Government Treasury 01/06/2021)*



Graph 2: Poverty Gap Rate of SPM

2.10 ECONOMIC OVERVIEW

The economic profile of any area largely determines its resource base and the level of development it can sustain. Linked to local demographics, population and economic variables determine the demand for infrastructure and services to maintain long-term growth. This section gives an overview of the local economy and will draw inferences based on information regarding long-term growth and development prospects. This section addresses several economic issues on a comparative geographical basis and includes the value of economic production of goods and services, employment, and household income and expenditure. This primarily descriptive section will be followed by a section dealing with relationships and performance in the economic environment. The main issues are the drivers in the local economy and specialisation levels in the economy. Local and district municipalities are not demarcated as functional economic entities but as political-administrative units. This leads to several challenges in economic assessment. Amongst others, the following limitations should be considered:

Economies, like a specific municipal area, are open and cannot be ring-fenced or isolated. Economic growth is affected by internationally linked markets; hence, supply and demand for goods and services cannot be determined locally alone. National fiscal policies are outside the control of local economies and are impossible to predict over the long term. National and local politics impact local and national economies, and political stability levels are impossible to predict. Economic growth tends to follow cycles. These cycles are difficult to discount over the longer term. It is not possible to accurately discount the current COVID-19 crisis's long-term impact at a local level. South Africa has a highly interventionist economy, and continuous efforts are made to manipulate economic development and growth. These interventions are not always based on rational economic decision-making but on socio-political agendas, such as the government's economic transformation agenda and the so-called “pro-poor” policies. The aim of these non-economic agendas is also specifically to alter the current or natural course of the economy. It becomes, therefore, virtually impossible to predict economic development outcomes based on existing trends and tendencies.

CHAPTER 2

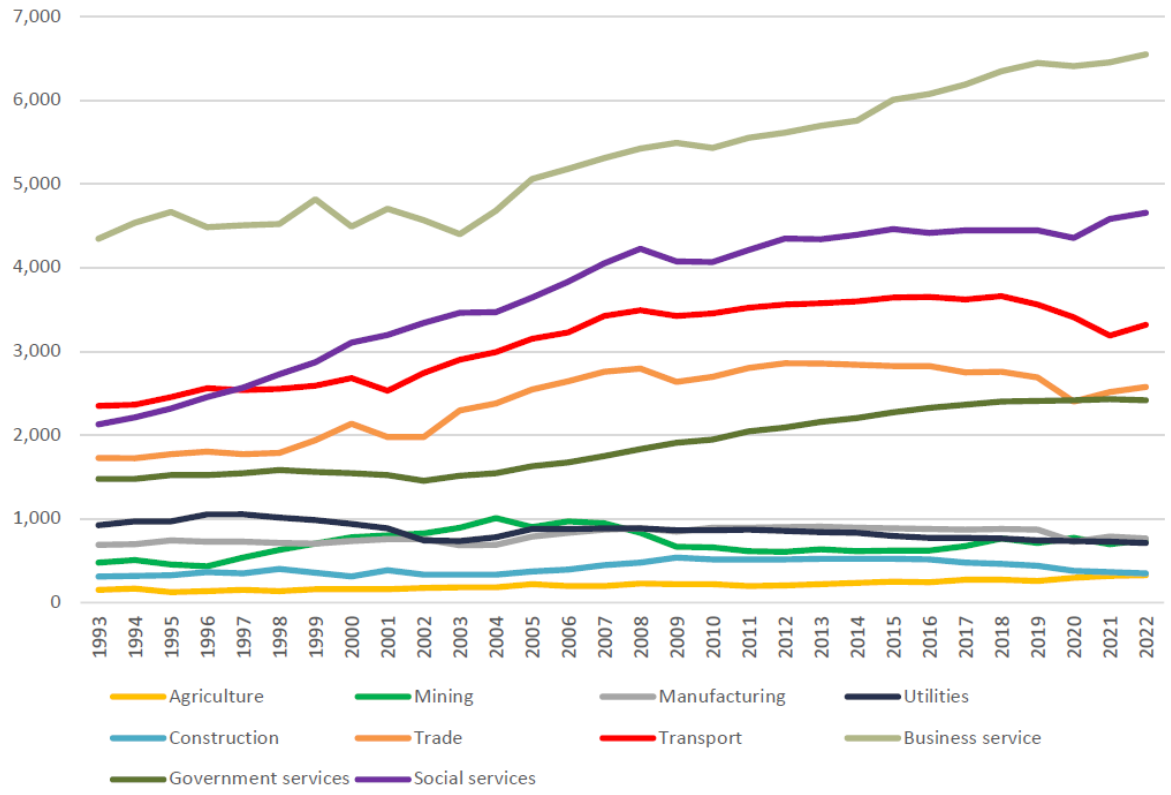
The value of economic production, good and services Gross value added (GVA) is a measure of the value of goods and services produced in an area, industry, or economic sector. GVA is linked to gross domestic product (GDP), as both are output measures. Simplistically, GVA is the total of all revenues. The relationship is defined as: GVA = GDP – (taxes+ subsidies). The table below shows the GVA per sector in the municipality from 1993 to 2022.

Agriculture	Mining	GVA	Manufacturing	Utilities	Construction	Trade	Transport and Telecommunications	Business service	Government services	Social services	Total
153	474	1993	687	927	313	1 726	2 349	4 346	1 474	2 129	14 578
165	507	1994	701	971	319	1 724	2 364	4 539	1 480	2 212	14 981
125	452	1995	742	973	328	1 775	2 452	4 666	1 521	2 318	15 350
134	433	1996	728	1 054	366	1 805	2 563	4 480	1 524	2 451	15 538
152	535	1997	727	1 054	350	1 775	2 541	4 510	1 542	2 566	15 752
138	632	1998	714	1 019	400	1 788	2 554	4 518	1 585	2 724	16 073
159	703	1999	704	985	353	1 938	2 591	4 821	1 564	2 869	16 687
160	777	2000	738	941	312	2 134	2 682	4 489	1 546	3 102	16 880
161	807	2001	756	883	388	1 977	2 527	4 700	1 524	3 197	16 920
172	828	2002	755	746	332	1 978	2 741	4 563	1 455	3 341	16 911
184	891	2003	685	737	330	2 295	2 901	4 399	1 512	3 463	17 397
180	1 009	2004	693	784	333	2 382	2 993	4 680	1 543	3 472	18 068

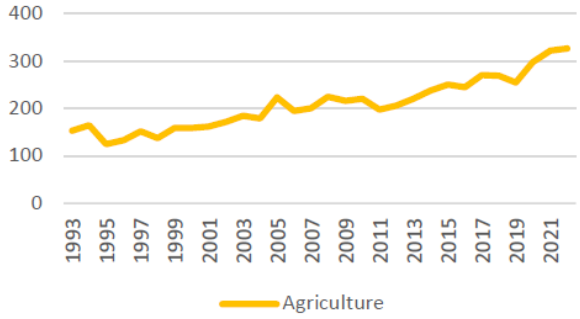
Agriculture	Mining	GVA	Manufacturing	Utilities	Construction	Trade	Transport and Telecommunications	Business service	Government services	Social services	Total
223	904	2005	789	879	371	2 547	3 149	5 056	1 626	3 646	19 190
195	968	2006	836	877	394	2 643	3 223	5 177	1 677	3 829	19 819
201	947	2007	869	884	444	2 758	3 425	5 310	1 746	4 051	20 636
225	836	2008	890	886	481	2 798	3 489	5 426	1 831	4 225	21 086
217	671	2009	847	863	538	2 639	3 425	5 491	1 912	4 073	20 676
220	661	2010	892	863	519	2 699	3 455	5 427	1 949	4 070	20 756
198	617	2011	896	869	513	2 801	3 518	5 548	2 044	4 208	21 212
207	604	2012	900	856	518	2 858	3 558	5 615	2 092	4 345	21 552
221	637	2013	907	842	526	2 854	3 574	5 691	2 157	4 338	21 746
238	613	2014	895	831	523	2 839	3 596	5 753	2 206	4 394	21 887
251	621	2015	887	795	520	2 828	3 646	6 006	2 273	4 459	22 287
245	621	2016	880	776	515	2 826	3 652	6 077	2 323	4 419	22 334
271	673	2017	873	772	477	2 753	3 618	6 187	2 363	4 445	22 432
269	762	2018	878	766	459	2 754	3 660	6 346	2 399	4 442	22 735
255	709	2019	874	741	440	2 686	3 559	6 446	2 410	4 442	22 563
298	774	2020	727	734	382	2 403	3 405	6 407	2 416	4 357	21 904
322	701	2021	789	727	366	2 512	3 187	6 452	2 430	4 582	22 068
327	753	2022	766	712	347	2 578	3 320	6 547	2 417	4 655	22 422
1,46%	3,36%	% contribution	3,42%	3,18%	1,55%	11,50%	14,81%	29,20%	10,78%	20,76%	100,00%
3,90%	2,03%	Average growth	0,40%	-0,80%	0,37%	1,70%	1,43%	1,75%	2,20%	4,09%	1,86%

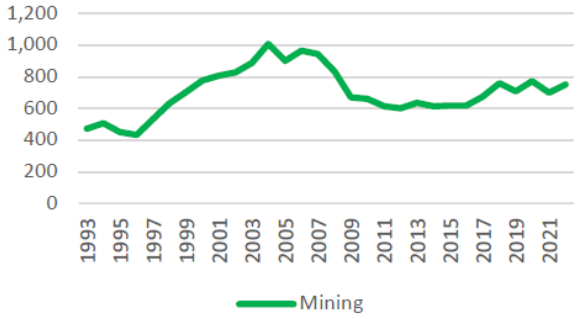
Source: Quantec Regional Indicators 2021

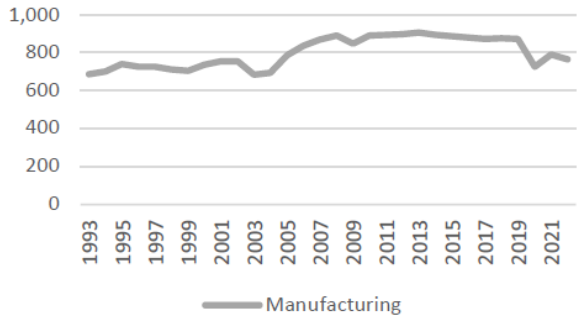
The local Municipality has had an average annual economic growth rate of 1.86% during the period assessed. The most significant contributing sector is business services, contributing 29.2% to the local economy. The second-largest sector is social services at 20.8%, followed by the transport sector at 14.8%. Most sectors declined between the year 2019 to 2021 due to the Covid- 19 crisis, which is noticeable, except for business services, which continued to grow. On the other hand, the agriculture and social services sectors are the largest growing sectors in the municipality, with a growth rate of 3.9% and 4% respectively. These patterns are illustrated in the Figures below.

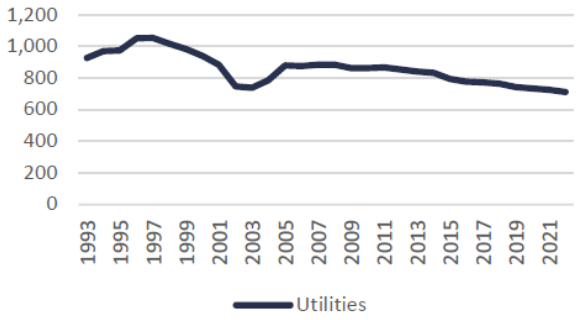


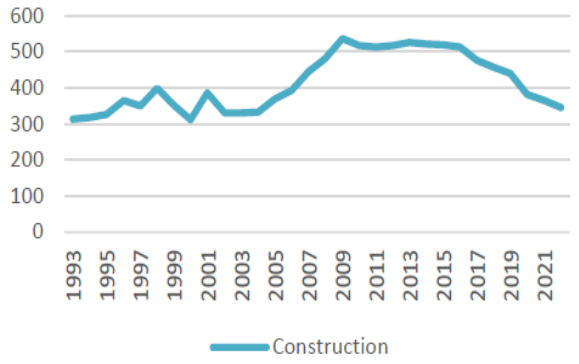
Graph 3: Economy of Sol Plaatje Municipality: GVA

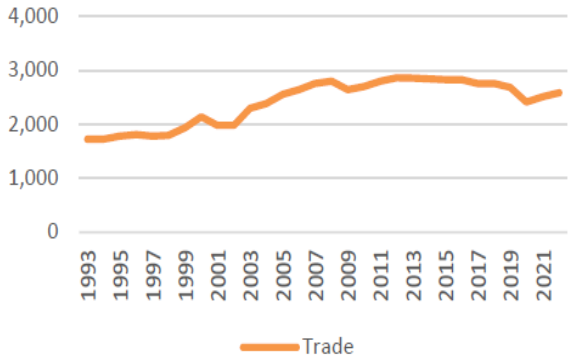

400
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1993 1995 1997 1999 2001 2003 2005 2007 2009 2011 2013 2015 2017 2019 2021
Trade

2.11 EMPLOYMENT

In the Sol Plaatje Municipality, 55 743 (or 30,8%) of the working age population was formally employed in 2022, compared to 51 801 (or 32,2%) in 2015 and 52 621 (or 31%) in 2020, i.e. a constant percentage decrease in formal employment since 2015 (see **Table 13**). Similarly, but more severe was the decrease in the number of informally employed, leading to a growth rate of -37% for the same 7-year period. The current unemployment rate (percentage) is estimated at 36,3% (or 35 468 persons) which is significantly higher than in 2015 when the rate was 25,6% (or 24 537 persons). The table below includes the employment status of the working-age population in the Sol Plaatje Municipality for 2015, 2020 and 2022.

Employment/Unemployment (Source Stats SA 2022)			
Indicator	**2015**	**2020**	**2022**
Working age population: 15-64	160 724	169 266	180 477
Proportional share of total population (rounded)	65%	65%	65%
Labour force participation rate (%)	59.6%	55.5%	60.6%
Employed – formal	51 801	52 621	55 743
Employed – informal	19 443	13 717	12 249
Unemployment rate (%)	25.6%	29.4%	36.3%

Table 13: Employment Status of the Working-age Population

The unemployment rate of the youth (persons aged between 15 and 34) in 2021 was a massive 52,2%, which is a drastic increase from 37,6% in 2015 (see **Table 14**). In this regard, the number of employed persons in the same age grouping in 2021 (21 601) was significantly fewer than in 2015 when 28 374 persons were employed, and as can be expected, the number of unemployed persons has increased almost every year since 2015.

Youth Employment/Unemployment		
Indicator	**2015**	**2022**
Working age population: 15-64	160 724	180 333
Working age population: Youth 15-34	86 888	90 364
Employed (15-34)	28 374	21 601
Unemployed (15-34)	17 060	23 881
Not economically active (15-34)	38 495	43 925
Unemployment rate (%)	37.6%	52.5%

Table 14: Youth Employment/Unemployment

2.12 BUILDING ACTIVITY

Please note that statistics on building plans passed do not represent actual building activity in the Sol Plaatje Municipality, hence, buildings completed are used.

The square metreage of *new residential building space* completed in the municipal area over the period 2015 to 2021 averaged around 6 036m² per annum. As illustration of the variance between the two sets of data, the square metreage for building plans passed was 21 871m² per annum over the same period. No *new residential building space or units erected* were registered as completed in 2020 although several plans (330 in total) were passed during 2020. An annual average of 38 *new residential units* was erected over this period, with substantial building activity occurring in 2016 (69 units) and in 2019 (60 units) when compared to the other years measured as part of this 7-year period. Given this very low annual average of *new residential units*, it is unlikely that large-scale developments of low-cost housing have occurred since 2015.

Very concerning is the annual average for *new non-residential units* erected between 2015 and 2021, which is 1 unit per year, with zero units added since 2018. Hence, the square metreage of *new non-residential building space* completed in the municipal area over the same period averaged only 2 777m² per annum. Also, understandably, zero *new non-residential space* has been added since 2018, with the bulk of new space added in 2017 (18 378m²). The 18 378m² was made up of (1) office and banking space (250m²), (2) shopping space (1306m²), (3) industrial and warehouse space (374m²) and (4) schools, nursery schools, crèches and hospitals (16 448m²).

In addition to the very low building activity of new space, statistics indicate that limited residential and non-residential space were created through additions and alterations between 2015 and 2019 and in 2021. This situation is further explained by the relative low numbers of SPLUMA applications processed by the Municipality since 2016, i.e. an annual average of only 43 applications.

2.13 INVESTMENT TYPOLOGY

The Provincial Spatial Development Framework (PSDF) categorises the Sol Plaatje Municipality as having low social needs and high development potential. In addition, the PSDF identifies Kimberley as the only high-order regional economic centre and growth area in the Northern Cape, lending the municipal area to targeted and prioritised (public and private) investment in economic infrastructure.

The following initiatives to bolster development in the municipal area have been identified in the PSDF:

- Strengthen development corridors to Vryburg, Upington (N8 corridor through Groblershoop) and De Aar.
- Protect and expand the municipal tax base.
- Develop priority investment areas and liaise with the business community.
- Expand the nodal hierarchy and urban property markets.
- Diversify the local economy by focusing on forward and backward linkages.
- Consider investor sentiment in decision making to drive up business confidence.

Ensure effective municipal management and service delivery excellence.

Uphold public sector commitment, for example maintain and expand existing public infrastructure and amenities.

2.14 CLIMATE CHANGE

Climate change poses a systemic challenge to the sustainability, growth and development of urban areas and cannot be addressed separately from other socio-economic factors. Urban resilience is most successful when all levels of government have shared goals and mechanisms for vertical and horizontal integration to address disaster risk, sustainable development, environment protection and climate action.[7]

It is projected that there will be a general drying trend in the western part of the country over the period 2030–2045, including the Sol Plaatje municipal area (see map below). There is some agreement that areas where either increasing or decreasing rainfall volumes are expected, rainfall will be focused into a shorter timeframe. Some areas are exhibiting a shifting in the rainfall onset and cession timing and the rain season is decreasing in length. While it is generally expected that there will be a decrease in the number of rainfall days each year, it's highly likely that there will be an increase in precipitation intensity and the occurrence of more extreme events when it does rain. Urban resilience is seen as a disaster-risk reduction and mitigation intervention in the planning and management of urban areas. Exposure to hazards such as floods, earthquakes, fires, infectious diseases, industrial accidents, etc. in urban areas is increasing as a result of high concentrations of people, buildings and infrastructure.

Prevailing socio-economic conditions and the use and development of (urban and rural) land are key determinants of climate vulnerability. In this regard, the Municipality must respond to climate change by adopting and implementing specific adaptation options, i.e. avoid vulnerability to climate-change impacts or adjust the (urban) environment to minimise vulnerability. The avoidance-driven strategy entails the choice of location for different land uses (and people) as the *adaptive mechanism*. This approach relies on preventing development from compromising the capacity of ecological infrastructure to absorb the negative impacts of climate change. The other primary *adaptive mechanism* (minimisation strategy) is to optimise design (e.g. of neighbourhoods) to lower sensitivity to climate change impacts. It is also necessary that progressive planning and risk assessment be done to minimize the effects of climate change.

[7] Urban resilience is identified as a cross-cutting issue in the Integrated Urban Development Framework.

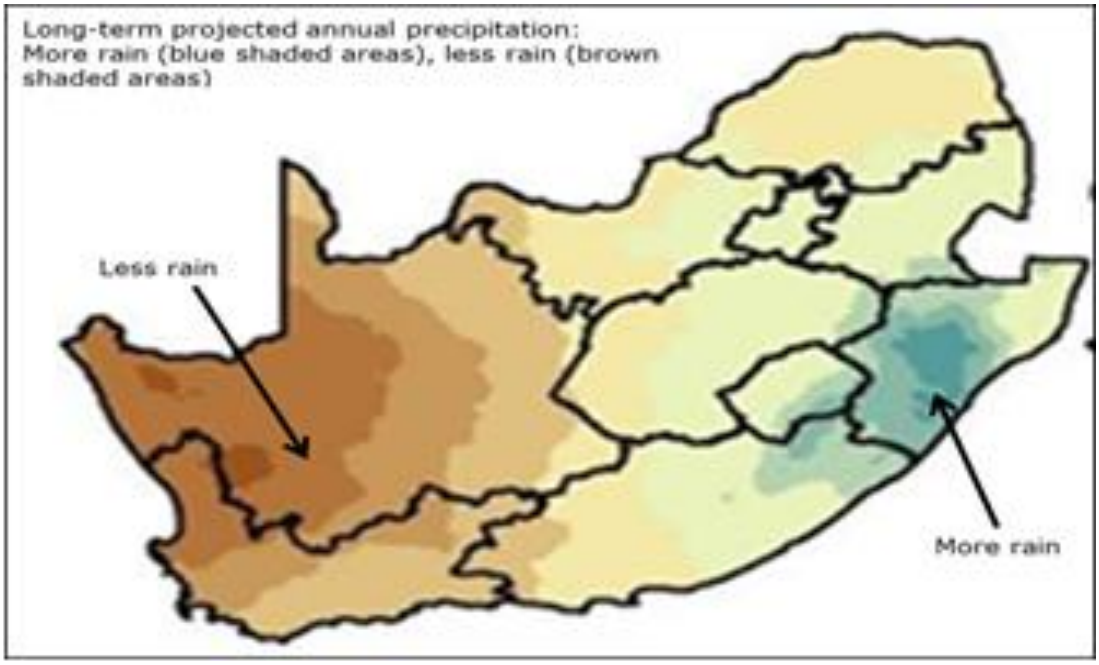


FIGURE 5 CLIMATE CHANGE

2.15 BIODIVERSITY

The municipal area is situated in the Savanna biome as the Eastern Kalahari Bushveld with Kimberley Thornveld and Vaalbos Rocky Schrubland the dominant vegetation. This type of vegetation is characterised by landscapes consisting of flat to slightly undulating plains with some smaller outcrops and occasional surface intrusions of dolerites and andesitic lavas. The Municipality falls within the catchment areas of the Vaal and Upper Orange rivers with the Vaal River flowing through the northern part of the municipal area with the Riet and Modder rivers to the south. There are numerous dams and wetlands across the jurisdiction area with significant wetlands in the Vaal River catchment area. The map below illustrates the Critical Biodiversity Areas as well as other areas of ecological significance within the municipal area.

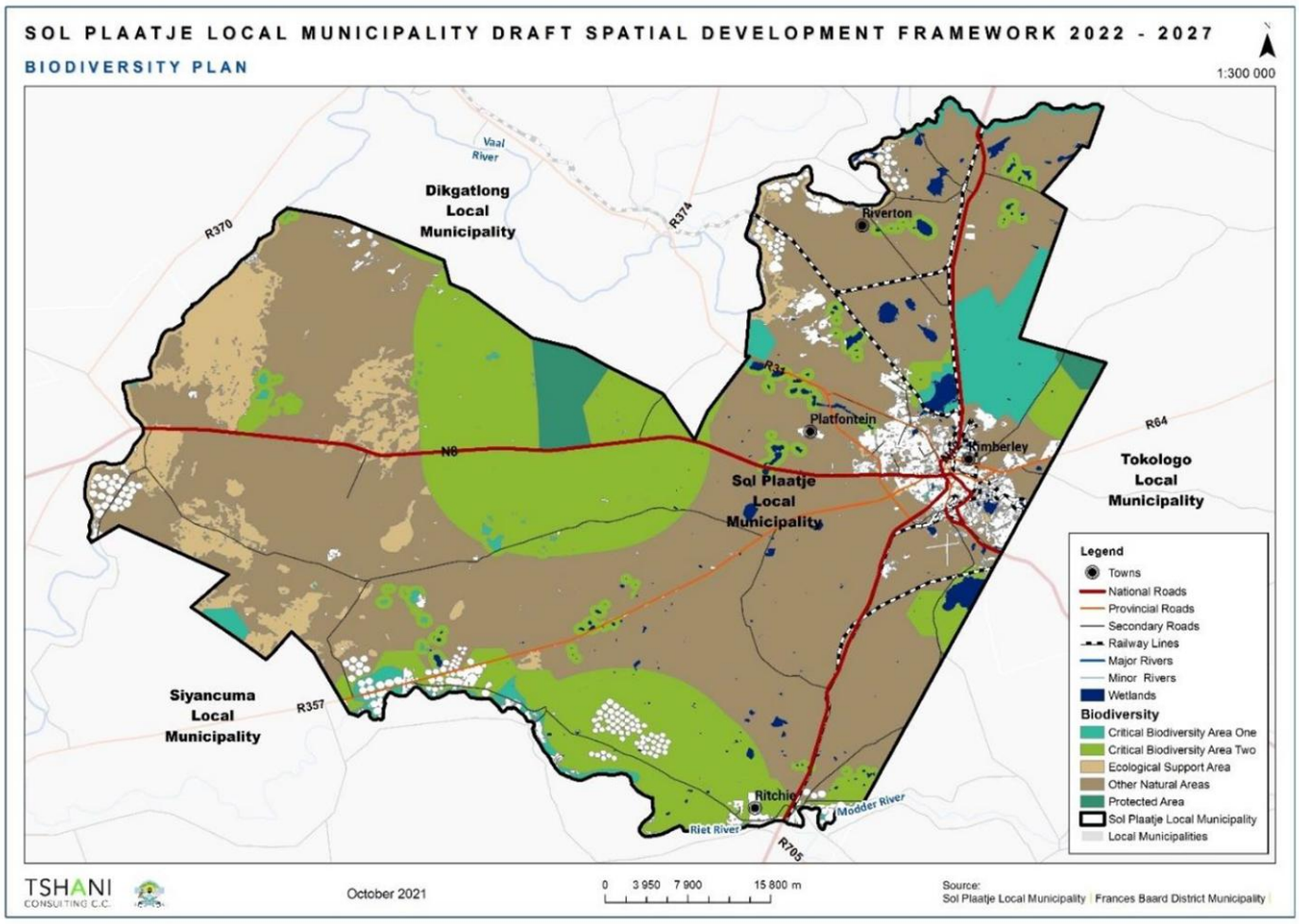


FIGURE 6 BIODIVERSITY

The Sol Plaatje municipal area receives about 400 - 450 mm of rain on average per year. Rainfall is minimal from May to September, with most rainfall occurring from November to April, peaking between January and March. Temperatures in summer peak during December and January at a daily average of 33˚C to 37˚C, with an average of 17C˚to 20˚C for June. During July, night temperatures are on average -4˚C to 2˚C, with frosts common during winter.

2.16 RENEWABLE ENERGY DEVELOPMENT ZONE

Renewable Energy Development Zones (REDZ) are the preferred areas in the country for large-scale renewable energy development and the roll-out of supporting transmission and distribution infrastructure.[8] The REDZs were 'demarcated' based on high level integrated spatial analysis of the best available environmental, technical and social data.

[8] Strategic Environmental Assessment for wind and solar photovoltaic in South Africa, 2105 as published in Government Gazette No.41445, 16 February 2018.

CHAPTER 2

Eight zones were gazetted n 2018 as areas where certain procedural arrangements apply to renewable energy developments within these areas. Also in 2018, the (then) national Department of Environmental Affairs commissioned a Phase 2 Strategic Environmental Assessment for identifying more renewable energy development zones adding to the identified 8 (eight) areas. Part of the Sol Plaatje municipal area falls in the Kimberley REDZ that was one of the initial eight preferred areas. In this regard, parts of the municipal area lend itself to the land use of renewable energy generation, transmission and distribution with several approved and operational renewable energy facilities in the northern part of the municipal area. It is however, stated that suitable wind and solar PV development is also promoted outside the REDZ and any proposed development must be considered on its own merit.

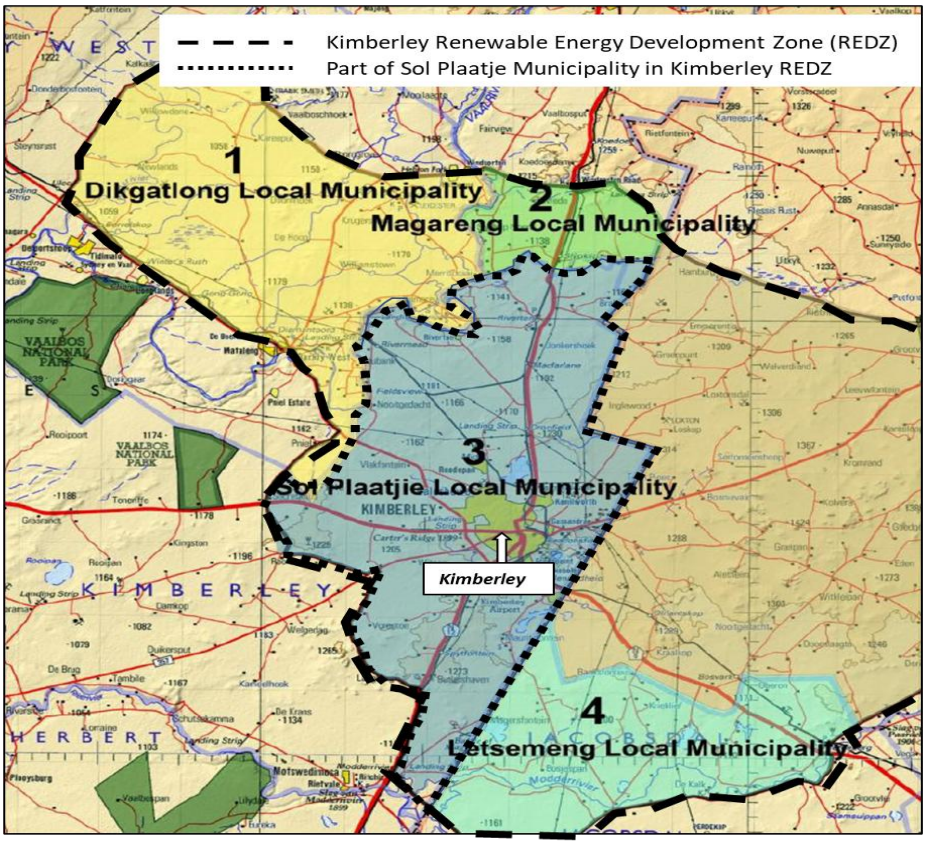


FIGURE 7 RENEWABLE ENERGY DEVELOPMENT ZONE

CHAPTER 3: INSTITUTIONAL ANALYSIS OF THE MUNICIPALITY

This chapter provides a synopsis of the institutional profile of the municipality and baseline information on its capacity to deliver mandatory services as local government. Please see IDP 2022-2027 for additional information regarding the current state of municipal infrastructure.

3.1 DEPARTMENTAL FUNCTIONING

The Sol Plaatje Municipality comprises five (5) directorates, offices of the Municipal Manager, Strategy Economic Development and planning; Corporate Services; Infrastructure and services; Community and social development; and Finance. The next section focusses on customer satisfaction, human resources, and the performance of each directorate.

3.1.1 Customer Satisfaction

The municipality has established various methods to receive and respond to community queries related to municipal services. A total of 39 088 calls were officially logged during the 2023/24 financial year with the calls per services shown in the table below. The majority of calls were for blocked sewer systems and electricity disruptions with a weighting of 30.92% and 25.53% respectively.

Customer Calls per Service (Source SPM Annual Report 2023/2024)		
Service	**No of calls**	**Weighting per Service**
Community & Social Development	6	0.01%
Properties and Structures	16	0.04%
Electricity Distribution	11 791	30.16%
Metering & testing (Traffic lights & geysers)	388	0.99%
Potable water	8 548	21.86%
Prepaid metering	4 368	11.17%
Roads & potholes	262	0.67%
Stores Call-out (fuel, material, tyre bay, mechanical workshop, fitter and turner)	1 372	3.51%
Storm water	28	0.07%
Wastewater	12 302	31.47%
Grand Total	**39 088**	**100%**

Table 15: Customer Calls per Service

3.1.2 Human Resources

The table below shows the number of employees and vacancies by directorate in 2023/24. Notably, more than a third of approved posts in the Directorate Infrastructure and Services (38%) and the Directorate Community Services (36%) were vacant.

Number of Employees by Directorate (Source SPM AR 2023/2024)					
Description	2022/23	2023/24			
	Employees	Approved Posts	Employees	Vacancies	Vacancies (%)
Office of the Municipal Manager	19	29	17	12	41.4
Infrastructure and Services					
Executive Director's Office	10	13	10	3	23.1
Water & Sanitation	159	326	141	185	56.7
Electricity Services	131	225	125	100	44.4
Sustainable Energy and Climate Change Unit	0	2	0	2	100%
Housing	36	77	30	47	61.0
Roads & Storm Water	45	161	44	117	72.7
Average number (percentage) of vacancies (rounded)					60%
Strategy, Economic Development and Planning (SEDP)					
SEDP	68	179	63	116	64.8
Community Services					
Clinics	13	98	12	86	87.8
Emergency Services	66	140	65	75	53.6
Environmental Health[9]	12	35	11	24	68.6
Library Services	49	66	46	20	30.3
Motor Vehicle Licensing & Registration	26	48	26	22	45.8
Parks & Recreation	185	319	174	145	44.5
Social Development HIV/Aids	3	3	2	1	33.3
Traffic Law Enforcement	86	105	85	20	19.0
Waste Management	113	349	113	236	67.6
Average number (percentage) of vacancies (rounded)					51%
Corporate Services					

[9] Qualified Environmental Health Practitioners are appointed to assist with the workload.

Number of Employees by Directorate (Source SPM AR 2023/2024)					
Description	2022/23	2023/24			
	Employees	Approved Posts	Employees	Vacancies	Vacancies (%)
Corporate Services	122	220	166	104	47.3
Financial Services					
Finance	175	247	172	75	30.4
ICT	8	20	7	13	65.0
Supply Chain Management	32	39	30	9	23.1
Average number (percentage) of vacancies (rounded)					39.5%
Total	**1357**	**2 701**	**1289**	**1412**	**52.27**

Table 16: Number of Employees by Directorate

The Municipality also invests in the capacitation of its employees and councillors regarding knowledge and skills. In this regard, the following table provides a summary of the number of beneficiaries that received training.

Summary of Training Opportunities for Municipal Officials	
Description	2023/24
Total number of beneficiaries	780
Black beneficiaries as % of total beneficiaries	91.77%
Total number of woman beneficiaries	225
Women beneficiaries as % of total beneficiaries	28.85%

Table 17: Summary of Training Opportunities for Municipal Officials

Most of the information obtained from the 2023/24 Final Annual Report

The Sol Plaatje Municipality has most of the required human resource policies and plans in place. However, two of the biggest challenges remains the review of the organogram and the recruitment and retention of skilled technical staff in order to meet the resource requirements of the municipality.

3.1.3 Reporting on overall performance by directorate

The Municipality received a qualified audit opinion in 2022/23, 2023/24 and 2024/25, this means that the financial statements contain material misstatements in specific amounts, or there is insufficient evidence to conclude that specific amounts included in the financial statements are not materially misstated. In 2024/25 the number of findings were reduced significantly by 37%. Which shows a major improvement in the audit outcomes. The overall performance by directorate is reported in the table below. Detailed report on the annual performance of 2024/25 are stated in chapter 8 of this document.

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Reporting on Overall Performance by Directorate	
Description	**2023/24 -2024/25**
Infrastructure and Services	
Water	The Municipality is making inroads in the maintenance and upgrading of the water network. In this regard, the percentage of households with piped water inside dwelling or yard are increasing year on year. However, key concerns are ageing infrastructure and water losses through leakages and water provided but unaccounted for. Through the Bulk Facility for Infrastructure (BFI) grant, the municipality is well underway to address water issues and arrest water leaks by ensuring that leaks are detected and reported earlier, improvement on the backwash system to ensure that there is improvement on technical water losses.
Sanitation	The key objectives are the upgrading of the Homevale WWTW by 15ML, upgrading of the Gogga outfall sewer line from Galeshewe to Homevale WWTW, completion of the Eagle and Legaeng sewer pumpstation and Carters Ridge sewer pump station. Critical work includes maintenance projects to extend the operational life of the existing infrastructure. the projects are underway and budgeted for in the 2025/26 financial year. Sanitation is one of the main priorities for the municipality and the residents, this includes the eradication of the bucket system. Annually the municipality makes provision for the construction of new toilets and replacement of Zinc toilets. In 2024/25, two hundred (200) zinc toilets were replaced.
Electricity Services	This directorate focusses on electrification (i.e. installing 11kV/400V/230V electrical network and infrastructure) and bulk upgrades of substations (66/11kV) to cater for expansion and growth within the electrical network. The Municipality has electrified 1,743 houses in townships and 750 in suburban areas between 2019 and 2021. Since 2022, the municipality has electrified areas such as Lerato park, Lethabo Park, Colville with a total number of 2484. There was no allocation for electrification of households in 2024/25. Provision has been made in the budget for the outer years. Work to resume in 2025/26 financial year. Other projects concluded in 2024/25 include Lerato park link services; a Ring Main Unit (RMU) in Colville and the maintenance of streetlights by replacing the bulbs with energy efficient LED lights..
Sustainable Energy and Climate Change Unit	Sustainable Energy and Climate Change Unit is not functional. All SSEG applications are being processed by the Electrical Directorate. Biodiversity: The Biodiversity Section works with different stakeholders to ensure the environment, and the natural resources are protected by raising awareness and through educational campaigns using social media, radio, flyers, banners, and pamphlets.
Housing	The Municipality targeted to construct 500 BNG houses (Breaking New Ground) with a total of 133 houses build under difficult conditions due to the COVID-19 pandemic
Roads & Storm Water	The Municipality is making inroads in the maintenance and upgrading of roads and the storm water system. Maintenance of roads and storm water channels remain a priority for the municipality. Annual provision is made in the budget for resealing and upgrading of gravel roads to paving. Since 2022, the municipality has resealed 10Km of the road and upgraded 273 000 square meters gravel roads/streets to paving.
Free basic services	The challenge is to determine the number of eligible households for free basic services based on a (surprisingly high) R3750 monthly income per household (R4500 in 2023/2024 – see **Table 34**). The number of indigent households is estimated to be 11 784 (in March 2023) with the persons per household expected to be higher than the national norm.
Strategy, Economic Development and Planning (SEDP)	
SEDP	Strategy and Planning: The implementation of the Integrated Urban Development Framework (IUDF) programme and the Urban Renewal Programme (URP) led to the municipality receiving an IUDF grant. Key performance indicators regarding the URP in the SDBIP were achieved. A tender template for municipal owned land was approved while lease income improved significantly. Economic Development: About 158 jobs, including the Expanded Public Works

Reporting on Overall Performance by Directorate	
Description	**2023/24 -2024/25**
	Programme and Inner-City Revitalisation, were created as part of local economic development. Job opportunities are 'created' through the issuing of informal trading permits.
Community Services	
Clinics	A total of 170 226 patients were seen during 2020/2021 with this number decreasing due to patient hesitancy because of the COVID-19 pandemic. Other services rendered are childcare, reproductive health, maternal- and mental health, prevention of mother-to-child transmission, oral health, dispensing, communicable diseases, anti-retroviral therapy, and health education.
Emergency Services	The Sol Plaatje Municipal Disaster Management Advisory Forum and the Fire Protection Association are functional, and the Homevale Satellite Fire Station still has defects that must be corrected prior to operationalisation. Also, the personnel were part of an international evaluation of the Kimberley Airport Emergency plan through the simulation of a full-scale air disaster.
Environmental Health	The COVID-19 pandemic increased the workload of this section and with personnel shortage the following functions were prioritised: (1) ensuring food safety, (2) water quality monitoring and (3) compliance (of, in particular, tuckshops) due to complaints and/or transgressions. An Service Level Agreement between the Municipality and the Frances Baard District Municipality is in place.
Library Services	The COVID-19 pandemic impacted negatively on both the opening hours and circulation statistics for all libraries. In addition, insufficient revenue because of the closures further restricted operations at all libraries as did cable theft at some libraries. However, the online service to library users continued. The library services are back to normal and operational. On a monthly basis libraries host reading outreach programmes.
Motor Vehicle Licensing & Registration	The directorate has been able to achieve the set performance objectives with limited resource availability. This achievement is largely due to the filling of critical vacancies and the improvement of staff morale to due to innovative team building exercises.
Parks & Recreation	All sport and recreational facilities, except cemeteries, were closed during the COVID-19 pandemic. This resulted in the loss of revenue and increased theft and vandalism leading to costly upgrades of security at most venues, including the appointment of controllers/security on a contractual basis. The section also manages the repair of infrastructure that was vandalised. The Municipality also created recreational infrastructure funded by national government as part of national incentive schemes. During the 2024/25 financial year, municipality prioritized refurbishments and upgrades of the community halls and swimming pools, fencing and cleaning of parks. This is to address the community's need for spaces for social activities, sporting, exercising and play areas for kids.
Social Development HIV/Aids	Prevention programmes, awareness, counselling and testing is conducted with the assistance of non-governmental organisations. However, obtaining accurate statistics remains a challenge. All targets were met as set.
Traffic Law Enforcement	The COVID-19 pandemic and certain vacancies impacted negatively on the work of this section as well as training of personnel. Stop and checks as well as roadblocks in collaboration with SAPS are scheduled to ensure the safety of residents.
Waste Management	The Integrated Waste Management Plan is approved with the filling of vacant posts, ageing infrastructure and vehicle and equipment shortages the key challenges. Cleaning programmes were launched but a lack of funds hindered the reach of these programmes. A weekly refuse collection service and effective commercial collection service are provided. Some newly developed residential areas are serviced through communal waste collections.

CHAPTER 3

Reporting on Overall Performance by Directorate	
Description	**2023/24 -2024/25**
Corporate Services	
Corporate Services	The Municipality is meeting its objectives with sound policy and strategy implementation that are continually monitored with timeously corrective measures where required.
Human Resources	The Municipality has managed to achieve an improving targeted ratio (33.52% in 2021) of employee costs against total expenditure. The organogram of the municipality is currently under review to ensure a fit for purpose organogram is developed.
Financial Services	
Finance	The municipality renders trading- and rates-related services. Trading services are provided through a cost recovery tariff structure with cross subsidisation and contributions to the rates funded services in line with the municipality's budget policy. The major revenue source is service charges, with sale of electricity being the largest contributor, followed by revenue from rates and taxes. The major cost drivers are bulk purchases and employee costs. Close monitoring of these cost drivers is done to ensure that over-spending does not occur. The municipality faces major challenges with cash flow being the most critical. In this regard, cost containment measures and strategies are implemented to collect outstanding debt. The Municipality receives the following grant funding: (1) Integrated Urban Development Grant, (2) Water Services Infrastructure Grant, and the (3) Neighbourhood Development Partnership Grant. Outstanding debtors point to a worrying trend and debt collection measures need to be put in place along with the implementation of the Credit Control and Debt Collection Policy. Also worryingly, the number of creditors has also increased.
ICT	The ICT section performed admirably during the COVID-19 pandemic despite personnel shortages with 47% more incident and service requests attended to during 2019/20, and several upgrades to ICT related infrastructure, e.g. to the Geographic Information System.
Supply Chain Management	A priority of the Supply Chain Management unit is to promote Section 4 of the PPPF Regulation. In 2020/2021, an amount of R219,256,210 was paid to suppliers of which R156,403,450 was paid to local SMMEs according to BBBEE guidelines. This reflects 72% of procurement and exceeds the set target of 60%. Other priorities include working towards a clean audit report and meeting the target of less than 4% annual stock losses.
Asset Management	Repair and Maintenance: The 2020/21 financial year was characterised by underspending partly because of the downscaling of operations during the COVID-19 national lockdown. Such spending can be improved with adequate maintenance plans in place, but the lack thereof impact negatively on service delivery and the availability of funds for routine and planned maintenance. This also leads to crises management which is exacerbated by ageing infrastructure. This urgently needs to be addressed to ensure the surety and sustainability of services.

Table 18: Reporting on Overall Performance by Directorate

CHAPTER 3

3.2 SWOT ANALYSIS (DIRECTORATES)

The following *Institutional SWOT analysis* relates to the Sol Plaatje Municipality and was discussed and completed at the strategic session in March 2023.[10]

Description	Assessment of Impact[11]
STENGHTS	
Personnel adequately skilled with further training opportunities available.	
Capable, competent professionals and technical teams at management level, across directorates.	
Policies and bylaws are in place, albeit some need review.	
Professionals registered with relevant Councils, e.g. SACPLAN, HPCSA.	
Skilled GIS team with advanced knowledge of mapping and spatial data analysis	
Experienced technical team with a track record of effectively managing IT infrastructure and services	
Finance section has good and effective system for budgeting, forecasting and cashflow management	
WEAKNESSES	
Bad audit outcomes.	
Revenue-raising opportunities and sustainability of revenue generation undermined by external and internal factors.	
Revenue loss due to significant water and electricity losses.	
Ageing bulk infrastructure with inadequate capacity and high maintenance cost.	
Deterioration of quality of water and rising tariffs.	
Inadequate and ineffective security measures in place to curb theft and vandalism of municipal infrastructure. Lack of surveillance and security to curb theft of stock items in the yard, e.g. cables and transformers.	
Filling of vacant Section 56 posts.	
Dire financial situation. Inadequate funds to address all priority needs.	
Inter-directorate disconnects.	
Lack of bylaw enforcement.	
Lack of internal sector plans: Maintenance Plans, Fleet Replacement Plan, Plant and Equipment Maintenance Plan, etc	
Poor state of service delivery infrastructure, attributed to lack of focused and aligned investment and resources allocation.	

[10] SWOT: Strengths, Weaknesses, Opportunities and Threats.

[11] The possible impact of each factor has been assessed as strengths (green), weaknesses (red), opportunities (orange), and threats (black).

Description	Assessment of Impact[11]
Dwindling staff compliment which is not aligned to current and future demands, and there is no career pathing nor succession planning in place.	
Very poor Operation & Maintenance practice and approaches (reactive than proactive). Even the reactive approach is poorly applied, while dealing with old infrastructure. Poor use of technology in Operation & Maintenance and management systems.	
Undocumented standard procedures leading to non-conformance with policies.	
Limited ability to implement new technologies and services due to outdated infrastructure and equipment.	
Manual reporting due lack of electronic system in place which might lead to mistakes.	
THREATS	
Insufficient bulk infrastructure to accommodate the expansion plan of the Sol Plaatje University.	
Heightened risk of service delivery collapse, due to poor condition of service delivery infrastructure.	
High levels of incidents related to Occupational Health & Safety non-compliance and poor maintenance of infrastructure and equipment.	
Deterioration of level and quality of services delivered, leading to litigations, community protests and eroded municipality reputation.	
Loss of professional and competent technical staff, due to internal instability and external competition.	
OPPORTUNITIES	
Improvement of service delivery infrastructure, through collaboration with sector departments, SOE's and potential investors.	
Review of organogram for alignment of functions.	
Upskilling and recruitment of competent staff at supervisory and operational levels.	
Formalisation of working relationships between Sol Plaatje Municipality's infrastructure directorate and district and provincial infrastructure related departments.	
Introduction of technology in Operation & Maintenance and infrastructure management systems.	
Application of dynamic funding models for infrastructure developments.	
Public-private partnership for resorts.	
Contribution to revenue enhancement, through local employment and investment in infrastructure development.	
Restoring consumer and community confidence towards Sol Plaatje Municipality.	

3.3 SERVICE DELIVERY BACKLOGS

One of the main focus areas of the Sol Plaatje Municipality is to upgrade bulk infrastructure capacity complementing basic service delivery and to expedite human settlement programmes. These programmes are ongoing with significant achievements. However, the increase in the number and extent of informal areas remain major challenges and outpaces the funding availed to eradicate service delivery backlogs. The table below indicates that there has been an improvement in the delivery of services between 2015

and 2022. Piped water, electricity and a flush or chemical toilet are available to more than 90% of households. The number of households with a pit latrine or bucket system has decreased substantially since 2015.[12]

Access to Services (number of households) *(Source StatsSA Census 22)*				
Indicators	**2015**	**% of HHs**	**2022**	**% of HHs**
Electricity				
Electricity (including generator)	53 084	88%	62 625	91.7%
Refuse / solid waste				
Refuse removed by local authority at least once a week	48 752	81%	56 740	83.1%
Sewage				
Flush toilet	53 354	88%	59 366	86.9%
Chemical toilet			407	0.6%
Pit Latrine	4 028	7%	2 530	0.6%
Bucket system			3 292	3.7%
Water				
Piped water inside dwelling	53 591	89%	57 995	66.6%%
Piped water inside the yard			16 686	24.4%
Piped water on community stand	6 703	11%	4 455	6.5%
No access to piped water	-	-	1 677	2.5%

Table 19: Access to Services

The 2023/24 backlog by service are as follow:

Electricity: This backlog stands at 5 602. The relevant directorate currently electrifies on average 1 350 houses per financial year.

Water: The backlog stands at 4 907 households. The relevant directorate installed JoJo tanks and standpipes in informal settlements to meet the minimum access standards. The Jojo tanks are filled on a daily basis by hired water tankers.

Sanitation: This backlog stands at 4 284 houses with 375 chemical toilets placed in informal settlements.

Roads and stormwater: The backlog in upgrading gravel roads is 199.7 km and 411.58 km regarding periodic maintenance. Approximately 5.65 km of new stormwater infrastructure is needed for Galeshewe and upgrading of the Tlhageng Dam to a concrete structure is required.

[12] Eradicating the bucket and chemical sanitation systems were prioritised at the Mayoral Strategic Planning Session on 22 and 23 March 2023.

CHAPTER 3

Housing backlog

The table below indicates that, in 2022, about 18% of all households live in informal dwelling/traditional dwellings. The 2020/2021 housing backlog was estimated to be 12 000 units, but this number would be closer to 22 000 units when considering backyard dwellers and those who have given up applying for housing.

Access to Housing (number of households)				
Indicator	**2015**	**% of HHs**	**2022**	**% of HHs**
Dwelling				
Formal dwelling	48 653	80%	58 832	86.1%
Informal dwelling	3 428	6%	8 998	6%
Traditional dwelling	7 649	13%	7954	12%
Other	-	-	218	0.3%

Table 20: Access to Housing

The following table includes all informal settlements and the number of erven *that has been or are planned to be formalised*.

Housing				
Place name	**Erven formalised**	**Erven to be formalised / or in process to be formalised**	**Deficit / Surplus**	**Type**
Lerato Park	462			
Ramorwa	98	55		
Witdam	138			
Donkerhoek	111			
Jacksonville	267	200	40 (extension)	In-situ upgrading
Snake Park	1660			
Ivory Park	1174			
Santa Centre	139	24 (Back of Shoprite)		
Phomolong	269			
Kutlwanong	49			
Promised Land	792			
Lindelani 303 + 128	431			
Diamond Park	867			
Soul City	64	40 (Erf 24436)		
Motswedimosa	650	1100 (erf 454)	1150 (Erf 454)	Greenfield
Colville	130	150 (Erf 21535)		

Housing				
Place name	**Erven formalised**	**Erven to be formalised / or in process to be formalised**	**Deficit / Surplus**	**Type**
Rietvale	458	620 (Erven 1&2)	1300 (Erf 2)	Greenfield
Homevale	128		55 (Erf 17177)	In-situ upgrading
Lethabo Park	1760		1100	In-situ upgrading
Duk-Duk (Relocation)	63			
Tswelelang	62		20 (Erf 1046)	In-situ upgrading
Fluffy Park (Mathibe)	38			
Frans Farm	1481		1500	Greenfield
Extension Golf Course/Riemvasmaak		200	820	In-situ upgrading
China Square (Erf 6373)		40		
Riverton		170	126	In-situ upgrading
Gwele & Stranger Nkosi Street Shacks		250		
Waterloo		550	570	
Phutanang		350		
Tshwraganyo		20		
Nkandla (Back of Legislature)		800	400	In-situ upgrading
Meriting Shacks		09		
Greenpoint (various)		163	931	In-situ upgrading
Rhythm City		550		
Scandal		220		
West End/Kirstenhof (Silson Road)		320		
Day Hospital (Waterloo)		240		
Solly Legodi		10		
Retswelele (Cricket Pitch)		55		
Blikkies (Erven 132131,13214 &13215)		160		
Retswelele (Lesego Str/Solomon Mekgwe Str)		250		
Tlhageng (Supermarket) – Kokolohute Str		150		
John Mampe 1 – Churchhill Wotshela Str		300		
Begonia (Erf 17725)			12	In-situ upgrading
Xu & Khwe			6500	Greenfield
Total	15 491	6996		

Table 21: Informal settlements and erven to be formalised

In the 2019/20 financial year, the Municipality targeted to construct 500 Breaking New Ground (BNG) houses in Diamond Park with COGTA responsible to construct 300 of these houses, while only was 100 units due to the impact of the COVID-19 pandemic. Regarding municipal rental stock, the situation is dire with the demand for rental units exceeding the available 936 units and a high default on payment. The challenge of payment is addressed through implementing better revenue collection strategies. The implementation of the National Upgrading Support Programme (NUSP) brought about the upgrading of 5416 sites in 17 of the 29 informal settlements. In addition, the Neighbourhood Development Partnership Grant contributed to the upgrading of stormwater infrastructure in Galeshewe Phase 2 (Priority 2a Project) with the construction of 0,560 km of box culverts and 8,27km of the pipe culverts.

3.4 SERVICE DELIVERY CHALLENGES

The Sol Plaatje Municipality faces numerous challenges in achieving its strategic objective of 'Improved Service Delivery' coupled to the key performance areas of access to basic services and infrastructure development. The next section includes an analysis of service delivery challenges. The main challenges that impact negatively on the provision, maintenance and upgrading of infrastructure are (1) water and electricity losses, (2) lack of funds, (3) vandalism, (4) ageing municipal infrastructure and municipal vehicle fleet, (5), lack of plans for the (underground) infrastructure network, and (6) the need for reliable data.

Electricity: Electrification remains a challenge due to unplanned growth of informal settlements on (previously) vacant land. Please note that standard infrastructure and services can only be provided in formal township establishments. Other challenges are (1) vandalism and copper theft, (2) electrical supply interruptions and (3) possible fatalities to municipal employees or members of the public. These issues hamper effective maintenance and management of electrical infrastructure and lengthen response times to faults and complains.

Roads and stormwater: All residents have access to roads, but most streets, especially tarred roads, have sub-standard surface quality and stormwater infrastructure. This is due to insufficient maintenance over decades which caused an inability to do preventative maintenance but relying on reactive maintenance, e.g. the patching of potholes. The main challenge is a lack of funds for repairs. Stormwater management remains a challenge especially in low-lying areas and where developments have limited stormwater infrastructure. Maintenance, e.g. cleaning of storm water canals and unblocking of catch pits, is problematic due to a shortage of personnel and machinery. The upgrading, maintenance and repair of roads and storm water systems were identified as the ward-based need with the highest priority as a percentage share (21%) of all ward-based needs which is more than double the share of any other identified need (see **Graph 2**).

Water: Shortage of personnel, ageing infrastructure, the inability to manage maintenance crews, water losses, high water consumption (including the volume of unbilled water consumption) and demand that exceeds supply are all threats to reliable water supply.

Sanitation: Increased demand for wastewater services due to the mushrooming of informal settlements coupled with deficiencies in the reticulation and sewer collector system are risks that have to be addressed. In this regard, the construction of the Homevale WWTW allows for sufficient sanitation bulk services while the Municipality addresses sanitation in informal areas.

Waste Management: A weekly refuse collection service and commercial collection service are provided with 75% of households — down from 81% in 2015 — receiving refuse removal at least once a week. Some newly developed residential areas are serviced through communal waste collections. Key challenges are the filling of vacant posts, shortage and breakdown of vehicles, the ageing of relevant infrastructure as well as littering and illegal dumping.

Building control: The efficiency of this function was impacted during the COVID-19 pandemic (and thereafter) due to a shortage of personnel, a moratorium on appointments and the workload (due to mainly the number of 'new' tuckshops).

- **Resource Constraints:** Limited financial, technological and human resources.
- **Non-Compliance by Developers:** Some developers tend to bypass regulation, leading to unauthorized of substandard construction.
- **Rapid Urbanization:** The increasing pace of urban development can overwhelm the unit, resulting in delays in approvals and inspections.
- **Legal Disputes:** Conflicts between the unit, developers, and other stakeholders can arise over regulatory interpretations or project approvals.
- **Interdepartmental Cooperation:** Lack of cooperation from with few staff members dedicated to providing commentary on Building Plans, which results in a delay for approval.

Fresh Market Produce: The three major challenges are ageing infrastructure, lack of security and vandalism.

Housing: In terms of section 26(1) of the Constitution of the Republic of South Africa, Act 108 of 1996 "Everyone has the right to have access to adequate housing", and section 26(2) requires that "the state must take reasonable legislative and other measures, within its available resources, to achieve the progressive realisation of this right". This mandate requires that the Sol Plaatje Municipality works towards providing and supporting the development of adequate housing and eradication of inadequate housing.

In this context, housing provision is a function of the provincial government and is administered by the Department of Corporative Governance, Human Settlement and Traditional Affairs (CoGHSTA). However, Sol Plaatje Municipality is accredited at Level 02 and administers housing subsidies and implement housing development. This means that the municipality is responsible for ensuring housing development readiness status in accordance with the CoGHSTA housing strategy. This includes identification of projects as prioritized on the IDP which must then be budgeted for under the Division of Revenue Act (DoRA). At this functional level, the municipality performs the following:

Allocation of sites.

Transfer of property/properties to deserving beneficiaries.

Allocation of municipal rental stock.

Housing development.

Subsidy processing and construction of BNG houses.

The key issues for housing delivery are:

To transfer some municipal stock to the incumbent residents of such units.

Relocation of beneficiaries to land suitable and appropriate for human settlement.

Construction of BNG houses for deserving beneficiaries.

To build a substantial number of BNG houses as per allocation from provincial government.

Processing of complaints regarding pre-1994 houses.

Housing remains a major challenge. This is evident in the number of illegal and informal settlements that have mushroomed over the past decade. In 2023, the municipality had approximately 52 informal settlements and this number has increased significantly over the years (see **§3.3**). Furthermore, there is a greater need for the provision of serviced erven in Galeshewe and Kimberley, and in particular for members of the public who cannot qualify for a bond or neither FLISP (Financial Linked Subsidy Programme). In addition, further challenges have been experienced in the safeguarding of municipal land, as well as eviction of illegal occupants due to limited resources and insufficient municipal security personnel to enforce evictions. Lastly, these challenges are ultimately exacerbated by the shortage of suitable municipal-owned land for low- and middle-income housing.

The Sol Plaatje Municipality is faced with the continuous proliferation of informal settlements and land invasion, particularly on the periphery of the urban areas due to uncontrolled urbanisation. Most of these informal settlements have developed through the invasion of privately- or state-owned land which makes service delivery difficult for the municipality. The municipality acknowledges that many of its citizenry stay in these informal settlements. It also recognizes that many of these informal settlements offer shelter to the poor and destitute, but that it creates undesirable urban environments due to the lack of services and security of tenure.

The municipality has performed well in formalising informal settlements. In 2023, the municipality recorded approximately 28 formalised informal settlements which have been upgraded through internal funding and funding received from COGHSTA and the National Upgrading Support Programme (NUSP) (see **§3.3**). To date approximately **15 234 erven** have been provided to various informal settlement sites, however the challenge remains to provide basic services in these areas.

During this financial year, CoGHSTA decided to reinforce its project management capacity in housing delivery and established a Project Management unit (PMU) within the provincial department. Hence, some of the housing projects implemented by the Sol Plaatje Municipality was placed within the provincial department.

The municipality has rental stock of about 936 units in Kimberley, Roodepan, Kenilworth and Galeshewe. This consist of municipal-owned flats aimed at providing short-term accommodation to address the shortage of rental accommodation and affordable

housing in the city. Furthermore, there is an on-going CRU project being implemented by COGHSTA providing 481 rental units in phases. In the financial year 2023/2024, the municipality will review its Restructuring Zones in order to increase rental stock as well as social housing provision.

The Sol Plaatje Municipality has significant challenges to improve the lives of those living in informal dwellings and to narrow the gap between rich and poor in terms of housing provision. Unfortunately, illegal occupation of land planned for future housing became a norm. This situation also compromised the municipality's housing readiness status.

3.5 SERVICE DELIVERY IMPERATIVES

The Sol Plaatje Municipality must consider the following imperatives to achieve the strategic objective of Improved Service Delivery (also see **Table 27**):

Ensure maximum participation, i.e. community engagement, cross-departmental, inter-governmental, in decision-making and implementation.
Obtain additional funds to provide bulk service infrastructure and ensure efficient allocation of municipal resources.
Coordinate private-and public-sector infrastructure spend.
Consider cost-effective methods and *innovations* in delivering services (e.g. inclusionary housing, development incentives, and development charges payable by the private sector to cover the capital costs of external services and infrastructure).
Ensure a workforce capable of delivering the required services.
Replace ageing infrastructure and vehicle fleet.
Provide security at all venues and at critical infrastructure to curb theft and vandalism.
Steer appropriate land use and expected land development, i.e. to optimise the use of existing infrastructure capacity.
Ensure proper and adaptive management when implementing strategies and plans.

Draft and approve the following *issue-specific service delivery plans*:

- Road Maintenance Plan
- Stormwater Management Plan
- Water Services Development Plan
- Sanitation Development Plan
- Integrated Transport Plan (in place)
- Water Master Plan (in place)
- Sewer Master Plan (in place)
- Electricity Master Plan (in place)
- Integrated Waste Management Plan (in place, being reviewed 2025/26)

CHAPTER 4: GOVERNANCE AND PUBLIC PARTICIPATION

This chapter provides feedback on the public participation process, explains governance structures, and provide a list of prioritised community needs by ward.

4.1 IDP PROCESS PLAN FOR FOURTH REVIEW

The IDP Process Plan for Sol Plaatje Municipality is annually approved in August in accordance with the MSA of 2000. The Process Plan details the steps in preparing the IDP and municipal budget and includes public meetings scheduled for public participation meetings. The table below represents the approved *2025/26 IDP (Review), planning for 2026/27 Budget Process Plan* and references the five phases of integrated development planning.

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
JULY 2025					
1	Briefing sessions with EMT to initiate the Annual Performance Report and Annual Audit processes	MM/CFO/IDP	Process Plan to complete the Annual Performance Report and Annual Audit (Audit File process)	Internal process	End July/ 5 August 2025
2	Constituting the IDP/Budget Steering Committee	MM/CFO	Legally constituted IDP/Budget Steering Committee	MFMA s53(1)	End July/ 5 August 2025
3	Consideration of the IDP and Budget Process Plan 2025/26 MTREF	MM/CFO/EMT	Process Plan for the 2025/26 IDP Review and Budget for 2026/27 MTREF	MSA 32 of 2000 & MFMA No. 56 of 2003	End July/ 5 August 2025
4	Conclude MM and s56 Managers Performance Agreements and Plans Upload the plans on the Municipal website	MM/Mayco/Corporate Services ED	Signed Performance Agreements and Plans for MM and s 56 Managers	MSA and Reg 805	29 July 2025
5	Submit 4th Quarter SDBIP 2024/25 Performance Report: 1. EMT 2. EM and BSC 3. IA & PAC, IDP Budget Com 4. Submission of Section 52 (d) Report to Council 5. NT/PT	All	4th Quarter SDBIP 2024/25 Performance Report	MFMA S52(d)	1. 15 July 2025 (EMT) 2. 20 July 2025 (EM & BSC) 3. 22 July 2025 IA & PAC, & IDP, Budget and PM Com) 4. Spec Council 26 July 2025

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
					5. NT/PT 1 September2025
AUGUST 2025					
6	Tabling of the IDP and Budget Process Plan to EMT	IDP, Budget and MM	Recommend the approval of the IDP and Budget Process Plan to Council	MSA of 2000	11 August 2025
7	Publish MM and 57 Managers Performance Agreements and Plans on Web and submit to CoGHSTA, NT and PT	Municipal Manager	Published and submitted performance agreements and plans	MSA and Reg 805	7 August 2025
8	**Presentation of Final draft AFS & APR to:** EMT	MM/CFO/IDP Manager	Submission of annual financial statements as per section 126(1) of the MFMA. Draft Annual Performance Report 2024/25 as per section 46 of the MSA.	s126(1) of the MFMA s46 of the MSA.	11 August 2025
9	Submission of AFS and APR to Internal Audit for review	IDP / CFO	Submitted APR and AFS	s126(1) of the MFMA s46 of the MSA.	13 August 2025
10	Present the Annual Performance Report and Annual Financial Statements to the Audit Committee	MM/CFO/Internal audit	Submission of annual financial statements as per section 126(1) of the MFMA. Final Annual Performance Report 2024/25 as per section 46 of the MSA.	MFMA Circular 63, Sep 12	20 August 2025
11	Tabling of the IDP an Budget Process Plan to Council	Executive Mayor MM	Council approves the IDP and Budget Process Plan	MSA 32 of 2000 & MFMA No. 56 of 2003	28 August 2025
12	Submission of the Financial Statements and Annual Performance Report to AGSA	MM/CFO	Submission of signed AFS, Draft Annual Report and Final Annual Performance Report to AGSA	MFMA/MSA	29 August 2025

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
13	Advertisement of process plan on website, local newspapers and notice boards	IDP/BTO	Notification to public on how and when the IDP and Budget preparation process will be rolled out	MSA and MFMA	29 August 2025
SEPTEMBER 2025					
14	Issue of Budget guidelines (operational budget)	CFO	Issue Circular on operational budget guidelines: - Confirm approved organogram - Vacant and funded positions - Maintenance Plans - Review of Long Term Borrowing Contracts and commitments of the next MTREF - Demand for services analysis - Review of Electricity Tariff Structure	Budget Policy	16 September 2025
15	Commencement of IDP analysis of institutional, services and infrastructure provision, backlogs and priorities.	IDP/BTO/CFO/EMT/PMU	Assessment Report: An assessment of existing Priority Issues, present Gaps in the IDP as well as issues identified in various government policy documents, provincial CoGHSTA, NT and other stakeholders.	MSA Circular 63, Sep 2012 MSA Ch5 s 26 and IDP Guides	18 September 2025
OCTOBER 2025					

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
16	Prepare and submit 1st Quarter SDBIP 2025/26 Performance Report to: 1. EMT 2. (IDP, Budget Com & IA & PAC 3. Audit Committee 4. Special Council 5. NT & PT	EMT, IDP, Budget & PMS Com and IA & PAC Com Mayco Councillors	1st Quarter SDBIP 2025/56 Performance Report submitted	MFMA and MFMA Cir 15	7 - 30 October 2025
17	Preparations of the public participation process	IDP/EMT/Speaker's Office/ Communications	Schedule with dates for public participation	MSA of 2000	1 - 30 October 2025
NOVEMBER 2025					
18	Public participation programme roll out	IDP/EMT/Speaker's Office/ Communications/ Line Managers	Community Participation in Planning	MSA	10 November – 5 December 2025
JANUARY 2026					
19	Draft Annual Report to be tabled to Council, submitted to AG and relevant sector departments immediately after approval and made public	MM/MPAC/Council	Draft AR	MFMA Section 127, 128, 129 and 159	26 January 2026
20	Departmental Strategic Planning sessions	All Directorates	Departmental strategic planning outcome concept documents for consideration at EMT strat plan	N/A	9 - 13 January 2026
21	Finalise Mid-year Budget and Performance Assessment Report 2025/26 and submit to: 1. EMT 2. Mayor 3. Council 4. NT and PT	IDP/BTO	Mid-year Report with recommendations informing Adjustment Budget/SDBIP Targets	MFMA s72	15 - 28 January 2026

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
22	EMT Strategic Planning session	All Directorates	Departmental strategic planning outcome concept documents	N/A	30 January 2026
FEBRUARY 2026					
23	MPAC finalises assessment on Annual Report	MPAC	This must be concluded and Final Annual Report and MPAC Oversight report must be tabled to Council on 30 March annually	MSA Circular 63, Sep 2012	2 February to 30 March 2026
24	Presentation of draft priorities: 1. EMT 2. IDP/Budget/PMS Com 3. Mayco 4. Informal Council meeting	EMT/Finance/IDP	Present draft review of the IDP priorities linked to Budget allocations Draft Budget	Internal process	15 February – 30 March 2026
25	Liaise with National and Provincial Sector Departments re alignment of Strategic Priorities and Budgets	IDP Task Teams	Liaise with sector departments and district municipality to ensure that SPM priorities form part of their strategic plans and budgets	MSA	15 February – 30 March 2026
26	NT Mid-term visit	EMT	Sec 71 and 72 Reports Quarter 2 Performance Report 2025/26 Audited AFS 2024/25 Audit Report MFMA Sec 32 Report Risk Management Issues	NT Prescribed	Between 10-17 February 2026
27	Adjustment budget proposal to EMT	BTO/CFO and EMT	Proposed Adjustment budget	MFMA of 2003	02 February 2026
28	Adjustment Budget to Council	MM/CFO	Tabling of Adjustment Budget MTREF	MFMA Sec 28	02 February 2026

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
29	Note National/Provincial Government Budget for incorporation	IDP/BTO	Ensure what is contained in National and provincial Budgets for incorporation in local budget	MFMA	20 February to 13 March 2026
30	Draft reviewed Capital Project Schedule aligned with IDP Strategic Objectives and KPA's for prioritisation purposes – including Ward allocations submitted to EMT	IDP/Budget Office	Draft reviewed 3-year Capital Programme for 2025/26 aligned to IDP Key Priority Issues including Ward priorities	Internal Process	10 February to 13 March 2026
MARCH 2026					
31	Conclude draft IDP, Budget and SDBIP taking cognisance of input received	IDP/BTO	Include input received from public consultation in IDP/Budget/SDBIP	MSA and MFMA	02 – 31 March 2026
32	Conduct annual 2024/25 and Mid-Year 2025/26 performance assessments for MM and Managers reporting directly to MM	Corporate Services	Performance Assessment Reports for MM, senior and other managers	MSA and Regulations	March 2026
33	Present and discuss the draft review of IDP 2025/26 and Budget 2026/27 with: 1. EMT 2. Budget Steering Committee 3. Mayco & relevant committees 4. Informal Council Special Council	EMT/Mayco/Budget Steering Committee	Present, discuss and receive input from the different structures	Internal process	1. 05 - 06 March 2026 2. 13 March 2026 3. 20 March 2026 4. 26 – 27 March 2026
34	Draft Operating Budget submitted to EMT	Directorates/BTO/ IDP	Draft 3-year Operational Budget aligned to IDP Key Priority Issues	Internal Process	06 March 2026

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
35	1. Council adopts Oversight report. 2. Oversight report is made public. 3. Oversight report is submitted to Legislators, Treasuries and CoGHSTA	Council CFO	The entire process, including oversight reporting and submission to provincial legislators is completed in December and not in March the following year.	MSA Circular 63, Sep 2012	27 – 30 March 2026 (SCM)
36	Adoption of the oversight report on the Annual Report	MPAC/Council/MM	Adopted oversight report	MFMA	28 March 2026
37	Table the first draft review of IDP 2025/26 and Planning 2026/27 to Council for public consultation	IDP/BTO/Council	Council to approve the first draft review IDP & Budget for public consultation purposes	MSA and MFMA	31 March 2026
38	Make public the first draft review IDP and Budget and submit (including draft SDBIP) to NT, PT and NC CoGHSTA	IDP/BTO/Council	First Draft Review IDP and Budget made public and submitted to relevant stakeholders for consultation purposes	MFMA	31 Mar 2026
APRIL 2026					
39	Conduct public hearings on the first draft Review IDP 2025/26 and Planning 2026/27, Budget and Top Layer SDBIP 2026/27 with constituted public participation structures	IDP/BTO/Speaker's Office/Service Providers	Consult and receive input from community and stakeholder groupings with regard to the first draft Review IDP & Budget	MSA and MFMA	April 2026 (Public Participation)
40	Confirm National and Provincial DoRA allocations and adjust draft budget	BTO	Ensure that DoRA allocations are included in the Budget	MFMA/DoRA	April 2026

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
41	Prepare and submit 3rd Quarter SDBIP 2025/26 Performance Report to: 1. EMT 2. (IDP & Budget Com 3, Executive Mayor 4. Special Council 5. NT & PT	IDP/BTO/Mayco/ Council	3rd Quarter SDBIP Performance report submitted		16 – 24 April 2026
42	Discuss adjusted first draft review of IDP 2025/26 and Planning 2026/27, Budget and SDBIP for 2026/27	IDP/BTO	Inform Mayco of input received from public consultation in IDP/Budget/SDBIP	Internal process	April / May 2026
43	National Treasury benchmarking Exercise	EMT/NT	NT's analysis of SPLM's IDP and Budget benchmarked against 21 secondary cities to improve IDP and Budget processes and products	MFMA	April 2026
MAY 2026					
44	Finalise review of IDP 2025/26 and Planning 2026/27, Budget and SDBIP 2026/27 documentation for final submission to Council	EMT	Finalise the reviewed IDP, Budget and SDBIP 2026/27 documentation for final submission to Council	MSA and MFMA	08 to 29 May 2026
45	Present review of IDP 2025/26, Budget and Draft SDBIP 2026/27 to: 1. Budget Steering Com 2. IDP/Budget/PMS Com 3. Mayco 4. Informal Council	EM/MM/CFO	Present final reviewed IDP, Budget and SDBIP to Mayco, IDP/Budget/PMS Committee and informal Council before submission to Council for adoption	Internal process	15 to 28 May 2026

IDP AND BUDGET TIME-SCHEDULE FOR PREPARING THE IDP REVIEW 2025/26 AND BUDGET FOR 2026/27 MTREF					
NO	**ACTIVITY DESCRIPTION**	**ORGANISATIONAL RESPONSIBILITY**	**OUTPUT**	**LEGISLATIVE REQUIREMENT AND INFORMATION**	**TIME FRAME**
46	Council adopt IDP, Budget and "Top Layer" SDBIP by resolution, setting taxes and tariffs, approving changes to the IDP and budget related policies, approve measurable performance objectives for revenue by source and expenditure by vote before the start of the financial year	EM/MM/CFO	Council adopted Fourth Reviewed IDP 2025/26 and Planning 2026/27, Budget and SDBIP 2026/27	MFMA	29 May 2026
JUNE 2026					
47	Notification of approved reviewed IDP and Budget MTREF to the public	BTO/IDP	Notify public of adopted budget & IDP Submit approved IDP to the MEC for local government and the District Municipality	MFMA	June 2026
48	Submit final 2026/27 SDBIP to Executive Mayor for approval, submit to Council for Notification and make public the approved SDBIP 2026/27	IDP/BTO	Executive Mayor approved SDBIP 2026/27 and published SDBIP	MFMA	15 - 29 June 2026

Table 22: Steps in IDP Review Process

4.2 POLITICAL GOVERNANCE

The Council of the Sol Plaatje Municipality performs legislative and executive functions of which the executive functions have been delegated to the Executive Mayor and the Mayoral Committee. Its primary role is to publicly debate issues as policy makers with councillors expected to be actively involved in community work and the various social programmes in the municipal area.

Political Governance	
Description	**Number**
Total number of councillors	64
Ward councillors	32
Proportional councillors	32
Councillors by political party	ANC: 32/ DA: 14/ EFF: 6/ VF+: 3/ GOOD: 2/ PA: 3/ ACDP: 1/ SPSDF: 3

Table 23: Political Governance

4.3 EXECUTIVE STRUCTURE

The Municipal Manager is the head of the administration and the Accounting Officer. He/she has extensive statutory and delegated powers and duties and is, amongst others, responsible for the following:

Formation and development of an economical, effective, efficient and accountable administration.
Ensuring that the municipal "machine" operates efficiently with the necessary controls and organisational structure in place that can perform the required tasks.
Fulfil a leadership role in the administration.
Implementation of the municipality's IDP and the monitoring of progress with implementation of the plan.
Financial responsibilities as accounting officer as determined by the MFMA.
Participation by the local community in the affairs of the Municipality.
Advising the political structures and political office-bearers and see to the execution of all decisions.
Ensuring a system whereby community satisfaction with municipal services can be assessed.

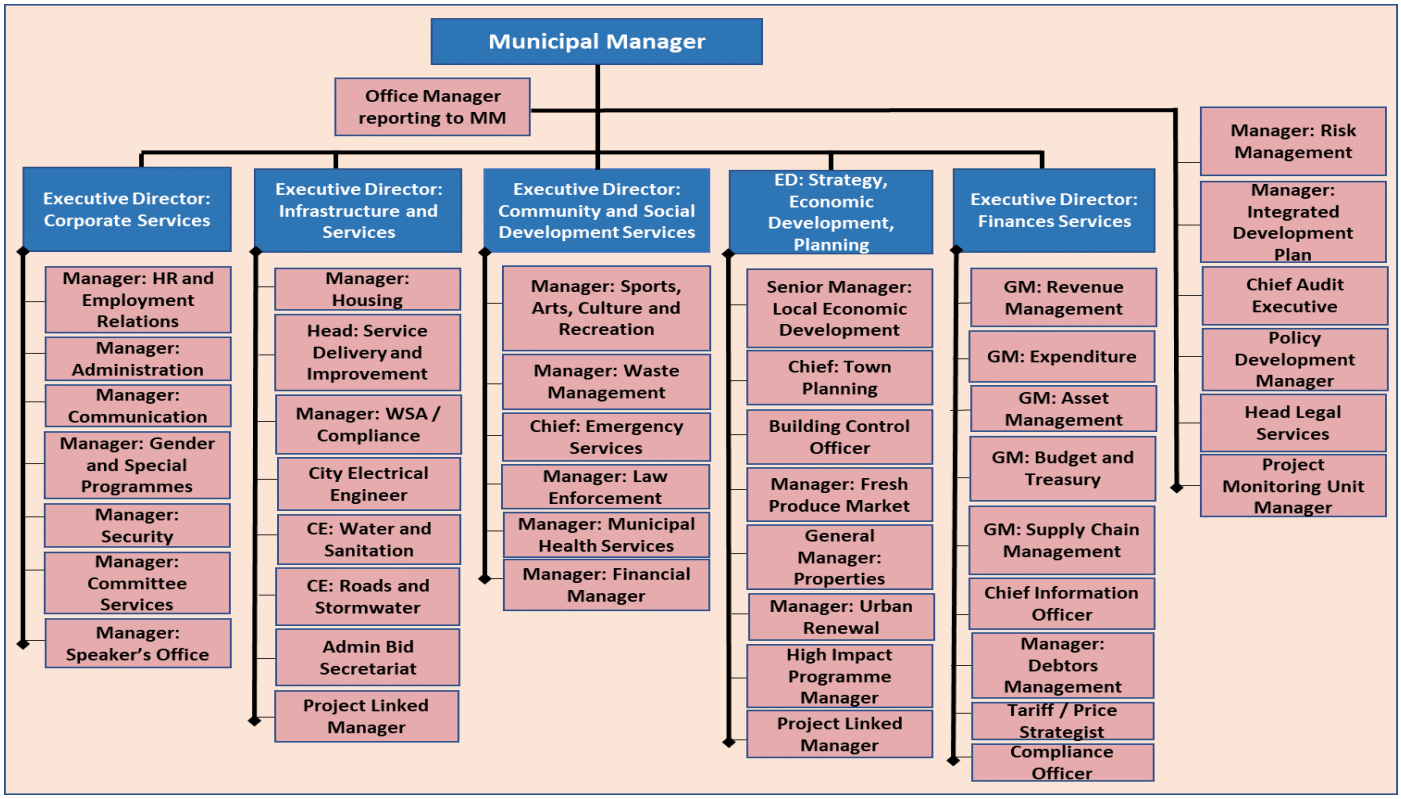
The table below represents the Executive Management Team (EMT):

Executive Structure		
Name of official	Position	Performance agreement signed
		Yes / no
Mr. Bartholomew Matlala	Municipal Manager	Yes
Ms. Nomonde Kesiamang	Executive Director: Strategy, Economic Development and Planning	Yes
Ms. Rene Godsson	Executive Director: Corporate Services	Yes
Mr. Kgosiebonya Bogacwi	Executive Director: Community and Social Development Services	Yes
Ms. Lehlohonolo Rapodile	Chief Financial Officer	Yes
Mr Walter Jood	Executive Director: Infrastructure and Services	Yes

Table 24: Executive Structure

4.4 ADMINISTRATIVE STRUCTURE

The following graph shows the organogram of the Sol Plaatje Municipality comprising five (5) directorates, plus the Municipal Manager's office.



Graph 4: Organogram

The graph above indicates that each directorate provides specialised services to either a municipal directorate (i.e. internal) or to the public. The Directorate Corporate Services provides support services to all directorates while the Finance Directorate, which operates with seven (7) divisions, is responsible for the implementation and compliance with legislation that regulates income and expenditure of local government. The services rendered by the other three directorates are focussed on the public, by implication, shaping the growth and development path of the municipal area 'towards a cleaner growing city'. The performance of each directorate was discussed in **§3.1.3**, suffice to say that the Municipality performs admirably in trying circumstances.

The organisational reengineering and reconfiguration of the Municipality to ensure alignment with IDP strategic objectives will be a key focus area in the next budget year. The organogram is currently under review and is subject to change upon approval by Council.

4.5 WARD-BASED NEEDS AND UNFUNDED PRIORITIES

The following table lists the prioritised needs of each of the 33 wards for the 2026/27 financial year. These are the ward-based needs identified and prioritised by the relevant communities during the ward-based public participation process.

Prioritised Needs per Ward 2026/27	
Ward	**Prioritised needs**
1	Satellite police station (expansion) Clinic Employment opportunities Housing Toilets Paving of roads Electricity Satellite municipal office Illegal dumping Land space for business (SMME) Sewer spillage /blockage (Daisy Street) Weak electricity infrastructure Drug abuse Streetlights and High mast lights
2	Pothole Patching and resealing Streetlights Illegal dumping (signage and enforcement of bylaws to address illegal dumping Stormwater system Address sewer blockages by upgrading pipes
3	Housing in Homevalley/Rebuild of extension houses Paving of streets Stormwater drainage systems Street and High mast lights to combat crime Sewer spillages Safety at school precinct Skip bins for illegal dumping

Prioritised Needs per Ward 2026/27	
Ward	**Prioritised needs**
	Sports and recreation (upgrade basketball court, swimming pool and a recreational park)e Youth employment and employment opportunities
4	Repairs/ replacement of damaged houses and provision of new houses Retention dam Provision of water and Sanitation in informal settlements Formalisation of Otto Provide parks and recreation Provision of stormwater facilities Speedhump in Seleke street
5	Asbestos toilets (Thusano) High mast lighting Upgrade and repair sanitation and stormwater drainage network Paving of roads and pothole fixing Formalisation of Fluffy Park
6	Sanitation facilities (toilets) Stormwater Housing Illegal dumping High mast light opposite Goitsione fencing of park at Mathibe
7	Provide service centre at Masiza Flak Provide bulk infrastructure at Riemvasmaak (sewer and toilets) Provide new houses (ubuntu) Paving of roads. Provision of recreational facilities (RC Elliot) Stormwater systems Sports complex at Aces grounds Sinc toilets at Solly Legodi Collapsed pipe(sewer)at the last street in Dunston Ubuntu Building of all cracked houses Building of 7x remaining houses in Solly Legodi
8	Employment opportunities Fixing of roads required. Fencing of the Cemetery and provision of security Formalisation of Scorpion land Building of a school Streetlights and high mast lighting Illegal dumping
9	Roads Stormwater Sports and recreation Housing provision and maintenance Streetlights and high mast lighting Illegal dumping Subdivision of long open ERFS for middle income Public Works to hand over Kitsong Centre to be community centre to the municipality.

Prioritised Needs per Ward 2026/27	
Ward	**Prioritised needs**
10	Building of a school Upgrade the library Paving of roads and upgrading of storm water systems in Phetole, Moretele and Nkgare Streets. Provide sanitation Formalisation of the informal settlements and relocation of settlers Provide fencing at clinic. Provision of street and high-mast lights Replacement of high mast lights and streetlights at Corner Dingaan
11	Provision of adequate housing and Renovate houses at removing asbestos roofs. Provide sanitation (eradication of bucket and shanti toilets: upgrade of the sewer line system to eliminate sewer spillages and blockages) Provide high-mast streetlights. Fixing of roads required. Provide parks for recreation with security. Job creation Sewer spillages = health hazard Building of a school
12	Building of toilets in Hulana Park Speedhumps in Tyala street Employment opportunities for youth High mast lights and Streetlights Request for containers for businesses development and NPOs Building of toilets at Tyala Drive
13	Security of municipal Buildings in the area/ ward Formalisation of shacks next to Shoprite with installation of water, electricity and ablution facilities Sewer spillages Title deeds (Santa city zone 2) Toilets maintenance (eradicate bucket systems in mahala park) Toilets for the 24 shacks
14	Illegal dumping Paving of roads, pothole patching and resealing Sewer blockages and spillages in Barkley Road to Earl street - Mahala Park Mushrooming of illegal tuckshops Employment opportunities for Youth
15	Provide toilets and taps (shacks next to Vuyulethu high school). Resolve recurring sewer and storm water blockages. Provide streetlights and high-mast lighting and maintenance of existing. Completion of paving project & fixing of roads and bridges (Peter Mokaba requires handrails) Formalisation of informal settlements land for Art centre Youth development Wi-Fi for educational purposes Resealing of roads at Ipeleng
16	Paving of roads - Promise land and Transit Camp. Provide high-mast lighting in Snake Park.

Prioritised Needs per Ward 2026/27	
Ward	**Prioritised needs**
	Do repairs and maintenance at Gogga Pump station (sewer). Provide water and outside toilets in Snake Park Phases 1, 2 and 3. Pave all roads in Tswelelang. Provide electricity to 62 shacks. Upgrade retention pond at R31. Relocation of temporary site to permanent settlement. Naming of streets Ablution blocks at cemetery. Sanitation at snake park Cemetery (graves are flooded and collapsed)
17	Provide storm water drainage systems. Fixing of roads required. Provide sports field and facilities. Build toilets at King Senare shacks Kwena Street needs lights A youth centre is needed, and land must be availed for youth to start SMME's. Fencing for the park, handover of the structure to the community for recreational purposes and a caretaker and light for the park Additional toilets and water tap at the shacks. Provision of Skip Bins for dumping
18	Youth unemployment / employment opportunities Upgrade of stormwater and sanitation infrastructure to eliminate sewer spillages Preservation of heritage site (greater number 2) Illegal dumping Streetlights and high mast lights
19	Wi-Fi connectivity for students and learners Housing in Kammertjies Replacement of asbestos roofs Speedhumps in Saka Programmes for small scale farmers (Business development)
20	Implementation of by-laws Fencing of the cemetery opposite Diamantveld High mast lights (magistrates court and cemetery) Illegal dumping Dilapidated building in the CBD- devaluing CBD property
21	Mobile clinic Water quality High crime in Samaria (safety initiative requirement) Resolve the flooding subway in Gladstone Building of a waste treatment plant (sewer spillage and blockages)
22	Proper stormwater drainage system Fixing of roads Improve power station and electricity grid provision of recreational facilities 100 Hector of Ekapa

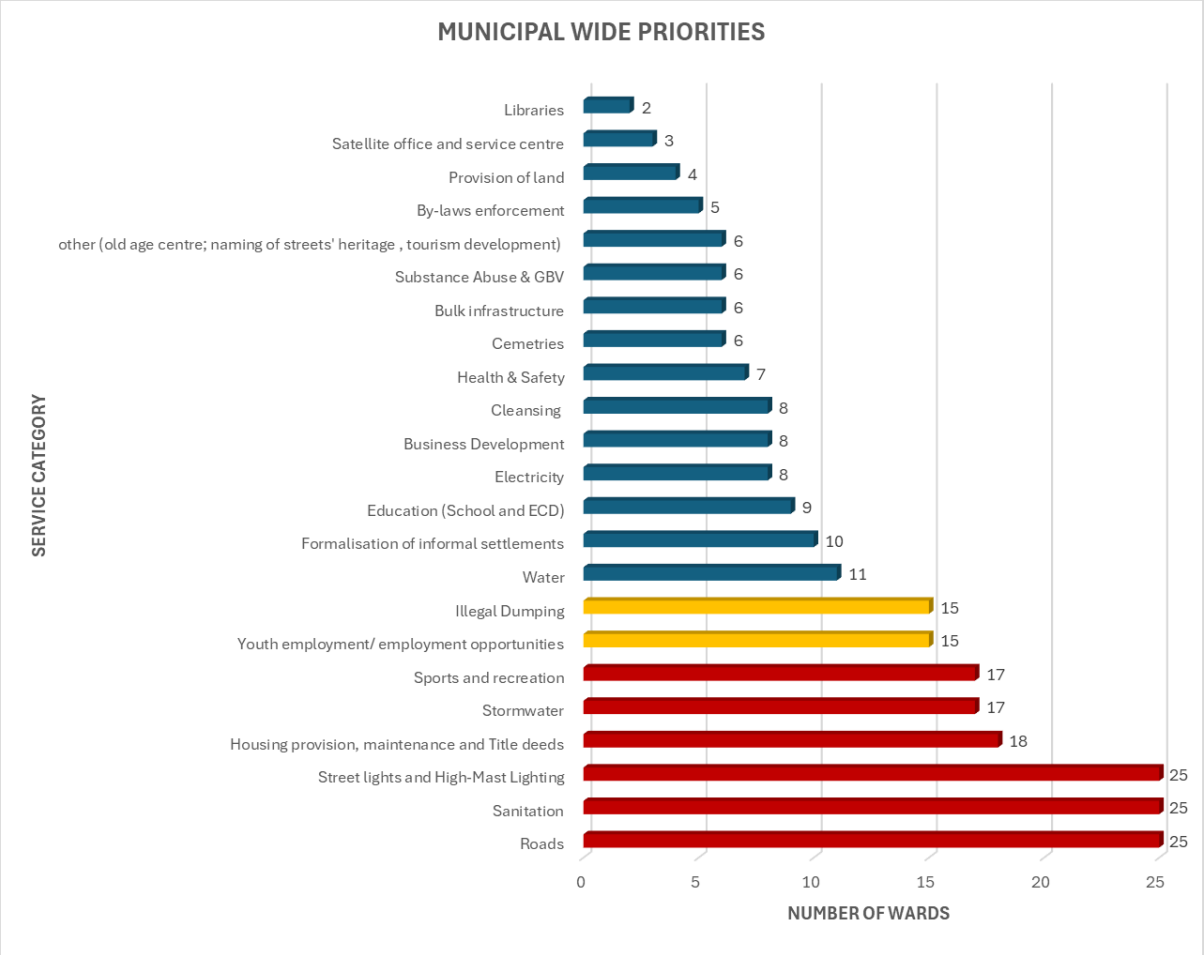
Prioritised Needs per Ward 2026/27	
Ward	**Prioritised needs**
23	Water quality and accurate billing Youth employment opportunities Tuckshop regulation (by-laws implementation) SMME development School with proper infrastructure Cleanliness in the CBD Maintenance of parks in the CBD, pleasure resorts Streetlights maintenance
24	Roads Street lights Water Sanitation Regular cleaning of illegal dumping and cutting of grass in public spaces
25	Illegal dumping due to no cleansing services at Hercules Court streetlights and high mast lights upgrading of roads in Electra Park Tittle deeds Interventions for youth substance abuse
26	Housing (Mandela square) Employment opportunities Sanitation facilities (toilets) High mast lights (Mandela square) Water and sanitation Upgrading of sports and recreational facilities (stadiums and parks) Bulk infrastructure (Donker shanties) Water Tourism development
27	Electrification of Riemvasmaak (Rietvale) Improve water system and quality Paving of roads Youth employment opportunities Illegal dumping preventing emergency vehicles from accessing communities Provision of housing and tittle deeds in freedom park Sanitation facilities (septic drains and elimination of bucket toilets)
28	Maintenance of municipal housing Tittle deeds Upgrade of sports facilities Sewer spillages on college road and behind Shoprite Replacement of asbestos houses Youth employment and employment opportunities High mast lights Land availability for business development (SMME) Illegal dumping sites in Floors and Colville
29	Community hall Upgrade of sports facilities and recreational facilities SMME Development Programmes

Prioritised Needs per Ward 2026/27	
Ward	**Prioritised needs**
	Streetlights and high mast lights
30	High mast lights Electricity infrastructure in Lerato park (phase 7 & 8) and Bobo se Plaas Clinic in Lerato park Maintenance of Sanitation Facilities Land for business development Sewer spillage at the graveyard Street naming for emergency services to access communities Sports and recreational facilities Roads
31	Build a combined school (ECD – high school). Installation of electricity and sanitation network for the shacks Paving and fixing of roads in Club 2000 Refurbishment of a community hall Build a library. Streetlights Land for business development Programmes to address GBV in the community
32	Toilets Employment opportunities Electrification of households (Access to water and Toilets) Stormwater drainage Education Speed humps and street names Fencing of cemetery Safelight police station (Platfontein) Service office Community hall Paving of roads Sports and recreational facilities
33	Upgrade of water and sanitation infrastructure (to address water and sewer spillages) Streetlights and High mast lights Housing Formalisation of informal settlements with services Address illegal dumping

Table 25: Prioritised Needs per Ward

Municipal Wide Priorities 2026

In sum, **Graph 5** indicates the percentage share of the types of needs identified. Please note that the information does not distinguish between the action/service required to address the identified need, i.e. new build, repair and/or maintenance.



Graph 5: Percentage Share of the Types of Needs

CHAPTER 5: STRATEGIC AGENDA

This chapter includes the municipality's *statement of vision*, risk measures and a summary of certain sector plans.

5.1 INTRODUCTION

The first steps in preparing the municipality's *statement of vision* were to (1) complete a PESTLE analysis,[13] (2) to draft a shared vision and mission with associated strategic objectives and actions, and (3) to confirm alignment with national objectives. These (national and local) objectives serve as directives to guide municipal operations within a framework of key performance areas and key performance indicators. The next step was to prepare municipal action plans including key performance indicators and targets to measure performance over a five-year period (see **Chapter 6**).

5.2 PESTLE ANALYSIS

The following PESTLE analysis was discussed at the Mayoral Strategic Planning Session in March 2023. Please note that a category of 'spatial' has been added to the analysis to include those factors that impact spatial transformation within the municipal area.

PESTLE Analysis	
Description	**Assessment of Impact[14]**
Political	
No outright majority for any political party.	
Preference is given to investing public-sector funds in social infrastructure rather than economic infrastructure or both	
Interference of political leaders in municipal administration.	
Misappropriation of national grant funding allocated to a specific project.	
Sitting and attendance of governance committees (e.g. SPELUM and wards committees).	
Provide one-stop-shop regarding government services in Kimberley.	
Synergy between National and Provincial goals and objectives	
Economic	
An economy in decline with expected future sectoral economic growth limited to the tertiary sector, i.e. narrow-based economy.	

[13] Political, economic, sociological, technological, legal and environmental analysis of external and internal factors that impacts on the operations of the Sol Plaatje Municipality.

[14] The possible impact of each factor has been assessed as critical (red), moderate (orange) and favourable (green).

PESTLE Analysis	
Description	**Assessment of Impact[14]**
High unemployment rate (and specifically, youth unemployment) leading to high grant dependency and inability to pay municipal accounts.	
High levels of poverty, i.e. growth in the number of indigent households.	
Roads are in a bad condition with potholes to be eradicated.	
Businesses relocating from Kimberley (e.g. Coke and Sasko) while the city is not the preferred investment location, e.g. Curro build a school in Kathu rather than in Kimberley.	
In migration of hopeful low-skilled jobseekers to nodes with higher economic activity.	
Very little (or no) building activity of new residential and new non-residential space since 2018.	
Scarcity of municipal-owned land causes a hemmed-in city relying on private-sector initiatives to develop land.	
A local economy that is concentrated and vulnerable and/or susceptible to exogenous factors	
High property rates, municipal taxes and tariffs	
Lack of innovation.	
Lack of manufacturing industries. Deindustrialisation of industrial areas to storage depots, i.e. limited manufacturing.	
Lack of safety and security implementation, especially at National Key Points facilities.	
Narrow economic base and stagnation.	
Undefined alternative economies post-mining.	
Limited economic opportunities available in municipal area.	
Not enough economic opportunities created as spin-offs from the establishment of the Sol Plaatje University, for example, (1) University building own student accommodation rather than encouraging private-sector initiatives, ()2) only about 5% students are local residents, and (3) campus part of heritage precinct that should be strengthened.	
Decentralisation of businesses out of central business district leading to, for example, a job-housing mismatch, resulting in excessive commuting to job opportunities.	
Foreigners capturing economic opportunities (tuckshops).	
Limited funding available for SMMEs.	
Red tape hinders the unlocking of progressive economic opportunities.	
Increased office vacancy rate and non-used buildings.	
Position Kimberley as the provincial hub of bulk mining consumables	
Emerging industries do not attract associated industries that will be sustainable.	
Job opportunities created through the Expanded Public Works Programme.	
The possibility of renewable energy generation for own use through public private partnerships.	
Municipal Planning Tribunal and other committees deciding on land development are functional.	
Government Administration Hub	
Tourism attraction	

PESTLE Analysis	
Description	**Assessment of Impact[14]**
Leisure & conferencing facilities at Riverton & Langley	
Packaging, logistic hub around airport	
Position SPM as an Agricultural Hub as part of Agric. Belt (Douglas, Barkly West, Free State)	
Packaging of all heritage Resources - Tourism	
Availability of parastatal and private buildings, e.g. De Beers, for future developments.	
Upskilling of Local SMME's	
Investment opportunities	
Private sector leverage - skills empowerment.	
Demand for student accommodation within the urban edge.	
Sociological	
Early school dropout of learners.	
Minimal housing provision for middle income.	
Youthful population	
Sufficient health services available but used by entire province with impact on capacity. Specialised services only available in Bloemfontein.	
Availability of community facilities	
Technological	
Reliability of customer information and data.	
Risk of information technology.	
Lack of technology at the libraries.	
Limited cascading of information to external stakeholders (e.g. ward committees).	
No debate about ICT airspace, i.e. cloud technology storage.	
Sol Plaatje University is the first university that offers Information and Communication Technology (ICT) degree; data analysis	
Sol Plaatje University Research and Development to provide empirical data to aid service delivery	
Sol Plaatje University as a strategic growth point	
Environmental	
Degradation of environmental, heritage and agricultural assets.	
Low rainfall and extreme climate conditions.	
Loss, transformation and degradation of natural habitat: exploitation of natural resources (e.g. overgrazing, collection of wood), invasion of alien species.	

PESTLE Analysis	
Description	**Assessment of Impact[14]**
Contamination of groundwater, stressed water catchments (e.g. lack of water for irrigation), poor soil potential, outbreak of diseases.	
Environmental pollution, and compliance directives from enforcement authorities.	
Lack of protection for flamingos.	
Spatial	
Segregation along socio-economic class lines in the form of a race-based urban spatial configuration.	
Past insufficient new supply of housing by government.	
Increased population densities mostly in neighbourhoods with sub-standard quality of services and urban environment.	
Land invasions.	
Execution of revisionary clause- acquiring of land back.	
Lack of cross border projects with adjoining municipalities.	
Potential to become a Smart City.	
More than half of all Informal settlements (22 in total) have been formalised.	
Strategic location of Kimberley regarding national road network.	
Pockets of strategic land within the urban edge.	
Existing Restructuring Zones for social housing.	
Regional connectivity.	
Compact city.	
Uncoordinated alienation of land.	
Clear identified development corridors through the Spatial Development Framework i.e. land available for New Entry Economy.	

Table 26: PESTLE Analysis

5.3 STATEMENT OF VISION

A vision statement is presented as a municipal vision, objectives and strategies that must be aligned to similar statements by other tiers of government.

VISION OF SOL PLAATJE MUNICIPALITY

"Towards a Cleaner Growing City "

MISSION OF SOL PLAATJE MUNICIPALITY

The mission of the Sol Plaatje Municipality is to:

Reclaim the city that sparkles.

Build public confidence and trust.

Provide economic infrastructure to foster private-sector investment.

Deliver sustainable uninterrupted services to all residents.

5.3.1 Strategic Objectives

The table below includes the SIX strategic objectives of the Sol Plaatje Municipality together with linkages to key directives of the other tiers of government.[15] In this regard, these objectives serve as directives to guide municipal operations within a framework of key performance areas and key performance indicators. Also provided in the table are the three (3) strategic priorities as identified in the Medium-Term Development plan 2024-2029.

Municipal Strategic Objectives	Municipal Key Performance Areas	National Key Performance Areas	Medium Term Development plan 2024-2029: Three Strategic Priorities
Economic growth through promoting Sol Plaatje Municipality as an economic hub	Local Economic Development and Spatial Transformation	Local Economic Development	Priority 1: Drive inclusive growth and job creation Priority 2: Reduce poverty and tackle high cost of living
Improved service delivery	Access to Basic Services and Infrastructure Development	Basic Service Delivery and Infrastructure Development	Priority 2: Reduce poverty and tackle high cost of living

[15] The strategic objectives were considered and adopted at the Mayoral Strategic Planning Session held on 22 and 23 March 2023.

Municipal Strategic Objectives	Municipal Key Performance Areas	National Key Performance Areas	Medium Term Development plan 2024-2029: Three Strategic Priorities
Good, clean and transparent governance and public participation	**Good Governance and Public Participation**	**Good Governance and Public Participation**	**Priority 3: Build a capable, ethical and Developmental state**
Establishment of healthy financial management	**Sound Financial Management**	**Municipal Financial Viability and Management**	
Improved institutional management	**Institutional Development and Capacity Building**	**Institutional Development and Municipal Transformation**	
Provision of Community and Social Services	**Access to Community and Social Services**	**Provision of Community and Social Services**	**Priority 2: Reduce poverty and tackle high cost of living**

Table 27: Alignment of Strategic Objectives

Municipal strategic objectives must be aligned with the higher-order policy directives and associated outcomes (see table below). Various municipal action plans which are based on prioritised needs and available resources have been developed in support of this approach to implementation (see **Chapter 6** for action plans).

Alignment of Municipal Strategic Objectives	
Strategic Objective 1	**Economic growth through promoting Sol Plaatje Municipality as an economic hub**
National KPA	Local Economic Development
Provincial Strategic Goal	Create opportunities for economic growth and jobs
Municipal focus area(s)	Knowledge economy, Tourism and Services sectors, Logistics, Inner-city revitalisation, Mining sector, Town planning
Municipal actions	Draft Economic Development Strategy Economic diversification through drafting of Precinct Development Framework targeting primary and secondary sectors (e.g. reindustrialisation of Kimdustria, Fabrici, agro-processing, manufacturing, warehousing and logistics, renewable energy generation). Development and review of LED strategic documents Strategic Procurement and Sourcing Framework Growth Development Strategy Provision of economic Infrastructure Strategic partnerships and leverage by building social compact through establishment of strategic partnerships with private sector and social actors, mining houses, CBD property association, SPU business chambers. Place marketing through tourism (e.g. optimisation of tourism and heritage assets to develop the economy)

Alignment of Municipal Strategic Objectives	
	Investments promotions by finalising the Investment Strategy and incentives policy Ensure SMME support and development; revitalise SMME's development opportunities Strengthen the knowledge economy Investigate opportunities in SPM becoming a logistics hub Implement an anti-red-tape approach Position SPM as an event hosting centre Provide incentives and do marketing – be investment friendly Investigate opportunities in partnerships regarding renewable energy generation and the township economy Clean-up, revitalise and modernise CBD – make it safe and address illegal occupants of buildings
Outcomes	A local economy that delivers on food security, job creation, education and skills development.
Strategic Objective 2	**Improved service delivery**
National KPA	Basic service delivery and infrastructure development
Provincial Strategic Goal	Enable a resilient, sustainable, quality and inclusive living environment
Municipal focus area(s)	Infrastructure maintenance and operational plans Quality and standard of municipal service delivery Affordability of municipal service Service delivery being timeous Ensure a clean and green city
Municipal actions	Maintenance of all municipal infrastructure and effective delivery of services related to water, sanitation, electricity and refuse removal Eradication of bucket and chemical sanitation systems Upgrading and maintenance of road infrastructure Upgrade water and electricity infrastructure (replace 8000 pre-paid water meters) Effective delivery of (social) housing & (serviced) land Safeguarding of municipal assets Restrict vandalism of municipal infrastructure Improved response to service delivery complaints Fix water leaks and potholes Create schedule to clean chemical toilets Work towards formalising all informal settlements Land release, upscale social housing through the servicing of strategic parcels of land.
Outcome	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner.
Strategic Objective 3	**Good, clean and transparent governance and public participation**
National KPA	Good governance and public participation
Provincial Strategic Goals	Embed good governance and integrated service delivery through partnerships and spatial alignment

Alignment of Municipal Strategic Objectives	
Municipal focus area(s)	Developmental municipality through leading and learning Build public confidence and trust User-friendly institution Quality and timeous communication Ensure cooperative governance
Municipal actions	Do what you have said you will do Implement Batho Pele principles Ensure, compliance, transparency, oversight and accountability Effective performance management Proper public participation with improved communication and information distribution Update and enforce policies and standards Rebranding and image change of SPM
Outcome	Good governance systems are maintained to support proper communication.
Strategic Objective 4	**Establishment of healthy financial management**
National KPA	Municipal financial viability and management
Provincial Strategic Goal	Embed good governance and integrated service delivery through partnerships and spatial alignment
Municipal focus area(s)	Clean audit report Revenue management and collection
Municipal actions	Strengthening internal financial controls and build capacity Ensure financial sustainability and accountability Adhere to Supply Chain Management processes and credit controls Refine strategies for debt collection and raising of revenue SPM to set fair and transparent tariffs (implement zero based budgeting) Ensure alignment and auditing of meters and billing Work towards 95% collection rate and ensure payment based on correct account
Outcomes	The municipality has a system in place to track spending in terms of budget allocations, is financially viable to deliver services to the community, and receives a clean audit.
Strategic Objective 5	**Improved institutional management**
National KPA	Institutional development and municipal transformation
Provincial Strategic Goal	Embed good governance and integrated service delivery through partnerships and spatial alignment
Municipal focus area(s)	Becoming an Ideal Municipality where every worker is treated with respect and dignity Quality working environment Work ethic and professionalisation programme Inter-departmental communication and workstreams
Municipal actions	Accountability for under performance and ill-discipline Ownership of service delivery outcomes

Alignment of Municipal Strategic Objectives	
	Address nepotism and favouritism in the workplace Implement consequence management correctly and consistently Document and distribute standard operation procedures for each directorate Promote good work ethics Change existing organisational culture Conduct work discipline and ethics training Provide all workers with relevant information Ensure the wellness of workers Ensure proper performance management Ensure a vibrant and effective Human Resource Directorate Ensure teamwork amongst officials Control interference of labour forums
Outcome	The municipality is structured to deliver the required services through skilled personnel and by using appropriate mechanisms and supporting administrative systems with regular monitoring of performance.
Strategic Objective 6	**Provision of Community and Social Services**
National KPA	Provision of Community and Social Services
Provincial Strategic Goal	Embed good governance and integrated service delivery through partnerships and spatial alignment
Municipal focus area(s)	Quality and standard of municipal service delivery Affordability of municipal service Service delivery being timeous Ensure a clean and green city
Municipal actions	Regular & timeous refuse removal Clean of the city Maintenance of parks and sporting and recreational facilities Maintained landfill sites Regular inspection of food and non-food premises Testing of water samples Operational library services Provision of traffic law enforcement for road safety.
Outcome	All communities have access to basic services delivered at an acceptable and agreed upon standard.

Table 28: Alignment of Municipal Strategic Objectives

5.4 MUNICIPAL SECTOR PLANS[16]

5.4.1 Spatial Development Framework, 2022 -2027

Strategic Alignment With National, Provincial And City Strategies

The priorities and foundations underlying the spatial vision for 2040 as enshrined in the Sol Plaatje Spatial Development Framework 2022-2027, "**A RESILIENT GATEWAY CITY WITH INNOVATION AND HERITAGE** are generally aligned with national and provincial strategies. These include the National Development Plan (NDP), Integrated Urban Development Framework (IUDF), National and Provincial Development Framework, Spatial Planning and Land Use Management Act and Provincial Growth and Development Framework.

Sol Plaatje municipality also has a suite of key strategies that are integral in driving the implementation of the IDP, as illustrated below. Furthermore, the SDF references two key dimensions of spatial transformation, namely (1) a series of integrated and well-connected economic corridors and nodes and (2) mixed-use/mixed-income sustainable human settlements of varying densities.

The (SPM) MSDF desired Vision put forward is to work "**Towards a Clean and Growing City**" with the following overarching objectives which seeks to:

- Provide spatial transformation to achieve positive changes in the space economy of the municipal vicinity.
- Promote sound planning principles according to the relevant legislation i.e. IUDF.
- Promote the sustainable planning for the benefit of its inhabitants as illustrated below

Spatial Development Framework

The Spatial Development Framework (SDF) represents the primary policy directive to transform the spatial structure of Sol Plaatje jurisdiction. Significantly, the Municipal Spatial Development Framework (MSDF) is required by law to translate the vision and strategy of the IDP into a desired spatial form for the municipality.

The MSDF presents a long-term plan for the spatial development of Sol Plaatje Municipality over a timeframe of 10 to 20 years as per the Spatial Planning and Land Use Management Act (Act 16 of 2015).

Most importantly, it needs to provide practical policy guidance for decision makers to achieve the right spatial balance between different competing sectors and interests. The MSDF includes a spatial vision, policy parameters and development priorities that will assist Sol Plaatje to achieve a reconfigured and inclusive spatial form and structure.

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[16] In this section the municipality's response to gender-based violence and femicide in the municipal area is addressed as well as the Spatial Development Framework and Disaster Management Plan as core components of the IDP. In addition, the discussions regarding the other listed sector plans were copied from the municipal SDF.

Spatial Strategy- CBD Revitalisation

Tourism and heritage are a cornerstone of Sol Plaatje municipality prominently the rich structuring elements such as the natural assets, cultural experience, and destination places making the city a desirable place to live, work, study and do business.

These include the unique nature areas such as the Big Hole, heritage areas, culture experiences of icons and monuments of Sol Plaatje, Robert Sobukwe, Olive Schreiner, Bart Mbele, Cecil John Rhodes, Frances Baard which are located within the CBD and the township areas of Kimberley.

Fundamentally, the preservation of Platfontein, which is rich in culture as the San are **the oldest inhabitants of Southern Africa**. It is also one of the profound settlements that still upholds the settlement patterns, traditional beliefs and unique Xhu and Kwe language.

The SDF does also acknowledge the Sol Plaatje University as a catalyst for the knowledge economy. The SDF identifies the campus as a precinct with a mix of student accommodation, middle-class apartments as well as retail facilities with densification possible in New Park, Labram, Memorial Road Area and Albertynshof .

The establishment of the Sol Plaatje University has injected life back into the Kimberley CBD, which will stimulate regeneration in the avenues of residential and commercial developments particularly. These developments will occur because of support structures that will be needed by the University thus promoting investment within the CBD and increased measures of security and cleanliness.

Spatial Strategy: Spatial Transformation Zones

This objective of identifying spatial transformation zones/areas is a precondition to the realisation of all other spatial development goals including poverty reduction and social mobility, improved spatial equity and accessibility, decreasing carbon emissions and enhancing environmental protection and resource efficiency.

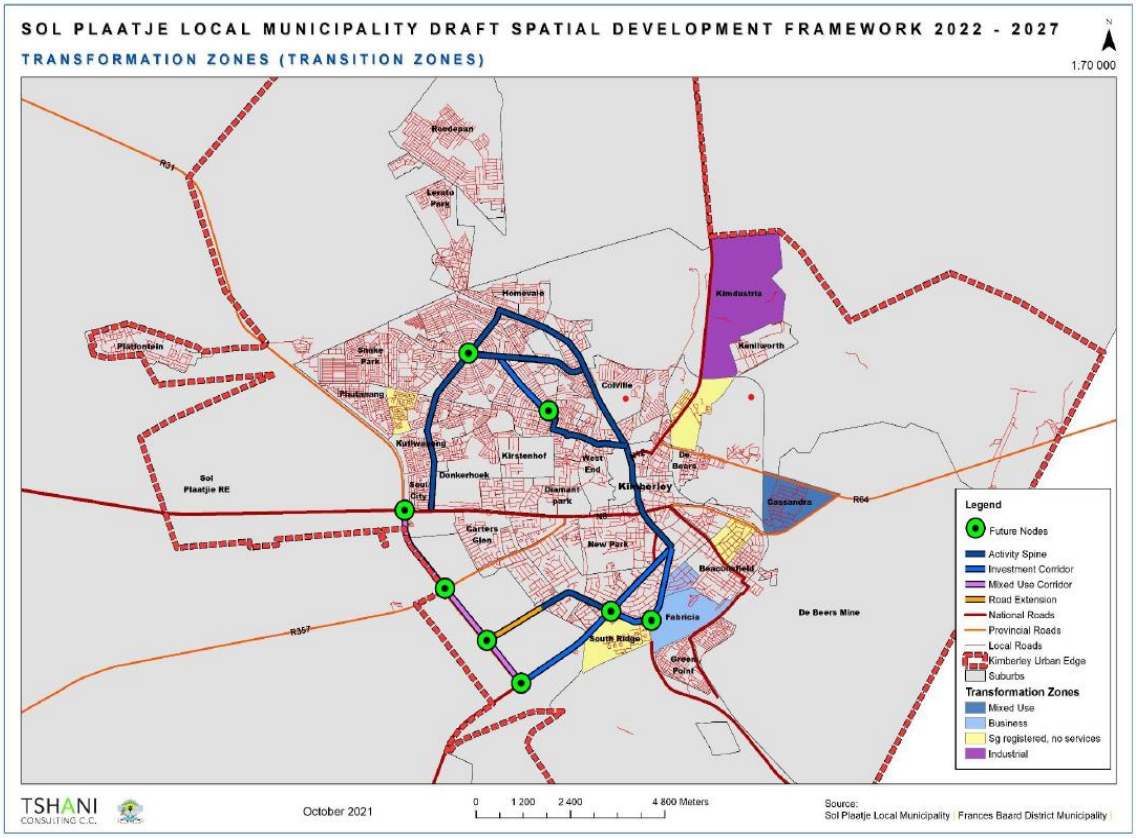
The Transformation Zone represents the spatial extent of spatial transformation focusing on urban growth and investment promotion, as well as being the focus of future incentive. These areas of Spatial transformation zones outlined within the Sol Plaatje SDF include: Kimdustria, Casandra, South Ridge, Fabricia, Phomolong, and Herlear.

Furthermore, the SDF outlines Priority Development Areas categorised into sub-areas
Sub-area **(1)-** Urban Mixed-use Concentration subfunction with Carters Glen as the priority area for development, **(2)** Urban Commercial Concentration subfunction with the University precinct as the priority area for development**, (3)**

Urban Industrial Concentration subfunction, **(4)** Improved agricultural and Tourism greenbelt, and **(5)** sustainable human settlement (Urban Restructuring Zones - for social housing.)

The incentives associated with the transformation zones include:

- Ensure availability of infrastructure
- Encourage speedy release of erven outlined as transformation zones for mixed use purpose
- Improve turnaround time for the submission of building plans and occupational certificate.
- Encourage affordable disposal of land in strategic areas to foster integration and redress the principles of segregation



Spatial Strategy: Plan For Employment And Improve Accessibility And Access To Economic Opportunities

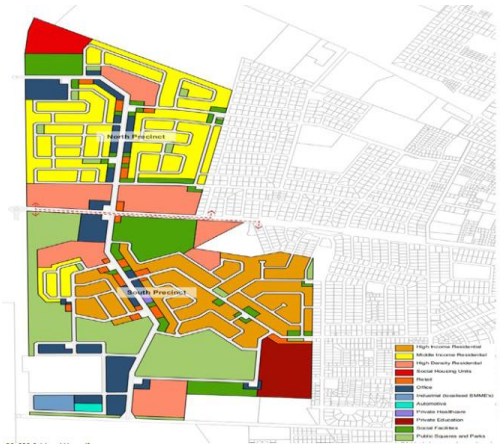
Sol Plaatje Municipality has an important role in maintaining a liveable, safe, vibrant and productive urban environment and the accompanying infrastructure to attract and retain investment. the IDP 2022-2027 includes six (6) catalytic projects to change the growth and development trajectory in the municipal area:

- Carters Glen Precinct.
- The Big Hole Tourism and Adventure Precinct.
- Agri-processing precinct
- Riverton Leisure and Conferencing Precinct.
- Heritage Precinct.
- Kamfersdam Precinct.

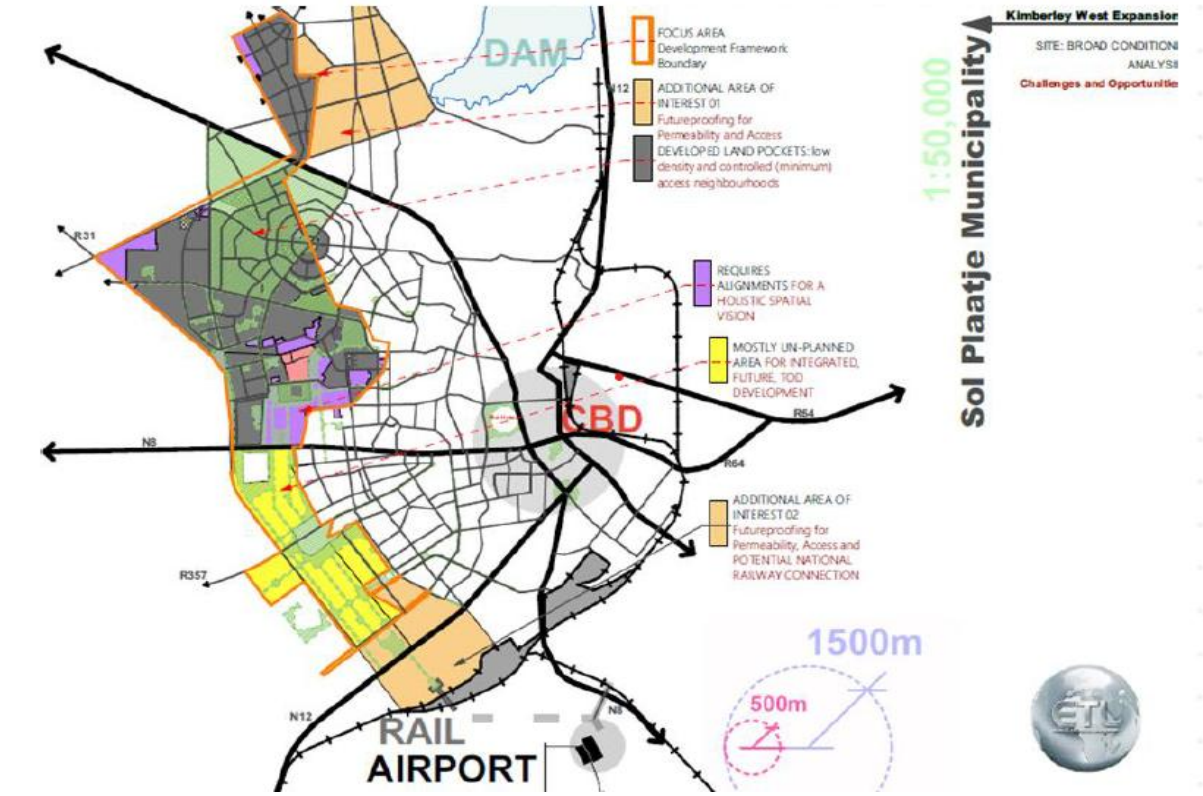
Spatial Strategy: Inclusive, Integrated And Sustainable Human Settlement

The national declared "**Priority Human Settlement and Housing Development Areas" (PHSHDA's)** embedded in promoting development of a more spatially inclusive, integrated and vibrant human settlement strategically addresses the economic and social exclusions entrenched by the apartheid era.

The desired outcomes include increased density of approximately 4000 Erven particularly along public transport routes (R31 intervention corridor) , a greater mix of income groups, culture and diverse land uses ensuring equitable provision of utilities, social facilities, economic opportunities and recreational spaces.



Notes		
Notation	Description	Number of Erven
	High Income Residential	481
	Middle Income Residential	705
	High Density Residential	8
	Institutional	29
	Education	1
	Clinic	1
	Business/Commercial	39
	Industrial	1
	Municipal Use	2
	Public Open Space	18



Spatial Strategy: Promotion Of Food Security Through Identifying Ritchie Area As An Agri-Processing Area.

The primary strategic objective is to support and promote the intense and extensive utilisation of agricultural land. Furthermore, promote the expansion and development of agriculture and Agri-processing by:

- Protecting agricultural resources.
- Creating an enabling environment.

- Preservation of potential agricultural and
- Availing financial resources that will contribute to SMME development and marketing
- Creating Institutions that support agricultural development.



The Sol Plaatje Spatial Development Framework will continuously advocate for spatial transformation and improved service delivery through the effective implementation of the spatial strategies.

5.4.2 Disaster Management Plan, 2004

The available document representing the municipality's Disaster Management Plan is dated July 2004. It is proposed to review the document in line with the prevailing circumstances and management requirements. In this regard, the 2004 plan does refer to the Disaster Management Act, 2002 (No 57 of 2002) which includes the following objectives aimed at implementing appropriate disaster risk reduction strategies:

The compilation of a Disaster Management Framework (DMF).
The execution of comprehensive disaster hazard, vulnerability and risk assessment.
The compilation of disaster management plans.
Establishment of a Disaster Management Centre.

5.4.3 Municipal approach to Gender Based Violence and Femicide

The Sol Plaatje Municipality acknowledges the role of local government as set out in the National Strategic Plan (NSP) on Gender-Based Violence and Femicide (GBVF).[17] In this regard, the Municipality will play a decisive role to ensure accountability and delivery on policy and programmes to address the concerns about gender-based violence and femicide in the municipal area.

The NSP proposes six (6) pillars as central to bringing about specific changes to GBVF (see table below). These changes include the strengthening of accountability and a multi-sectoral response, facilitating healing at all levels, making spaces safe and choices real, and rebuilding the social fabric. The pillars are also designed to include five-year outcomes as measurable indicators (see table below).

Pillar	Five-year Outcome
Pillar 1: Accountability, Coordination and Leadership	Bold leadership strengthened accountability across government and society that responds to GBVF strategically with clear messaging and adequate technical and financial resources. Strengthened multi-sectoral coordination and collaboration across different tiers of government and sections of society based on relationships of trust that give effect to the pillars of the NSP.
Pillar 2: Prevention and Rebuilding Social Cohesion	Strengthened delivery capacity in South Africa to roll out evidence-based prevention programmes. Changed behaviour and social norms within key groups as a result of the rollout of evidence-based prevention interventions. Shifts away from toxic masculinities towards embracing positive alternative approaches for expressing masculinities and other sexual and gender identities, within specific communities/groups. Optimally harnessed VAC programmes that have an impact on GBV eradication. Increased cross fertilisation and integration of prevention interventions on violence against LGBTQIA+ persons with broader GBVF prevention and violence prevention interventions. Strengthened programming that addresses the restoration of human dignity, build caring communities and responds to historic and collective trauma. Public spaces are made safe and violent free for all, particularly women and children.
Pillar 3: Justice, Safety and Protection	All GBV survivors are able to access efficient and sensitive criminal justice that is quick, accessible, responsive and gender inclusive. Strengthened capacity within the criminal justice system to address all impunity, effectively respond to femicide and facilitate justice for GBV survivors. Amended legislation related to GBV areas that build on legislative reforms initiated under the Emergency Response Action Plan.
Pillar 4: Response, Care, Support and Healing	Strengthened existing response, care and support services by the state and civil society in ways that are victim-centred and survivor-focused to facilitate recovery and healing. Secondary victimisation is eliminated through addressing specific individual and systemic factors that drive it.

[17] Republic of South Africa, National Strategic Plan on Gender-Based Violence and Femicide.

Pillar	Five-year Outcome
	Victims feel supported by the system to access the necessary psychosocial, material and other support required to assist them with their healing. Strengthened community and institutional responses to provide integrated care and support to GBVF survivors and their families that takes into account linkages between substance abuse and HIV and AIDS.
Pillar 5: Economic Power	Accelerated initiatives that address women's unequal economic and social position, through access to government and private sector procurement, employment, housing, access to land, financial resources and income other generating initiatives. Safe workplaces that are free of violence against women and LGBTQIA+ persons, including but not limited to sexual harassment. Demonstrated commitment through policy interventions, by the South African state, private sector and other key stakeholders to eliminate the impact of economic drivers of GBV. Strengthened child maintenance and related support systems to address the economic vulnerability of women.
Pillar 6: Research and Information Management	Improved understanding of the extent and nature of GBVF, broadly and in relation to specific groups and forms in South Africa. Adoption of GBV policies and programming interventions that are informed by existing evidence-based research. GBVF related information across different government management information systems, is readily used to address systemic challenges and facilitate effective solutions and responses.

Table 29: NSP Central Pillars for Gender Based Violence and Femicide

The next section includes some of the identified activities through which local government can partake in the roll out of relevant programmes in the municipal area.

Pillar 1

Put mechanisms and processes in place to hold state and societal leadership accountable for taking a firm stand against GBV.

Development of a partnership model, funding and resourcing plan to respond to the crisis by locating the response in locally based structures, activism and agency within communities.

Hold private and public sector accountable for the development and roll out of sexual harassment policies and workplace strategies.

Integration of NSP priorities in all relevant departmental and municipal plans and frameworks.

Adoption of zero tolerance to policies on cyber violence and sensitive reporting of GBVF.

Strengthen leadership within and across government and non-government sectors to strengthen the national response to GBVF.

Roll out of a national response to GBVF through provincial and local structures with optimal institutional arrangements and resources across government, private sector, media, NGOs, CSOs religious and cultural institutions with a specific focus on prevention and psychosocial support.

Establish feedback mechanisms to support the multi-sectoral approach to dealing with GBVF.

Mobilisation through common interest groups for policy advocacy and grassroots sensitisation on GBVF to enhance women's ability to access, protect and promote their rights.

Pillar 2

Train and support community capacity to deliver GBVF prevention interventions.
Adapt and roll out school based GBV prevention programmes.
Implement evidence-based behaviour change interventions with targeted communities.
Commission studies to better understand how to intervene in the development of toxic masculinities in South Africa.
Integrate GBV prevention into various programmes.
Make public spaces violent free for women and children.
Facilitate community interventions that promote social connectedness and healing.

Pillar 3

Humanising service delivery and address unequal and inequitable spread of victim services.
Provide funding to survivors of GBVF to meet specific needs such as legal aid costs.

Pillar 4

Strengthening of the local level coordination to address current fragmentation and build cooperative relationships of trust between government stakeholders, civil society organisations and communities in responding to GBVF.
Establishment of local level rapid response teams in every municipality with clear protocols for week day, weekend, after hours' services (to consider danger and rural allowance), and protocols for child protection (all departments) to amplify the response to the needs of victims.

Pillar 5

Develop, implement, support and monitor programmes for equitable job creation, representation and ownership by women.
Public private partnerships are established to facilitate economic opportunities for women leaving abusive relationships.
Put shelters and interim housing in place.
Put policy mechanisms in place to address range of gender related inequalities in the economy.
Workplace interventions for GBV support developed and rolled out in public and private sector.
Develop sexual harassment policies in workplaces across the public and private sectors.
Ensure the implementation of the Employment Equity Act to eliminate gender and race wage disparity.
Public employment opportunities with a specific focus on youth and women and persons with disabilities.
Broaden ownership for women, youth and SMME.
Support and encourage the role of women, persons with disabilities and LGBTQIA+ persons as leaders in all sectors of society.

Pillar 6

Establish partnerships between research institutions, government, academia, NGOs, activists and communities that facilitate and enhance complementarities in their roles and responsibilities within research processes.

This IDP review included the consideration of those activates that can provide maximum gains through municipal intervention, such as advocacy via ward committees and other public platforms. In this regard, the Municipality will place emphasis on addressing socio-economic issues that pose a threat to the safety of the community and the well-being of GBVF victims. The development of a Sexual Harassment Policy and elimination of gender and race wage disparity through job reservation in municipal projects, will be prioritised.

Other sector plans

Discussion of Sector Plans	
Integrated Waste Management Plan – reviewed 2018	The aim of the Integrated Waste Management Plan is to guide the effective management of waste within the municipal area with the following focus areas: Review waste collection system and management of waste disposal sites. Compliance with relevant legislation. Encouraging community participation through mobilization, education and awareness programmes. Facilitation of effective waste minimization projects through recycling, avoidance, reduction and proper disposal with the focus on entrepreneurship development. Eradicate illegal dumping and littering on municipal, public and private property. **Document to be reviewed in 2026.**
Local Economic Development Strategy, 2009	The 2009 Local Economic Development Strategy investigates options and opportunities in broadening the economic base to create employment opportunities and other spin-off effects benefitting the local economy. **Document is at a draft stage. Due for completion in 2026.**
Housing Sector Plan, 2014	The drafting of the Integrated Human Settlements Plan, 2014 was guided by the following principles: Housing to be closer to employment opportunities. Provide access to well-located land for the urban poor. Ensure and provide a mix of housing typologies. Prioritise housing for the indigent and affordable housing. Promote integrated planning, e.g. transport and land-use planning. Promote racial, social, economic and physical integration of urban space. Develop a system of inter-connected nodes and dense, mixed-use settlements. Promote establishment of social and economic viable commitments. Facilitate the active involvement of relevant stakeholders. The Plan uses Census data to reference the rate of occupation of the different types of housing as well as housing backlogs. In this regard, the recentness of the data is questioned and not repeated here.
Environmental Management Plan (EMP)	The EMP aims to integrate environmental concerns in the development of municipal strategies and projects to ensure environmental sustainability.
Urban Network Strategy	The Urban Network Strategy targets spatial transformation of the Kimberley Central Business District and the Galeshewe hub by applying Transport Orientated Development principles such as strengthening linkages, higher densities and mixed land use precincts.

Discussion of Sector Plans	
Growth Development Strategy	**Document in draft stage. Due for completion in 2026.**
Capital Expenditure Framework - 2024	The CEF was approved by Council in 2024. The Capital Expenditure Framework (CEF) offers a mechanism through which the municipality's long-term strategic development vision truly directs infrastructure implementation whilst remaining conscious of the municipality's financial position and infrastructure planning needs. **The objectives of a Capital Expenditure Framework include:** ▪ Understanding municipal dynamics and needs: The first objective is to compile the socio-economic profile (current and future) of the municipality to better understand the functional areas, associated needs, and future population of the municipality. ▪ Quantifying MSDF proposals: The second objective is to determine the resources needed to implement each project by quantifying the Municipal Spatial Development Framework (MSDF) proposals in terms of functional areas. ▪ Consolidating infrastructure demand: The third objective is to consolidate infrastructure projects into a comprehensive list of infrastructure demands, which provides a comprehensive overview of the municipality's infrastructure needs. ▪ Contextualizing affordability: The fourth objective is to contextualize the affordability envelope, as set out in the Long-Term Financial Plan (LTFP), which helps to understand the expected revenue, expenditure, and capital budget available over 10 years. ▪ Prioritizing infrastructure demand: The fifth and final objective is to determine and apply a prioritisation framework to the infrastructure demand, taking into consideration the intent of the MSDF and the financial limitations of the LTFP. This helps to prioritise infrastructure projects based on their importance and affordability, ensuring that resources are allocated in the most effective way possible. The document can be accessed on the Sol Plaatje Municipal website.
Development of a Draft Investment Promotion Strategy	**Document in draft stage. Due for completion in 2026.**
Water Service Development Plan	**Document in draft stage. Due for completion in 2026.**

Table 30: Discussion of Sector Plans

5.5 INTEGRATED APPROACH TO SERVICE DELIVERY

Two of the key outcomes of the Mayoral Strategic Planning Session held on the 26 of February 2025 were an integrated but changed approach to service delivery and the consolidation of municipal operations within a strategic framework. This strategic framework was informed by (1) analysing trends of the local development context, municipal finances, and municipal performance, (2) considering higher-order policy directives (e.g. SONA), and (3) developing strategic objectives with associated actions. Please note that the existing vision and mission were confirmed at the planning session. The next step is to formalise these outcomes in municipal action plans that will be implemented by the municipality during the 2026/27 financial year but monitored over a five-year period.

CHAPTER 6: IDP IMPLEMENTATION

6.1 INTRODUCTION

This chapter describes the various action plans that will be implemented by the municipality during the 2026/27 financial year but monitored over a five-year period. These actions are also aligned to the top-layer SDBIP. This chapter also includes projects — known to the writers of this report — to be implemented within the municipal area by the sector departments from the other two tiers of government and by the private sector.

6.2 MUNICIPAL ACTION PLANS

In the table below, the municipal actions are listed by strategic objective and are linked to key performance indicators and targets to measure performance over a five-year period. These indicators are mostly "inside of the control" of the Sol Plaatje Municipality, i.e. data is accessible.[18] Please note that these actions represent mostly the collective and not individual projects, and also include performance targets regarding the five (5) community needs with the highest priority, i.e (1) roads and stormwater, (2) housing-related services, (3) sanitation, (4) streetlights and high-mast lighting, and (5) sport and recreation facilities (see **§4.5**).

[18] See National Treasury, Appendix D – Guidance note for outcome indicator planning & reporting for MFMA Circular No. 88.

6.2.1 Strategic Objective 1: Economic growth through promoting Sol Plaatje Municipality as an economic hub

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub												
National KPA: Local Economic Development												
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Office of Municipal Manager	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.1	Create full-time equivalents through EPWP initiatives by 30 June	Number of full-time equivalents created by 30 June	SPM	1 154	552	553	553	553	553
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.2	Development of the Draft Local Economic Development Strategy by 30 June	Draft Local Economic Development Strategy completed by 30 June	SPM	1	-	1	-	-	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.3	Development of the Draft Investment Promotion Strategy by 30 June	Draft Investment Promotion Strategy completed by 30 June	SPM	1	-	1	-	-	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.4	To process 80% category 1 land-use applications received until 30 April 2026 through Municipal Planning Tribunal by 30 June	% of category 1 land use applications processed	SPM	80%	80%	80%	80%	80%	80%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.5	Number of processed building plans received before 1 July	Number of building plans processed	SPM	201	200	200	200	200	200

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub National KPA: Local Economic Development												
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.6	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings less than 500m2 (number of plans received / divided by number of weeks to process	Average response time in weeks to process building plans	SPM	7 weeks	11 weeks	11 weeks	11 weeks	11 weeks	11 weeks
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.7	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings greater than 500m2 (number of plans received / divided by number of weeks to process	Average response time in weeks to process building plans	SPM	4 weeks	11 weeks	11 weeks	11 weeks	11 weeks	11 weeks
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.8	Number of SMMEs supported through the implementation of the business incubation developmental programme	Number of developmental programmes provided to SMMEs	SPM	10	10	10	-	-	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.8	Number of workshop provided to SMMEs	Number of workshop provided to SMMEs	SPM	18	0	0	10	10	10

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub National KPA: Local Economic Development												
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.9	Capital Expenditure Framework (CEF)	Approved CEF	SPM	1	-	1	-	-	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.10	Number of erven planned and surveyed	Number of erven planned and surveyed	SPM	1 088	1 000	5 500	1 000	300	200
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.11	Number of marketing and promotion of tourist attractions conducted annually	Number of programmes conducted	SPM	5	0	0	4	4	4
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.11	% Completion of the design, printing and distribution of tourism brochures by 30 June	% Completion as per the annual plan	SPM	0%	0%	0%	0%	100%	0%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.12	% Completion of the feasibility study for various industrial precincts in Sol Plaatje Municipal area	% Completion of the feasibility study	SPM	0	0	100%	0%	0%	0%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.12	Conduct studies for the regeneration of industrial precincts	Market research report & urban design framework	SPM	0	-	-	2	-	-

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub National KPA: Local Economic Development												
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.13	Percentage completion for the CBD Urban design plan by 30 June	% Completion of the CBD Urban Design Plan	SPM	0	0	0	0	100%	0%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.14	Percentage upgrade of tourism facilities	% Completion as per the annual plan	SPM	68%	-	-	100%	100%	0%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.15	Review of the Growth and Development strategy	Approved strategy	SPM	0	-	-	1	-	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.16	Review of the Land-use Management Scheme	Approved Land-use Management Scheme	SPM	0	-	-	1	-	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.17	Number of tourism information boards installed (new and replaced)	Number of signage boards installed	SPM	12	0	10	10	10	10
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.18	% Implementation of the ease of doing business project (BEAR) as per the annual implementation plan by 30 June	% Progress as per the annual project plan	SPM	80%	100%	100%	0	0	0

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub National KPA: Local Economic Development												
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.19	Percentage Progress on the completion of the fencing of the market	% Progress as per the annual project plan	SPM	0%	-	-	-	100%	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.20	Percentage completion of the proposed cadastral/rectification/survey in Riverton	% Progress as per the annual project plan	27	-	-	-	-	-	100%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.21	Percentage completion of the Market and Billing Parking CBD Studies	% Progress as per the annual project plan	SPM	-	-	-	-	100%	100%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.22	Percentage progress on the completion of the township revitalisation	% Progress as per the annual project plan	SPM	-	-	-	-	-	100%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.24	Percentage completion of environmental studies for Carters Glen mixed-use precinct	% Progress as per the annual project plan	24	-	-	-	-	100%	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.25	Percentage completion of the Civil Engineering studies for middle income development	% Progress as per the annual project plan	SPM	-	-	-	-	100%	-

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub National KPA: Local Economic Development												
Directorate	**mSCOA Function / sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.26	Percentage implementation of the township revitalization programme	% Progress as per the annual project plan	SPM	-	-	-	-	100%	100%
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.27	Percentage establishment of the Greenpoint Business Development Centre	% Progress as per the annual project plan	22	-	-	-	-	100%	-

Table 31: Strategic Objective 1: Economic Growth through promoting Sol Plaatje Municipality as an economic hub

6.2.2 Strategic Objective 2: Improved Service Delivery

Strategic Objective 2 Improved Service Delivery												
National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	**mSCOA Function – Sub function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Finances	Water Management / Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.1	Number of residential properties which are billed for water by 30 June	Number of residential properties which are billed for water by 30 June	SPM	46 685	46 685	46 685	46 685	46 685	46 685
Finances	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.2	Number of residential properties which are billed for electricity or have pre-paid meters by 30 June (excluding Eskom areas)	Number of residential properties which are billed for electricity (conventional metres and pre-paid meters) by 30 June (excluding Eskom areas)	SPM	69 166	69 166	69 166	69 166	69 166	69 166
Finances	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.3	Number of residential properties connected to the municipal wastewater sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage by 30 June	Number of residential properties which are billed for sewerage by 30 June	SPM	50 844	50 844	50 844	50 844	50 844	50 844

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Finances	Waste Management / Solid waste	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.4	Number of residential properties which are billed for refuse removal by 30 June	Number of residential properties which are billed for refuse by 30 June	SPM	50 844	50 844	50 844	50 844	50 844	50 844
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.5	Number of households in Lethabo Park to be connected to the electricity network, Phase 2	Number of households to be connected to the electricity network	1, 29	555	3 272	634	-	-	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.6	Completion of a substation for Lerato park link services	% completion	30	50%	-	50%	-	-	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.7	% Completion for the construction of a Ring Main Unit (RMU) in Colville	% completion of construction	14	100%	-	100%	100%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.8	% Completion of the 11 KV line in Ronald's Vlei	% completion of construction	22	100%	-	100%	100%	-	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.9	Upgrade of the Hadison park substation	% upgrade	23, 24	0%	-	50%	-	-	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.10	90% spent of the budget to provide streetlights and high-mast lighting by 30 June {(Actual capital expenditure on the project divided by the total approved capital budget for the project)	Percentage of budget spent by 30 June	SPM	90%	90%	90%	90%	90%	90%
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.11	Replace 250W HPS luminaires with 100W LED luminaires	Number of luminaires replaced	SPM	285	500	262	262	262	480

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.12	Replace 70W MV luminaires with 36W LED luminaires	Number of luminaires replaced	SPM	277	-	200	200	200	301
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.13	Replace 400W MV luminaires with 276W LED luminaires	Number of luminaires replaced	SPM	460	-	315	315	100	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.13	Replace 400W MV luminaires with 195 W LED luminaires	Number of luminaires replaced	SPM	0	-	-	-	-	200
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.14	Replacement of 125W MV luminaires with 36W LED luminaires by 30 June	Number of luminaires replaced	SPM	482	1 036	300	300	300	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.15	Number of new high mast lights to be constructed	Number of new high mast lights to be constructed	SPM	0	-	-	20	20	6
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.16	Upgrade electricity infrastructure (replacement of prepaid electricity meters)	Number of electricity meters replaced by 30 June	SPM	50	-	2 000	2 000	50	100
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.17	Number of households in Colville to be connected to the electricity network	Number of households to be connected to the electricity network	14	0	-	138	-	-	-
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.17	Number of households in Marikana to be connected to the electricity network	Number of households to be connected to the electricity network	30	0	-	-	-	-	189

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.17	Number of households in Tshwaragano to be connected to the electricity network	Number of households to be connected to the electricity network	13	0	-	-	-	-	40
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.17	Number of households in Platfontein to be connected to the electricity network	Number of households to be connected to the electricity network	30	0	-	-	-	-	60
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.18	Number of households in Jacksonville to be connected to the electricity network	Number of households to be connected to the electricity network	30	0	-	-	183	271	-
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.19	Number of households in Santa Centre to be connected to the electricity network	Number of households to be connected to the electricity network	13	0	-	-	-	139	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	**mSCOA Function – Sub function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.20	Number of households in Lerato Park to be connected to the electricity network	Number of households to be connected to the electricity network	30	625		625	-	40	-
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.21	Percentage completion of the procurement for the installation of a 20 MVA transformer at Galeshewe sub station	% Completion of the procurement for the installation as per the annual project plan	12, 13, 18, 19	0%	-	-	-	50%	50%
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.23	Number of households in Lerato Park Phase 7 to be connected to the electricity network	Number of households to be connected to the electricity network	33	0	-	-	-	-	120
Infrastructure and Services	Health and Safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.25	Percentage completion on the defects for the Homevale Fire Station	Percentage progress on the completion of the defects	SPM	97%	-	100%	100%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.26	Review of the WSDP	1 Adopted WSDP	SPM	0	-	1	-	1	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage upgrading of the bulk water supply infrastructure (BFI)	% upgrade as per annual project plan	SPM	0%	-	100%	100%	100%-	100%
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.28	Percentage replacement of internal water pipes	% Replacement of internal water pipes	SPM	100%	-	100%	100%	-	-
Infrastructure and Services	Water Management / Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.29	Percentage progress on the construction of the foundations for two elevated water tanks	Percentage progress on the construction as per project plan	SPM	50%	100%	-	-	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Infrastructure and Services	Water Management / Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.30	Upgrade water infrastructure (replacement of water meters)	Number of water meters replaced by 30 June	SPM	819	-	2 000	2 000	500	1 000
Infrastructure and Services	Water Management / Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.31	Percentage progress on the installation of standpipes in various areas	Percentage progress as per the annual project plan	SPM	-	-	-	-	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.32	99% water quality level achieved as per SANS 241 annually	% water quality level achieved as per SANS 241 criteria annually	SPM	74%	95%	98%	99%	99%	99%
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.33	80% waste water effluent quality level achieved as per National Effluent Quality Standards annually	% waste water effluent quality level achieved as per National Effluent Quality Standards, annually	SPM	56%	65%	75%	80%	80%	80%

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.34	90% spent of the budget to provide sanitation by 30 June {(Actual capital expenditure on the project divided by the total approved capital budget for the project)	Percentage of budget spent by 30 June	SPM	90%	90%	90%	90%	90%	90%
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.35	Percentage progress on the construction phase for the Carters Ridge sewer pump station building with all electrical and mechanical equipment as per the project plan	Percentage progress as per annual project plan	24	56%	100%	-	100%	100%	-
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.36	Percentage completion of the installation of electrical and mechanical components in Lerato Park sewer pump station as per the project plan	Percentage completion as per project plan	30	62.80%	100%	100%	-	100%	100%
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.37	Number of old zinc toilets to be reconstructed	Number of old zinc toilets to be reconstructed	SPM	180	-	-	200	400	200

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	mSCOA Function – Sub function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.38	Percentage progress on the refurbishment of the Kamfersdam sewer and water lines	% Progress as per the annual project plan	14	0%	100%	-	100%	-	-
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.39	Percentage progress on the construction of Phomolong sewer pipeline	% Progress as per the annual project plan	15	100%	-	-	100%	-	-
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.39	Percentage progress on Upgrading of Thambo Square pumping station and the outfall sewer pipeline by 30 June 2027	% Progress as per the annual project plan	33	0	-	-	-	-	100%
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.40	Percentage progress on the refurbishment of the Homevale WWTW	% Progress as per the annual project plan	SPM	-	-	-	-	100%	100%

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	**mSCOA Function – Sub function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.41	Percentage progress on Upgrading of collapsed sewer pipes in Green Point and Diamond Park discharging at the Beaconsfield waste water treatment plant – Phase1&2 by 30 June 2027	% Progress as per annual project plan	22 &26	0	-	-	-	50%	50%
Infrastructure and Services	Roads	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.42	90% spent of the budget to upgrade roads and stormwater by 30 June {(Actual capital expenditure on the project divided by the total approved capital budget for the project)	Percentage of budget spent by 30 June	SPM	100%	90%	90%	90%	90%	90%
Infrastructure and Services	Roads	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.43	Number of square metres of roads to be resealed	Square metres of road to be resealed	SPM	90 000 m²	100 000 m²	150 000 m²	90 000 m²	-	55 000 m²
Infrastructure and Services	Roads	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.44	Distance of kilometres of residential roads upgraded from gravel to a paved surface	Number of kilometres paved	SPM	4,6 km	4km	5km	5km	5km	5km

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development												
Directorate	**mSCOA Function – Sub function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Infrastructure and Services	Waste Water Management / Stormwater Management	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.45	Percentage progress for the upgrading of storm water channels in various areas of Sol Plaatje municipal area	Percentage progress on upgrading of storm water channels	SPM	72%	-	-	100%	100%	100%
Infrastructure and Services	Fleet	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.46	100% procurement of identified fleet as per the fleet replacement plan (number of vehicles delivered out of the number of vehicles identified for purchase x100)	Percentage of identified fleet delivered	SPM	44%	100%	100%	100%	100%	-
Corporate Services	Health and Safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.47	Development of a Strategy for the safeguarding of municipal assets to restrict vandalism of municipal infrastructure	Developed strategy	SPM	1	-	1	1	-	-
Office of Municipal Manager	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.52	Percentage progress on the upgrade of the Roodepan Cemetery by 30 June	% Progress as per the annual project plan	2, 29	0%	-	-	-	100%	100%

Table 32: Strategic Objective 3: Improved Service Delivery

6.2.3 Strategic Objective 3: Good, clean and transparent Governance and Public participation

Strategic Objective 3 Good, clean and transparent governance and public participation National KPA: Good Governance and Public Participation												
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Corporate Services	Finance and Administration	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.1	Compile the final Annual Report for submission to council by 31 March	Final Annual Report for submitted to council by 31 March	SPM	0	1	1	1	1	1
Office of Municipal Manager	Finance and Risk management	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.2	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June	Risk Based Audit Plan developed and submitted to the audit committee by 30 June	SPM	1	1	1	1	1	1
Office of Municipal Manager	Finance and Administration / Risk management	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.3	Report quarterly on the progress of risk mitigation to the Audit and Risk Committee by 30 June	Quarterly reports on strategic risk register	SPM	4	4	4	4	4	4
Office of Municipal Manager	Internal audit	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.4	Number of audits conducted as per the internal audit plan	Number of internal audits conducted	SPM	15	20	10	20	20	20
Office of Municipal Manager	Internal audit	Good governance systems are maintained in order to support proper communication and a healthy	SO3.5	Number of audit committee meetings conducted annually	Number of audit committee meetings conducted	SPM	6	4	4	4	4	4

Strategic Objective 3 Good, clean and transparent governance and public participation National KPA: Good Governance and Public Participation												
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
		administration working towards a clean audit										
Office of Municipal Manager	Finance /Risk management/ internal audit	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.6	Develop and submit an audit action plan to Council to address matters raised by the auditor general within 60 days after the end of the audit	Developed and submitted audit action plan	SPM	1	1	1	1	1	1
Office of Municipal Manager	Planning and Development / Corporate Wide Strategic Planning	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.7	Compile the final IDP and submit to council by 31 May annually	Final IDP submitted to Council by 31 May	SPM	1	1	1	1	1	1
Office of Municipal Manager	Planning and Development / Corporate Wide Strategic Planning	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.8	Compile the final SDBIP and submit to the Executive Mayor for approval by 28 June annually	Final signed SDBIP	SPM	1	1	1	1	1	1
Office of Municipal Manager	Finance and Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.9	Investigate the possibility to update all municipal policies and standards	Investigation report	SPM	1	-	1	-	-	1
Office of Municipal Manager	Finance and Administration / Administrative	Good governance systems are maintained in order to support proper communication and a healthy	SO3.10	% Implementation of all approved Mayoral programmes as per the annual plan	% Implementation	SPM	0%	-	-	-	100%	100%

Strategic Objective 3 Good, clean and transparent governance and public participation National KPA: Good Governance and Public Participation												
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
	and Corporate Support	administration working towards a clean audit										
Office of Municipal Manager	Finance and Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.11	% Implementation of the public participation programme for IDP and budget as per the approved schedule	% Implementation	SPM	0%	-	-	-	100%	100%
Corporate Services	Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.12	To disseminate on a quarterly basis the electronic municipal newsletter through social media platforms	Quarterly distribution	SPM	1	12	12	12	4	4
Corporate Services	Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.13	To respond to all media enquiries and issue media statements within 24hrs after an occurrence	Response times after an event has occurred	SPM	24hrs	24hrs	-	-	-	-
Corporate Services	Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.14	Number of programmes implemented on gender activities, mainstream values of moral regeneration movement, child centered governance approach, women empowerment and gender equity and quality	Number of programmes implemented	SPM	-	-	-	-	4	4

Strategic Objective 3 Good, clean and transparent governance and public participation												
National KPA: Good Governance and Public Participation												
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Corporate Services	Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.15	Percentage facilitation of Council and its Committee meetings as per the approved schedule	% Facilitation of Council and its Committee meetings as per the approved schedule	SPM	0%	-	-	-	100%	100%
Finance	Finance and Administration	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	S03.16	Quarterly ICT Steering Committee meetings to ensure effective ICT Governance	Quarterly minutes of the ICT Steering Committee	SPM	-	-	-	-	4	4

Table 33: Strategic Objective 3: Good, clean and transparent Governance and Public Participation

6.2.4 Strategic Objective 4: Establishment of healthy financial management

Strategic Objective 4 Establishment of healthy financial management National KPA: Municipal Financial Viability and Management												
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Finance	Finance and Administration / Finance	The municipality is financially viable to deliver services to the community	SO4.1	Provide free basic water to indigent households earning less than R6 000 by 30 June	Number of households receiving free basic water by 30 June	All	7 390	15000	11800	11800	11800	12 000
Finance	Finance and Administration / Finance	The municipality is financially viable to deliver services to the community	SO4.2	Provide free basic electricity to indigent households earning less than R6 000 by 30 June	Number of households receiving free basic electricity by 30 June	SPM	7 390	15000	11800	11800	11800	12 000
Finance	Finance and Administration / Finance	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.3	Provide free basic sanitation to indigent households earning less than R6 000 by 30 June	Number of households receiving free basic sanitation by 30 June	SPM	7 390	15000	11800	11800	11800	12 000
Finance	Finance and Administration / Finance	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.4	Provide free basic refuse removal to indigent households earning less than R6 000 by 30 June	Number of households receiving free basic refuse removal by 30 June	SPM	7 390	15000	11800	11800	11800	12 000
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.5	Financial viability measured in terms of the municipality's ability to meet it's service debt by 30 June (Total Borrowings) / Revenue (Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue -	Debt to revenue by 30 June	SPM	35%	25%	10%	10%	45%	45%

Strategic Objective 4 Establishment of healthy financial management National KPA: Municipal Financial Viability and Management												
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
				Operational Conditional Grants) x 100								
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.6	Maintain the debt coverage ratio of 2.10:1 against net assets of the municipality by 30 June (Current Assets / Current Liabilities)	Debt coverage ratio	SPM	2.57:1	2.10:1	2.10:1	2.10:1	2.10:1	2.10:1
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.7	Reduce net debtor days to 300 days by 30 June ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) × 365	Net debtor days	SPM	426	300	300	300	300	300
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.8	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services by 30 June {Net Service debtors to revenue - (Total outstanding service debtors minus provision for bad debt)/ (revenue received for services) x100}	% outstanding service debtors by 30 June	SPM	28,2%	14%	14%	14%	-	-
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.9	Financial viability measured in terms of the available cash to cover fixed operating expenditure {Cost coverage ((Cash and Cash Equivalents - Unspent Conditional Grants -	Cost coverage ratio by 30 June	SPM	0.82:1	01:01	01:01	01:01	01:01	01:01

Strategic Objective 4 Establishment of healthy financial management National KPA: Municipal Financial Viability and Management												
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
				Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)								
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.10	To improve the SCM turnaround time to 12 weeks for annual contracts from closing date to date of award by 30 June (Number of tenders received divided by number of weeks awarded.	Average time in weeks to award tender	SPM	10 weeks	12 weeks	12 weeks	12 weeks	12 weeks	12 weeks
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.11	To improve the SCM turnaround time to 6 weeks for annual contracts from closing date to date of award by 30 June (Number of tenders received divided by number of weeks awarded.	Average time in weeks to award tender	SPM	6 weeks	6 weeks	6 weeks	6 weeks	6 weeks	6 weeks
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.12	Number of planned BSC meetings conducted to process bids	Number of meetings conducted	SPM	32	-	24	24	24	24
Finance	Finance and Administration	The municipality has a system in place to track spending in terms of budget	SO4.13	95% collection rate and ensure payment based on correct account (receipts/ billingx100)	95% collection rate achieved	SPM	77%	95%	95%	95%	95%	95%

Strategic Objective 4 Establishment of healthy financial management National KPA: Municipal Financial Viability and Management												
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
	/ Budget and Treasury Office	allocations and is financially viable to deliver services to the community										
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.14	Perform an annual cost analysis for each trading services for the new budget by 31 March	Cost analysis reports	SPM	1	4	1	1	1	1
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.15	75% reduction of irregular expenditure by 30 June	% reduction of irregular expenditure after recovery/write off (Cumulative expenditure incurred to date - {previous balance incurred) / Previous balance incurred	SPM	0%	25%	75%	75%	75%	75%
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.16	100% Elimination of Fruitless & wasteful expenditure by 30 June	% Elimination of Fruitless and wasteful expenditure after recovery/write-off (Cumulative expenditure incurred to date - previous balance incurred) / previous balance incurred	SPM	0%	-	100%	100%	100%	100%
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.17	100% Elimination of Unauthorised expenditure by 30 June	% Unauthorized Elimination of Fruitless and wasteful expenditure after recovery/write-off (Cumulative expenditure incurred to date - previous	SPM	0%	-	100%	100%	100%	100%

Strategic Objective 4 Establishment of healthy financial management National KPA: Municipal Financial Viability and Management												
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
					balance incurred) / previous balance incurred							
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.18	% Submission of financial, non-financial mSCOA data strings and documents on the Go Muni web-based application by the set deadlines provided by National Treasury by 30 June (All reports to be uploaded within 10 working days after the month-end)	% of reports loaded on the GoMuni application	SPM	90%	100%	100%	100%	100%	100%
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.19	Reduce Trade Creditors payment period to 30 days by 30 June (Trade Creditors Outstanding / Credit Purchases/(Operating and Capital) x365)	Creditors Payment Period (Trade Creditors)	SPM	284	-	300	300	30	30
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.20	The percentage of the municipal capital budget actually spent on capital projects by 30 June (Total actual amount spent on capital projects/Total amount budgeted for capital projects) X100	% of Capital budget spent by 30 June {Actual amount spent on capital projects /Total amount budgeted for capital projects) X100}	SPM	91%	90%	90%	90%	90%	90%

Strategic Objective 4 Establishment of healthy financial management National KPA: Municipal Financial Viability and Management												
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target				
								22/23	23/24	24/25	25/26	26/27
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.21	The percentage of the total municipal operational budget spent by 30 June ((Actual amount spent on total operational budget/Total operational budget) X100)	% of the total municipal operational budget spent by 30 June	SPM	95%	90%	90%	90%	90%	90%
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.22	Prepare and submit the Asset Register for the Financial Year to the Auditor General by 31 August	Approved Asset Register submitted to the Auditor General	SPM	1	0	0	1	1	1
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO4.23	Limit unaccounted for electricity to less than 25% by 30 June {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased)x 100}	% unaccounted for electricity by 30 June	SPM	26%	15%	15%	15%	25%	25%
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO4.24	Limit unaccounted for water (Non-Revenue Water) to less than 40% annually {(Number of Kilolitres Water Purified - Number of kilolitres Water Sold) / Number of kilolitre's Water Purified Ã- 100}	% unaccounted for water (Non-Revenue Water) annually	SPM	67%	40%	40%	40%	40%	40%

Table 34: Strategic Objective 4: Establishment of healthy financial management

6.2.5 Strategic Objective 5: Improved Institutional Management

Strategic Objective 5 Improved Institutional Management												
National KPA: Institutional Development and Municipal Transformation												
Directorate	**mSCOA Function / Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Corporate Services	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.1	Percentage of people from employment equity target groups appointed in the three highest levels of management during the current financial year in compliance with the municipality's approved employment equity plan	% of people that will be appointed in the three highest levels of management in compliance with a municipality's approved employment equity plan	SPM	72%	72%	72%	72%	72%	72%
Corporate Services	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.2	Percentage of municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June ((Total Actual Training Expenditure/ Total personnel Budget) x100))	(Total expenditure on training/total personnel budget)/100	SPM	100%	100%	100%	100%	100%	100%
Corporate Services	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.3	Limit vacancy rate to 20% of funded post by 30 June {(Number of funded posts vacant divided by budgeted funded posts) x100}	(Number of funded posts vacant divided by budgeted funded posts) x100	SPM	7.75%	20%	20%	20%	20%	20%
Corporate Services	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems	SO5.4	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April	Workplace Skills Plan submitted to LGSETA by 30 April	SPM	1	1	1	1	1	1

Strategic Objective 5 Improved Institutional Management National KPA: Institutional Development and Municipal Transformation												
Directorate	**mSCOA Function / Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
		and skilled staff whose performance is regularly monitored.										
Corporate Services	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.5	Review organogram to be aligned with strategy and comply with R890 by 30 June	Organogram reviewed by 30 June 2025	SPM	0	0	1	1	1	0
Corporate Services	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.6	Document and distribute standard operation procedures to every municipal directorate by 30 June	Standard Operating Procedures documented and provided to municipal directorates by 30 June 2024	SPM	1	0	1	0	0	0
Corporate Services	Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.7	Coordinate Bi-annual performance assessments of the MM and managers reporting directly to the MM	Performance assessments conducted twice per year	SPM	0	2	2	2	2	2
Office of Municipal Manager	Administration /Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.8	% Completion of the appointed Sec 56 & 57 Managers performance agreements by 16 August	% Performance agreements developed, submitted and publicised	SPM	100%	6	6	100%	100%	100%

Strategic Objective 5 Improved Institutional Management National KPA: Institutional Development and Municipal Transformation												
Directorate	**mSCOA Function / Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Finance	Administration	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	S05.9	To implement ICT systems and technology to enable the municipality to deliver excellent customer experience	Percentage implementation of the ICT operational plan	SPM	98%	100%	100%	100%	100%	100%
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO5.10	Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure (employee related costs and councillors' remuneration/total operating expenditure x100	Employee cost as a percentage of total operating cost	SPM	29%	33%	33%	33%	33%	33%

Table 35: Strategic Objective 5: Improved Institutional Management

6.2.6 Strategic Objective 6: Provision of Community and Social Developmental Services

Strategic Objective 6 Provision of Community and Social Services												
National KPA: Provision of Community and Social Services												
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Community and social development	Community and Social Services / Libraries and Archives	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.1	95% spent of the library operational conditional grant by 30 June {(Actual expenditure divided by the total grant received) x 100}	% of the library operational conditional grant spent by 30 June {(Actual expenditure divided by the total grant received) x 100}	SPM	95%	95%	95%	95%	95%	95%
Community and social development	Community and Social Services / Libraries and Archives	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.2	Number of reading outreach programmes conducted at all libraries	Number of outreach programmes held	SPM	68	60	60	60	60	60
Community and social development	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.3	90% spent of the budget to provide sport and recreation facilities by 30 June {(Actual capital expenditure on the project divided by the total approved capital budget for the project)	Percentage of budget spent by 30 June	SPM	90%	90%	90%	90%	90%	90%
Community and social development	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.4	Percentage completion of the fencing of Frank Roro cricket field	% Completion	SPM	100%	-	-	100%	-	-

Strategic Objective 6 Provision of Community and Social Services												
National KPA: Provision of Community and Social Services												
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Community and social development	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.5	Percentage construction for the embankment of the Frank Roro Cricket Pitch	% Construction for the embankment of the Frank Roro Cricket Pitch	SPM	95%	-	-	100%	-	-
Community and social development	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.6	% Completion of the redevelopment of the Ritchie sport grounds by 30 June 2027	% Completion of the planning and designs as per the annual project plan	26	-	-	-	-	30%	70%
Community and social development	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.7	Percentage maintenance of cemeteries as per the annual maintenance plan	% Maintenance	SPM	100%	100%	100%	100%	100%	100%
Community and social development	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.8	Percentage progress on the upgrading and building of ablution blocks at Kenilworth and Phutanang Cemeteries	% Progress as per the project plan	16, 28	85%	-	-	100%	100%	-
Community and social development	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.9	Percentage progress on the upgrading and building of ablution blocks at Ritchie Cemetery	% Progress on the upgrading and building of the ablution blocks	26	85%	-	-	100%	-	-

Strategic Objective 6 Provision of Community and Social Services												
National KPA: Provision of Community and Social Services												
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Community and social development	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.10	Percentage completion of the fencing of the ABC Cemetery	% Progress as per the annual project plan	14	-	-	-	-	100%	-
Community and social development	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.11	Percentage maintenance of municipal recreational facilities (swimming pools, stadia and caravan park) as per the annual maintenance plan	% Maintenance	SPM	100%	100%	100%	100%	100%	100%
Community and social development	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.12	Percentage upgrade of the swimming pools (Karen Muir, Roodepan, Florianville and Galeshewe) by 30 June	% of Pools upgraded as per the project plan	SPM	100%	-	-	100%	-	-
Community and social development	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.13	% Maintenance on the Refurbishment of community halls as per the annual maintenance plan	% Maintenance	SPM	100%	100%	100%	100%	100%	100%
Strategy, economic development and planning	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO1.28	Percentage progress on the redevelopment of the RC Elliot Community hall as per the annal plan by 30 June 2027	Percentage progress on the redevelopment	SPM	10%	-	-	-	30%	70%

Strategic Objective 6 Provision of Community and Social Services												
National KPA: Provision of Community and Social Services												
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.14	% Completion for the refurbishment of the Floors/Colville Community Hall by 30 June 2026	% Progress on the refurbishment of community halls	14	68%	-	-	-	100%	-
Community and social development	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.16	% Maintenance of municipal pleasure resorts as per the annual maintenance plan	% Maintenance	SPM	100%	100%	100%	100%	100%	100%
Community and social development	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.17	% Maintenance of usable community parks as per the annual maintenance plan	% Maintenance	SPM	100%	100%	100%	100%	100%	100%
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.18	Number of roadblocks conducted	Number of roadblocks conducted	SPM	17	8	8	8	8	8
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.19	Number of stop and check points conducted to improve road safety	Number of stop and checkpoints conducted	SPM	13,583	6 000	6 000	6 000	6 000	6 000

Strategic Objective 6 Provision of Community and Social Services												
National KPA: Provision of Community and Social Services												
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.20	Conduct quarterly awareness for HIV, STI and TB	Number of awareness campaigns conducted	SPM	4	4	4	4	4	4
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.21	Monthly inspections conducted at food premises to ensure compliance to legislation	Number of Inspections conducted	SPM	3 439	1 800	1 800	2 700	2 700	2 700
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.22	Monthly inspections conducted at non-food premises to ensure compliance to legislation	Number of inspections conducted	SPM	455	4 200	4 200	1 200	800	800
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.23	Number of water samples collected and submitted to the Laboratory	Number of water samples collected and submitted to the Laboratory	SPM	615	960	960	600	600	600
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.24	Review of the Indigent Burial Policy	Draft Indigent Burial Policy	SPM	1	-	-	1	1	-

Strategic Objective 6 Provision of Community and Social Services												
National KPA: Provision of Community and Social Services												
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**				
								22/23	**23/24**	**24/25**	**25/26**	**26/27**
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.25	Review of the Integrated Waste Management Plan (IWMP) and municipal waste by-laws to align with the National Waste Management Strategy by 30 June 2025	Draft IWMP and municipal waste by-laws	SPM	0	-	-	1	1	-
Community and social development	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.26	100% procurement for the replacement of identified specialized fleet as per the fleet replacement plan (number of vehicles delivered out of the number of vehicles identified for purchase x100)	Percentage of identified specialized fleet delivered	SPM	-	-	-	-	100%	-

Table 36: Strategic Objective 6: Provision of Community and Social Services

6.3 MUNICIPAL RISK MANAGEMENT

Risk Management is one of management's core responsibilities according to section 62 of the Municipal Finance Management Act (MFMA) and is an integral part of the internal processes of a municipality. It is a systematic process to identify, evaluate and address risks on a continuous basis and (preferably) before such risks can impact negatively on the service delivery capacity of the Sol Plaatje Municipality. The following risks have been identified with actions to mitigate these risks being considered.

Risk Management		
Risk description	**Risk background**	**Action/controls**
Backlog and ageing infrastructure	Growing population and demand for municipal services. Highest population densities are in lower-income neighbourhoods with sub-standard quality of services. Limited upgrading and maintenance of infrastructure due to a lack of funds. High water and electricity losses.	Densification of urban areas. Timeous spending of funds. Seek alternative sources of funding. Implement fleet management policy. Efficient staff and equipment utilisation.
Deteriorating socio-economic conditions	High rate of unemployment, poverty and social grant dependence. Housing backlogs, overcrowding and increase of informal dwellings. Disparate levels of services/opportunities in urban areas. Decline in economic growth and business environment in CBD Immobility of communities and access to information. Limited building activity, i.e. construction of residential and non-residential buildings. Theft and vandalism of infrastructure in the entire municipal area.	Support to SMMEs/private sector. Implementation of supply chain as local economic lever. Provide training programmes for youth and unemployed. Seek alternative sources of funding. Provide well-located serviced erven. Budget allocations must be based on prioritised needs. Utilising national government poverty alleviation programmes. Revitalise CBD through focussed inner-city upgrading programmes.
Sustained municipal financial viability[19]	Fluctuating grant allocations to Sol Plaatje Municipality. Changing patterns in revenue. Sustainability of revenue generation due to reduced electricity demand. Ability to meet short- and long-term obligations. Increasing levels of compliance for Municipality. Low collection rate that is not improving. Non-payment culture of municipal services. Under-funded mandates such as resorts, health and libraries. Inability to improve qualified audit outcome since 2017/18. Over expenditure on capex performance.	Align priority projects and associated budgets to strategic objectives. Prepare and approve a long-term financial plan. Regular performance monitoring and evaluations (performance management system). Dedicated revenue and debt collection. Capital budget investment must be between 10-20% of the total budget. Capital expenditure must not be less than 85%. Effective reporting on municipal finances. Ringfence conditional grants money and refrain from using conditional grants on operations. Improve collection rates on outstanding debt.

[19] Some of the information obtained from a presentation by National Treasury at the Mayoral Strategic Planning Session on 22 and 23 March 2023.

Risk Management		
Risk description	**Risk background**	**Action/controls**
	Total borrowing to Operating Revenue is 7.9% Current assets/current liabilities ratio: 1.9 Solvency ratio (total assets/total liabilities) 2.75 Liquidity ratio (cash + investments/current liabilities) 0.16	Personnel budget must be limited to 25 and 40%. Make affordable repayment arrangements with creditors. Develop a budget funding plan where budget is unfunded and closely monitor the plan.
Environmental sustainability	Degradation of environmental and agricultural assets. Decreasing water resources and contamination of groundwater. Extreme climate conditions.	Address climate vulnerability through adopting and implementing adaptation measures. Implement Water Master Plan together with water demand management and conservation.
Municipal transformation	Resignation of skilled officials. Turnover of personnel. Limited number of professionals worsened by recruitment of unqualified officials.	Train and recruit local people. Appropriate HR policies in place.

Table 37: Risk Management

6.4 INVESTMENT/PROJECTS OF OTHER TIERS OF GOVERNMENT AND THE PRIVATE SECTOR

The following three projects are to be implemented in the municipal area and funded through external sources:

1. Tyre recycling project: Department of Economic Development and Tourism (see **§1.6.7**).
2. Growth Development Strategy: Development Bank of South Africa (see **Table 28**).
3. Precinct Plans (seven): Development Bank of South Africa (see **Table 28** and **§5.4.1**).
4. Planning and construction of a new level 3 primary school (Platfontein): Department of Education
5. Kimberley New English medium primary level 4 School: Department of Education
6. Kimberley New English medium secondary level 5 School: Department of Education
7. Hull street Housing Project – Cogsta
8. Planning and Construction of a new level 3 primary at !XKUNKWESA off-shoot School
9. Ritchie: Ritchie Secondary School erf 2: Department of Roads and Public Works
10. Kimberley: English Medium Primary School and Secondary School portion of a portion 84 of farm Bultfontein no.80: Department of Public Works
11. Ritchie: Ritchie Clinic erf 2838 (ptn of erf 454): Department of Public Works
12. Grade R ablution facilities at !XKUNKWESA combined school: Department of Education
13. Refurbishment and desyphoning of sewer network and repairs to mobiles at! XKUNKWESA combined school: Department of Education
14. Relocation of clearvu fence and replacement of dilapidated concrete stoops at Beacon Primary school: Department of Education
15. Structural assessment major maintenance at the school and structural remedial work at Emang Mmogo Comprehensive School: Department of Education
16. Construction of a double Grade R classroom at Flamingo primary school: Department of Education
17. Maintenance to school and fence due to storm at Floors high school: Department of Education
18. Major maintenance at Floors high school: Department of Education
19. Structural assessment, major maintenance and structural remedial work at Floors no2 high/Tlhomelang secondary school: Department of Education
20. Maintenance and upgrading of electrical supply at Floors no2 high/Tlhomelang secondary school: Department of Education
21. Repairs and renovation to vandalism and theft during school holidays at Floors North primary school: Department of Education

22. Maintenance at offices at Frances Baard District office – ESS: Department of Education

23. Upgrading of registry, construction of new paved parking area at Frances Baard District office – Hadison Park: Department of Education

24. Maintenance at offices at Frances Baard District office – Hadison Park: Department of Education

25. Supply and delivery and erection of a high security fence at Frances Baard District office – PEME: Department of Education

26. Maintenance of offices – replacement of defective air conditioners at Frances Baard District office - PEME: Department of Education

27. Sanitation, electrical repairs and upgrades of ablution block and perimeter lighting at Greenpoint high school: Department of Education

28. Electrical repairs and upgrading of ablutions and perimeter: Department of Education

29. Upgrades to sewer system at Greenpoint high school: Department of Education

30. Supply of VIP mobile toilets including services at Greenpoint high school: Department of Education

31. Electrical repairs at registry offices at head office – IK Nkoane education house: Department of Education

32. Room repairs at examinations buildings and minors plumbing work at IK Nkoane education house: Department of Education

33. Upgrading of registry at IK Nkoane education house: Department of Education

34. Construction of new paved road including parking area at IK Nkoane education house: Department of Education

35. Supply and delivery of mobile units and management fees at IK Nkoane education house: Department of Education

36. Implementation of electrical turnkey strategy – alternative solutions for stage 1-4 at IK Nkoane education house: Department of Education

37. Repairs and replacements of air-conditions at IK Nkoane education house: Department of Education

38. Maintenance at offices - IK Nkoane education house: Department of Education

39. Construction of 3 technical workshops, a medium ablution block, CAT laboratory and maintenance to school hall at Hoer Tegniese skool: Department of Education

40. Construction of 16 classroom, large ablution conversion of classrooms and major repairs and renovations at Hoerskool Adamantia: Department of Education

41. Conversion of an arts classroom into a hospitality classroom, Remedial work as per structural assessment recommendation at Hoerskool Adamantia: Department of Education

42. Construction of 2 computer classrooms and moving of fence to accommodate learners at Hoerskool Noord-Kaap: Department of Education

43. Replacement of asbestos structures (phase 1 – 20 classrooms, 2 large ablutions at Homevally primary school: Department of Education

44. Phase 2 – level 4 primary school – Replacement (100% asbestos) at Homevally primary school: Department of Education

45. Repairs to collapsed septic tank at Homevalley secondary school: Department of Education

46. New level 44 primary school and major repairs and renovations to existing structures at Kimberley Academy (Redirile): Department of Education

47. Construction of a 5-classroom block, Science laboratory, ablution block associated ancillary works at Kimberley Boys high school: Department of Education

48. Construction of a multipurpose hall at Kimberley Boys high school: Department of Education

49. Construction of A 8 classroom block and large ablution block, upgrade of sewer system, relocation and refurbishment of netball/tennis courts to hostel, demolish of asbestos structures at Kimberley Girls high school: Department of Education

50. Planning and construction of a new level 4 primary school at Kimberley New English Medium Primary school: Department of Education

51. Planning and construction of a new level 5 secondary school at Kimberley New English Medium Secondary school: Department of Education

52. Replacement of asbestos roof and minor repairs to school at Laerskool Eureka: Department of Education

53. Supply, delivery and installation of a high security fence at Lucretia Intermediate school: Department of Education

54. Construction of a double Grade R classroom and corrective maintenance at Lucretia Intermediate school: Department of Education

55. Structural defects remedial work at Newton primary school: Department of Education

56. 50. Supply, delivery and installation of internal fences at Progress primary school: Department of Education

57. Level 5 primary school – Replacement (75% fibre cement) at Rietrivier primary school: Department of Education

58. Planning and construction of a new level 5 secondary school – OFF SHOOT at Rietvale new Off-Shoot Secondary school: Department of Education

59. Remedial work as per structural assessment recommendations at Roodepan high school: Department of Education

60. Reinforcement of existing floor structure in mobile classrooms at Roodepan primary school: Department of Education

61. Restoration of f historical buildings at Teachers Centre: Department of Education

62. Repairs and renovation to school at Tetlanyo secondary school: Department of Education

63. Construction of a double Grade R classroom at Tshwarelela primary school: Department of Education

64. Asbestos rehabilitation and replacement of asbestos structures 20 classrooms and 2 ablution blocks at Venus primary school: Department of Education

65. Phase 2 – level 5 primary school – Replacement (100% Wood) at Venus primary school: Department of Education

66. Electrical repairs and renovations at Zingisa primary school: Department of Education

67. Resistance Liberation Heritage Route Project:1952 Mayibuye Uprising Monument Precinct: Department of Sports, Arts and Culture

68. Galeshewe Day Hospital

69. Ritchie Clinic

70. Roodepan Community Health Centre

CHAPTER 7: MUNICIPAL FINANCIAL PLANNING

This chapter provides an overview of the financial viability of the municipality. It also includes multi-year budgets with a 3-year commitment and a strategy for municipal revenue generation.

7.1 FINANCIAL VIABILITY

An important consideration for investors in relocating to or investing in an area, would be the ability of the local authority to adequately provide services. In addition, the following aspects of (local municipal) governance would also determine investor sentiment: (a) financial discipline, (b) affordable tariffs, (c) compliance with statutory requirements, (d) timely preparation and production of financial statements, (e) adherence to generally accepted accounting practices and (f) unqualified audit reports.

7.1.1 Revenue Raising Strategies

The municipality will strive to increase its revenue by implementing the following strategies:

Strategy 1:	Implement a credit control and debt management policy.
Strategy 2:	Facilitate economic growth to provide opportunities for increased household income enabling households to pay for services.
Strategy 3:	Ensure that information regarding indigent households is correct.
Strategy 4:	Install pre-paid meters to secure payment by users.
Strategy 5:	Ensure effective property rates revenue generation.
Strategy 6:	Audit own property investment opportunities to generate revenue.

7.1.2 Expenditure Management Strategies

The municipality will strive to curb its expenditure by implementing the following strategies:

Strategy 1:	Reduce expenditure on non-core functions.
Strategy 2:	Limit operating and capital expenditure to essential items.
Strategy 3:	Investigate and limit water and electricity losses.
Strategy 4:	Limit employee related expenditure.
Strategy 5:	Reduce interest and redemption expenditure by using borrowing as a last resort.
Strategy 6:	Identify biggest expenditure loss leaders and address gaps.

7.2 FINANCIAL MANAGEMENT

7.2.1 Total Revenue

The projected total revenue amounts to about R3,336,307 billion (excluding capital transfers and contributions) for the 2026/27 financial year. The major revenue items are as follows:

Major Revenue Item				
Revenue Source (R'000)	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Property rates	717,920	778,948	804,653	830,402
Service Charges	1,777,438	1,787,226	1,979,707	2,135,654
Operational grants	331,406	345,532	347,284	353,278
Other own revenue	401,969	424,601	427,704	448,159
Total operational revenue	3,228,733	3,336,307	3,559,348	3,767,493
Capital transfers and subsidies	684,166	703,383	569,122	335,889
Total revenue incl Capital transfers and subsidies	3,912,899	4,039,690	4,128,470	4,103,382

Table 38: Major Revenue Item

7.2.2 Property rates

Total projected revenue derived from Property rates amounts to R778,948 million with a projected tariff increase of 3.7%. The current General Valuation Roll became effective from 1 July 2023 and is valid for four years.

7.2.3 Service charges

Services charges relating to electricity, water, sanitation and refuse removal constitutes 54.11% of the total revenue of the Municipality.

7.2.4 Revenue by source

These are the proposed tariff increases: Water (3.7%), Sanitation (3.7%), Refuse removal (3.7%) and Electricity (8.0%). These increases are aligned to inflationary forecast by National Treasury. It is important to note that NERSA also approved a 9.01% increase for municipal tariffs, effective from July 1, 2026. Bulk purchase cost increase based on the assessment of the proposed Municflex tariff which comes to **8.77%.** The municipality to provide for a two-point five percent (2.5%) discount on domestic and indigent customers in order to reduce the burden of the proposed eight percent (8%) electricity tariff to five-point five percent (5.5%), from the shoulders of our people.

Macro-economic 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**		
CPI Inflation	6.9%	5.9%	4.4%	3.3	3.7%	3.3%	3.2%

7.2.5 Expenditure by type

Total operational expenditure excluding capital expenditure amounts to R3,364,907 billion for 2026/27 financial year.

Major Expenditure Item				
Expenditure Item (R'000)	**2025/26**	**2026/27**	**2027/28**	**2028/29**
Employee Related Cost	1,024,295	1,123,783	1,154,302	1,202,769
Councillor remuneration	37,083	41,064	42,912	44,843
Bulk purchases - Electricity	1,000,000	1,087,700	1,195,382	1,255,151
Inventory consumed	363,475	317,278	329,308	343,398
Debt impairment	526,399	425,149	444,705	458,935
Depreciation and amortisation	90,200	90,500	94,608	98,565
Interest	85,900	13,735	11,315	8,589
Contracted services	50,356	36,865	42,038	46,977
Transfers and subsidies	4,450	1,000	-	-
Operational costs	197,555	169,833	178,725	188,374
Water Losses	104,346	58,000	55,000	50,000
Total operational expenditure	3,484,060	3,364,907	3,548,295	3,697,601

Table 39: Major Expenditure Item

7.2.6 Employee related costs

Employee related cost increased from R1,024,295 billion from 2025/26 Adjusted budget to a projected expenditure of R1,123,783 billion for the 2026/27 financial year. Employee related cost and Councillor's remuneration represent 34.6% of the total operating expenditure.

7.3 CAPITAL AND OPERATIONAL BUDGET ESTIMATES

7.3.1 Capital Budget (summary)

The table below indicates the capital expenditure budget (exclusive of VAT) per Key Performance Area with a summary of the accompanying funding source:

Medium Term Capital Budget			
Capital expenditure by Strategic objective	**2026/27 (R'000)**	**2027/28 (R'000)**	**2028/29 (R'000)**
Municipal Strategic Objective 1: Economic growth through promoting Sol Plaatje Municipality as an economic hub	4,913	6,696	8,000
Municipal Strategic Objective 2: Improved Service Delivery	604,246	500,976	303,826
Municipal Strategic Objective 3: Good, clean and transparent Governance and Public Participation	-	-	-
Municipal Strategic Objective 4: Establishment of healthy financial management	-	-	-
Municipal Strategic Objective 5: Improved Institutional Management	2,174	5,652	6,087
Municipal Strategic Objective 6: Community Health and Safety	21,304	16,522	13,469
Total Capital Expenditure - Funding source	**632,638**	**529,845**	**331,382**
Capital transfers and subsidies	607,290	494,889	292,078
Borrowing	-	-	-
Internally generated funds	25,348	34,957	39,304

Table 40: Medium Term Capital Budget

7.3.2 Operational Budget (summary)

See **7.5**.

7.4 FUNDED AND UNFUNDED PROJECTS

The following table lists all the funded projects by municipal strategic objective.

Capital expenditure per Municipal Strategic Objective per project	Budget 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Strategic Objective 1: Economic growth through promoting Sol Plaatje Municipality as an economic hub	**4,913**	**6,696**	**8,000**
BUSINESS DEVELOPMENT CENTRE	-	2,609	2,609
PHDA PLANNING & SURVEYING	-	-	870
PRECINCT PLANS	-	2,174	2,174
PROP CADASTRAL RECTIFIC/SURV IN NO 2	609	609	609
RUFURBISHMENT OF THE VINTAGE TRAM	1,696	-	-
TOWNSHIP ESTABLISHMENT	1,739	1,304	1,739
TOWNSHIP REVITALISATION	870	-	-
Strategic Objective 2: Improved Service Delivery	**604,246**	**500,976**	**303,826**
ACQ - CARTERS GLEN SEWER PUMP STATION	4,348	-	-
ACQ-FLEET REPLACEMENT	6,087	8,696	13,043
BEACONSFIELD WASTE WATER TREATMENT WORKS	8,696	2,425	8,696
CAPITAL SPARES-ACQ-PREPAID METERS	870	1,739	-
CONSTRUCTION OLD SINK TOILETS	4,348	-	-
DSITRBUTION-ACQ-WAT METER REPLACEME	-	1,739	1,739
ELECTRIFICATION LERATO PARK	3,005	-	-
ELECTRIFICATION OF MARIKANA	4,007	-	-
ELECTRIFICATION OF TSWARAGANO	1,002	-	-
FIN KIMBERLEY SSONE S/METER INST RD LINK	-	2,648	1,303
GALESHEWE TRANSFORMER	7,602	-	-
HIGH MAST LIGHTS	2,174	4,348	1,739
KBY/RITCHIE BULK METERS/PRESSURE MANAGE	533	-	-
KBY/RITCHIE NETWORK LEAK DETECT/REPAIR	42,266	36,904	664
LERATOPARK SEWER UPGRAD DOWNSTREAM INFRA	13,913	-	-
LINING OF STORMWATER CHANNELS WARD 16	2,696	4,957	7,261
LV NETWORKS ACQ-ELECTRIFICAT OF HOUSES	-	12,724	13,299
NETWORKS ACQ - ELECTR PLATFONTEIN	2,229	-	-
NEWTON AND RIVERTON WWTW	187,726	129,624	3,569
P-CIER RDS ROADS	8,696	13,043	10,222
PROJECT MANAGEMENT	870	1,739	1,739
REFURBISHMENT OF HOMEVALE WWTW	8,696	8,696	8,696
REFURBISHMENT/REPLACEMENT BULK PIPELINE	260,650	250,235	186,755
RESEALING OF ROADS FB WM	1,739	-	-
SPECIALISED FLEET REPLACEMENT	-	6,087	6,087
STREETLIGHTS AND HIGH MAST RETROFITTING	4,348	-	-
UPGRADE EXISTING/NEW RESERVOIR CONSTRUCT	12,304	6,676	28,579
UPGRADE GRAVEL ROADS WARDS VARIOUS	6,749	8,696	10,435
UPGRADING OF THAMBO SQUARE PUMPING STATION AND THE OUTFALL SEWER PIPELINE	8,696	-	-
Strategic Objective 5: Improved Institutional Management	**2,174**	**5,652**	**6,087**
ACQ-COMPUTER EQUIPMENT REPLACEMENT	1,304	3,913	4,348
ACQ-FURNITURE AND OFFICE EQUIP REPLACEM	870	1,739	1,739
Strategic Objective 6: Community Health and Safety	**21,304**	**16,522**	**13,469**

Capital expenditure per Municipal Strategic Objective per project	Budget 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXTENSION OF ROODEPAN CEMETERY	2,609	3,043	-
FENCING OF CEMETRIES	-	-	5,430
REDEVELOPMENT OF RC ELLIOT HALL	10,000	10,870	-
REFURBISHMENT OF CITY HALL	1,739	2,609	2,609
UPGRADE OF RITCHIE SPORTS GROUNDS	6,957	-	5,430
Grand Total	**632,638**	**529,845**	**331,382**

Table 41: Capital Expenditure by Strategic Objective

The following table lists unfunded projects.

Unfunded projects	Budget Year 1 (rand)	Budget Year 2 (rand)	Budget Year 3 (rand)
	2025/26	2026/27	2027/28
Structural Integrity assessment of various municipal-owned buildings			√
Industrial Revitalization Strategy			√
TPBAMS & BPAMS AFLA ESRI			√
Township Revitalisation (Expansion of business corridor -Galeshewe)			√
Mixed Use Development - Riverton			√
Nkandla Informal settlement upgrading			√
Greater No 2 `			√
Flood line studies		√	
Urban design & architectural Impression – Civic Centre		√	√
Street naming project		√	√
Link Services South Ridge			√
Land Preparation Business Precinct (along R31 & N8)			√
Specialist Studies			√
Mixed Use Development – Green Point			√
Market and billing of parking within the CBD		√	√
Corridor revitalisation along N12		√	√
Kimberley West Wastewater Treatment Works: 30ML/day Gogga WWTW		√	√
Ritchie Ground Level Reservoir 4,5ML		√	√
Ritchie W&S Motswedimosa Network upgrading		√	√
Ritchie W&S Fraser Moleketi Network		√	√
Ritchie Elevated Reservoir Motswedimosa 1,6 ML		√	√
Beaconsfield WWTW repairs: Mechanical Screen and SST Repairs.		√	√
Water and sanitation fleet replacement		√	√
Ritchie WWTW Repairs		√	√
Roodepan Sewer Network Upgrading: Watershed Breakpoint		√	√
Riverton WPP, Beaconsfield WWTW and Newton Reservoir complex fencing		√	√
Upgrading of security at all key water and sanitation facilities.		√	√

Table 42: Unfunded projects

7.5 OPERATIONAL EXPENDITURE BY MUNICIPAL STRATEGIC OBJECTIVE

Strategic objective (R'000)	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Strategic Objective 1: Economic growth through promoting Sol Plaatje Municipality as an economic hub	72,708	75,706	78,743
Strategic Objective 2: Improved Service Delivery	2,073,043	2,204,323	2,298,357
Strategic Objective 3: Good, clean and transparent Governance and Public Participation	151,368	157,504	166,387
Strategic Objective 4: Establishment of healthy financial management	160,844	169,146	175,947
Strategic Objective 5: Improved Institutional Management	477,135	493,374	512,346
Strategic Objective 6: Community Health and Safety	429,809	448,242	465,821
Total Operational Expenditure	**3,364,907**	**3,548,295**	**3,697,601**

Table 43: Operational Expenditure by Strategic Objective

CHAPTER 8: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

This chapter provides an overview of the institutional development of the Municipality and must be read together with the analysis provided in Chapter 3.

8.1 INTRODUCTION

Performance Management is prescribed by chapter of the Municipal System Act, Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7 (1) of the afore mentioned regulation states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance, planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players". This framework*, inter alia,* reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

Performance management (also) fulfils the implementation, management, monitoring and evaluation of the Integrated Development Plan. The performance of an organisation is integrally linked to that of its staff. It is therefore vitally important for any organisation to periodically review its own performance as well as that of its employees.

8.2 HUMAN RESOURCES

Chapter 3 includes reference to the number of employees and vacancies by directorate as well as municipal investment in the capacitation of its employees and councillors (see **§3.1.2**). It is stated that the Sol Plaatje Municipality has most of the required human resource policies and plans in place. However, one of the biggest challenges remains the recruitment and retention of skilled technical staff in order to meet the resource requirements of the municipality.

The municipality implements a performance management system for all its senior managers. This involves each manager to develop a scorecard which is based on the balanced scorecard model, and the signing of performance agreements by senior managers (Section 57 employees). Middle management is now also included in the system, i.e. performance plans and agreements drafted for staff which form part of middle management (also see **§8.5** below).

8.3 INFORMATION AND COMMUNICATION TECHNOLOGY

The Sol Plaatje Municipality uses information and communication technology (ICT) in most municipal systems (e.g. GIS), however, such technology also needs to be introduced into Operation & Maintenance and infrastructure management systems. It is a high priority to ensure cooperation between the Municipality and the Sol Plaatje University in the transfer of skills and knowledge in ICT. Please note that the Sol Plaatje University is the first university that offers an Information and Communication Technology (ICT) degree, with cooperation in this field.

8.4 MUNICIPAL PERFORMANCE MANAGEMENT SYSTEM

A Performance Management (PM) System is intended to provide a comprehensive step by step planning system that helps a municipality to manage the process of performance planning and measurement effectively. The PM system serves as primary mechanism to monitor, review and improve the implementation of the municipality IDP and the budget. A performance policy framework provides for performance implementation monitoring and evaluation at organisational and individual levels. A Performance Management Framework is reflected in the diagram below:

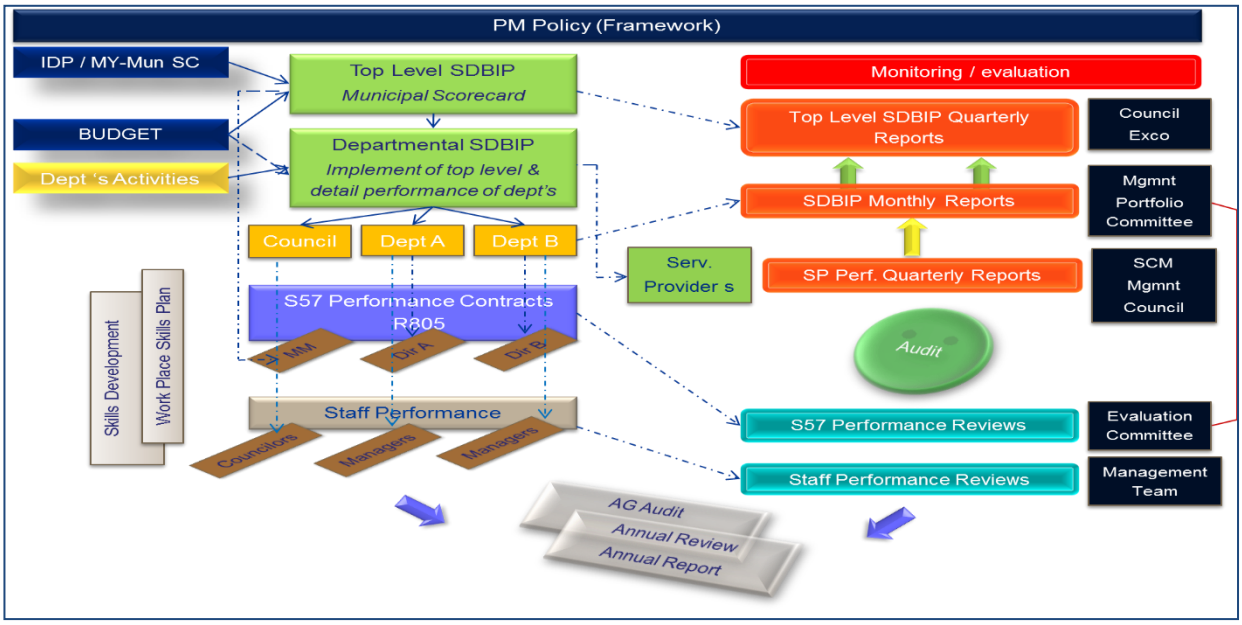


Figure 1 : Performance Management System

8.5 ORGANISATIONAL PERFORMANCE

The organisation performance of a municipality is evaluated by means of a top-layer service delivery budget implementation plan (SDBIP) for the organisational level and a SDBIP for directorate and departmental levels. The top-layer SDBIP set our consolidated service delivery targets and provides and overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities (see municipal action plans in **Chapter 6**).

The departmental SDBIP captures the performance of each directorate which (also) reflects on the strategic priorities of the municipality. The SDBIP provides the detail of each outcome for which the senior management is responsible, in other words, a comprehensive picture of the performance of each directorate/sub-directorate.

Municipal performance is measured in terms of the following:

Five-Year Municipal Scorecard which forms part of the IDP and includes expected outcomes over a 5-year period. The outcome indicators are appropriate metrics to annually track and measure the impact of municipal operations with determinations of outcome 'performance' linked to medium-term target-setting. The Scorecard uses baseline data for the most recent year for which data is available, and targets set for the outer year of the MTREF 3-year period and a 5-year period. The Annual Report includes reporting on for the last year for which data is available.

Top-layer Service Delivery Budget Implementation Plan (SDBIP). The top-layer SDBIP is a one-year plan and measures the implementation of the approved budget by using output indicators.[20] These indicators speak to "products or services" directly produced or delivered within the control of the municipality and documented in the SDBIP. Targets are measured annually based on quarterly of projections by using baseline data for the preceding year, and reported on quarterly, mid-year and annually. The top-layer SDBIP is Included in the annual performance agreements of the municipal manager and senior managers.

Departmental SDBIP. The departmental SDBIP is a one-year operational plan which measures performance at a directorate/departmental level. Indicators included in this plan measures budget performance, service standards, activities required towards achievement of the strategy, performance of managers at a directorate level, and is monitored and reported monthly.

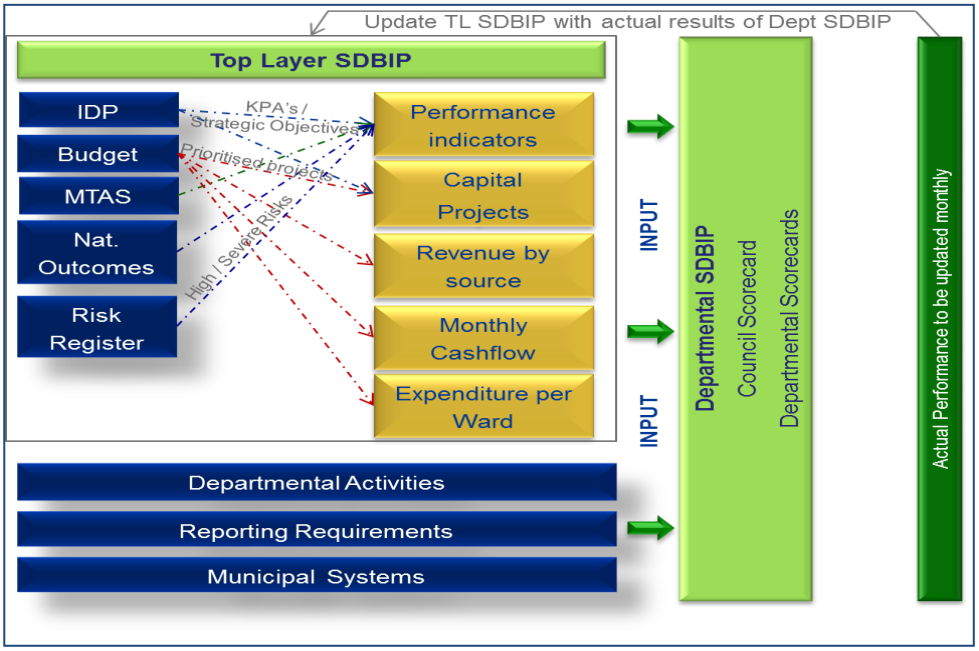


Figure 9: Organizational performance

[20] Output indicators are used to measure municipal performance that speaks to "products or services" directly produced or delivered within the control of the municipality and documented in the SDBIP.

Individual performance is measured as follows:

Municipal Manager and senior managers

The performance of the Municipal Manager and senior managers is regulated in terms of the Local Government: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers (Regulation 805, 2006). In terms of the aforementioned regulation performance agreements are concluded and measured annually and mid-year and are linked to the top-layer SDBIP.

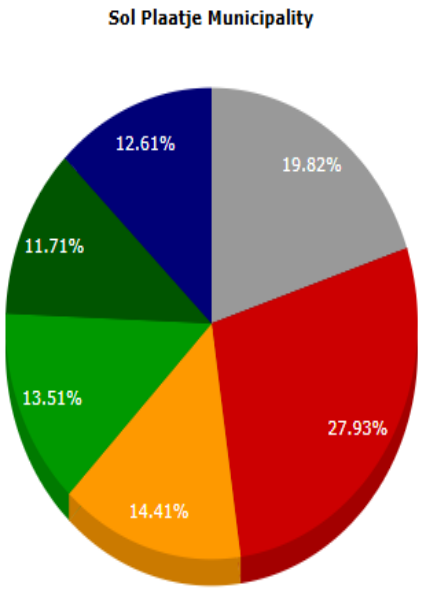
All staff (excluding senior managers)

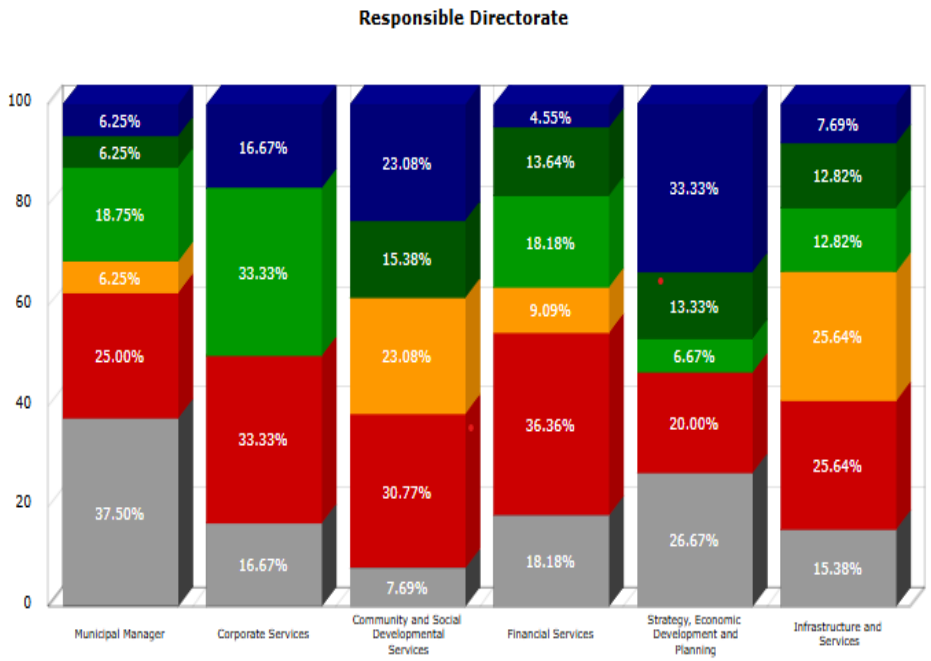
The Minister of Cooperative Governance and Traditional Affairs promulgated the Local Government: Municipal Staff Regulations (Regulation 890) and Guidelines (891) which is effective since 1 July 2022. In terms of the aforementioned regulations performance agreements that include an operational plan, core competencies and skills development plans, must be concluded by 30 July 2022 with all staff, and performance must be measured and evaluated mid-year (end January) and annually by end August. The municipality is in the process of taking the necessary actions to ensure compliance with Regulation 890.

Municipal performance measured

The graph below shows the municipality's performance as in the Top-Layer SDBIP (mid-year report) for 2025/26. The following colour coding was used: red – targets not met; orange – targets almost met; light green – targets met; dark green – targets well met; blue – targets extremely well met.

8.6 PERFORMANCE REPORTING





Performance is reported on a regular basis, and it includes the evaluation of performance, the identification of poor performance and corrective actions to improve performance (also see table below).

Quarterly Reports

Reports on the performance in terms of the Top Level SDBIP are generated from the system and submitted to Council. This report is published on the municipal website on a quarterly basis.

Mid-Year Assessment

The performance of the first six months of the financial year should be assessed and reported on in terms of Section 72 of the MFMA. This assessment must include the measurement of performance, the identification of corrective actions and recommendations for the adjustment of KPI's, if necessary. The format of the report must comply with the section 72 requirements. This report is submitted to the mayor by 25 January who submits it to Council for approval before 31 January of each year and published on the municipal website.

CHAPTER 8

Annual Assessment

The performance of the financial year should be assessed at year-end in terms of section 46 of the MSA. The performance in terms of the annual targets set will be documented in the Annual Performance Report and the report will be finalized and submitted to the Office of the Auditor General by 30 August annually. This report will be included in the Annual Report of the municipality. The Annual Report is submitted to Council for approval before 31 January of each year and published for comment on the municipal website.

Municipal Scorecard[21]

One of the key issues the reform of the MFMA Circular No. 88 has sought to address is the IDP and SDBIP interface, particularly as it relates to how outcome and output indicators are reflected. The SDBIP is concerned with performance information that speaks to "products or services" directly produced or delivered within the control of the municipality, otherwise known as outputs. Whereas the resourcing allocation derived from the prioritisation and strategic direction set out in the IDP should inform the setting of targets for outcome indicators. Hence, the IDP should be concerned primarily with the outcomes and set targets in relation to these over the medium term" (also see municipal action plans in Chapter 6). The municipal scorecard will be completed in the next IDP review.

Report	Frequency	To whom	Content	Comments
Departmental SDBIP	Quarterly	Municipal Manager, Directors and Portfolio Committees	Actual results achieved against department SDBIP KPI's	NB: Reasons for non-performance and corrective measures
Top Layer SDBIP (Could serve as sec 52 report as well)	Quarterly (Sec 52 within 30 days after end of quarter)	Municipal Manager, Directors and Council	Actual results achieved against Top Layer SDBIP KPI's	NB: Reasons for non-performance and corrective measures
Internal Audit reports on performance results	Quarterly	Council and Performance Audit Committee	Audit outcomes from auditing actual results captured/ indicated/ reported on	Outcomes to be used to rectify KPI's and actuals
MFMA Sec 52 report	Quarterly (within 30 days after end of quarter)	Municipal Manager, Directors and Council (Copy to PT and NT)	Actual results achieved against Top Layer SDBIP KPI's	NB: Reasons for non-performance and corrective measures

[21] Appendix D – Guidance note for outcome indicator planning & reporting for MFMA Circular No. 88, National Treasury.

Report	Frequency	To whom	Content	Comments
MFMA Sec 72 report	25 January	Executive Mayor (Submit to next Council meeting after 25 January and copy to PT and NT)	Consists of 2 parts PM: Actual results achieved against Top Layer SDBIP KPI' Finance: As prescribed by NT	Use results/outcome to motivate adjustments budget
MSA Sec 46 report	31 August	AGSA, Council	Consist of chapters 3 & 4 of the AR	Must form part of AR
Annual report	Draft: 31 January to Council Final: 31 March to Council with oversight report	AGSA, Council, Audit Committee, Oversight Committee (Copy to PT and NT)	As prescribed	NB: If full draft is submitted earlier to Council, remember that final must be submitted within 2 months after draft has been submitted

Table 44: Reporting intervals

8.7 ANNUAL PERFORMANCE

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub															
National KPA: Local Economic Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Office of Municipal Manager	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.1	Create full-time equivalents through EPWP initiatives by 30 June 2027	Number of full-time equivalents created by 30 June	SPM	1 154	552	814	553	870.51	553	1 154	553	553
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.4	To process 80% category 1 land-use applications received until 30 April 2026 through Municipal Planning Tribunal by 30 June	% of category 1 land use applications processed	SPM	80%	80%	89,80%	80%	92%	80%	80%	80%	80%

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub															
National KPA: Local Economic Development															
Directorate	**mSCOA Function / sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.5	Number of processed building plans received before 1 July 2027	Number of building plans processed	SPM	201	200	200	200	206	200	201	200	200
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.6	Ensuring a response time of 11 weeks for building plans submissions received in the 2026/27 financial year for buildings / architectural buildings less than 500m2 (number of plans received / divided by number of weeks to process	Average response time in weeks to process building plans	SPM	7 weeks	11 weeks	8 weeks	11 weeks	9,71 weeks	11 weeks	7 weeks	11 weeks	11 weeks
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and	SO1.7	Ensuring a response time of 11 weeks for building plans submissions received in the 2026/27 financial year for buildings / architectural buildings greater than 500m2	Average response time in weeks to process building plans	SPM	4 weeks	11 weeks	11 weeks	11 weeks	6,50 weeks	11 weeks	4 weeks	11 weeks	11 weeks

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub National KPA: Local Economic Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
		skills development.		(number of plans received / divided by number of weeks to process											
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.8	Number of workshops provided to SMMEs by 30 June 2027	Number of workshops provided for SMMEs	SPM	18	-	-	-	-	10	18	10	10
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.10	Number of erven planned and surveyed by 30 June 2027	Number of erven planned and surveyed	SPM	1 088	1400	1 533	5 500	5 292	1 000	1 088	1 200	1 200
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and	SO1.11	Percentage completion of the design, printing and distribution of tourism Brochures by 30 June 2026	% completion as per the annual plan	SPM	0%	-	-	-	-	-	-	4	4

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub															
National KPA: Local Economic Development															
Directorate	**mSCOA Function / sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		skills development.													
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.11	Number of marketing and promotion of tourist attractions annually	Number of programmes conducted	SPM	5	-	-	-	-	4	5	4	4
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.12	Conduct a feasibility study for the Carters Glen Precinct	1 Feasibility Study	24	-	-	-	-	0	1	-	-	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.14	Percentage upgrade of the tram by 30 June 2026	% Completion as per the annual project plan	SPM	68%	-	-	-	-	100%	68%	100%	-

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub															
National KPA: Local Economic Development															
Directorate	**mSCOA Function / sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.17	Number of tourist information boards installed (new and replaced) by 30 June 2026	Number of signage board installed	SPM	12	0	0	1	9	10	12	10	10
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.19	Percentage progress on the completion of the fencing of the market by 30 June 2026	% Completion as per the annual plan	SPM	0%	-	-	-	-	-	-	100%	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.24	Percentage completion of the environmental studies for Carters Glen mixed-use precinct by 30 June 2026	% Progress as per the annual project plan	24	-	-	-	-	-	-	-	100%	-

CHAPTER 8

Strategic Objective 1 Economic growth through promoting Sol Plaatje Municipality as an economic hub															
National KPA: Local Economic Development															
Directorate	**mSCOA Function / sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.26	Percentage implementation of the township revitalization programme by 30 June 2026	% Progress as per the annual project plan	SPM	-	-	-	-	-	-	-	100%	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.27	Percentage establishment of the Greenpoint Business Development Centre by 30 June 2026	% Progress as per the annual project plan	22	-	-	-	-	-	-	-	100%	-
Strategy, Economic Development, Planning	Planning and Development / Economic Development/Planning	A local economy that delivers on food security, job creation, education and skills development.	SO1.28	Percentage progress on the redevelopment (Planning and Designs) of the RC Elliot Hall as per the annual plan by 30 June 2026	% Progress as per the annual plan``	SPM	10%	-	-	-	-	-	-	30%	70%

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Finances	Water Management / Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.1	Number of residential properties which are billed for water by 30 June	Number of residential properties which are billed for water by 30 June	All	46 685	46685	46685	46685	46685	46685	46685	46685	46685
Finances	Finance and administration/ Finance	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.2	Number of residential properties which are billed for electricity or have pre-paid meters by 30 June (excluding Eskom areas)	Number of residential properties which are billed for electricity (conventional metres and pre-paid meters) by 30 June (excluding Eskom areas)	All	69 166	69166	69166	69166	69166	69166	69166	69166	69166

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Finances	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.3	Number of residential properties connected to the municipal wastewater sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage by 30 June	Number of residential properties which are billed for sewerage by 30 June	All	50 844	50844	50844	50844	50844	50844	50844	50844	50844
Finances	Waste Management / Solid waste	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.4	Number of residential properties which are billed for refuse removal by 30 June	Number of residential properties which are billed for refuse by 30 June	All	50 844	50844	50844	50844	50844	50844	50844	50844	50844

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.5	Number of households in Lethabo Park to be connected to the electricity network, Phase 2	Number of households to be connected to the electricity network	1, 29	555	3 272	0	634	555	-	-	-	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.6	Completion of a substation for Lerato park link services	% completion	30	50%	-	-	50%	50%	-	-	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.7	Construction of a Ring Main Unit (RMU) in Colville by 30 June 2025	% completion of construction	14	100%	-	-	100%	50%	100%	100%	-	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.8	Construction of a 11 KV line in Ronald's Vlei by 30 June 2025	% completion of construction	22	100%	-	-	100%	90%	100%	100%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.9	Upgrade of the Hadison Park substation	% Upgrade	23, 24	0%	-	-	50%	0%	-	-	-	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.11	Replace 250W HPS luminaires with 100W LED luminaires by 30 June 2026	Number of luminaires replaced	SPM	285	500	900	262	311	262	285	262	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.12	Replace 70W MV luminaires with 36W LED luminaires	Number of luminaires replaced	SPM	277	0	0	200	293	200	277	200	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.13	Replace 400W MV luminaires with 276W LED luminaires	Number of luminaires replaced	SPM	460	-	-	315	262	315	460	100	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.14	Replacement of 125W MV luminaires with 36W LED luminaires by 30 June 2026	Number of luminaires replaced	SPM	482	0	0	0	0	300	482	100	-
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.15	Number of new high mast lights to be constructed	Number of new high mast lights to be constructed	SPM	0	-	-	-	-	-	-	20	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.16	Upgrade electricity infrastructure (replace 2000 prepaid electricity meters) by 30 June 2026	Number of electricity meters replaced	SPM	15 453	-	-	2 000	0	2 000	15 453	50	100
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.18	Number of households in Jacksonville to be connected to the electricity network	Number of households to be connected to the electricity network	30	0	-	-	-	-	183	0	271	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.19	Number of households in Santa Centre to be connected to the electricity network	Number of households to be connected to the electricity network	13	-	-	-	-	-	-	-	139	-
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.20	Number of households in Lerato Park (Ph 7) to be connected to the electricity network by 30 June 2026	Number of households to be connected to the electricity network	30	625	-	-	625	625	-	-	40	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.21	Percentage completion on the procurement and delivery of the Galeshewe 20MVA transformer by 30 June 2026	Percentage completion on the procurement and delivery of the transformer	12, 13, 18, 19	--	-	-	-	-	-	-	100%	-
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.22	Number of households in Phutanang to be connected to the electricity network by 30 June 2027	Number of households to be connected to the electricity network	15, 16	-	-	-	-	-	-	-	-	280

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.23	Number of households in West End to be connected to the electricity network by 30 June 2026	Number of households to be connected to the electricity network	33	-	-	-	-	-	-	-	-	280
Infrastructure and Services	Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.24	Number of households -in Blikkiesdorp to be connected to the electricity network by 30 June 2027	Number of households to be connected to the electricity network	6	-	-	-	-	-	-	-	-	160

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.26	Review of the WSDP	1 Adopted WSDP	All	0	-	-	1	-	-	-	-	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the completion of the technical assessment of the bulk water supply pipeline by 30 June	% Progress as per the annual project plan	All	100%	0%	0%	100%	100%	-	-	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the update of the Emergency Leak repairs on priority leaks identified from Smart Ball Survey and Midstation valve repairs by 30 June 2026	% Progress as per the annual project plan	All	88%	0%	0%	50%	58,50%	100%	88%	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage development of a data system for the identification and repairs of leakages by 30 June 2025	% Progress as per the annual project plan	All	50%	0%	0%	100%	100%	100%	50%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the refurbishment of the filters and backwash system for the new Wastewater Treatment Works (WWTW), Phase 1	% Progress as per the annual project plan	All	20%	0%	0%	100%	20%	-	-	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the upgrade of the security at the Riverton water treatment works by 30 June 2026	% Progress as per the annual project plan	All	50%	0%	0%	100%	20%	100%	50%	100%	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the repair of emergency leakages at the Newton reservoir by 30 June 2026	% Progress as per the annual project plan	All	51%	-	-	100%	20%	100%	51%	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the completion of the emergency water meter installation and procurement of a water quality monitoring hardware, Ph 1 by 30 June 2026	% Progress as per annual project plan	All	87%	-	-	100%	62,50%	100%	87%	100%	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the installation of bulk water meters and pressure regulating valves, by 30 June 2026	% Progress as per annual project plan	All	99%	-	-	50%	52,50%	100%	99%	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the upgrade of the power supply and refurbishment of the abstraction pump station (Old and New Plant – Riverton, Ph 1	% Progress as per annual project plan	All	93%	0%	0%	100%	53%	100%	93%	100%	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage completion on the Kimberley prioritised network leak detection and repairs, Ph 1	% Progress as per annual project plan	All	50%	0%	0%	30%	20%	100%	50%	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage completion on the Kimberley prioritised network leak detection and repairs, Ph 2	% Progress as per annual project plan	All	20%	0%	0%	30%	20	-	-	60%	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the upgrade of the old Water Treatment Plant (WTP) chlorine and dosing works	% Progress as per the annual project plan	All	68%	0%	0%	50%	20%	100%-	68%	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the upgrade of the new Water Treatment Plant (WTP) chlorine and dosing works	% Progress as per the annual project plan	All	91%	-	-	50%	50%	100%	91%	100%	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	% Completion on the upgrade of the Ritchie Water Treatment Works (WTW) and bulk pipeline	% Progress as per annual project plan	All	20%	0%	0%	30%	20%	-	-	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage completion on the leak repairs and refurbishment of the west by-pass bulk water pipeline by 30 June 2025	% Progress as per annual project plan	All	0%	-	-	-	-	100%	0%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the repair of the bulk pipeline from Riverton to Mid station (Section 2) by 30 June 2026	% Progress as per annual project plan	All	0%	-	-	-	-	100%	0%	100%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the repair, coating and refurbishment of eastern by-pass bulk water pipeline (Section 2) by 30 June 2025	% Progress as per annual project plan	All	0%	-	-	-	-	100%	0%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the replacement of the corroded 10 km east by-pass bulk water pipeline (Section 2) by 30 June 2025	% Progress as per annual project plan	All	0%	-	-	-	-	100%	0%	-	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the replacement of the corroded section of the west by-pass bulk water pipeline (Section 2) by 30 June 2025	% Progress as per annual project plan	All	0%	-	-	-	-	100%	0%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the installation of the 1200 mm new steel bulk water pipeline from Mid station to Newton Reservoir (Section 3) by 30 June 2026	% Progress as per annual project plan	All	-	-	-	-	-	-	-	-	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the procurement and delivery of the bulk 1200 ND steel pipeline by 30 June 2026	% Progress as per annual project plan	All	71%	0%	0%	0%	0%	100%	71%	100%	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the major refurbishment and building works for the Old Water Treatment Plant by 30 June 2025	% Progress as per annual project plan	All	0%	-	-	-	-	100%	0%	-	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the major refurbishment and building works for the New Water Treatment Plant by 30 June 2025	% Progress as per annual project plan	All	0%	-	-	-	-	100%	0%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the upgrade of the Newton Reservoir Complex Perimeter CCTV System by 30 June 2026	% Progress as per annual project plan	All	20%	-	-	-	-	100%	20%	50%	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the update of the security at the Newton Reservoir Complex (Civil) by 30 June 2026	% Progress as per annual project plan	All	20%	-	-	-	-	100%	20%	50%	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Conduct a feasibility study on the wastewater reuse by 30 June 2025	1 Feasibility Study	All	1	-	-	0	0	1	1	-	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	% Progress on the emergency repairs on six major leaks by 30 June 2025	% Progress as per the annual project plan	All	0%	-	-	-	-	100%	0%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.27	Percentage progress on the assessment of the pipe condition and cathodic protection by 30 June 2025	% Progress as per annual project plan	All	100%	0%	0%	0%	0%	100%	100%	-	-
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.28	% Replacement of internal water pipes in Main Road, Reservoir Road, Dalham Rd, Carrington Rd, Central Road and Broadway by 30 June 2025	Percentage replacement of water pipes	SPM	100%	-	-	100%	52.50%	100%	100%	-	-
Infrastructure and Services	Water Management /	All communities have access to basic services delivered at	SO2.30	Upgrade water infrastructure (replace	Number of water meters replaced	SPM	819	-	-	2 000	0	2 000	819	500	1 000

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
	Water Distribution	an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner		2000 water meters) by 30 June 2026											
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.32	99% water quality level achieved as per SANS 241 annually by 30 June 2026	% water quality level achieved as per SANS 241 criteria annually	SPM	74%	98%	86,3%	99%	89,98%	99%	74%	99%	99%
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the	SO2.33	80% wastewater effluent quality level achieved as per National Effluent Quality Standards by 30 June 2026	% wastewater effluent quality level achieved as per National Effluent Quality	SPM	56%	70%	72,1%	80%	66,17%	80%	56%	80%	80%

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
		infrastructure is maintained to deliver such services in a sustainable manner			Standards, annually										
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.35	Percentage progress on the construction phase for the Carters Ridge sewer pump station building with all electrical and mechanical equipment by 30 June 2026	Percentage progress as per project plan	24	56%	60%	12%	100%	47,60%	100%	56%	100%	-
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services	SO2.36	Percentage completion for the installation of electrical and mechanical components in Lerato Park Sewer pumpstation as per the project by 30 June 2026	Percentage completion as per project plan	30	62,80%	100%	28,50%	100%	62,80%	-	-	100%	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
		in a sustainable manner													
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.37	Number of old zinc toilets to be reconstructed by 30 June 2026	Number of old zinc toilets to be reconstructed	SPM	180	-	-	-	-	200	180	400	200
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.38	% Progress on the refurbishment of the Kamfersdam sewer and water lines by 30 June 2025	% Progress as per the annual project plan	14	0%	-	-	-	-	100%	0%	-	-

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.39	% Progress on the construction of Phomolong sewer pipeline by 30 June 2025	% Progress as per the annual project plan	15	100%	-	-	-	-	100%	100%	-	-
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.40	Percentage progress on the refurbishment of the Homevale wastewater treatment works by 30 June 2026	% Progress as per the actual project plan	SPM	-	-	-	-	-	-	-	100%	100%

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Infrastructure and Services	Wastewater Management / Sewerage	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.41	Percentage progress on the refurbishment of the Beaconsfield wastewater treatment works by 30 June 2026	% Progress as per the actual project plan	SPM	-	-	-	-	-	-	-	-	100%	-
Infrastructure and Services	Roads	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.43	Number of square metres of roads to be resealed by 30 June 2026	Square metres of road to be resealed	SPM	90 000 m²	100 000 m²	123 000 m²	150 000 m²	150 000 m²	90 000 m²	90 000 m²	-	300 000 m²
Infrastructure and Services	Roads	All communities have access to basic services delivered at	SO2.44	Distance of kilometres of residential roads upgraded	Number of kilometres paved	SPM	4.6km	4km	2.47 km	5km	7,50 km	5km	4.6	5km	5km

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
		an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner		from gravel to a paved surface by 30 June 2025											
Infrastructure and Services	Waste Water Management / Stormwater Management	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.45	Percentage progress for the upgrading of storm water channels in various areas of Sol Plaatje municipal area by 30 June 2026	Percentage progress on upgrading of storm water channels	SPM	72%	-	-	-	-	100%	72%	100%	100%
Infrastructure and Services	Fleet	All communities have access to basic services delivered at an acceptable and agreed upon standard and the	SO2.46	100% procurement of identified fleet as per the fleet replacement plan (number of vehicles delivered out of the number of vehicles	Percentage of identified fleet delivered	SPM	44%	100%	80%	100%	100%	100%	44%	100%	100%

Strategic Objective 2 Improved Service Delivery National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
		infrastructure is maintained to deliver such services in a sustainable manner		identified for purchase x100) by 30 June 2026											
Corporate Services	Health and Safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO2.47	Development of a Strategy for the safeguarding of municipal assets to restrict vandalism of municipal infrastructure by 30 June 2025	Developed Strategy	SPM	1	-	-	1	0	1	1	-	-
Office of the MM	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services	SO2.52	Percentage progress on the upgrade of the Roodepan Cemetery by 30 June 2026	% Progress as per annual project plan	2, 29	-	-	-	-	-	-	-	100	100%

Strategic Objective 2 Improved Service Delivery															
National KPA: Basic Service Delivery and Infrastructure Development															
Directorate	mSCOA Function / sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
		in a sustainable manner													

Strategic Objective 3 Good, clean and transparent governance and public participation														
National KPA: Good Governance and Public Participation														
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target						
								22/23	***Actual 22/23***	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Corporate Services	Finance and Administration	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.1	Compile the final Annual Report for submission to council by 31 March	Final Annual Report for submission to council by 31 March 2026	SPM	0	1	0	1	0	1	1	1	1
Office of the MM	Finance and Risk management	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.2	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June 2026	Risk Based Audit Plan developed and submitted to the audit committee by 30 June	SPM	1	1	1	1	1	1	1	1	1
Office of the MM	Finance and Administration / Risk management	Good governance systems are maintained in order to support proper communication and a healthy administration	SO3.3	Report quarterly on the progress of risk mitigation to the Audit and Risk Committee 30 June 2026	Quarterly reports on strategic risk register	SPM	4	4	4	4	4	4	4	4	4

Strategic Objective 3 Good, clean and transparent governance and public participation National KPA: Good Governance and Public Participation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	*Actual 22/23*	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
		working towards a clean audit													
Office of the MM	Internal audit	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.4	Number of audits conducted as per the internal audit plan by 30 June 2026	Number of internal audits conducted	SPM	15	20	18	10	14	20	15	20	20
Office of the MM	Internal audit	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.5	Number of audit committee meetings conducted by 30 June 2026	Number of audit committee meetings conducted	SPM	6	4	4	4	6	4	6	4	4
Finance	Finance /Risk management/ internal audit	Good governance systems are maintained in order to support proper	SO3.6	Develop and submit an audit action plan to Council to address matters raised by the	Developed and submitted audit action plan	SPM	1	1	1	1	1	1	1	1	1

Strategic Objective 3 Good, clean and transparent governance and public participation														
National KPA: Good Governance and Public Participation														
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target						
								22/23	***Actual 22/23***	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		communication and a healthy administration working towards a clean audit		auditor general within 60 days after the end of the audit											
Office of the MM	Planning and Development / Corporate Wide Strategic Planning	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.7	Compile the final IDP and submit to council by 31 May 2026	Final IDP submitted to Council	SPM	1	1	1	1	1	1	1	1	1
Office of the MM	Planning and Development / Corporate Wide Strategic Planning	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.8	Compile the final SDBIP and submit to the Executive Mayor for approval by 28 June 2026	Final signed SDBIP	SPM	1	1	1	1	1	1	1	1	1

Strategic Objective 3 Good, clean and transparent governance and public participation															
National KPA: Good Governance and Public Participation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	***Actual 22/23***	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Office of the MM	Planning and Development / Corporate Wide Strategic Planning	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.10	Percentage implementation of all approved Mayoral programmes as per the annual plan by 30 June 2026	% Implementation	SPM	-	-	-	-	-	-	-	100%	100%
Office of the MM	Planning and Development / Corporate Wide Strategic Planning	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.11	Percentage implementation of the public participation programme for IDP and budget as per the approved schedule by 30 June 2026	% Implementation	SPM	-	-	-	-	-	-	-	100%	100%
Corporate Services	Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration	SO3.12	To disseminate on a quarterly basis the electronic municipal newsletter through social media platforms by 30 June 2026	Quarterly distribution	SPM	1	12	0	12	0	12	1	4	4

Strategic Objective 3 Good, clean and transparent governance and public participation															
National KPA: Good Governance and Public Participation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	***Actual 22/23***	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		working towards a clean audit													
Corporate Services	Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.14	Number of programmes implemented on gender activities, mainstream values of moral regeneration movement, child centered governance approach, women empowerment and gender equity and quality	Number of programmes implemented	SPM	-	-	-	-	-	-	-	-	4	4
Corporate Services	Administration / Administrative and Corporate Support	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	SO3.15	Percentage facilitation of Council and its Committee meetings as per the approved schedule	% Facilitation of Council and its Committee meetings as per the approved schedule	SPM	-	-	-	-	-	-	-	-	100%	100%

Strategic Objective 3 Good, clean and transparent governance and public participation															
National KPA: Good Governance and Public Participation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	***Actual 22/23***	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Finance	Finance and Administration	Good governance systems are maintained in order to support proper communication and a healthy administration working towards a clean audit	S03.16	Quarterly ICT Steering Committee meetings to ensure effective ICT Governance	Quarterly minutes of the ICT Steering Committee	SPM	-	-	-	-	-	-	-	-	4	4

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Strategic Objective 4 Establishment of healthy financial management															
National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Finance	Finance and Administration / Finance	The municipality is financially viable to deliver services to the community	SO4.1	Provide free basic water to indigent households earning less than R4 500 by 30 June 2026	Number of households receiving free basic water	All	11 633	15 000	12 033	11 800	11 633	11 800	7 390	11 800	12 000
Finance	Finance and Administration / Finance	The municipality is financially viable to deliver services to the community	SO4.2	Provide free basic electricity to indigent households earning less than R4 500 by 30 June 2026	Number of households receiving free basic electricity	All	11 633	15 000	12 033	11 800	11 633	11 800	7 390	11 800	11 800
Finance	Finance and Administration / Finance	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.3	Provide free basic sanitation to indigent households earning less than R4 500 by 30 June 2026	Number of households receiving free basic sanitation	All	11 633	15 000	12 033	11 800	11 633	11 800	7 390	11 800	11 800
Finance	Finance and Administration / Finance	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.4	Provide free basic refuse removal to indigent households earning less than R4 500 by 30 June 2026	Number of households receiving free basic refuse removal by	All	11 633	15 000	12 033	11 800	11 633	11 800	7 390	11 800	11 800

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Strategic Objective 4 Establishment of healthy financial management															
National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.5	Financial viability measured in terms of the municipality's ability to meet it's service debt by 30 June (Total Borrowings) / Revenue (Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Debt to revenue by 30 June	SPM	35%	10%	8%	10%	6%	10%	35%	45%	45%
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.6	Maintain the debt coverage ratio of 2.10:1 against net assets of the municipality by 30 June 2026 (Current Assets / Current Liabilities)	Current ratio	SPM	2.57:1	2.10:1	1:1.53	2.10:1	1.61:1	2.10:1	2.57:1	2.10:1	2.10:1
Finance	Finance and Administration	The municipality has a system in place to track	SO4.7	Reduce net debtor days to 300 days by 30 June	Net debtor days	SPM	426	300	327	300	304	300	426	300	300

Strategic Objective 4 Establishment of healthy financial management															
National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
	/ Budget and Treasury Office	spending in terms of budget allocations and is financially viable to deliver services to the community		2026 ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365											
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.9	Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2026 (Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Cost coverage ratio by 30 June	SPM	0.82:1	01:01	0.56:1	01:01	0.57:1	01:01	0.82:1	01:01	01:01
Finance	Finance and Administration	The municipality has a system in place to track spending in terms of	SO4.12	Number of planned BSC meetings conducted to	Number of meetings conducted	All	32	-	-	24	30	24	32	24	24

Strategic Objective 4 Establishment of healthy financial management National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
	/ Budget and Treasury Office	budget allocations and is financially viable to deliver services to the community		process bids by 30 June 2026											
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.13	95% collection rate and ensure payment based on correct account by 30 June 2026 (receipts/ billing x100)	95% collection rate achieved	All	77%	95%	78,20%	95%	73%	95%	77%	95%	95%
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.14	Perform an annual cost analysis for each trading services for the new budget by 31 March 2026 (Water, Electricity, Sanitation and Refuse)	Cost analysis report	All	1	4	4	1	1	1	1	1	1
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to	SO4.15	75% reduction of irregular expenditure by 30 June 2026	% reduction of irregular expenditure after recovery/write-off (Cumulative expenditure	All	0%	25%	24%	75%	0%	75%	0%	75%	75%

Strategic Objective 4 Establishment of healthy financial management															
National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		deliver services to the community			incurred to date - Previous balance incurred) / Previous balance incurred										
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.16	100% elimination of Fruitless & wasteful expenditure by 30 June 2026	% Elimination of Fruitless and wasteful expenditure after recovery/write-off (Cumulative expenditure incurred to date - Previous balance incurred) / Previous balance incurred	All	0%	0%	1%	100%	0%	100%	0%	100%	100%

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Strategic Objective 4 Establishment of healthy financial management															
National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.17	100% Elimination of Unauthorised expenditure by 30 June 2026	% of Unauthorised expenditure after recovery/write-off (Cumulative expenditure incurred to date - Previous balance incurred) / Previous balance incurred	All	0%	0%	0%	100%	100%	100%	0%	100%	100%
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.18	% Submission of financial and non-financial mSCOA data strings and documentation on the GoMuni web-based application by the set deadlines provided by National Treasury by 30 June 2026. (All reports to be uploaded within 10 working days after the month-end)	% of reports loaded on the GoMuni application	All	90%	100%	95,92%	100%	100%	100%	90%	100%	100%

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Strategic Objective 4 Establishment of healthy financial management															
National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Finance	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.19	Reduce Trade Creditors payment period to 30 days by 30 June 2026 Trade Creditors Outstanding / Credit Purchases/(Operating and Capital) x365)	Creditors Payment Period (Trade Creditors)	All	284	-	-	300	384	300	284	30	30
Finances	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO4.20	The percentage of the municipal capital budget actually spent on capital projects by 30 June (Total actual amount spent on capital projects/Total amount budgeted for capital projects)X100	% of Capital budget spent by 30 June {Actual amount spent on capital projects /Total amount budgeted for capital projects)X100}	All	91%	90%	68,87%	90%	68,87%	90%	91%	90%	90%
Finances	Finance and Administration / Budget and Treasury Office	The municipality has a system in place to track spending in terms of budget allocations and is financially viable to deliver services to the community	SO2.21	The percentage of the total municipal operational budget spent by 30 June 2025 ((Actual amount spent on total operational budget/Total	% of the total municipal operational budget spent by 30 June	All	95%	90%	`95%	90%	97,76%	90%	95%	90%	90%

Strategic Objective 4 Establishment of healthy financial management															
National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
				operational budget)X100)											
Finance	Finance and Administration / Budget and Treasury Office	Finance	SO4.22	Prepare and submit the Asset Register for the FY 2025/26 o the Auditor General by 31 August 2026	Approved Asset Register submitted to the Auditor General	SPM	1	0	0	0	0	1	1	1	1
Infrastructure and Services	Electricity / Electricity	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO4.23	Limit unaccounted for electricity to less than 25% by 30 June 2026 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased)x 100}	% unaccounted for electricity by 30 June	All	26%	15%	29,38%	15%	24,42%	25%	26%	25%	25%
Infrastructure and Services	Water Management/ Water Distribution	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver	SO4.24	Limit unaccounted for water (Non-Revenue Water) to less than 40% by 30 June 2026 {(Number of Kilolitres Water Purified - Number of kilolitres Water Sold) /	% unaccounted for water (Non-Revenue Water) annually	All	67%	40%	63,99%	40%	66%	40%	67%	40%	40%

Strategic Objective 4 Establishment of healthy financial management															
National KPA: Municipal Financial Viability and Management															
Directorate	mSCOA Function /Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
		such services in a sustainable manner		Number of kilolitre's Water Purified Ã- 100}											

Strategic Objective 5 Improved Institutional Management															
National KPA: Institutional Development and Municipal Transformation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Finance	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.2	Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure (employee related costs and councillors remuneration/total operating expenditure x100	Employee cost as a percentage of total operating cost	SPM	39%	33%	31,92%	33%	34,71%	33%		33%	33%
Finance	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.3	Percentage of municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2024 ((Total Actual Training Expenditure/ Total personnel Budget)x100))	(Total expenditure on training/total personnel budget)/100	SPM	100%	100%	100%	100%	100%	100%		100%	100%

CHAPTER 8

Strategic Objective 5 Improved Institutional Management															
National KPA: Institutional Development and Municipal Transformation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Finance	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.4	Limit vacancy rate to 20% of funded post by 30 June 2026 {(Number of funded posts vacant divided by budgeted funded posts)x100}	(Number of funded posts vacant divided by budgeted funded posts)x100	SPM	0%	20%	0%	20%	0%	0%		0%	0%
Corporate Services	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.5	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April 2026	Workplace Skills Plan submitted to LGSETA	SPM	1	0	0	1	1	1		1	1

Strategic Objective 5 Improved Institutional Management															
National KPA: Institutional Development and Municipal Transformation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Corporate Services	Finance and Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.6	Review organogram to be aligned with strategy and comply with R890 by 30 June 2026	Organogram reviewed by 30 June 2025	SPM	1	1	0	1	0	1		-	-
Office of the Municipal Manager	Administration / Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.8	Coordinate Bi-annual performance assessments of the MM and managers reporting directly to the MM by 30 June 2026	Performance assessments conducted twice per year	SPM	2	2	0	2	2	2		2	2

CHAPTER 8

Strategic Objective 5 Improved Institutional Management															
National KPA: Institutional Development and Municipal Transformation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	Actual 22/23	23/24	Actual 23/24	24/25	Actual 24/25	25/26	26/27
Office of the Municipal Manager	Administration /Human Resources	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	SO5.9	% Completion of the appointed Sec 56 & 57 Managers performance agreements by 16 August 2025	% Performance agreements developed, submitted and publicised	SPM	3	6	6	6	3	100%		100%	100%
Finance	Administration	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.		Perform a post audit review of ICT frameworks, methodologies, policies, plans and strategies and update in accordance with recommendations made by the Auditor General	ICT Frameworks, methodologies, policies, plans and strategies updated as per audit action plan by the latest 31 March 2024	SPM	100%	0%	0%	100%	100%	0%		0%	0%

Strategic Objective 5 Improved Institutional Management															
National KPA: Institutional Development and Municipal Transformation															
Directorate	mSCOA Function / Sub-function	Outcome	IDP ref.	Key performance indicator	Unit of Measurement	Ward	Baseline	Annual Target							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Finance	Administration	The municipality is internally transformed to deliver the services required at an acceptable level with the support administrative systems and skilled staff whose performance is regularly monitored.	S05.10	To implement ICT systems and technology to enable the municipality to deliver excellent customer experience by 30 June 2025	Percentage implementation of the ICT operational plan	SPM	0%	0%	0%	0%	0%	100%		100%	100%

Strategic Objective 6 Provision of Community and Social Services															
National KPA: Provision of Community and Social Services															
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Community and Social Services	Community and Social Services / Libraries and Archives	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.2	Number of reading outreach programmes conducted at all libraries by 30 June 2026	Number of outreach programmes held	All	68	60	112	60	107	60	68	60	60
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.4	% Completion of the fencing of Frank Roro Cricket field by 30 June 2025	Percentage progress on the upgrading and building of the ablution	11	100%	-	-	-	-	100%	100%	-	-
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure	SO6.5	% Construction for the embankment of the Frank Roro Cricket Pitch by 30 June 2025	% Completion	11	95%	-	-	-	-	100%	95%	-	-

Strategic Objective 6 Provision of Community and Social Services															
National KPA: Provision of Community and Social Services															
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		is maintained to deliver such services in a sustainable manner													
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.6	% Progress on the upgrading of the Ritchie sport grounds by 30 June 2026	% Completion	26	-	-	-	-	-	-	-	30%	70%
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner													

CHAPTER 8

Strategic Objective 6 Provision of Community and Social Services															
National KPA: Provision of Community and Social Services															
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Community and Social Services	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.5	Percentage progress on the upgrading and building of ablution blocks at Ritchie Cemetery by 30 June 2025	Percentage progress as per project plan	26	85%	-	-	-	-	100%	85%	-	-
Community and Social Services	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.17	Percentage completion of the fencing of the ABC Cemetery by 30 June 2026	% Progress as per annual project plan	17	0%	-	-	-	-	-	-	100%	-
Community and Social Services	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure	SO6.5	Percentage progress on the upgrading and building of ablution blocks at Kenilworth and Phutanang	Percentage progress as per project plan	28, 32	85%	-	-	-	-	100%	85%	-	-

Strategic Objective 6 Provision of Community and Social Services															
National KPA: Provision of Community and Social Services															
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		is maintained to deliver such services in a sustainable manner		cemeteries by 30 June 2025											
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.5	Percentage maintenance of municipal recreational facilities (swimming pools, stadia and caravan park) as per the annual maintenance plan	% Maintenance	All	100%	100%	100%	100%	100%	100%	100%	100%	100%
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.5	Percentage upgrade of the swimming pools s (Karen Muir, Roodepan, Florianville and Galeshewe) to be upgraded by 30 June 2025	Number of swimming pools upgraded as per the project plan	All	100%	-	-	-	-	100%	100%	-	-

Strategic Objective 6 Provision of Community and Social Services															
National KPA: Provision of Community and Social Services															
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner		% Progress on the refurbishment of community halls as per the annual maintenance plan	% Maintenance on the refurbishment of community halls	All	100%	-	-	-	-	100%	100%	100%	100%
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.7	% Completion for the refurbishment of community halls (Floors/Colville 30 June 2026	% Progress on the refurbishment of community halls	14	68%	-	-	-	-	100%	68%	100%	-
Community and Social Services	Sport and recreation	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure	SO6.8	% Maintenance of usable community parks as per the annual maintenance plan	% Maintenance	SPM	100%	100%	100%	100%	100%	100%	100%	100%	100%

Strategic Objective 6 Provision of Community and Social Services															
National KPA: Provision of Community and Social Services															
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		is maintained to deliver such services in a sustainable manner													
Community and Social Services	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.9	Number of road blocks conducted by 30 June 2026	Number of roadblocks conducted	SPM	17	-	-	8	33	8	8	17	8
Community and Social Services	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.10	Plan and conduct stop and check points to improve road safety by 30 June 2026	Number of stop and checkpoints conducted	All	10 171	-	-	6 000	13 583	6 000	6 000	10 171	6 000

Strategic Objective 6 Provision of Community and Social Services															
National KPA: Provision of Community and Social Services															
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
Community and Social Services	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.11	Conduct quarterly awareness for HIV, STI and TB by 30 June 2026	Number of awareness campaigns conducted	All	4	4	4	4	4	4	4	4	4
Community and Social Services	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.12	Conduct monthly inspections of food premises to ensure compliance to legislation by 30 June 2026	Number of inspections	All	3 439	-	-	1 800	2 739	2 700	3 439	2 700	2 700
Community and Social Services	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard	SO6.13	Conduct monthly inspections at non-food premises to ensure compliance to	Number of inspections	All	455	-	-	1 200	1 122	1 200	455	800	800

Strategic Objective 6 Provision of Community and Social Services														
National KPA: Provision of Community and Social Services														
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**						
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		and the infrastructure is maintained to deliver such services in a sustainable manner		legislation by 30 June 2026											
Community and Social Services	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.14	Number of water samples collected and submitted to the Laboratory by 30 June 2026	Number of water samples collected and submitted to the Laboratory	All	615	-	-	960	638	600	615	600	600
Community and Social Services	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services	SO6.15	Review of the Indigent Burial Policy by 30 June 2026	Final Reviewed Indigent Burial Policy	SPM	1	-	-	-	-	1	1	1	-

Strategic Objective 6 Provision of Community and Social Services															
National KPA: Provision of Community and Social Services															
Directorate	**mSCOA Function /Sub-function**	**Outcome**	**IDP ref.**	**Key performance indicator**	**Unit of Measurement**	**Ward**	**Baseline**	**Annual Target**							
								22/23	**Actual 22/23**	**23/24**	**Actual 23/24**	**24/25**	**Actual 24/25**	**25/26**	**26/27**
		in a sustainable manner													
Community and Social Services	Health and safety	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.16	Review of the Integrated Waste Management Plan (IWMP) and municipal waste by-laws to align with the National Waste Management Strategy by 30 June 2026	Draft IWMP and municipal waste by-laws	SPM	0	-	-	-	-	1	0	1	0
Community and Social Services	Cemeteries	All communities have access to basic services delivered at an acceptable and agreed upon standard and the infrastructure is maintained to deliver such services in a sustainable manner	SO6.17	Percentage completion of the fencing of the ABC Cemetery by 30 June 2026	% Progress as per annual project plan	17	0%	-	-	-	-	-	-	100%	-

List Of Acronyms

COGTA	Department of Cooperative Governance and Traditional Affairs
DOE	Department of Energy
DSD	Department of Social Development
DMF	Disaster Management Framework
DWS	Department of Water and Sanitation
EMT	Executive Management Team
EPWP	Expanded Public Work Programme
EPIP	Environmental Protection Infrastructure Programme
GBV	Gender Based Violence
GBVF	Gender Based Violence and Femicide
GVA	Gross Value Added
HIV/AIDS	Human Immunodeficiency Virus/ Acquired Immune Deficiency Syndrome
IDP	Integrated Development Plan
IEM	Integrated Environmental Management
IGR	Intergovernmental Relations
INEP	Integrated National Electrification Programme
ICT	Information and Communication Technology
IUDG	Integrated Urban Development Grant
LGBTQIA+	Gay, Lesbian, Bisexual, Transgender, Queer, Intersex, and Asexual people collectively
FBDM	Frances Baard District Municipality
NGO	Non-governmental Organisation
NUSP	National Upgrading Support Programme
MIG	Municipal Infrastructure Grant
MFMA	Municipal Financial Management Act
MTREF	Medium-Term Revenue and Expenditure Framework
PESTLE	Political, Economic, Sociological, Technological, Legal and Environmental
PM	Performance Management
PSDF	Provincial Spatial Development Framework
RBIG	Regional Bulk Infrastructure Grant

List Of Acronyms

RDP/BNG	Reconstruction and Development Programme/Breaking New Ground
REDZ	Renewable Energy Development Zone
SASSA	South African Social Security Agency
SCM	Supply Chain Management
SDBIP	Service Delivery and Budget Implementation Plan
SDF	Spatial Development Framework
SMME	Small Medium Micro Enterprise
SPELUM	Spatial Planning and Land Use Management
SPM	Sol Plaatje Municipality
WESSA	Wildlife and Environment Society of South Africa
WSIG	Water Services Infrastructure Grant
WWTW	Wastewater Treatment Works

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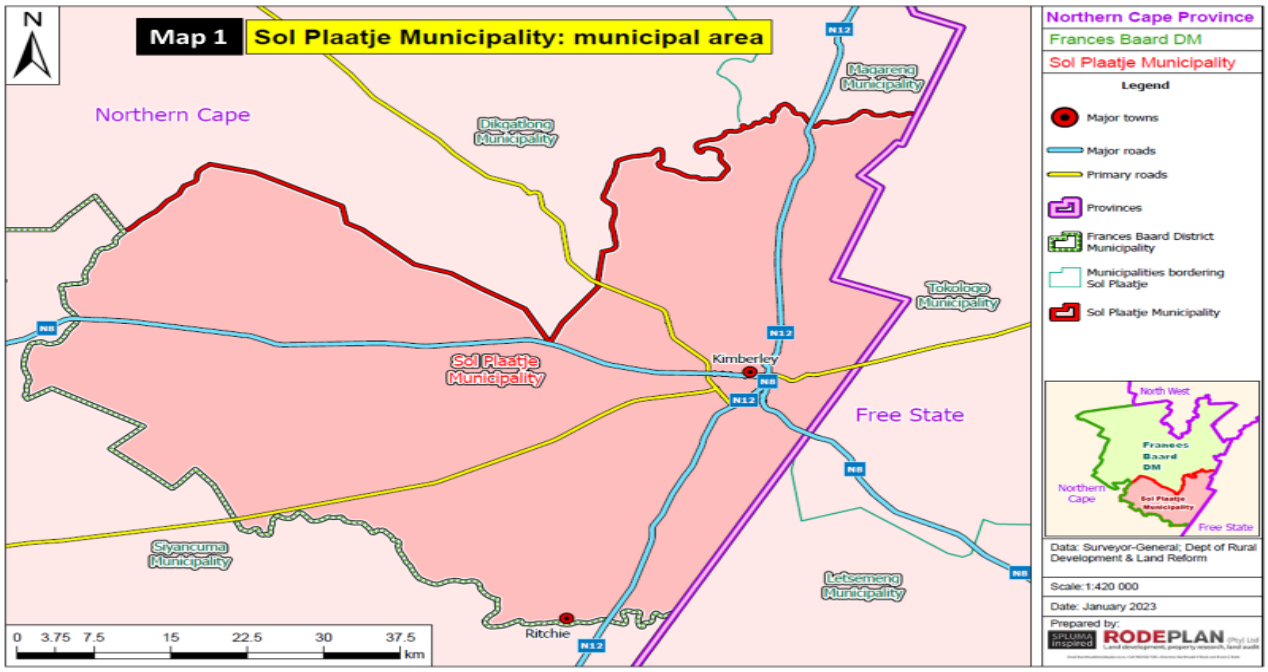
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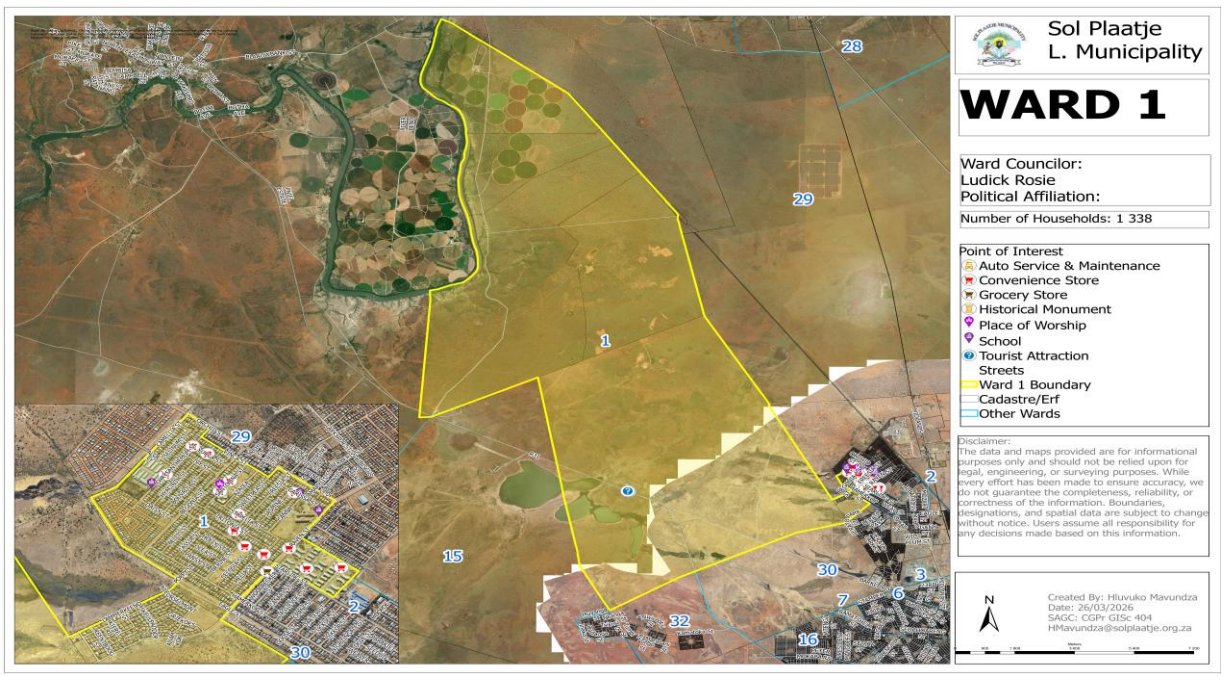
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MAPS



Municipal Area Map



Ward 1

MAPS



Ward 2



Ward 3

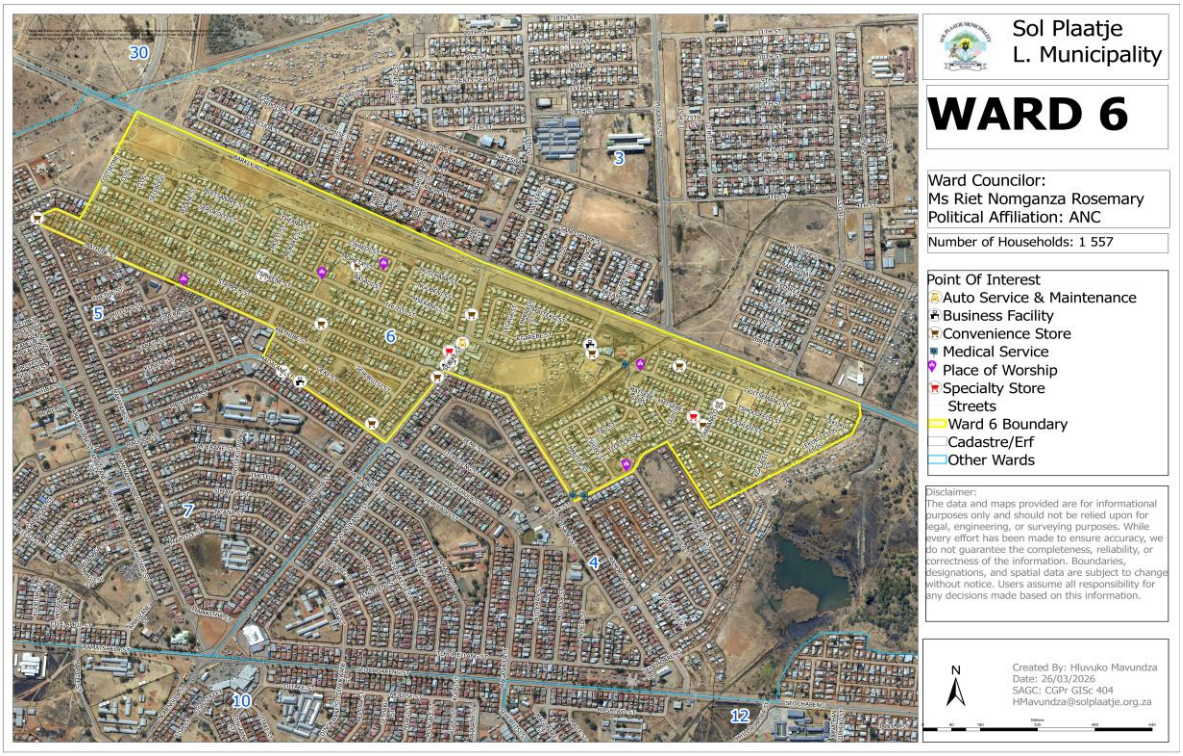
MAPS


Sol Plaatje
L. Municipality
WARD 4
Ward Councilor:
Mr Bopape Tebogo Hendry
Political Affiliation: ANC
Number of Households: 1 590
Point Of Interest
Business Facility
Convenience Store
Government Office
Medical Service
Nightlife
Pharmacy
Place of Worship
School
Specialty Store
Streets
Wards 4 Boundary
Cadastre/Erf
Other Wards
Disclaimer:
The data and maps provided are for informational purposes only and should not be relied upon for legal, engineering, or surveying purposes. While every effort has been made to ensure accuracy, we do not guarantee the completeness, reliability, or correctness of the information. Boundaries, designations, and spatial data are subject to change without notice. Users assume all responsibility for any decisions made based on this information.
N
Created By: Hluvuko Mavundza
Date: 26/03/2026
SAGC: CGPr GISc 404
HMavundza@solplaatje.org.za

Ward 4


Sol Plaatje
L. Municipality
WARD 5
Ward Councilor:
Mr Nolitye Mncedisi Raphael
Political Affiliation: ANC
Number of Households: 1 349
Point Of Interest
Business Facility
Convenience Store
Medical Service
Nightlife
Place of Worship
School
Specialty Store
Streets
Ward 5 Boundary
Cadastre/Erf
Other Wards
Disclaimer:
The data and maps provided are for informational purposes only and should not be relied upon for legal, engineering, or surveying purposes. While every effort has been made to ensure accuracy, we do not guarantee the completeness, reliability, or correctness of the information. Boundaries, designations, and spatial data are subject to change without notice. Users assume all responsibility for any decisions made based on this information.
N
Created By: Hluvuko Mavundza
Date: 26/03/2026
SAGC: CGPr GISc 404
HMavundza@solplaatje.org.za

Ward 5

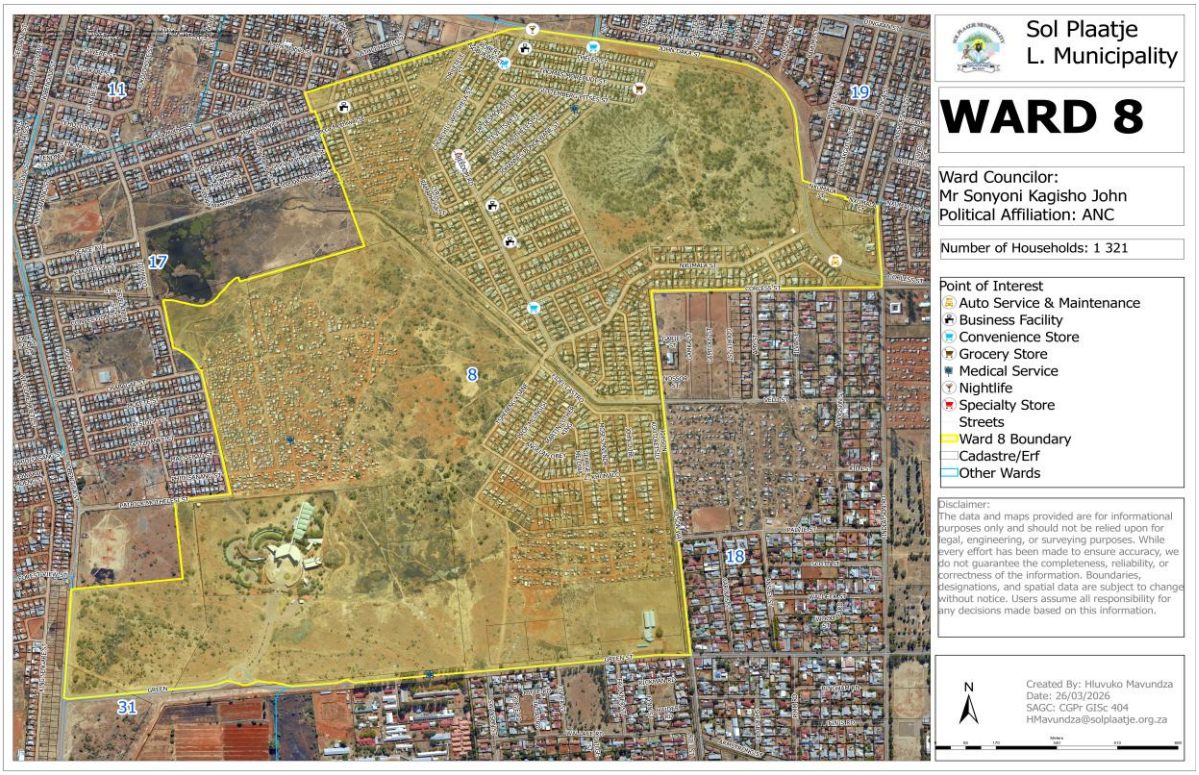

Sol Plaatje
L. Municipality
WARD 6
Ward Councilor:
Ms Riet Nomganza Rosemary
Political Affiliation: ANC
Number of Households: 1 557
Point Of Interest
Auto Service & Maintenance
Business Facility
Convenience Store
Medical Service
Place of Worship
Specialty Store
Streets
Ward 6 Boundary
Cadastre/Erf
Other Wards
Disclaimer:
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Created By: Hluvuko Mavundza
Date: 26/03/2026
SAGC: CGPr GISc 404
HMavundza@solplaatje.org.za
30
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Ward 6

MAPS

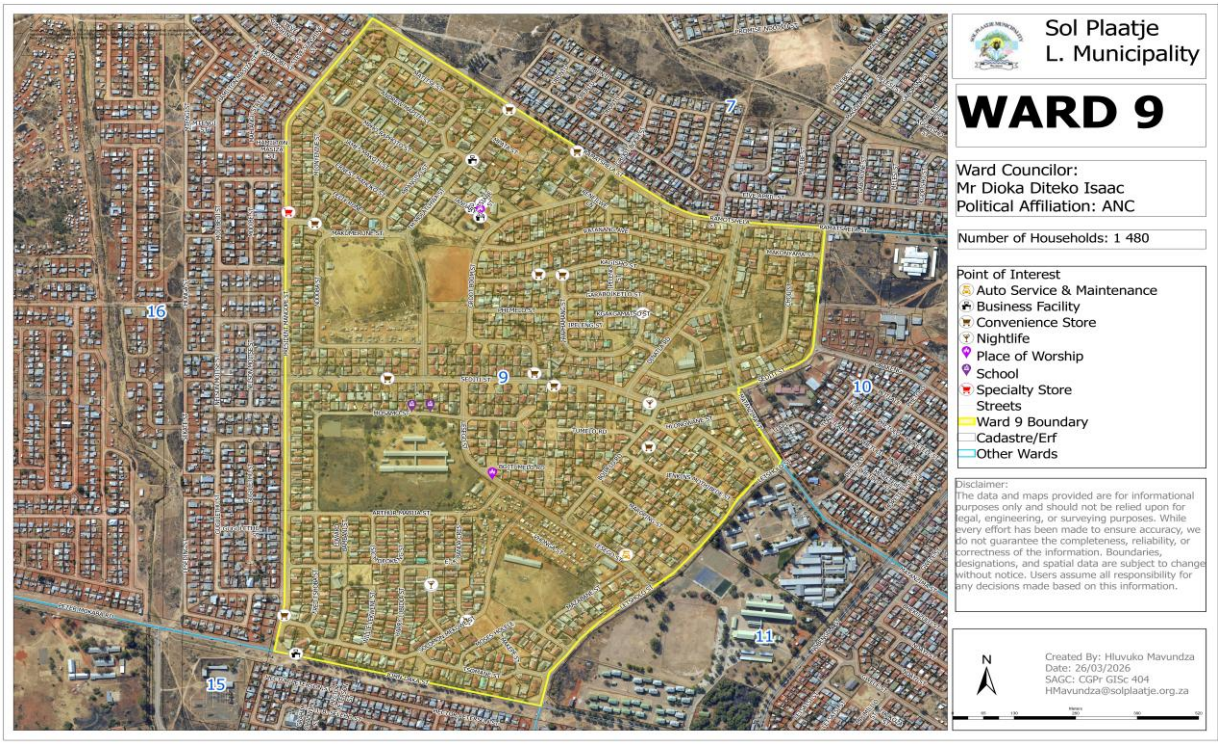

Sol Plaatje
L. Municipality
WARD 7
Ward Councilor:
Political Affiliation:
Number of Households: 1 347
Point Of Interest
Business Facility
Convenience Store
Court House
Medical Service
Nightlife
Place of Worship
Post Office
School
Specialty Store
Streets
Ward 7 Boundary
Cadastre/Erf
Other Wards
Disclaimer:
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Date: 26/03/2026
SAGC: CGPr GISc 404
HMavundza@solplaatje.org.za

Ward 7


Sol Plaatje
L. Municipality
WARD 8
Ward Councilor:
Mr Sonyoni Kagisho John
Political Affiliation: ANC
Number of Households: 1 321
Point of Interest
Auto Service & Maintenance
Business Facility
Convenience Store
Grocery Store
Medical Service
Nightlife
Specialty Store
Streets
Ward 8 Boundary
Cadastre/Erf
Other Wards
Disclaimer:
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Date: 26/03/2026
SAGC: CGPr GISc 404
HMavundza@solplaatje.org.za

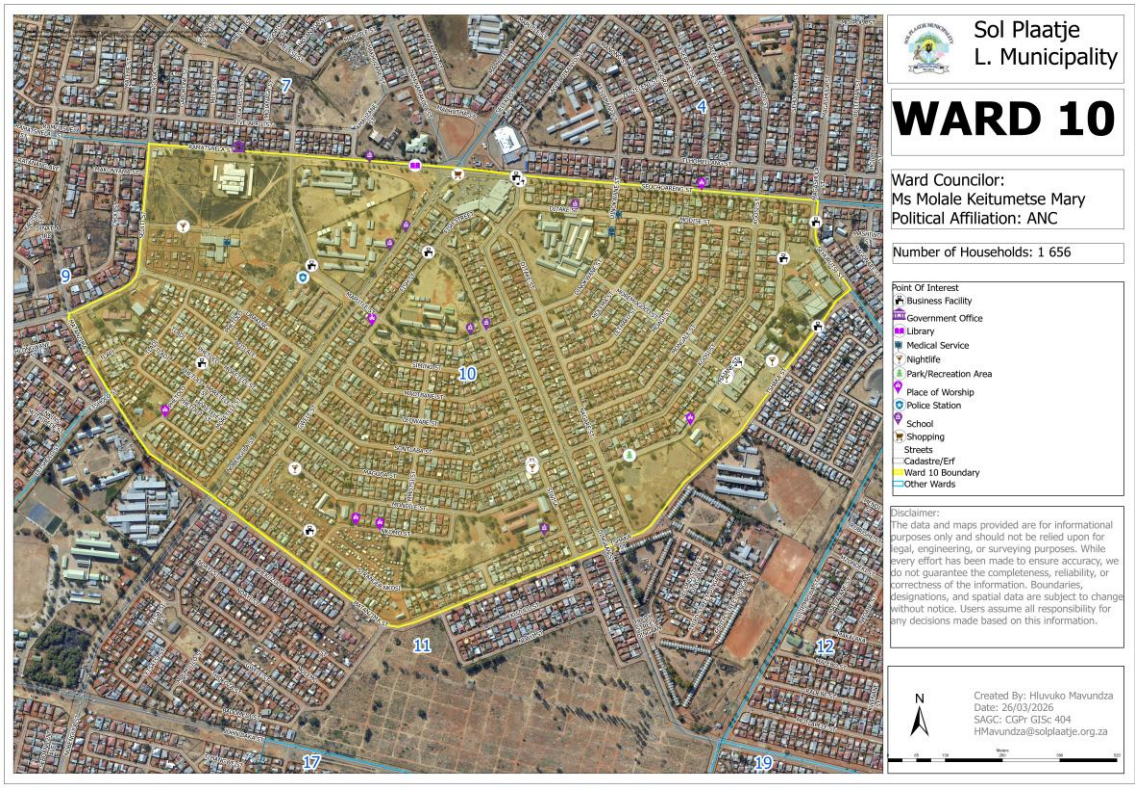
MAPS

Ward 8

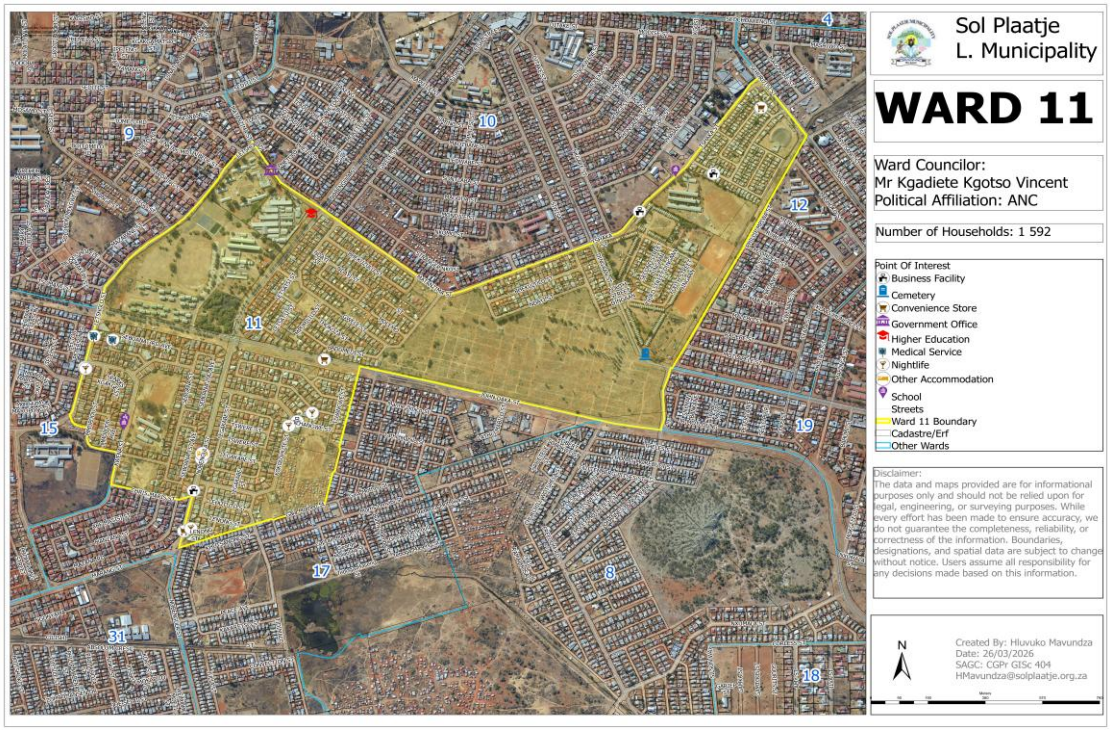


Ward 9

MAPS


Sol Plaatje
L. Municipality
WARD 10
Ward Councilor:
Ms Molale Keitumetse Mary
Political Affiliation: ANC
Number of Households: 1 656
Point Of Interest
Business Facility
Government Office
Library
Medical Service
Nightlife
Park/Recreation Area
Place of Worship
Police Station
School
Shopping
Streets
Cadastre/Erf
Ward 10 Boundary
Other Wards
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Date: 26/03/2026
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HMavundza@solplaatje.org.za

Ward 10


Sol Plaatje
L. Municipality
WARD 11
Ward Councilor:
Mr Kgadiete Kgotso Vincent
Political Affiliation: ANC
Number of Households: 1 592
Point Of Interest
Business Facility
Cemetery
Convenience Store
Government Office
Higher Education
Medical Service
Nightlife
Other Accommodation
School
Streets
Ward 11 Boundary
Cadastre/Erf
Other Wards
Disclaimer:
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Date: 26/03/2026
SAGC: CGPr GISc 404
HMavundza@solplaatje.org.za

Ward 11



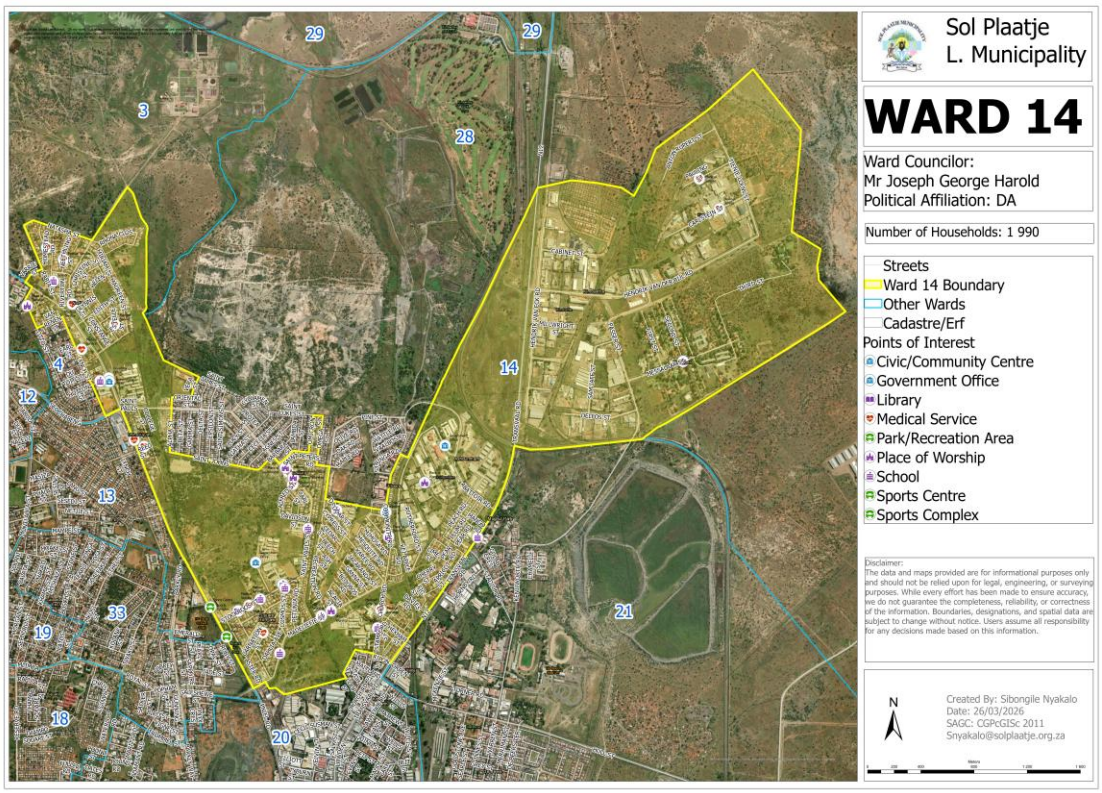
Ward 12

MAPS


Sol Plaatje
L. Municipality
WARD 13
Ward Councilor:
Mrs Margaret Kereditse Molatudi
Political Affiliation: ANC
Number of Households: 1 158
Points of Interest
Government Office
Medical Service
Place of Worship
School
Sports Centre
Sports Complex
Streets
Ward 13 Boundary
Cadastre/Erf
Other Wards
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Date: 26/03/2026
SAGC: CGPcGISc 2011
Snyakalo@solplaatje.org.za
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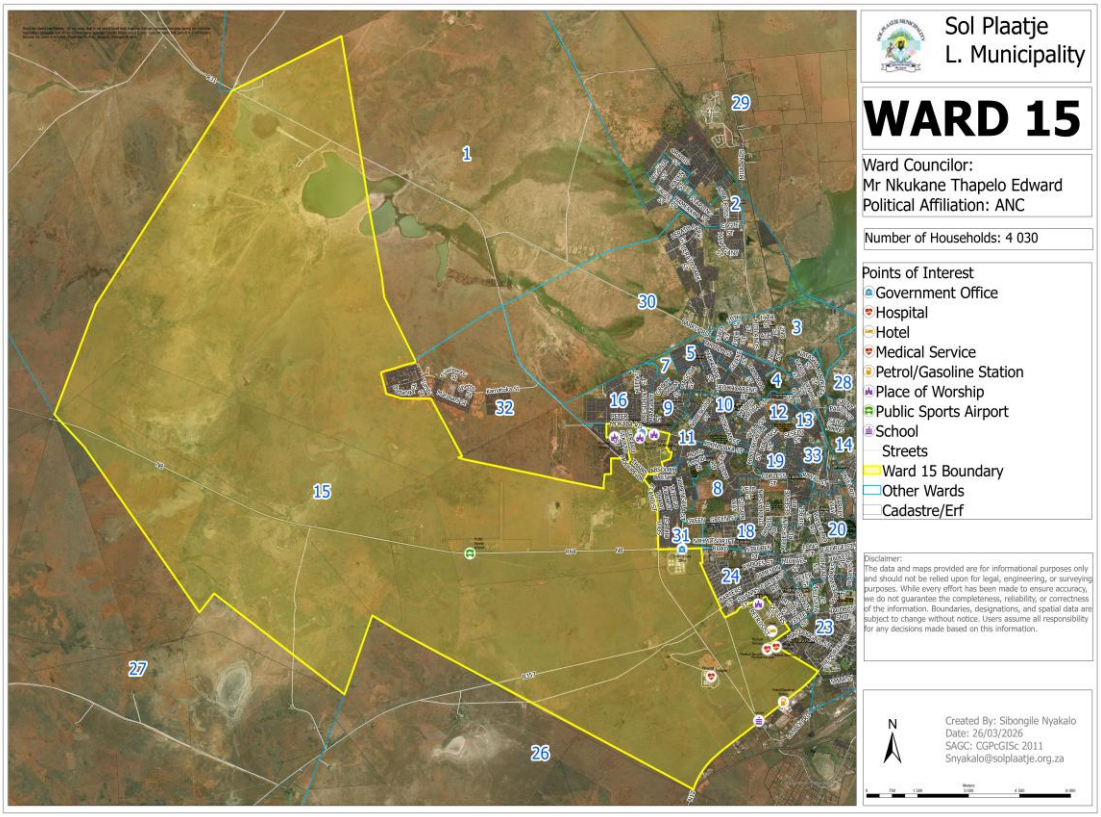
Ward 13

MAPS


Sol Plaatje
L. Municipality
WARD 14
Ward Councilor:
Mr Joseph George Harold
Political Affiliation: DA
Number of Households: 1 990
Streets
Ward 14 Boundary
Other Wards
Cadastre/Erf
Points of Interest
Civic/Community Centre
Government Office
Library
Medical Service
Park/Recreation Area
Place of Worship
School
Sports Centre
Sports Complex
Disclaimer:
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Date: 26/03/2026
SAGC: CGPcGISc 2011
Snyakalo@solplaatje.org.za
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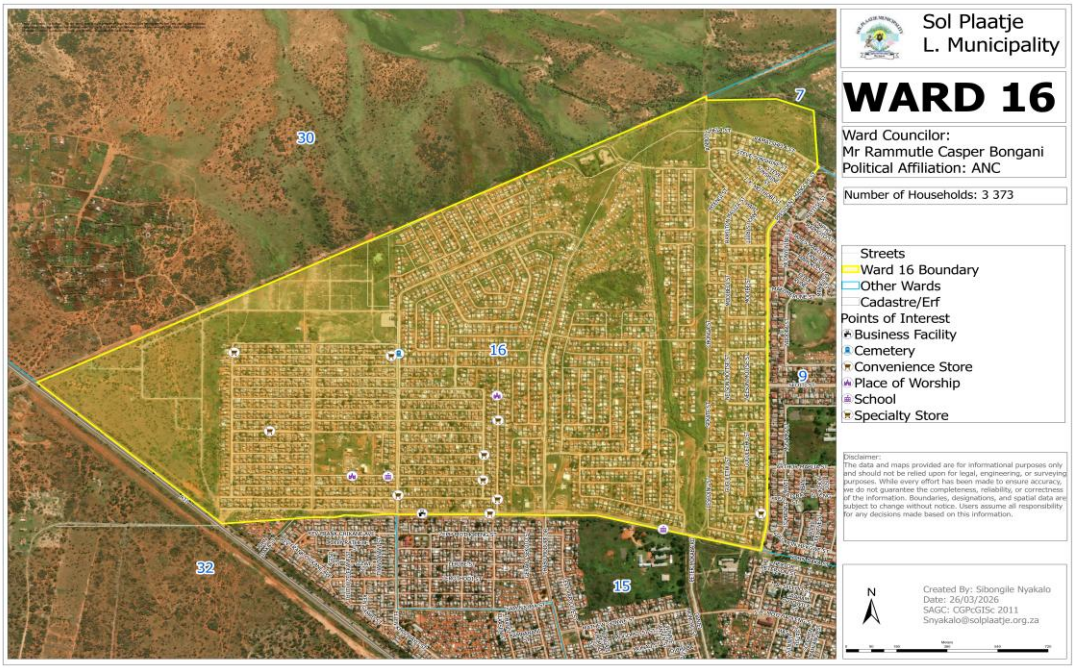
Ward 14

MAPS

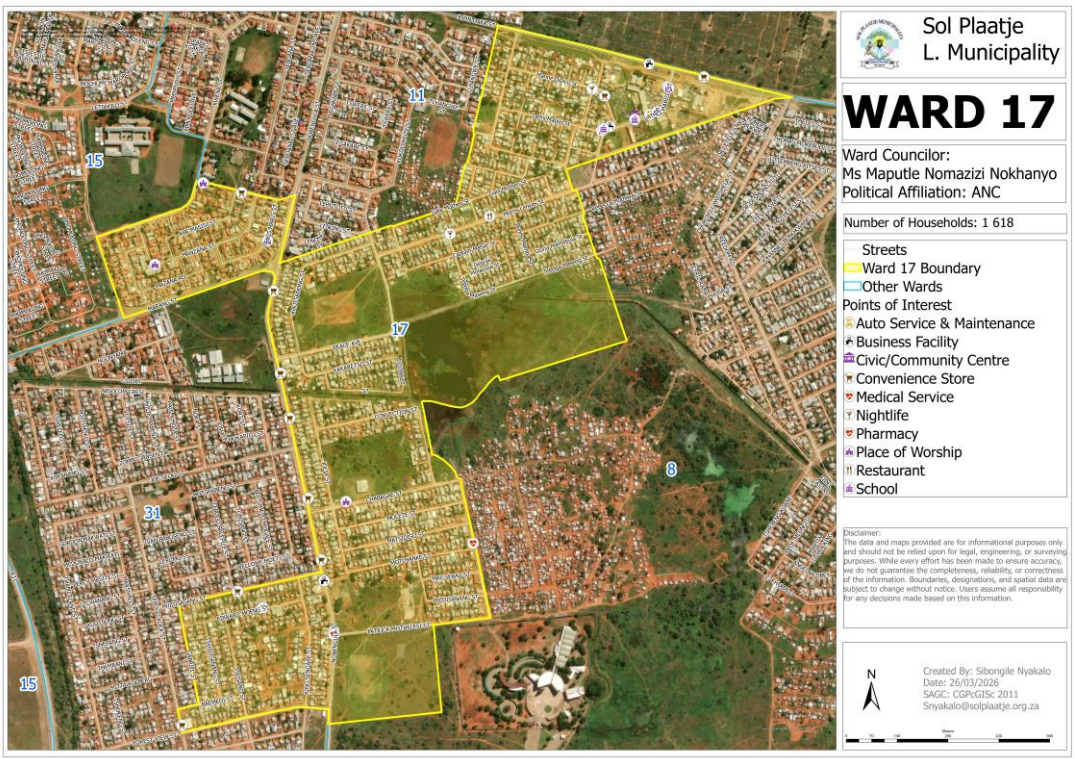

Sol Plaatje
L. Municipality
WARD 15
Ward Councilor:
Mr Nkukane Thapelo Edward
Political Affiliation: ANC
Number of Households: 4 030
Points of Interest
Government Office
Hospital
Hotel
Medical Service
Petrol/Gasoline Station
Place of Worship
Public Sports Airport
School
Streets
Ward 15 Boundary
Other Wards
Cadastre/Erf
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SAGC: CGPcGISc 2011
Snyakalo@solplaatje.org.za

Ward 15

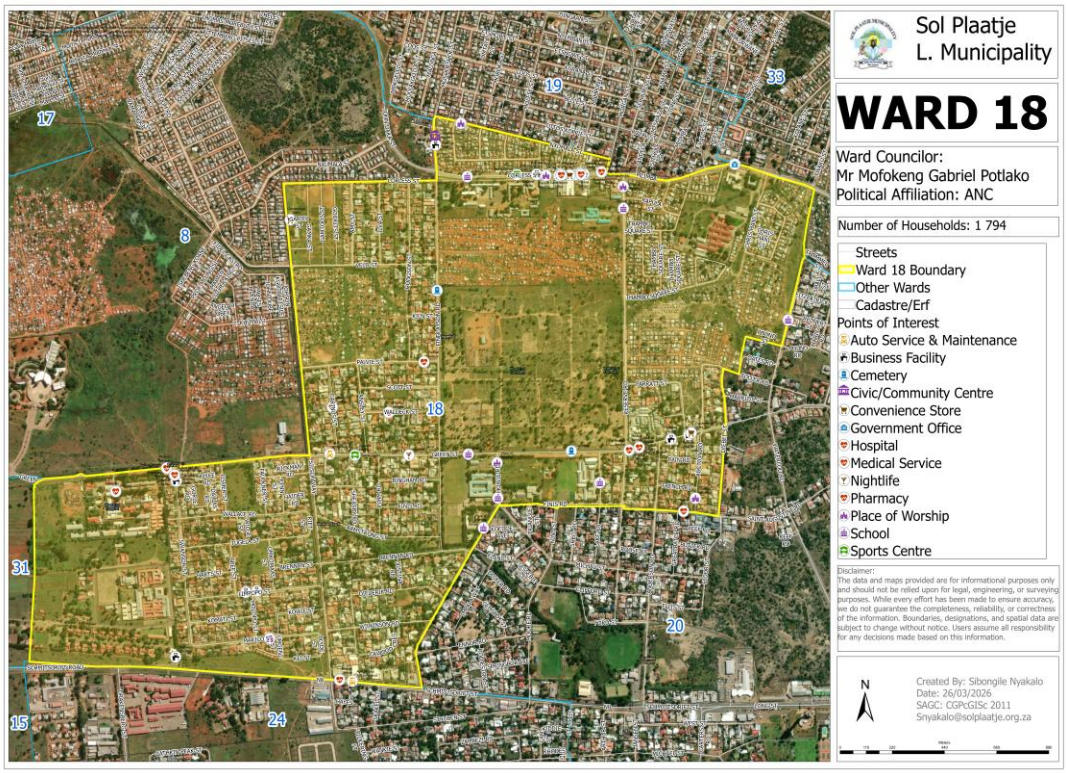
MAPS


Sol Plaatje
L. Municipality
WARD 16
Ward Councilor:
Mr Rammutle Casper Bongani
Political Affiliation: ANC
Number of Households: 3 373
Streets
Ward 16 Boundary
Other Wards
Cadastre/Erf
Points of Interest
Business Facility
Cemetery
Convenience Store
Place of Worship
School
Specialty Store
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Date: 26/03/2026
SAGC: CGPcGISc 2011
Snyakalo@solplaatje.org.za
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Ward 16

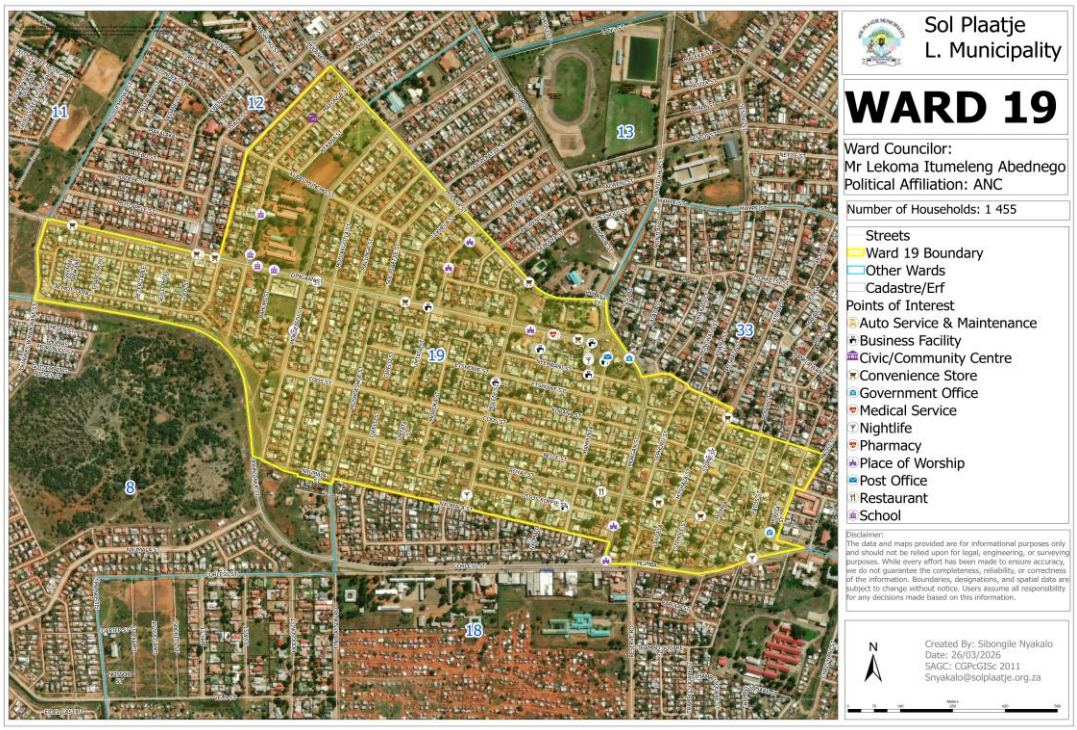

Sol Plaatje
L. Municipality
WARD 17
Ward Councilor:
Ms Maputle Nomazizi Nokhanyo
Political Affiliation: ANC
Number of Households: 1 618
Streets
Ward 17 Boundary
Other Wards
Points of Interest
Auto Service & Maintenance
Business Facility
Civic/Community Centre
Convenience Store
Medical Service
Nightlife
Pharmacy
Place of Worship
Restaurant
School
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Date: 26/03/2026
SAGC: CGPcGISc 2011
Snyakalo@solplaatje.org.za
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Ward 17

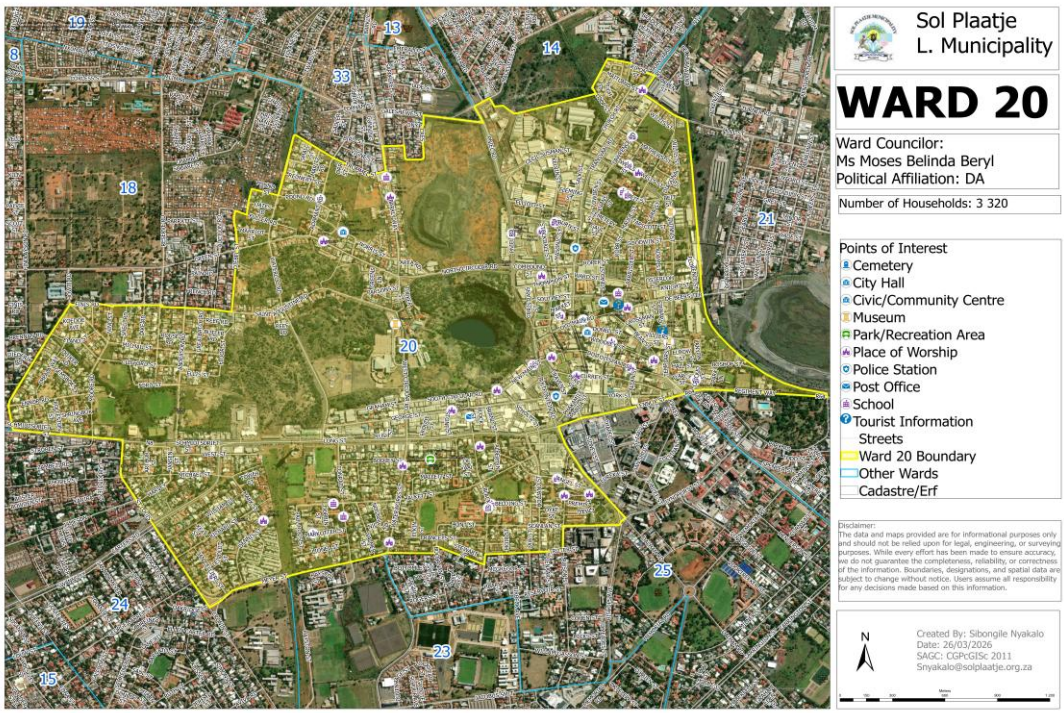


Ward 18

MAPS

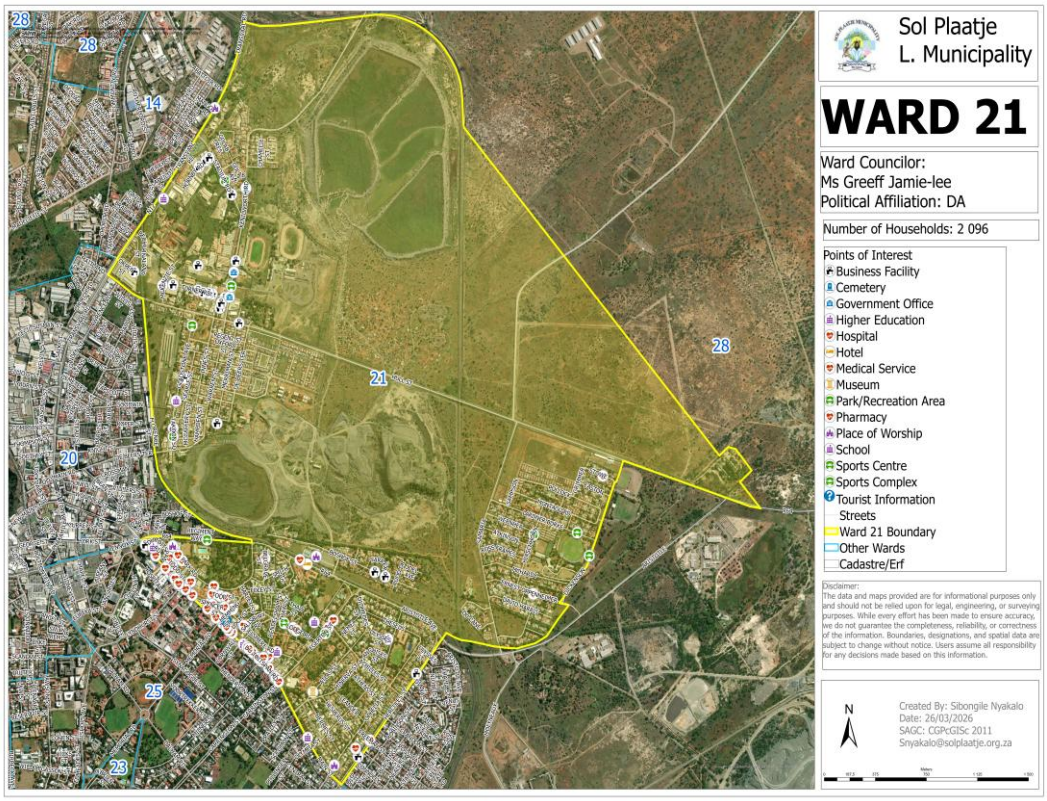

Sol Plaatje
L. Municipality
WARD 19
Ward Councilor:
Mr Lekoma Itumeleng Abednego
Political Affiliation: ANC
Number of Households: 1 455
Streets
Ward 19 Boundary
Other Wards
Cadastre/Erf
Points of Interest
Auto Service & Maintenance
Business Facility
Civic/Community Centre
Convenience Store
Government Office
Medical Service
Nightlife
Pharmacy
Place of Worship
Post Office
Restaurant
School
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Snyakalo@solplaatje.org.za
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Ward 19


Sol Plaatje
L. Municipality
WARD 20
Ward Councilor:
Ms Moses Belinda Beryl
Political Affiliation: DA
Number of Households: 3 320
Points of Interest
Cemetery
City Hall
Civic/Community Centre
Museum
Park/Recreation Area
Place of Worship
Police Station
Post Office
School
Tourist Information
Streets
Ward 20 Boundary
Other Wards
Cadastre/Erf
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Date: 26/03/2026
SAGC: CGPcGISc 2011
Snyakalo@solplaatje.org.za
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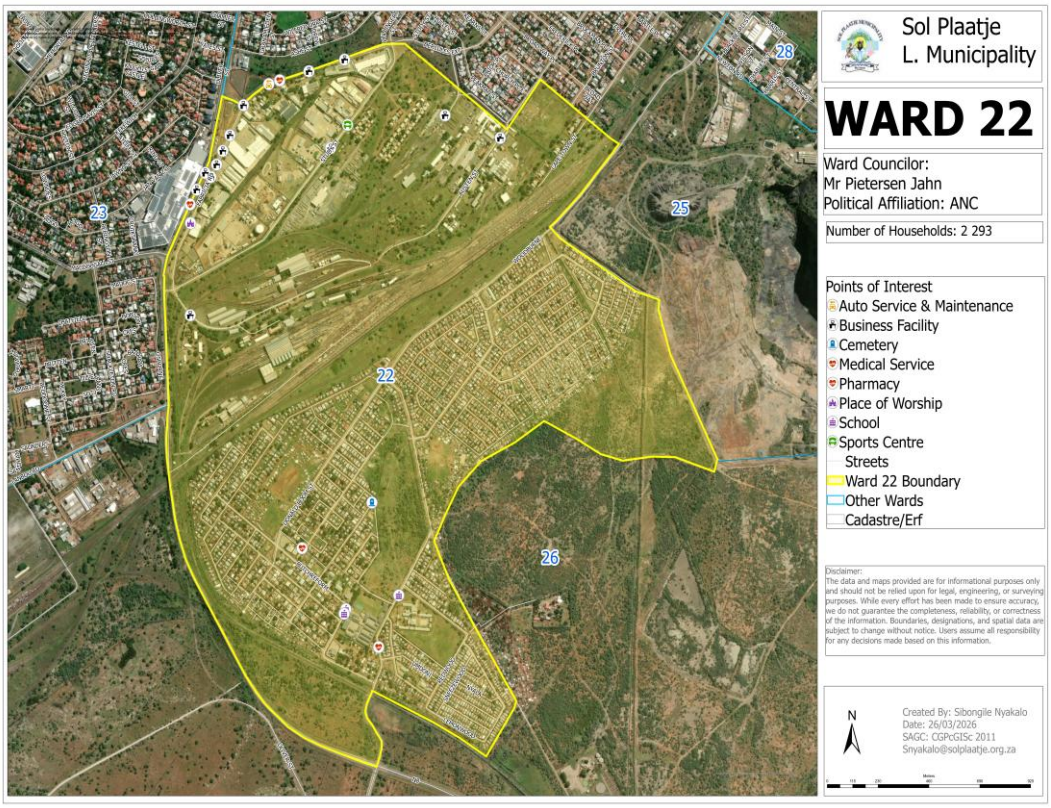
MAPS

Ward 20



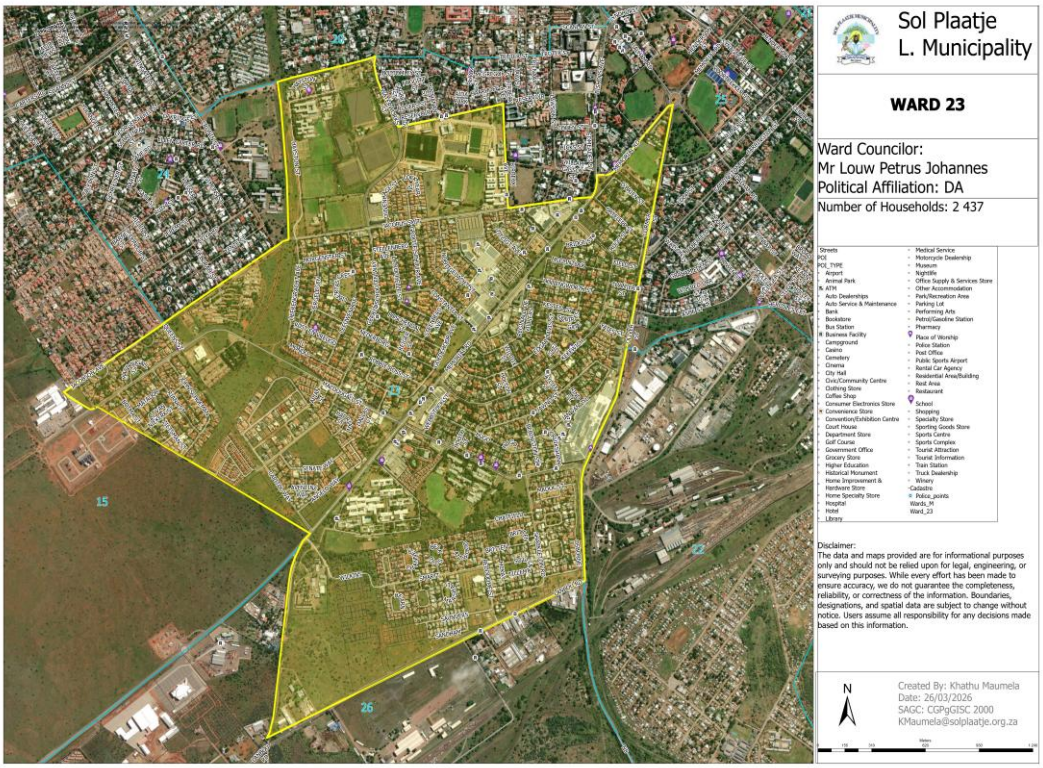
Ward 21

MAPS


Sol Plaatje
L. Municipality
WARD 22
Ward Councilor:
Mr Pietersen Jahn
Political Affiliation: ANC
Number of Households: 2 293
Points of Interest
Auto Service & Maintenance
Business Facility
Cemetery
Medical Service
Pharmacy
Place of Worship
School
Sports Centre
Streets
Ward 22 Boundary
Other Wards
Cadastre/Erf
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Date: 26/03/2026
SAGC: CGPcGISc 2011
Snyakalo@solplaatje.org.za
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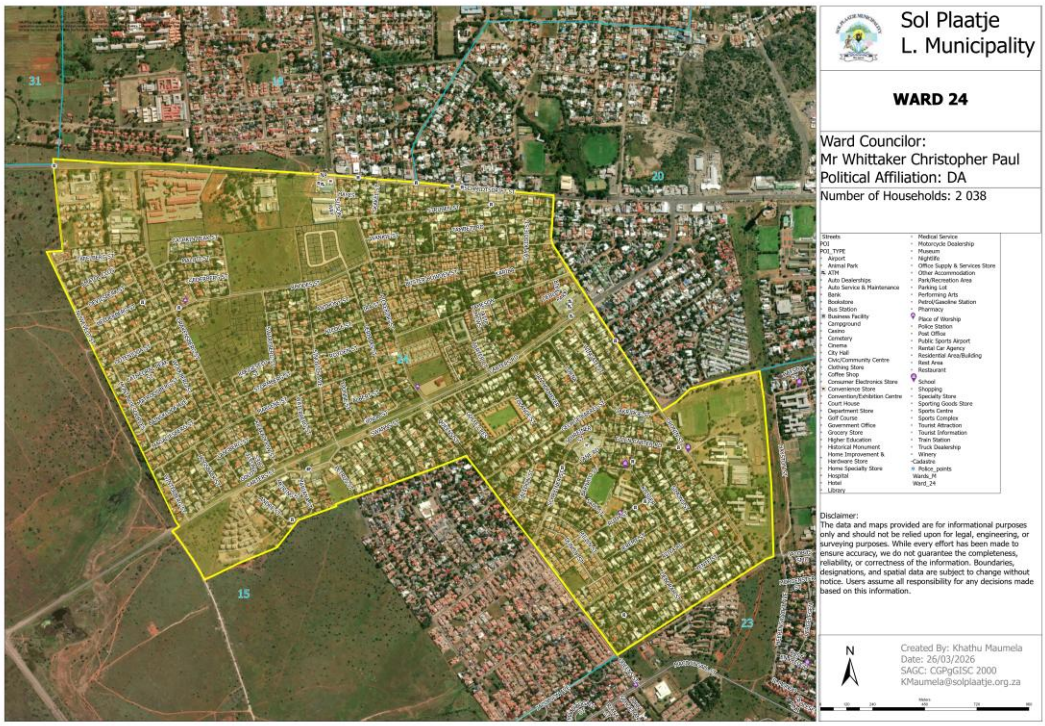
Ward 22

MAPS


Sol Plaatje
L. Municipality
WARD 23
Ward Councilor:
Mr Louw Petrus Johannes
Political Affiliation: DA
Number of Households: 2 437
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Date: 26/03/2026
SAGC: CGPgGISC 2000
KMaumela@solplaatje.org.za

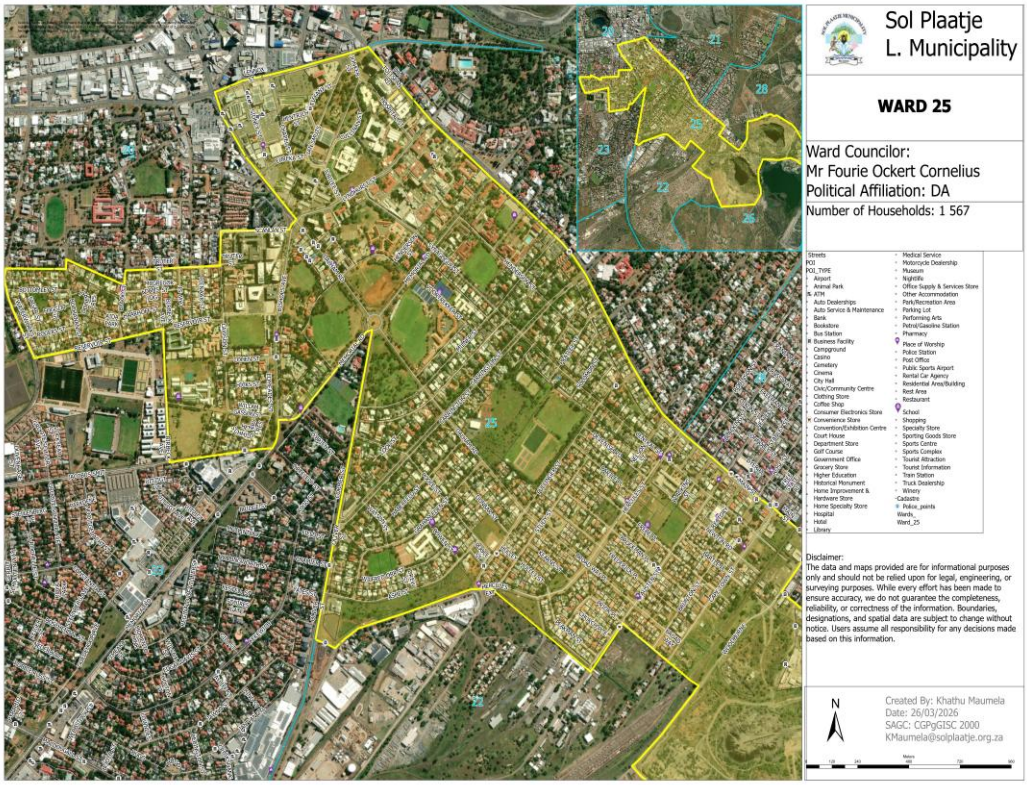
Ward 23

MAPS


Sol Plaatje
L. Municipality
WARD 24
Ward Councilor:
Mr Whittaker Christopher Paul
Political Affiliation: DA
Number of Households: 2 038
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Date: 26/03/2026
SAGC: CGPgGISC 2000
KMaumela@solplaatje.org.za

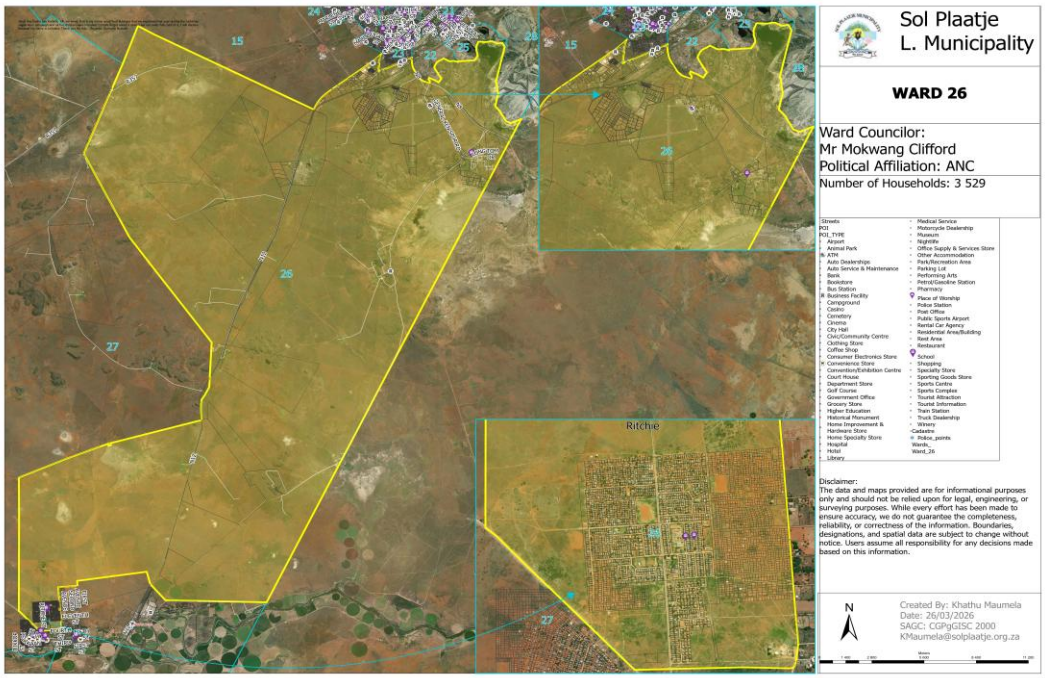
Ward 24

MAPS

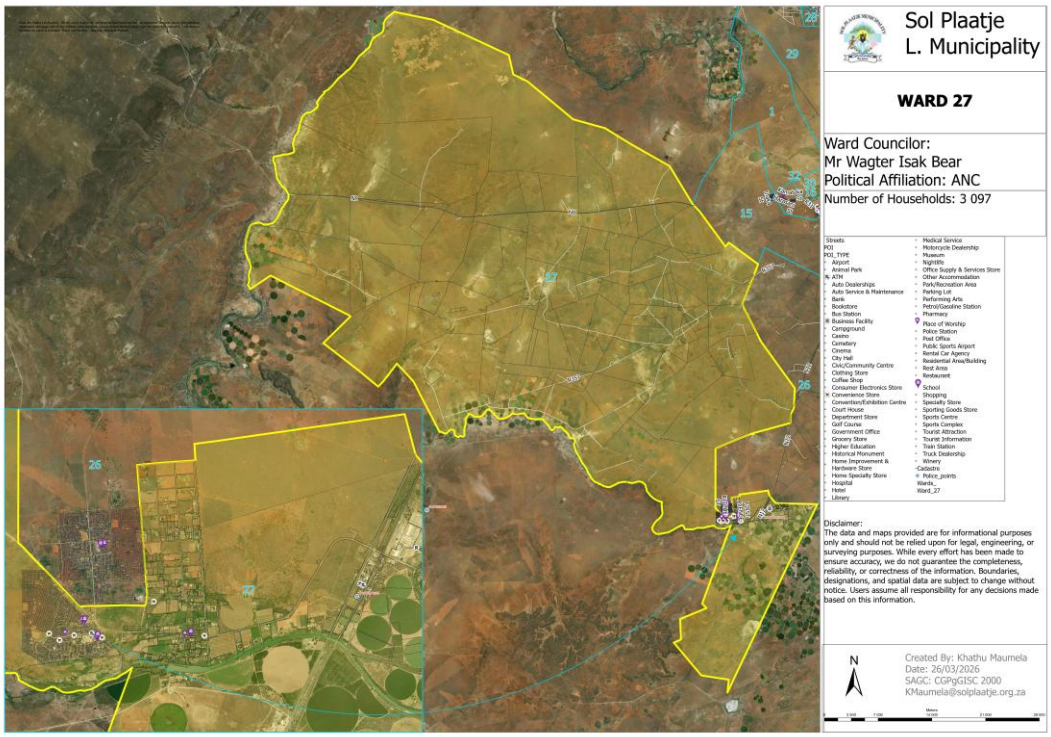

Sol Plaatje
L. Municipality
WARD 25
Ward Councilor:
Mr Fourie Ockert Cornelius
Political Affiliation: DA
Number of Households: 1 567
Disclaimer:
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Date: 26/03/2026
SAGC: CGPGISC 2000
KMaumela@solplaatje.org.za

Ward 25

MAPS

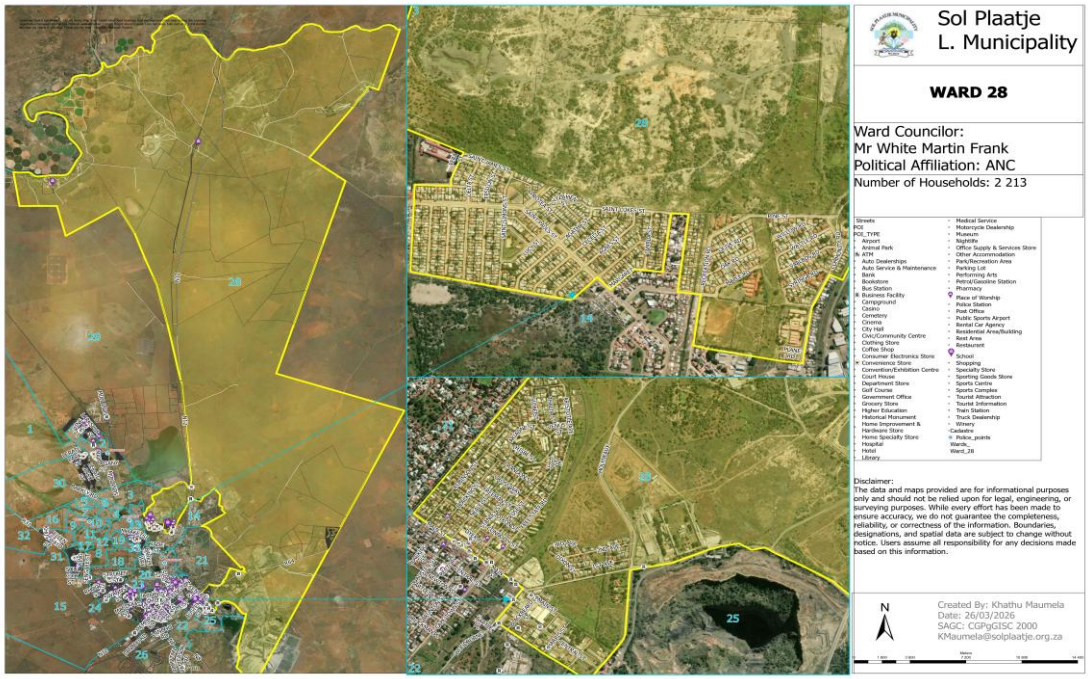


Ward 26

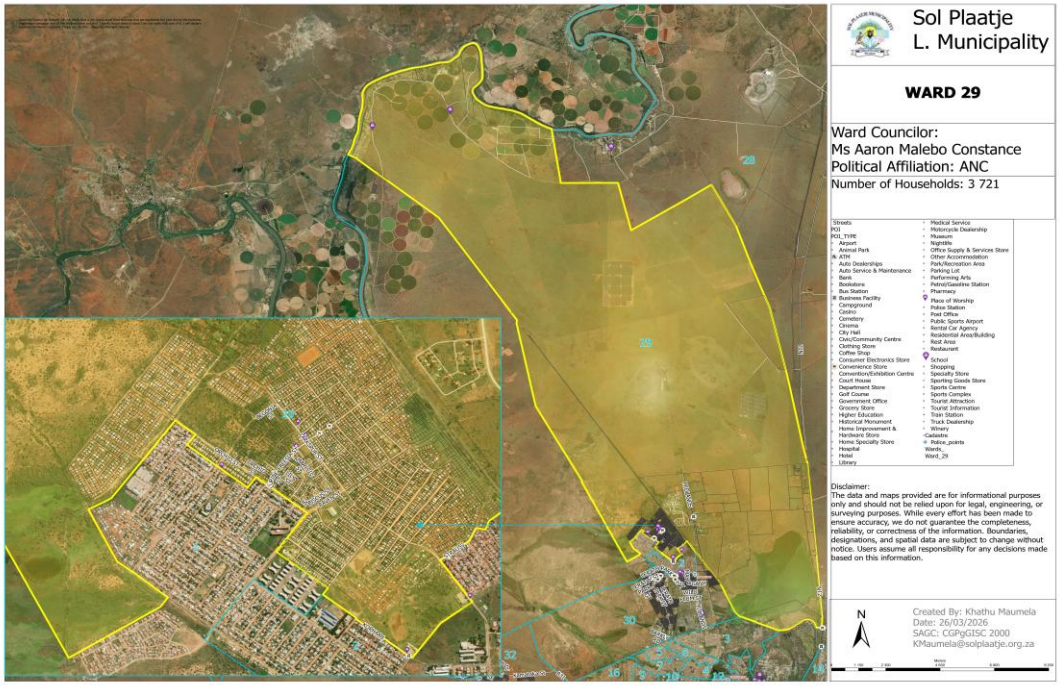


Ward 27

MAPS

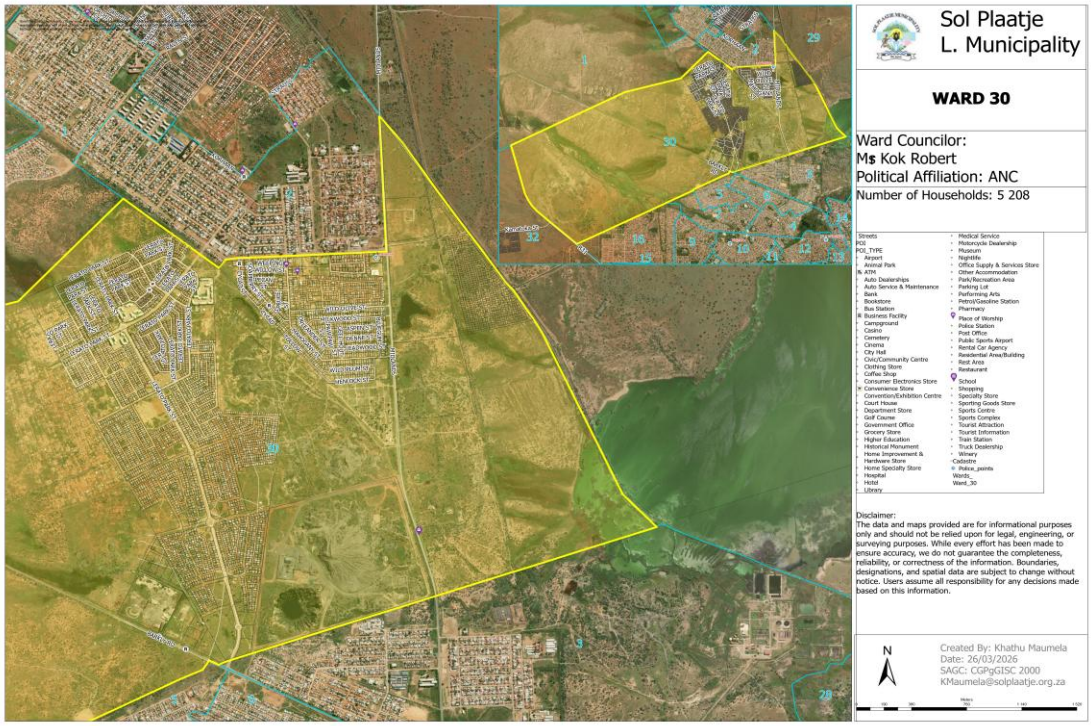

Sol Plaatje
L. Municipality
WARD 28
Ward Councilor:
Mr White Martin Frank
Political Affiliation: ANC
Number of Households: 2 213
Disclaimer:
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Created By: Khathu Maumela
Date: 26/03/2026
SAGC: CGPgGISC 2000
KMaumela@solplaatje.org.za

Ward 28

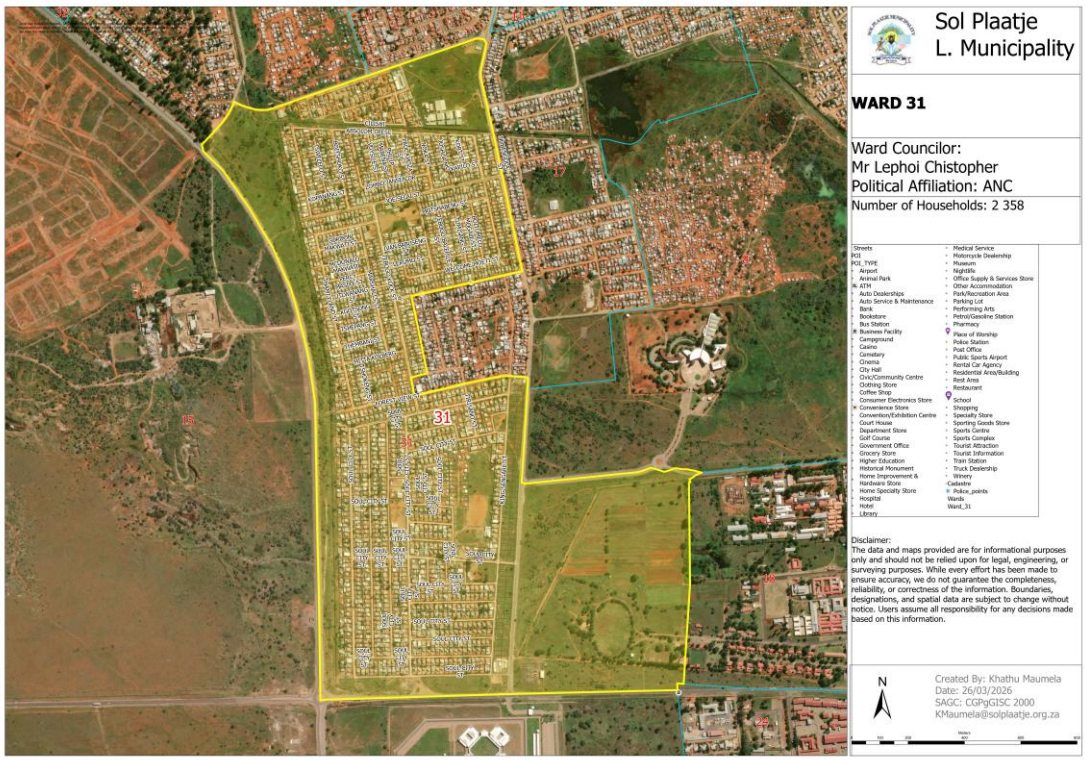

Sol Plaatje
L. Municipality
WARD 29
Ward Councilor:
Ms Aaron Malebo Constance
Political Affiliation: ANC
Number of Households: 3 721
Disclaimer:
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Date: 26/03/2026
SAGC: CGPgG15C 2000
KMaumela@solplaatje.org.za

Ward 29

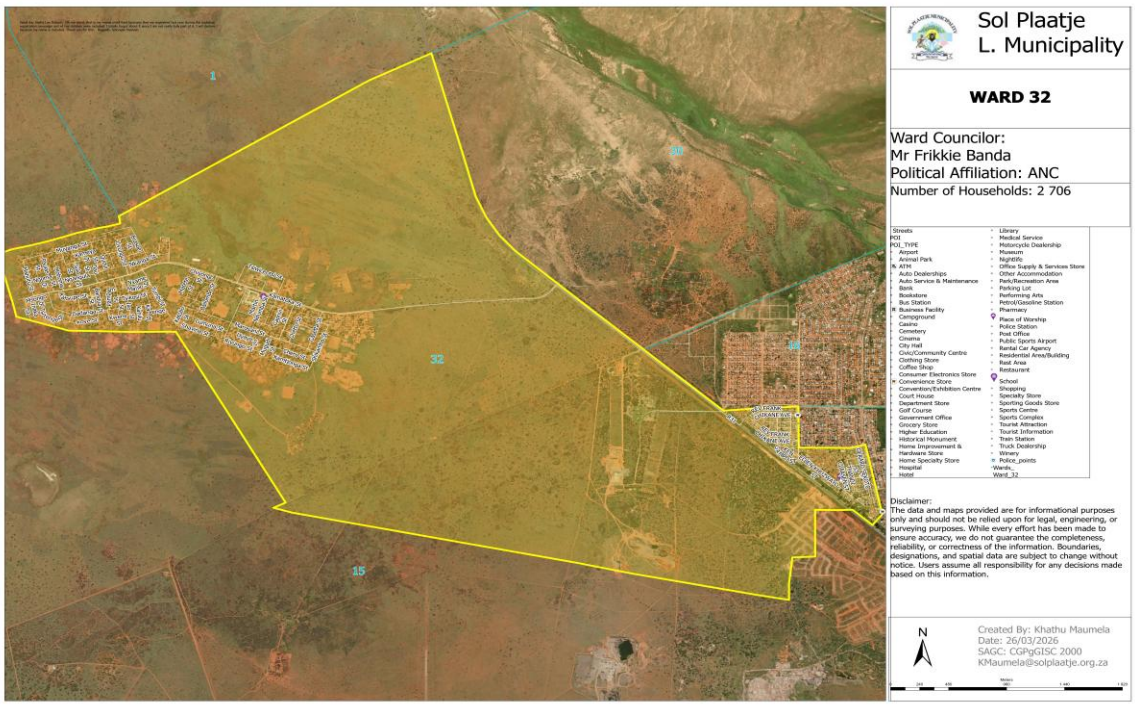
MAPS


Sol Plaatje
L. Municipality
WARD 30
Ward Councilor:
Ms Kok Robert
Political Affiliation: ANC
Number of Households: 5 208
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Date: 26/03/2026
SAGC: CGPgGISC 2000
KMaumela@solplaatje.org.za

Ward 30

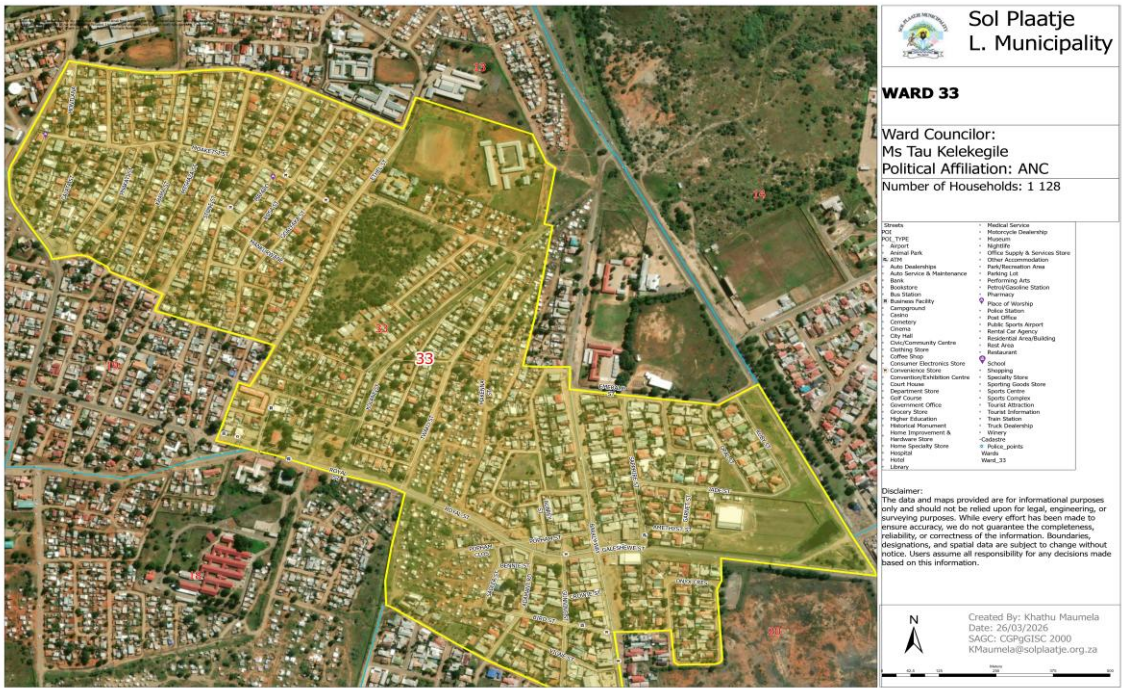

Sol Plaatje
L. Municipality
WARD 31
Ward Councilor:
Mr Lephoi Chistopher
Political Affiliation: ANC
Number of Households: 2 358
Disclaimer:
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Date: 26/03/2026
SAGC: CGPgGISC 2000
KMaumela@solplaatje.org.za

Ward 31



Ward 32

MAPS


Sol Plaatje
L. Municipality
WARD 33
Ward Councilor:
Ms Tau Kelekegile
Political Affiliation: ANC
Number of Households: 1 128
Disclaimer:
The data and maps provided are for informational purposes only and should not be relied upon for legal, engineering, or surveying purposes. While every effort has been made to ensure accuracy, we do not guarantee the completeness, reliability, or correctness of the information. Boundaries, designations, and spatial data are subject to change without notice. Users assume all responsibility for any decisions made based on this information.
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Ward 33

SECTION 5:

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Sol Plaatje Local Municipality: Service Delivery and Budget Implementation Plan (2026/27)

FINAL SDBIP FY 2026/2027





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1. INTRODUCTION

1.1 Legislative Framework

The Municipal Finance Management Act (MFMA) No. 56 of 2003 requires that municipalities prepare a Service Delivery and Budget Implementation Plan (SDBIP) as an implementation and management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year are aligned with their Integrated Development Plan.

Section 1 of the Municipal Finance Management Act (MFMA) No. 56 of 2003 defines the "service delivery and budget implementation plan" as the detailed plan approved by the mayor of the municipality in terms of Section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget and which must include the following:-

a) Projections of each month of-
   (i) revenue to be collected, by source; and
   (ii) operational and capital expenditure, by vote;
b) Service delivery targets and performance indicators for each quarter; and
c) Any other matters that may be prescribed, and includes any revisions of such plan by the mayor in terms of section 54(1)(c).

In terms of Section 53 (i)(c)(ii) of the MFMA, the SDBIP must be approved by the Mayor of a municipality within 28 days of the approval of the budget.

MFMA Circular 13 further addresses the minimum requirements of the SDBIP in detail.

1.2 Overview

This SDBIP is the fourth to be prepared for the IDP covering the five years (2022 – 2027). The Sol Plaatje Municipality has prepared its 2026/27 SDBIP in line with the above. The SDBIP will serve as a "contract" between the administration, council and the community to deliver on the services outlined in the SDBIP and to manage the finances of the Municipality in a transparent and accountable manner. Not only will the SDBIP serve as an appropriate monitoring tool in the execution of the Municipality's budget to achieve key strategic priorities as set by the Integrated Development Plan (IDP), but will also serve as an essential part of the annual performance contracts for the Municipal Manager and Managers reporting directly to the Municipal Manager and provide a foundation for the overall annual and quarterly organisational performance for the 2025/26 financial year.

The SDBIP includes the following indicators:

- The revenue and expenditure projections per Vote per month.

- Revenue projections by source.
- Capital projects at a ward level and monthly capital cash flow.
- Consolidated service delivery targets and performance indicators per Municipal KPA and IDP Objective.

The SDBIP will therefore also empower the Executive Mayor, Council and other role-players to undertake their appropriate oversight and monitoring roles. The SDBIP will also afford the Executive Mayor (Mayoral Committee), Council Committees and the Municipal Manager the ability to measure in-year progress on the implementation of the IDP Objectives and the Budget.

1.3 Components of the SDBIP

The SDBIP is a layered plan and starts with a Multi-year Performance Plan as part of the IDP which is directly linked to the IDP Objectives. The 2026/27 SDBIP will be informed by the Multi-year Municipal Performance Plan which serves as the "top layer" of the SDBIP and contains the consolidated service delivery targets and in-year deadlines. This is illustrated by the diagramme below:

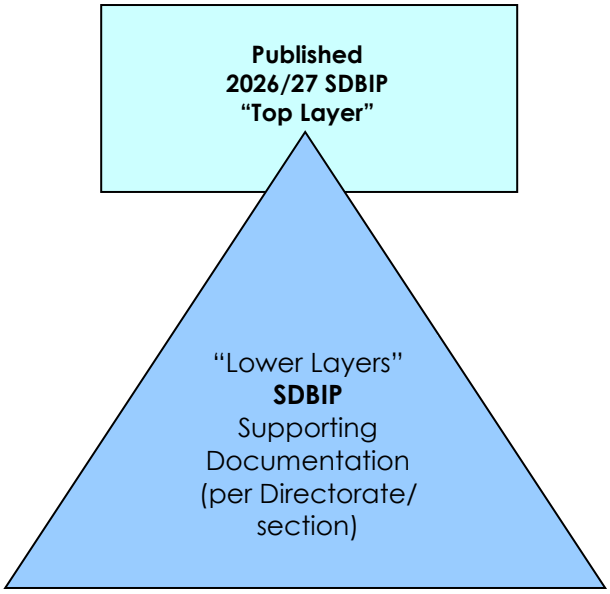


Figure 1: SDBIP Components

Once the "top layer" SDBIP is set, senior management will develop the "lower layers" of detail supporting the SDBIP. These are the actual activities linked to resources (financial, equipment and human) to actually achieve the consolidated service delivery targets within the approved budget amounts on time.

The detail of the departmental SDBIP's will be used by senior managers to hold middle level and lower-level managers accountable to contribute to the municipal targets.

The following components form part of the "top layer" SDBIP:

- **Monthly Projections of Revenue to be collected by Source**
  One of the most important and basic priorities for any municipality is to collect all its revenue as budgeted for – the failure to collect all such revenue will undermine the ability of the municipality to deliver on services.

  While these projections would be most useful as cash flow projections, it is also critical to understand the relationship between revenue billed and the amount actually collected in the context of tariff, credit control and indigent policies and any other relevant policies. Comprehensive, coherent revenue policies that take into account appropriate service delivery levels, standards, ability to pay and collection efforts will ensure realistic revenue projections.

  Projections for revenue by source should also include performance measures in relation to collection rates (amounts collected/amounts billed) to enable monitoring of the effectiveness of credit control policies and procedures.

- **Monthly Projections of Expenditure and Revenue for each Vote**
  These projections relate to cash paid and should reconcile to the cash flow statement adopted as part of the budget documentation.

  The SDBIP show monthly projections of revenue by vote in addition to revenue by source. This is done to review the budget projections against actual revenue and expenditure by vote in order to gain a more complete picture than provided by reviewing expenditure only.

- **Monthly Projections of Consolidated Service Delivery Targets and Performance Indicators for each Vote**
  While the first two components indicate projections of budgeted amounts for revenue and expenditure, this component requires non-financial measurable key performance indicators and service delivery targets (including reduction of backlogs). The focus here is on outputs and outcomes, and not so much on inputs or internal management objectives.

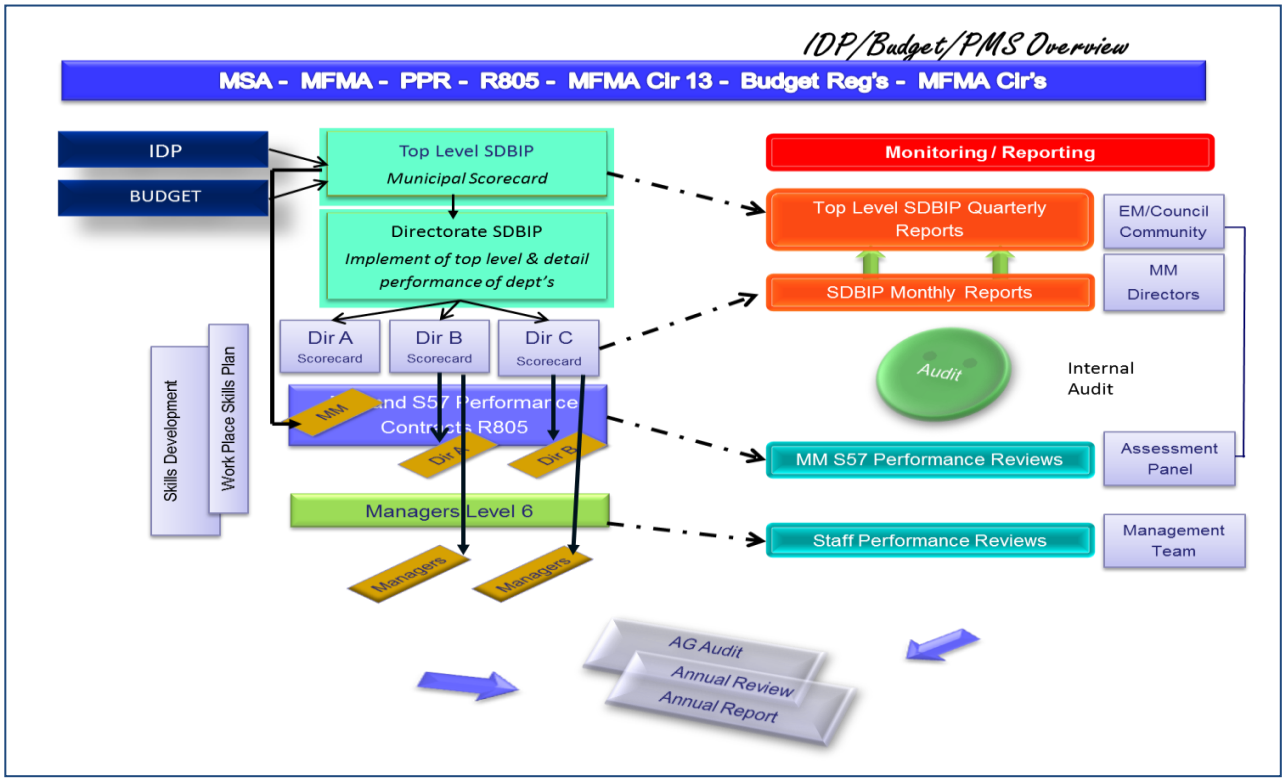
- **Detailed Capital Works Plan broken down by Ward over Three years**
  Information detailing infrastructure projects per ward containing project description and anticipated capital costs over the three-year period.

1.4 SDBIP Link to Strategic Issues in the IDP

The Municipality endeavours to have a seamless link between IDP, as the strategic plan, the SDBIP, which operationalises the IDP and the Budget and the performance

agreements of top and middle management – as well as to all levels of staff. This is illustrated in the diagram below:

In reviewing the strategic objectives of the 5-year IDP in relation to both the present contectual issues relating to development in SPM and the latest national and provincial strategies and plans it was found that the current strategic focus of the IDP remains sound and correct and that focus for this MTREF should be on implementiation.



Sol Plaatje Municipality must concentrate on an action-oriented development programme that will see the fruition of the present strategic objectives.

It should also be emphasised that the implementation of this development programme is also dependent on creating the correct preconditions for delivery; including institutional alignment, securing financial resources and creating optimal stakeholder configurations.

" TOWARDS A CLEANER GROWING CITY'

The Municipality has amended its vision for the 5th Generation IDP cycle 2022- 2027, the newly crafted vision was a joint effort of our political principles and Executive Management Team (EMT).

The new vision locates the challenges that the Municipality is facing but gives effect to the corrective measures that seeks to respond to service delivery and craft a development

trajectory. The importance of the Service Delivery Budget Implemetation Plan (SDBIP) sacrosant in monitoring the 5th Generation IDP throughout its life- cycle by linking performance management.

A critical reflection was done in assessing the impact of the 4th Generation IDP and it hinged main on provision social infrastucture. Taking into consideration the current liquidity ratio of 0,5% this prompted the 5th Gen IDP to take a different approach of accelerating provision of economic infrastructure to leverage private sector investment. To achieve this anticipated growth its important for SPM also to improve on the efficiency of its services, the sustainability of its finances and the effectiveness of its administration.

Sol Plaatje is a pilot for the "new deal" - the Integrated Urban Development Framework, this is a unique opportunity for the municipality and the residents of Sol Plaatje. In the course of making the "Back to Basics" programme of local government a reality, a new vision "Towards a cleaner growing city" is presented in this IDP.

The new vision of the 5th Generation seeks to place the Municipality on a development trajectory and strengthen governance within the Municipality.

- Cleaner city that sparkles
- Provision incentive mix to attract and leverage on private investment
- Cieaner provision uninterrupted sustainable infrastructure
- Instituationalise Safety Strategies to the IDP to respond to crime and grimme.
- City where there is security- jobs, tenure and faciltates creation of jobs
- Strengthen collaborative integrative planning and resource mobilisation.
- City that invests in public participation, is connected with the people

To achieve this, the following strategic objectives will guide the city towards the future:

Spatial Transformation:
To transform the spatial structure of the City towards an equitable, inclusive, efficient and compact form consisting of a series of integrated and well connected economic corridors, nodes and attractive mixed-use/mixed-income sustainable human settlements of varying densities.

Inclusive Growth:
To establish a competitive economic position that attracts diverse investments, increases economic growth and creates targeted number of jobs.

Service Provision:
To plan for, install, maintain and operate infrastructure, and provide services more efficiently and on a sustainable basis that adequately supports:

- transformed spatial structure
- economic growth objectives

- universal access to basic services,
- differentiated service requirements of households and human settlements and economic activity

Governance:
To enhance the capacity of the state and its citizens to work together to achieve spatial and social integration.
To lead, direct and manage spatial growth of the City robustly, enhance revenue generation and improve operational efficiency.

2. THE 5 YEAR IDP ACTION PLAN RESOURCED

2.1 Budgeting and IDP Process

The IDP process plan seeks to ensure that co-ordination of activities are done within the timeframes as prescribed in the Municipal Finance Management Act as well as Municipal Systems Act. It aims at coordinating, integrate and align the strategic processes of the municipality which include the review of sector plans, review of policies, the IDP, Budget Spatial Development Framework (SDF) and the Performance Management System (PMS). The process plan incorporates all municipal planning, budgeting, performance management, public engagement processes and also include the following:

- programme specifying the time frames for the different planning activities
- Appropriate mechanisms, processes and procedures for consultation and participation local communities, organs of state, and any other stakeholder's in the IDP process
- An indication of the organizational arrangements for the IDP process
- Policy and legislative requirements in respect of Integrated Development Planning
- Mechanisms and procedures for vertical and horizontal alignment

To ensure certain minimum quality standards of the IDP process, and proper coordination between and within spheres of government, the preparation of the IDP Process Plan and the drafting of the annual budget of municipalities have been regulated in both the Municipal Systems Act (Act 32 of 2000) and the Municipal Finance Management Act (Act 56 of 2003).

The budgeting and IDP process plan was prepared in July 2025 for the review of the IDP 25/26 financial year.

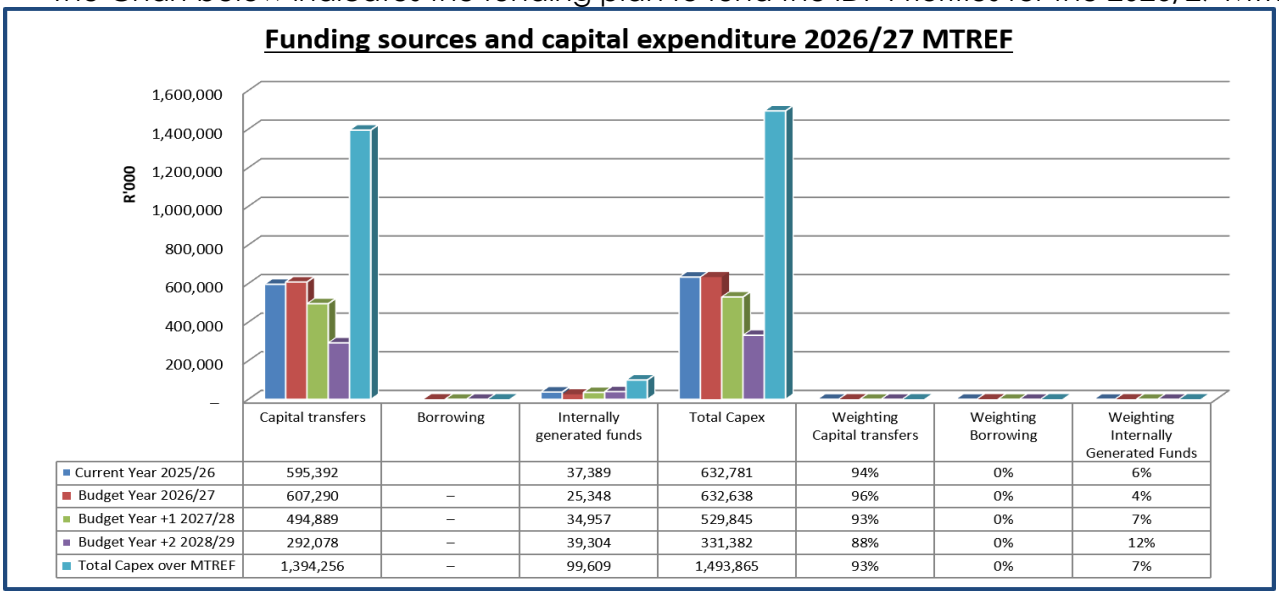
An Internal Strategic Monitoring and Review Session were held on the 26 of February 2025. A Stakeholders Engagement meeting held by the Executive Mayor took place on the 17th of June 2026. A ward public participation process was held from 12 January to 29 January 2026 for the sourcing of ward priorities. A public participation session for the Draft IDP and Draft Budget for the financial year 2026/27 took place from the 8th of June to the 15th of June 2026.

Programs, projects and activities have been identified to address the key focus areas discussed above and have been resourced with the available financial resources from own confirmed funding and gazetted funding from National and Provincial Government. This process is diagrammatically indicated below:



2.2 The 2026/27 MTREF Funding Plan

The Chart below indicates the funding plan to fund the IDP Priorities for the 2026/27 MTREF.



	Capital transfers	Borrowing	Internally generated funds	Total Capex	Weighting Capital transfers	Weighting Borrowing	Weighting Internally Generated Funds
Current Year 2025/26	595,392		37,389	632,781	94%	0%	6%
Budget Year 2026/27	607,290	–	25,348	632,638	96%	0%	4%
Budget Year +1 2027/28	494,889	–	34,957	529,845	93%	0%	7%
Budget Year +2 2028/29	292,078	–	39,304	331,382	88%	0%	12%
Total Capex over MTREF	1,394,256	–	99,609	1,493,865	93%	0%	7%

2.2.1 Funding the Operational Budget

The municipality continues to derive revenue from service charges and rates. There are minor revenue sources that are part of service delivery cost funding, and our aim is to continue to grow these revenue sources. For indulgence, a deficit or unfunded budget is when a municipality spends more than what it can generate, that is expenses exceed income. A deficit can either be funded from projected savings or defer expenditure that is included. This is an undesired situation.

The next three years MTREF reflects surplus budgets of less than 1% of projected revenue. Surpluses from Operating Revenue are ought to be used to re-invest in service delivery related infrastructure, either fund growth or refurbishments of capital nature to ensure continuity of service and effectiveness of infrastructure. Increasing the surplus is two-fold and it is critical that you either increase the revenue base or reduce expenditure. The municipality is struggling with severe cash flow challenges and low collection rate. Over the three years, R63,394 million is project as total surpluses.

The Table below indicates the operational funding from the various sources and the expenditure by type for the 2026/27 MTREF.

Table 1: Revenue by Source for the 2026/27 MTREF

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)														
Description (R thousand)	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework									
Revenue By Source	Original Budget	% Contribution	Adjusted Budget	% Contribution	Budget Year 2026/27	% Contribution	% Growth 2025/26 (Original) to 2026/27	% Growth 2025/26 (Adjusted) to 2026/27	Budget Year +1 2027/28	% Contribution	% Growth 2026/27 to 2027/28	Budget Year +2 2028/29	% Contribution	% Growth 2027/28 to 2028/29
Property rates	717,920	22.20%	717,920	22.24%	778,948	23.27%	8.50%	8.50%	804,653	22.61%	3.30%	830,402	22.04%	3.20%
Surcharges and Taxes	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Fines, penalties and forfeits	34,743	1.07%	34,743	1.08%	36,890	1.10%	6.18%	6.18%	38,550	1.08%	4.50%	40,092	1.06%	4.00%
Licences or permits	8,200	0.25%	8,200	0.25%	9,100	0.27%	10.98%	10.98%	9,510	0.27%	4.50%	9,890	0.26%	4.00%
Transfer and subsidies - Operational	323,676	10.01%	331,406	10.26%	345,532	10.32%	6.75%	4.26%	347,284	9.76%	0.51%	353,278	9.38%	1.73%
Interest	117,020	3.62%	102,540	3.18%	123,500	3.69%	5.54%	20.44%	129,052	3.63%	4.50%	134,236	3.56%	4.02%
Fuel Levy	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Operational Revenue	58,250	1.80%	11,005	0.34%	11,050	0.33%	-81.03%	0.41%	11,690	0.33%	5.79%	12,405	0.33%	6.11%
Gains on disposal of Assets	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Other Gains	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Discontinued Operations	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Total Revenue (excluding capital transfers and contributions)	**3,234,188**	**100.00%**	**3,228,733**	**100.00%**	**3,347,357**	**100.00%**	**3.50%**	**3.67%**	**3,559,348**	**100.00%**	**6.33%**	**3,767,493**	**100.00%**	**5.85%**
Capital Transfers & subsidies	684,166	17.46%	684,166	17.48%	703,383	17.36%	2.81%	2.81%	569,122	13.79%	-19.09%	335,889	8.19%	-40.98%
Total Revenue (including capital transfers and contributions)	**3,918,354**	**-**	**3,912,899**	**-**	**4,050,740**	**-**	**3.38%**	**3.52%**	**4,128,470**	**-**	**1.92%**	**4,103,382**	**-**	**-0.61%**

Table 1 Revenue by source

2.2.2 Funding the Capital Budget

The Municipality's Capital Budget can only be funded from the following three sources, namely:

- **Own revenue (Capital Replacement Reserve)**

In accordance with Sec 18 of the MFMA only revenue surpluses from the previous financial year that are cash backed and not committed for any spending in the following year, can contribute to the capital budget (CRR). After adjustments, it is projected that a total of R25 348 000 is available for the 2026/27 financial year and the total own funds that can be allocated to the CRR over the next 2 years amount to R74 261 000.

Vote Description	Ref	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Internally generated funds		32,404	37,389	37,389	25,348	34,957	39,304
Total Capital Funding	7	627,331	632,781	632,781	632,637	529,845	331,382

- **Conditional Grants**

Funding is availed from National and Provincial government for service delivery projects with prescribed conditions attached to it, which inter alia means that the funding cannot be used for any other purpose, except for the approved projects as pertained in the project plans submitted.

The following grants as per table below were gazetted:

TRANSFERS & SUBSIDIES - OPERATIONAL (R'000)	Adjusted Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29
EXPANDED PUBLIC WORKS GRANT (EPWP)	4 442 000	3 409 000	–	–
NATIONAL REVENUE FUND: EQUITABLE SHARE	301 722 000	319 064 000	336 425 000	342 319 000
FRANCES BAARD DISTRICT MUNICIPALITY	2 500 000	3 500 000	–	–
FRANCES BAARD DISTRICT MUNICIPALITY (ENVIRONMENTAL HEALTH)	4 500 000	–	–	–
INTERGRATED URBAN DEVELOPMENT GRANT (IUDG)	2 305 023	3 258 737	3 258 737	3 258 737
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT (ISDG)	4 400 000	5 000 000	5 500 000	5 500 000
NON-PROF: OTHER NON-PROFIT INSTITUTIONS\Libraries	9 300 000	-	-	-

LOCAL GOV FINANCIAL MANAGEMENT GRANT (FMG)	1 800 000	2 000 000	2 100 000	2 200 000
COGHSTA – HOUSING ACCREDITATION	437 307	-	-	-
TOTAL TRANSFERS & SUBSIDIES - OPERATIONAL	**331 406 330**	**336 231 737**	**347 283 737**	**353 277 737**

TRANSFERS & SUBSIDIES - CAPITAL (R'000)	**Adjusted Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
REGIONAL BULK INFRASTRUCTURE GRANT (RBIG)	574 000 000	579 000 000	490 000 000	254 000 000
ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT (EEDSM)	5 000 000	-	-	-
INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)	19 000 000	25 521 000	14 633 0001	15 294 000
INTERGRATED URBAN DEVELOPMENT GRANT (IUDG)	76 065 977	86 862 263	64 489 263	66 595 263
FRANCES BAARD DISTRICT MUNICIPALITY		2 000 000	-	-
EUROPEAN UNION	-	-	-	-
NEIGHBOUR DEVELOPMENT PARTNERSHIP GRANT (NDPG)	100 000	-	-	-
WATER SERV INFRASTRUCTURE GRANT (WSIG)	10 000 000	5 000 000	-	-
TOTAL TRANSFERS & SUBSIDIES - CAPITAL	**684 165 977**	**698 383 263**	**569 122 263**	**335 889 263**

Indicated in the table below is the grant linked to each project:

CAPITAL PROJECTS PER FUNDING SOURCE (R'000)	**BUDGET 2026/27**	**BUDGET 2027/28**	**BUDGET 2028/29**	**TOTAL MTREF**
EEDSM (ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT)	**4,348**	**-**	**-**	**4,348**
STREETLIGHTS AND HIGH MAST RETROFITTING	4,348	-	-	4,348
INEP (INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT)	**17,844**	**-**	**-**	**17,844**
ELECTRIFICATION OF MARIKANA	4,007	-	-	4,007
ELECTRIFICATION OF TSHWARAGANO	1,002	-	-	1,002
ELECTRIFICATION OF LERATO PARK PHASE 7	3,005	-	-	3,005
GALESHEWE TRANSFORMER	7,602	-	-	7,602
LV NETWORKS ACQ-ELECTRIFICATION OF HOUSES	-	12,724	13,299	26,023
NETWORKS ACQ-ELECTR PLATFONTEIN	2,229	-	-	2,229
INTERNALLY GENERATED FUNDS	**25 348**	**34,957**	**39,957**	**99,609**
ACQ-COMPUTER EQUIPMENT REPLACEMENT	1,304	3,919	4,348	9,565
ACQ-FLEET REPLACEMENT	6,087	8,696	13,043	27,826

CAPITAL PROJECTS PER FUNDING SOURCE (R'000)	BUDGET 2026/27	BUDGET 2027/28	BUDGET 2028/29	TOTAL MTREF
ACQ-FURNITURE AND OFFICE EQUIP REPLACEM	870	1,739	1,739	4,348
CAPITAL SPARES-ACQ-PREPAID METERS	870	1,739	1,739	2,609
DSITRBUTION-ACQ-WAT METER REPLACEME	-	1,739	1,739	3,478
PHDA PLANNING & SURVEYING	-	-	870	870
PROJECT MANAGEMENT	870	1,739	1,739	4,348
PROP CADASTRAL RECTIFIC/SURV IN NO 2	609	609	609	1,826
REFURBISHMENT OF CITY HALL	1,739	2,609	2,609	6,957
PRECINCT PLANS	-	2,174	2,174	4,348
REFURBISHMENT OF HOMEVALE WWTW	8 696	8,696	8,696	26,087
RUFURBISHMENT OF THE VINTAGE TRAM	1,696	-	-	1,696
TOWNSHIP ESTABLISHMENT	1,739	1,304	1,739	4,783
TOWNSHIP REVITALISATION	870	-	-	870
IUDG (INTEGRATED URBAN DEVELOPMENT GRANT)	**75 532**	**56 078**	**57 909**	**189,519**
BEACONSFIELD WASTEWATERTREATMENT WORKS	8,696	2,425	8,696	19,817
BUSINESS DEVELOPMENT CENTRE	-	2,609	2,609	5,217
CONSTRUCTION OLD SINK TOILETS	4,348	-	-	4,348
EXTENSION OF ROODEPAN CEMETERY	2,609	3,043	-	5,652
FENCING OF CEMETERIES	-	-	5,430	5,430
UPGRADING OF THAMBO SQUARE PUMPING STATION AND OUTFILL SEWER PIPELINE	8,696	-	-	8,696
HIGH MAST LIGHTS	2,174	4,348	1,739	8,261
LERATOPARK SEWER UPGRADE DOWNSTREAM INFRA	13,913	-	-	13,913
LINING OF STORMWATER CHANNELS WARD 16	2,696	4,957	7,261	14,914
P-CIER RDS ROADS	8,696	13,043	10,222	31,961
REDEVELOPMENT OF RC ELLIOT HALL	10,000	10,870	-	20,870
SPECIALISED FLEET REPLACEMENT	-	6,087	6,087	12,174
UPGRADE GRAVEL ROADS WARDS VARIOUS	6,749	8 696	10,435	25,880
UPGRADE OF RITCHIE SPORTS GROUNDS	6,957	-	5,430	12,387
RBIG(REGIONAL BULK INFRASTRUCTURE GRANT)	**503 478**	**426 087**	**220 870**	**1,150,435**
FIN KIMBERLEY SSONE S/METER INST RD LINK	-	2 648	1 303	3,951
KBY/RITCHIE BULK METERS/PRESSURE MANAGE	533	-	-	533
KBY/RITCHIE NETWORK LEAK DETECT/REPAIR	42,266	36,904	644	79,833
NEWTON AND RIVERTON WWTW	187,726	129,624	3,569	320,920
REFURBISHMENT/REPLACEMENT BULK PIPELINE	260,650	250,235	186,755	697,640
UPGRADE EXISTING/NEW RESERVOIR CONSTRUCT	12,304	6,676	28,579	47,558

CAPITAL PROJECTS PER FUNDING SOURCE (R'000)	BUDGET 2026/27	BUDGET 2027/28	BUDGET 2028/29	TOTAL MTREF
WSIG (WATER SERVICES INFRASTRUCTURE GRANT)	**4,348**	**-**	**-**	4,348
ACQ - CARTERS GLEN SEWER PUMP STATION	4,348	-	-	4,348
FBDM (FRANCIS BAARD DISTRICT MUN GRANT)	**1,739**	**-**	**-**	**1,739**
RESEALING OF ROADS	1,739	-	-	1,739
GRAND TOTAL	**632,637**	**529,845**	**331,382**	**1,493,865**

As indicated in the above table, the largest projects for 2026/27 would include:

- The project relating to the repair of the bulk pipeline to the amount of R260 650 million funded through RBIG.
- The project relating to the upgrade of the Newton and Riverton WWTW to the amount of R187 726 million.
- The project relating to upgrade of the repairs of the detected leaks on the bulk pipeline at Ritchie in the amount of R42 266 million.

- **Long term borrowings**

  It is not anticipated at this stage that the Municipality will take up any new long-term loans for this IDP Cycle.

Table 2 below depicts the funding sources for capital for the 2026/27 MTREF.

Table 2: Capital Funding Sources for the 2026/27 MTREF

Funding sources of capex	2026/27 Medium Term Revenue & Expenditure Framework				
Funding sources of capex (R'000)	**Current Year 2025/26**	**Budget Year 2026/27**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**	**Total Capex over MTREF**
Capital transfers	595,392	607,290	494,889	292,078	1,394,256
Borrowing		–	–	–	–
Internally generated funds	37,389	25,348	34,957	39,304	99,609
Total Capex	**632,781**	**632,638**	**529,845**	**331,382**	**1,493,865**
Weighting Capital transfers	94%	96%	93%	88%	93%
Weighting Borrowing	0%	0%	0%	0%	0%
Weighting Internally Generated Funds	6%	4%	7%	12%	7%
Total	**100%**	**100%**	**100%**	**100%**	**100%**

Table 2 Capital funding sources

2.2.3 The 5 Year Key Performance Indicators and Targets

A Multi-Year Municipal Performance Plan setting the necessary annual KPI's and targets for each IDP Objective aligned to the key focus areas for the 2026/27 MTREF has been prepared

considering the available resources and possible financial risks as discussed above (sections 2.1.1 and 2.2.2).

This Multi-year Municipal Performance Plan (attached as Annexure 1) is aligned to the Municipal Development Strategy as well as the other spheres of government priorities. In this manner Sol Plaatje ensures that when it actually implement projects and complete operational activities that it will contribute to the overall priorities set for the development of South Africa, and not only for its local area.

3. THE 2026/27 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

3.1 The 2026/27 MTREF Budget

Table below indicates the alignment of the revenue budget with the Strategic Objectives of the IDP for the 2026/27 MTREF period.

Table 3: Revenue Budget aligned to IDP Strategic Objectives

Strategic Objective	2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	442,773	442,396	453,619
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	(39,494)	(40,798)	(42,103)
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	844,424	872,611	900,768
IMPROVED INSTITUTIONAL MANAGEMENT	10,193	10,781	10,861
IMPROVED SERVICE DELIVERY	(85,478)	(130,440)	(139,808)
IMPROVED SERVICE DELIVERY	2,165,169	2,394,586	2,573,537
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	9,771	10,211	10,619
Total Revenue (excluding capital transfers and contributions)	**3,347,357**	**3,559,348**	**3,767,493**

Table 3 Revenue budget aligned to IDP strategic objectives

The municipality's expenditure for the 2026/27 budget and MTREF is informed by the following:

Modelling of feasible and sustainable budgets over the medium term,
Cognisance of international, national and local economic- and fiscal conditions,
Expenditure limits set by realistic and realisable revenue levels,
The asset repairs and maintenance goals,
Relevant (budget and other) legislative imperatives, and
Operational gains and efficiencies directed to fund areas of strategic priority and known commitments.

The Tables below indicate the Municipality's monthly financial targets for the 2026/27 financial year.

Table 4: Monthly Revenue Targets per Source for the 2026/27 Financial Year

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue																
Exchange Revenue																
Service charges - Electricity		100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	1,208,285	1,340,815	1,474,895
Service charges - Water		34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	409,032	422,409	435,689
Service charges - Waste Water Management		9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	109,297	114,331	118,784
Service charges - Waste Management		7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	88,676	90,462	93,880
Sale of Goods and Rendering of Services		1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	18,813	19,661	20,447
Agency services																
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	161,100	167,974	175,541
Interest earned from Current and Non Current Assets		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	22,000	25,000
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land																
Rental from Fixed Assets		2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	34,645	36,204	38,012
Licence and permits		63	63	63	63	63	63	63	63	63	63	63	63	750	784	815
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		317	317	317	317	317	317	317	317	317	317	317	317	3,803	3,969	4,128
Non-Exchange Revenue																
Property rates		64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	778,948	804,653	830,402
Surcharges and Taxes																
Fines, penalties and forfeits		3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	36,890	38,550	40,092
Licences or permits		758	758	758	758	758	758	758	758	758	758	758	758	9,100	9,510	9,890
Transfer and subsidies - Operational		28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	345,532	347,284	353,278
Interest		10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	123,500	129,052	134,236
Fuel Levy																
Operational Revenue		921	921	921	921	921	921	921	921	921	921	921	921	11,050	11,690	12,405
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**3,375,421**	**3,559,348**	**3,767,493**

Table 4 monthly revenue targets per source

Table 5: Monthly Expenditure Targets per Type

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Expenditure																
Employee related costs		93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,648	1,123,783	1,154,302	1,202,769
Remuneration of councillors		3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	41,064	42,912	44,843
Bulk purchases - electricity		144,192	128,778	73,559	74,654	72,037	72,549	78,600	71,726	75,759	73,662	74,068	148,116	1,087,700	1,195,382	1,255,151
Inventory consumed		26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	317,278	329,308	343,398
Debt impairment		35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	425,149	444,705	458,935
Depreciation, amortisation and impairment		7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	90,500	94,608	98,565
Interest, Dividends and Rent on Land		–	–	–	–	–	6,867	–	–	–	–	–	6,867	13,735	11,315	8,589
Contracted services		3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	36,865	42,038	46,977
Transfers and subsidies		83	83	83	83	83	83	83	83	83	83	83	83	1,000	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	169,833	178,725	188,374
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	58,000	55,000	50,000
Total Expenditure		**332,815**	**317,401**	**262,182**	**263,277**	**260,660**	**268,039**	**267,223**	**260,349**	**264,382**	**262,285**	**262,691**	**343,606**	**3,364,907**	**3,548,295**	**3,697,601**

Table 5 Monthly expenditure targets per type

Table 6: Capital Budget Funding Sources for 2026/27

	Amount	Weighting
Capital Transfers	605,551	95.72%
Provincial Government	-	-
Internally Generated Funds	25,348	4.1%
District Municipality	1 739	0.27%
TOTAL	632,638	100%

Table 6 Capital budget funding sources

Table 7 below indicates the capital contribution to the IDP Objectives for the 2026/27 MTREF.

Table 7: Capital Contribution to the IDP Objectives

Strategic Objective R thousand	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	6,087	14,783	19,130
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	6,957	–	5,430
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	2,174	5,652	6,087
IMPROVED SERVICE DELIVERY	2,609	3,043	5,430
IMPROVED SERVICE DELIVERY	67,974	34,869	61,008
IMPROVED SERVICE DELIVERY	530,185	451,324	223,687
IMPROVED SERVICE DELIVERY	1,739	2,609	2,609
IMPROVED SERVICE DELIVERY	10,000	10,870	–
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	3,217	6,696	8,000
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	1,696	–	–
Total Capital Expenditure	**632,638**	**529,845**	**331,382**

Table 7 Capital contribution to the IDP objectives

Table 8: Monthly Capital Expenditure per Municipal Vote: 2026/27

NC091 Sol Plaatje - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Multi-year expenditure *to be appropriated*	1															
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Municipal And General		580	580	580	580	580	580	580	580	580	580	580	580	6,957	–	5,430
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		978	978	978	978	978	978	978	978	978	978	978	978	11,739	13,478	2,609
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 - Strategy Econ Development And Planning		196	196	196	196	196	196	196	196	196	196	196	196	2,348	6,696	8,000
Vote 08 - Infrastructure And Services		43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	516,174	437,115	273,597
Capital multi-year expenditure sub-total	2	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**537,217**	**457,289**	**289,636**
Single-year expenditure *to be appropriated*																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Municipal And General		688	688	688	688	688	688	688	688	688	688	688	688	8,261	20,435	25,217
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		217	217	217	217	217	217	217	217	217	217	217	217	2,609	3,043	5,430
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		214	214	214	214	214	214	214	214	214	214	214	214	2,565	–	–
Vote 08 - Infrastructure And Services		6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	81,985	49,078	11,099
Capital single-year expenditure sub-total	2	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**95,420**	**72,556**	**41,746**
Total Capital Expenditure	2	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**632,638**	**529,845**	**331,382**

Table 8 monthly capital expenditure per municipal vote

3.2 Consolidated Service Delivery Targets And Performance Indicators

The Service Delivery Targets and Performance Indicators per National and Municipal Key Performance Areas (KPA's) are discussed below.

3.2.1 Macro Structure

The Key Performance Indicators identified for the 2026/27 Financial Year are per Municipal Vote (Directorate). It assigns the responsibility of each Directorate for its specific KPI and target - see diagramme below and Annexure 1 (Service Delivery Targets and Performance Indicators for 2026/27). These KPI's and Targets again inform the Performance Contract for the Municipal Manager and Managers accountable to the Municipal Manager as well as middle managers up to job level 6 (See Diagramme below).



3.2.2 Service Delivery Targets and Performance Indicators per Key Performance Area for 2026/27

Annexure 1 represents the key indicators at an organisational level for the remainder of this IDP Cycle. The indicators are also aligned with the national and provincial performance indicators and the overall strategic agenda of the municipality as well as LGTAS Focus Areas to ensure alignment with the IDP and Budget. It also informs the SDBIP for 2026/27.

FINAL SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP) 2026/27

STRATEGIC OBJECTIVE 1: ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB													
National KPA: Local Economic Development													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	Quarterly Targets			
										Q1	Q2	Q3	Q4
										2026/27			
1.1	Office of Municipal Manager	SO1.1	Create full-time equivalents through EPWP initiatives by 30 June 2027	Operational	Number of full-time equivalents created by 30 June	Register and reports of FTEs created through EPWP	SPM	1,154	553	-	-	-	553
1.2	Strategy, Economic Development, Planning	SO6.6	Percentage progress on the redevelopment of the RC Elliot Hall as per the annual plan by 30 June 2027	R11,500,000	Percentage progress as per the annual plan	Completed planning and design Report	SPM	10%	100%	45%	60%	75%	100%
1.3	Strategy, Economic Development, Planning	SO1.4	To process 80% category 1 land-use applications received until 30 April through Municipal Planning Tribunal by 30 June 2027	Operational	% of category 1 land use applications processed	Register of processed Category 1 land use applications	SPM	80%	80%	-	-	-	80%
1.4	Strategy, Economic Development, Planning	SO1.5	Number of processed building plans received before 1 July 2026	Operational	Number of building plans processed	Register indicating the number of building plans processed which were received before 1 July 2025, number and dates when plans were addressed	SPM	201	300	75	75	75	75

STRATEGIC OBJECTIVE 1: ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB													
National KPA: Local Economic Development													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	Quarterly Targets			
										Q1	Q2	Q3	Q4
										2026/27			
1.5	Strategy, Economic Development, Planning	SO1.6	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings less than 500m2 (number of plans received / divided by number of weeks to process by 30 June 2027	Operational	Average response time in weeks to process building plans	Register indicating the steps for processing and dates when each step was signed off	SPM	7 weeks	11 weeks	11 weeks	11 weeks	11 weeks	11 weeks
1.6	Strategy, Economic Development, Planning	SO1.7	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings greater than 500m2 (number of plans received / divided by number of weeks to process by 30 June 2027	Operational	Average response time in weeks to process building plans	Register indicating the steps for processing and dates when each step was signed off	SPM	4 weeks	11 weeks	11 weeks	11 weeks	11 weeks	11 weeks
1.7	Strategy, Economic Development, Planning	SO1.8	Number of workshops provided to SMMEs by 20 June 2027.	Operational	Number of workshops provided to SMMEs	Workshop report and attendance register	SPM	18	10	3	3	2	2
1.8	Strategy, Economic Development, Planning	SO1.10	Number of erven planned and surveyed by 30 June 2027	R1,500,000	Number of erven planned and surveyed	Layout Plan and Draft SG diagram	SPM	1,088	300	-	-	-	300

STRATEGIC OBJECTIVE 1: ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB													
National KPA: Local Economic Development													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	Quarterly Targets			
										Q1	Q2	Q3	Q4
										2026/27			
1.9	Strategy, Economic Development, Planning		Percentage completion of the cadastral rectification in Number 2	R700,000	% completion of the as per the annual plan	Layout Plan and Draft SG diagram	All	0%	100%	15%	45%	80%	100%
1.10	Strategy, Economic Development, Planning	SO1.11	Number of marketing and promotion of tourist attractions conducted annually	Operational	Number of programmes conducted	Quarterly reports	SPM	5	4	1	1	1	1
1.11	Strategy, Economic Development, Planning	SO1.26	Percentage implementation of the township revitalization programme by 30 June 2027	R1,000,000	% Progress as per the annual project plan	Project Implementation Plan and completion report	SPM	0%	100%	-	50%	-	100%
1.12	Strategy, Economic Development, Planning	SO1.14	Percentage upgrade of the Tram by 30 June 2027	R1,950,000	% Completion as per the annual plan	Project progress report and practical completion certificate	SPM	68%	100%	-	50%	-	100%
1.13	Strategy, Economic Development, Planning	S01.11	Percentage completion of the design, printing and distribution of tourism Brochures by 30 June 2027	Operational	% completion as per the annual plan	Project Implementation Plan and completion report	SPM	0%	100%	-	50%	-	100%

STRATEGIC OBJECTIVE 1: ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB													
National KPA: Local Economic Development													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	Quarterly Targets			
										Q1	Q2	Q3	Q4
										2026/27			
1.14	Strategy, Economic Development, Planning	New	Percentage refurbishment of the City Hall by 30 June 2027	R2,000,000	% completion as per the annual plan	Project Implementation Plan and completion report	SPM	0%	100%	25%	50%	75%	100%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.1	Infrastructure and Services	SO2.38	Number of households in Tshwaragano to be connected to the electricity network by 30 June 2027	R1,250,000	Number of households to be connected to the electricity network	Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	13	0	40	-	-	40	-
2.2	Infrastructure and Services	SO2.31	Number of households in Platfontein to be connected to the electricity network by 30 June 2027	R1,250,000	Number of households to be connected to the electricity network	Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	30	0	60	-	-	60	-
2.3	Infrastructure and Services	SO2.31	Number of households in Marikana to be connected to the electricity network by 30 June 2027	R1,511,615	Number of households to be connected to the electricity network	Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	30	0	189	-	-	-	189

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.4	Infrastructure and Services	SO2.31	Number of households in Lerato Park Phase 7 to be connected to the electricity network by 30 June 2027	R3,456,500	Number of households to be connected to the electricity network	Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	30	0	120	-	-	-	120
2.5	Infrastructure and Services	S02.40	Percentage completion of the installation of the Galeshewe 20MVA transformer by 30 June 2027	R12,759,385	Percentage completion on the procurement and delivery of the transformer.	Project progress report and practical completion certificate	19	50	100%	-	-	100%	-
2.6	Infrastructure and Services	S02.21	Number of new high-mast lights to be constructed by 30 June 2027	R2,5000,000	Number of new high-mast lights constructed	Project progress report and practical completion certificate	SPM	20	6	-	6	-	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.7	Infrastructure and Services	SO2.9	Percentage progress on the refurbishment of the filters and backwash system for the new Waste Water Treatment Works (WWTW), Phase 1 by 30 June 2027	R 136 063 115	% Progress as per the annual project plan	Project progress report for the refurbishment of the filters and backwash system	SPM	56%	100%	66%	90%	100%	-
2.8	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the security at the Riverton water treatment works by 30 June 2027	R 5 503 867	% Progress as per the annual project plan	Project progress report for the upgrading of security	SPM	50%	100%	50%	100%	-	-
2.9	Infrastructure and Services	SO2.9	Percentage progress on the repair of emergency leakages at the Newton reservoir by 30 June 2027	R 5 667 953	% Progress as per the annual project plan	Project progress report for the repair of the emergency leakages	SPM	98%	100%	100%	-	-	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.10	Infrastructure and Services	SO2.9	Percentage progress on the completion of the emergency water meter installation and procurement of quality monitoring hardware, Ph 1 by 30 June 2027	R 3 369 114	% Progress as per annual project plan	Project progress report	SPM	87%	100 %	100 %	-	-	-
2.11	Infrastructure and Services	SO2.9	Percentage upgrade of the power supply and refurbishment of the abstraction pump station (Old and New Plant – Riverton, Ph 1) by 30 June 2027	R 1 481 826	% Progress as per annual project plan	Project progress report	SPM	93%	100 %	100 %	-	-	-
2.12	Infrastructure and Services	SO2.9	Percentage completion on the Kimberley prioritized network leak detection and repairs Phase 1 by 30 June 2027	R 17 509 285	% Progress as per annual project plan	Project progress report	SPM	61%	100%	71%	91%	100%	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.13	Infrastructure and Services	SO2.9	Percentage completion on the design work for Phase 2 of the Kimberley network leak detection and repair 30 June 2027	R 32 775 000	% Progress as per annual project plan	Project progress report	SPM	30%	50%	-	35%	45%	50%
2.14	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the old Water Treatment Plant (WTP) chlorine and dosing work by 30 June 2027	R11 791 211	% Progress as per the annual project plan	Project progress report	SPM	96%	100%	100%	-	-	-
2.15	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the new Water Treatment Plant (WTP) chlorine and dosing works by 30 June 2027	R 819 656	% Progress as per the annual project plan	Project progress report	SPM	91%	100 %	100%	-	-	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.16	Infrastructure and Services	SO2.9	% Completion of the upgrade of the Ritchie Water Treatment Works (WTW) and bulk pipeline by 30 June 2027	R 120 133 664	% Progress as per annual project plan	Project progress report	SPM	14%	100%	34%	45%	55%	100%
2.17	Infrastructure and Services	SO2.9	Percentage progress on the repair of the bulk pipeline from Riverton to Mid station (Section 2) by 30 June 2027	R 106 547 500	% Progress as per annual project plan	Project progress report	SPM	30%	50%	-	40%	-	50%
2.18	Infrastructure and Services	SO2.9	Percentage progress on the installation of the 1200 mm new steel bulk water pipeline from Mid station to Newton Reservoir (Section 3) by 30 June 2027	R43 987 500	% Progress as per annual project plan	Project progress report	SPM	30%	50%	-	40%	-	50%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.19	Infrastructure and Services	SO2.9	Percentage progress on the procurement of the of the bulk 1200 ND steel pipeline material by 30 June 2027	R 9 674 7552	% Progress as per the procurement plan	Procurement plan and Delivery notes	SPM	97%	100%	100%	-	-	-
2.20	Infrastructure and Services	SO2.9	Percentage progress on the installation of bulk water meters and pressure regulating valves by 30 June 2027	R 1 038 681	% Progress as per annual project plan	Project progress report	SPM	99%	100%	100%	-	-	-
2.21	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the Newton Reservoir Complex perimeter CCTV system (security access and control) by 30 June 2027	R 15 870 000	% Progress as per annual project plan	Project progress report for the upgrading of security	SPM	30%	50%	-	35%	45%	50%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.22	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the security at the Newton Reservoir Complex -Civil Works (security access and control) by 30 June 2027	R 12 075 000	% Progress as per annual project plan	Project progress report for the upgrading of security	SPM	30%	50%	-	35%	45%	50%
NEW (2.23)	Infrastructure and Services	NEW	Percentage progress on the Old Plant Major Refurbishment of Clarifiers, Clear Water tank, Building Work, Civil Building, Sludge handling and 20ML Clear Water Tank by 30 June 2027	R 9 674 52	% Progress as per annual project plan	Project progress report as per the annual plan	SPM	0	50%	15%	50%	75%	100%
NEW (2.24)	Infrastructure and Services	NEW	Percentage progress on the Refurbishments of Raw Water Abstraction works and pipelines by 30 June 2027	R 1 038 681	% Progress as per annual project plan	Project progress report as per the annual plan	SPM	0	50%	15%	50%	75%	100%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.25	Infrastructure and Services	SO2.15	99% water quality level achieved as per SANS 241 annually by 30 June 2027	Operational	% water quality level achieved as per SANS 241 criteria annually	IRIS report, Laboratory Analysis Report, Monitoring Report	SPM	74%	99%	99%	99%	99%	99%
2.26	Infrastructure and Services	S02.16	80% waste water effluent quality level achieved as per National Effluent Quality Standards by 30 June 2027	Operational	% waste water effluent quality level achieved as per National Effluent Quality Standards, annually	IRIS Report, Laboratory Analysis Report, Monitoring Report	SPM	56%	80%	80%	80%	80%	80%
2.27	Infrastructure and Services	SO2.18	Number of square metres of roads to be resealed by 30 June 2027	R10,000,000	Square metres of road to be resealed	Project progress reports and practical completion certificate	SPM	90 000 m²	55 000 m²	-	27 500 m²	27 500 m²	-
2.28	Infrastructure and Services	SO2.19	Distance of kilometres of residential roads upgraded from gravel to a paved surface by 30 June 2027	R7,761,463	Number of kilometres paved	Project progress reports and practical completion certificate	SPM	4.6 km	5km	-	2,5km	2,5km	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.29	Infrastructure and Services	SO2.21	Replace 250W HPS luminaires with 100W LED luminaires by 30 June 2027	R5,000,000	Number of luminaires replaced	Project progress reports and practical completion certificate	SPM	285	480	-	240	-	240
2.30	Infrastructure and Services	SO2.21	Replace 70W MV luminaires with 36W LED luminaires by 30 June 2027		Number of luminaires replaced	Project progress reports and practical completion certificate	SPM	277	301	-	150	-	151
2.31	Infrastructure and Services	SO2.21	Replace 400W MV luminaires with 276W LED luminaires by 30 June 2027		Number of luminaires replaced	Project progress reports and practical completion certificate	SPM	460	200	-	100	-	100

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.32	Infrastructure and Services	S02.42	Percentage progress on Upgrading of collapsed sewer pipes in Green Point and Diamond Park discharging at the Beaconsfield waste water treatment plant – Phase 2 by 30 June 2027	R10,000,000	Percentage progress as per project plan	Project progress report	22 & 26	0%	100%	15%	50%	75%	100%
2.33	Infrastructure and Services	SO2.41	Percentage progress on the refurbishment of the Homevale wastewater treatment works by 30 June 2027	R10,000,000	Percentage progress as per the annual project plan	Project progress report	SPM	12%	100%	15%	50%	75%	100%
2.34	Infrastructure and Services	S02.42	Percentage progress on the refurbishment of the Lerato Park Sewer Pump Station by 30 June 2027	R16,000,000	Percentage progress as per project plan	Project progress report	SPM	62,80%	100%	15%	75%	100%	
2.35	Infrastructure and Services	S02.42	Percentage progress on Upgrading of Thambo Square pumping station and the outfall sewer pipeline by 30 June 2027	R10,000,000	Percentage progress as per plan	Project progress report	33	0%	100%	15%	50%	75%	100%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.36	Infrastructure and Services	SO2.22	Percentage progress on the construction phase for the Carters Ridge sewer pump station (Phase 2) as per the annual plan by 30 June 2027	R5,000,000	Percentage progress as per the annual project plan	Project progress report	SPM	56%	100%	15%	50%	75%	100%
2.37	Infrastructure and Services	SO2.25	Number of old zinc toilets to be reconstructed by 30 June 2027	R5,000,000	Number of old zinc toilets to be reconstructed	Project progress report for number of old zinc toilets to be reconstructed	SPM	180	200	-	50	100	200
2.38	Infrastructure and Services	SO2.26	100% procurement of identified fleet as per the fleet replacement plan (number of vehicles delivered out of the number of vehicles identified for purchase x100) by 30 June 2027	R7,000,000	Percentage of identified fleet delivered	Delivery inspection report	SPM	44%	100%	-	-	-	100%
2.39	Infrastructure and Services	S02.28	Upgrade electricity infrastructure (replace 50 prepaid electricity meters) by 30 June 2027	R500,000	Number of electricity meters replaced	Report for number electricity meters replaced	SPM	15 453	50	-	25	25	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.40	Infrastructure and Services	SO2.32	Percentage progress for on upgrading of storm water channels in various areas of Sol Plaatje municipal area by 30 June 2027	R3,100,800	Percentage progress on upgrading of storm water channels	Project progress reports and practical completion certificate	SPM	72%	100%	-	-	50%	50%
2.41	Office of the MM	NEW	Percentage completion of the extension of the Roodepan Cemetery by 30 June 2027	R3,000,000	Project Implementation Plan and completion report	Project progress reports and practical completion certificate	SPM	0%	100%	25%	50%	75%	100%

STRATEGIC OBJECTIVE 3: GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION

National KPA: Good Governance and public participation

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
3.1	Office of the MM	SO3.1	Compile the final Annual Report for submission to council by 31 March 2027	Operational	Final Annual Report for submitted to council by 31 March 2027	Final annual report submitted	SPM	0	1	-	-	1	-
3.2	Office of the MM	SO3.2	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June 2027	Operational	Risk Based Audit Plan developed and submitted to the audit committee by 30 June 2027	Evidence of submission to the ARC	SPM	1	1	-	-	-	1
3.3	Office of the MM	SO3.3	Report quarterly on the progress of risk mitigation to the ARC by 30 June 2027	Operational	Quarterly reports on strategic risk register	Quarterly reports on risk mitigation	SPM	4	4	1	1	1	1
3.4	Office of the MM	SO3.4	Number of audits conducted as per the internal audit plan by 30 June 2027	Operational	Number of internal audits conducted	Final Audit Reports issued.	SPM	15	20	5	5	5	5

STRATEGIC OBJECTIVE 3: GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION													
National KPA: Good Governance and public participation													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
3.5	Finance	SO3.6	Develop and submit an audit action plan to Council to address matters raised by the auditor general within 60 days after the end of the audit	Operational	Developed and submitted audit action plan	Proof of Council resolution	SPM	1	1	-	-	1	-
3.6	Office of the MM	SO3.7	Compile the final IDP and submit to council by 31 May 2027	Operational	Final IDP submitted to Council by 31 May 2026	Council resolution	SPM	1	1	-	-	-	1
3,7	Corporate Services	SO3.11	Number of programmes implemented on gender mainstreaming activities, women empowerment and child centred governance approach. Implementation of the NSP Against GBVF by 30 June 2027	Operational	Number of programmes implemented	Report and attendance register	SPM	0	4	1	1	1	1

STRATEGIC OBJECTIVE 3: GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION													
National KPA: Good Governance and public participation													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
NEW (3,8)	Corporate Services		Number of Council meeting held by 30 June 2027	Operational	Number of meetings held	Minutes of meetings	SPM	0%	9	1	2	3	3
3.9	Speaker's office	SO3.14	Percentage implementation of the public participation programme for IDP and budget as per the approved schedule by 30 June 2027	Operational	% implementation	Proof of programmes implemented as per the approved schedule	SPM	0%	100%	-	50%	-	50%
3.10	Finance	SO5.10	Quarterly review of the ICT Strategic Risk Register by the ICT Steering Committee by 30 June 2027	Operational	Quarterly review of the ICT Strategic Risk Register	Approved minutes of ICT Steering Committee indicating risk register review. Revised Risk Register	SPM	0	4	1	1	1	1

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT

National KPA: Municipal Financial Viability and Management

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
4.1	Finance	SO4.1-SO4.4	Number of indigent households earning less than R6 000 provided with free basic services (water, electricity, refuse and sanitation) by 30 June 2027	Operational	Number of indigent households provided with free basic services (water, electricity, refuse and sanitation)	Indigent Register	SPM	7 390	12 000	0	0	0	12 000
4.2	Finance	SO4.20	The percentage of the municipal capital budget spent on capital projects by 30 June 2027 (Total actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Operational	% of Capital budget spent by 30 June {Actual amount spent on capital projects /Total amount budgeted for capital projects) X100}	Financial and Audit reports	SPM	91%	90%	15%	45%	75%	90%
4.3	Finance	SO4.21	The percentage of the total municipal operational budget spent by 30 June 2027 ((Actual amount spent on total operational budget/Total operational budget) X100)	Operational	% of the total municipal operational budget spent by 30 June 2026	Financial and Audit reports	SPM	95%	90%	15%	45%	75%	90%
4.4	Infrastructure and Services	SO2.5	Limit unaccounted for electricity to less than 25% by 30 June 2027 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}	Operational	% unaccounted for electricity by 30 June 2026	Financial and Audit reports	SPM	26%	25%	25%	25%	25%	25%

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT													
National KPA: Municipal Financial Viability and Management													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
4.5	Infrastructure and Services	SO2.6	Limit unaccounted for water (Non-Revenue Water) to less than 40% by 30 June 2027{(Number of Kilolitres Water Purified - Number of kilolitres Water Sold) / Number of kilolitre's Water Purified) X100}	Operational	% unaccounted for water (Non-Revenue Water) annually	Financial and Audit reports	SPM	67%	40%	40%	40%	40%	40%
4.6	Finance	SO4.5	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2027 Debt (Total Borrowings) / Revenue (Overdraft + Current Finance Lease Obligation + Non-current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Operational	Debt to revenue by 30 June	Financial and Audit reports	SPM	35%	45%	`0%	0%	0%	45%
4.7	Finance	SO4.6	Maintain the debt coverage ratio of 2:1 against net assets of the municipality by 30 June 2027 (Current Assets / Current Liabilities)	Operational	Debt coverage ratio	Financial and Audit reports	SPM	2.57.1	2.10:1	2.10:1	2.10:1	2.10:1	2.10:1

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT

National KPA: Municipal Financial Viability and Management

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
4.8	Finance	SO4.7	Reduce net debtor days to 300 days by 30 June 2027 ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Operational	Net debtor days	Financial and Audit reports	SPM	426	300	300	300	300	300
4.9	Finance	SO4.9	Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2027 (Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Operational	Cost coverage ratio by 30 June	Financial and Audit reports	SPM	0.82:1	01:01	01:01	01:01	01:01	01:01
4.10	Finance	SO4.12	Number of planned BSC meetings conducted to process bids by 30 June 2027	Operational	Number of meetings conducted	Minutes of BSC meetings conducted	SPM	32	24	6	6	6	6

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT													
National KPA: Municipal Financial Viability and Management													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
4.11	Finance	SO4.13	95% collection rate and ensure payment based on correct account by 30 June 2027 (receipts/ billing x100)	Operational	95% collection rate achieved	Financial and Audit reports	SPM	77%	95%	95%	95%	95%	95%
4.12	Finance	SO4.14	Perform an annual cost analysis for each trading services for the new budget by 31 March 2027 (Water, Electricity, Sanitation and Refuse)	Operational	Cost analysis report	Reports submitted to CFO and EMT	SPM	1	1	-	-	1	-
4.13	Finance	SO4.15	75% reduction of irregular expenditure by 30 June 2027	Operational	% reduction of irregular expenditure after recovery/write-off (Cumulative expenditure incurred to date – Previous balance incurred) /previous balance incurred	UIFW Register and Statement of Financial Performance	SPM	0%	75%	75%	75%	75%	75%
4.14	Finance	SO4.16	100% elimination of Fruitless & wasteful expenditure by 30 June 2027	Operational	% Elimination of Fruitless and wasteful expenditure after recovery/write-off (Cumulative expenditure incurred to date – Previous balance incurred) /previous balance incurred	UIFW Register and Statement of Financial Performance	SPM	0%	100%	100%	100%	100%	100%

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT													
National KPA: Municipal Financial Viability and Management													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
4.15	Finance	SO4.17	100% Elimination of Unauthorised expenditure by 30 June 2027	Operational	% of Unauthorised expenditure after recovery/write-off (Cumulative expenditure incurred to date – Previous balance incurred) /previous balance incurred	UIFW Register and Statement of Financial Performance	SPM	0%	100%	100%	100%	100%	100%
4.16	Finance	SO4.18	% Submission of financial and non-financial mSCOA data strings and documentation on the GoMuni web-based application by the set deadlines provided by National Treasury by 30 June 2027. (All reports to be uploaded within 10 working days after the month-end)	Operational	% of reports loaded on the GoMuni application	Go Muni uploaded status report	SPM	90%	100%	100%	100%	100%	100%
4.17	Finance	SO4.19	Reduce Trade Creditors payment period to 30 days by 30 June 2027 (Trade Creditors Outstanding / Credit Purchases/(Operating and Capital) x365)	Operational	Creditors Payment Period (Trade Creditors)	Financial and Audit reports	SPM	284	30	30	30	30	30
4.18	Finance	SO4.22	Prepare and submit the Asset Register for the FY 2025/26 to the Auditor General by 31 August 2026	Operational	Approved Asset Register submitted to the Auditor General	Proof of submission to AG	SPM	1	1	1	-	-	-

STRATEGIC OBJECTIVE 5: IMPROVED INSTITUTIONAL MANAGEMENT

National KPA: Institutional Development and Municipal Transformation

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
5.1	Finance	SO5.2	Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure by 30 June 2027 (employee related costs and councillors' remuneration/total operating expenditure x100	Operational	Employee cost as a percentage of total operating cost	Financial and Audit reports	SPM	29%	33%	33%	33%	33%	33%
5.2	Corporate Services	SO5.4	Limit vacancy rate to 20% of funded post by 30 June 2027 {(Number of funded posts vacant divided by budgeted funded posts) x100}	Operational	(Number of funded posts vacant divided by budgeted funded posts) x100	Reviewed municipal organizational structure	SPM	7.75%	20%	20%	20%	20%	20%
5.3	Corporate Services	SO5.5	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April 2027	Operational	Workplace Skills Plan submitted to LGSETA	Reviewed Workplace Skills Plan	SPM	1	1	-	-	-	1
5.4	Corporate Services	SO5.8	Coordinate Bi-annual performance assessments of the MM and managers reporting directly to the MM by 30 June 2027	Operational	Performance assessments conducted twice per year	Number of assessments conducted	SPM	0	2	-	-	1	1

STRATEGIC OBJECTIVE 5: IMPROVED INSTITUTIONAL MANAGEMENT

National KPA: Institutional Development and Municipal Transformation

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
5.5	Office of the Municipal Manager	SO5.9	% Completion of the appointed Sec 56 & 57 Managers performance agreements by August 2026	Operational	% Completion of Performance agreements developed, submitted and publicised	Performance agreements developed, submitted and publicized	SPM	100%	100%	100%	-	-	-
5.6	Finance	SO5.10	To implement ICT systems and technology to enable the municipality to deliver excellent customer experience by 30 June 2027	R2,500,000	Percentage implementation of the ICT operational plan	ICT Operational Plan	SPM	98%	100%	100%	100%	100%	100%

STRATEGIC OBJECTIVE 5: IMPROVED INSTITUTIONAL MANAGEMENT

National KPA: Institutional Development and Municipal Transformation

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
5.1	Finance	SO5.2	Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure by 30 June 2027 (employee related costs and councillors' remuneration/total operating expenditure x100	Operational	Employee cost as a percentage of total operating cost	Financial and Audit reports	SPM	29%	33%	33%	33%	33%	33%
5.2	Corporate Services	SO5.4	Limit vacancy rate to 20% of funded post by 30 June 2027 {(Number of funded posts vacant divided by budgeted funded posts) x100}	Operational	(Number of funded posts vacant divided by budgeted funded posts) x100	Reviewed municipal organizational structure	SPM	7.75%	20%	20%	20%	20%	20%
5.3	Corporate Services	SO5.5	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April 2027	Operational	Workplace Skills Plan submitted to LGSETA	Reviewed Workplace Skills Plan	SPM	1	1	-	-	-	1
5.4	Corporate Services	SO5.8	Coordinate Bi-annual performance assessments of the MM and managers reporting directly to the MM by 30 June 2027	Operational	Performance assessments conducted twice per year	Number of assessments conducted	SPM	0	2	-	-	1	1

STRATEGIC OBJECTIVE 5: IMPROVED INSTITUTIONAL MANAGEMENT													
National KPA: Institutional Development and Municipal Transformation													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
5.5	Office of the Municipal Manager	SO5.9	% Completion of the appointed Sec 56 & 57 Managers performance agreements by August 2026	Operational	% Completion of Performance agreements developed, submitted and publicised	Performance agreements developed, submitted and publicized	SPM	100%	100%	100%	-	-	-
5.6	Finance	SO5.10	To implement ICT systems and technology to enable the municipality to deliver excellent customer experience by 30 June 2027	R2,500,000	Percentage implementation of the ICT operational plan	ICT Operational Plan	SPM	98%	100%	100%	100%	100%	100%

STRATEGIC OBJECTIVE 6: PROVISION OF COMMUNITY AND SOCIAL SERVICES													
National KPA: Provision of Community and Social Services													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
6.1	Community and social development	SO6.2	Number of reading outreach programmes conducted at all libraries by 30 June 2027	Operational	Number of outreach programmes held	Outreach programmes conducted	SPM	68	60	15	15	15	15
6.2	Community and social development	SO6.3	% Completion of the redevelopment of the Ritchie sports grounds by 30 June 2027	R8,000,000	% Completion of the planning and designs as per the annual project plan	Completed planning and designs as per the annual project plan with close out report	26	0%	100%	20%	55%	85%	100%
6.3	Community and social development	SO6.9	Number of roadblocks conducted by 30 June 2027	Operational	Number of roadblocks conducted	Roadblocks conducted	SPM	17	8	2	2	2	2
6.4	Community and social development	SO6.10	Plan and conduct stop and check points to improve road safety by 30 June 2027	Operational	Number of stop and checkpoints conducted	Stop and check points conducted	SPM	10 171	6000	1500	1500	1500	1500

STRATEGIC OBJECTIVE 6: PROVISION OF COMMUNITY AND SOCIAL SERVICES													
National KPA: Provision of Community and Social Services													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
6.5	Community and social development	SO6.11	Conduct quarterly awareness for HIV, STI and TB by 30 June 2027	Operational	Number of awareness campaigns conducted	Quarterly campaigns conducted	SPM	4	4	1	1	1	1
6.6	Community and social development	SO6.12	Monthly inspections conducted at food premises to ensure compliance to legislation by 30 June 2027	Operational	Number of Inspections conducted	Inspections conducted	SPM	3 499	2700	675	675	675	675
6.7	Community and social development	SO6.13	Monthly inspections conducted at non-food premises to ensure compliance to legislation by 30 June 2027	Operational	Number of inspections conducted	Inspections conducted	SPM	455	800	200	200	200	200
6.8	Community and social development	SO6.14	Number of water samples collected and submitted to the Laboratory by 30 June 2027	Operational	Number of water samples collected and submitted to the Laboratory	Proof of submission to the Laboratory	SPM	615	600	150	150	150	150

STRATEGIC OBJECTIVE 6: PROVISION OF COMMUNITY AND SOCIAL SERVICES													
National KPA: Provision of Community and Social Services													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
6.9	Community and social development	SO6.15	Review of the Indigent Burial Policy by 30 June 2027	Operational	Final Reviewed Indigent Burial Policy	Approval of Final Reviewed Indigent Burial Policy	SPM	1	1	-	1	-	-

RECOMMENDED BY MUNICIPAL MANAGER
SB MATLALA

---------- SIGNATURE

---------- DATE:

APPROVED BY EXECUTIVE MAYOR
CLLR M BARTLETT

_____ SIGNATURE

_____ DATE:

SECTION 6:

BUDGET RELATED POLICIES OVERVIEW AND AMENDMENTS

SECTION 7:

BY - LAWS

SOL PLAATJE MUNICIPALITY

ANNEXURE : BUDGET RELATED BYLAWS

List of Budget related Bylaws	Explanation numbers
Advertising Signs	1
Aerial Systems	1
Animals, Poultry & Bees Control	1
Building Control	1
Caravan Park	1
Cemeteries	1
Debt Collection	1
Electricity	1 & 2
Fire Brigade	1
Fireworks	1
Keeping of Dog Control	1
Law Enforcement	1
Property Rates	1
Residential business, Bed & Breakfast and guesthouse establishment, Creches, childcare centres, Liquor trading and Car Wash entreprises	1
Standing Orders	1
Street Trading Control	1
Swimming Pools	1
Taxi Ranks	1
Water Supply	1

Explanation numbers

1. These bylaws are accessible on the Sol Plaatje website: www.solplaatje.org.za
2. Bylaws to be approved with final budget process 2026/27

BY-LAW

To provide for the provision of an electrical service in the Sol Plaatje municipality; and for matters connected therewith.

BE IT ENACTED by the Sol Plaatje municipality, as follows-.-

ARRANGEMENT OF SECTIONS

CHAPTER 1 GENERAL

1. Definitions
2. Other terms
3. Headings and titles

CHAPTER 2 GENERAL CONDITIONS OF SUPPLY

4. Provision of electricity services
5. Supply by agreement
6. Service of notice
7. Compliance with notices
8. Application for supply of electricity
9. Processing of requests for supply
10. Wayleaves
11. Statutory servitude
12. Right of admittance to inspect, test or do maintenance work
13. Refusal or failure to give information
14. Refusal of admittance
15. Improper use
16. Electricity tariffs and fees
17. Deposits
18. Payment of charges
19. Interest on overdue accounts
20. Principles for the resale of electricity
21. Right to disconnect supply
22. Non-liability of the Municipality
23. leakage of electricity
24. Failure of supply
25. Seals of the Municipality

26. Tampering with service connection or supply mains
27. Protection of Municipality's supply mains
28. Prevention of tampering with service connection or supply mains
29. Unauthorised connections
30. Unauthorised reconnections
31. Temporary disconnection and reconnection
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34. Load reduction
35. Medium and low voltage switchgear and equipment
36. Substation accommodation
37. Wiring diagram and specification
38. Standby supply
39. Consumer's emergency standby supply equipment
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43. Discontinuance of use of supply
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45. Service apparatus

CHAPTER 4 SPECIFIC CONDITIONS OF SUPPLY

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SCHEDULE 1

Laws repealed

SCHEDULE 2

Applicable standard specification

CHAPTER 1

GENERAL

Definitions

1. In this By-law, unless the context otherwise indicates —

"accredited person" means a person registered in terms of the Regulations as an electrical tester for single phase, an installation electrician or a master installation electrician, as the case may be;

"applicable standard specification" means the standard specifications as listed in Schedule 2;

"certificate of compliance" means a certificate issued in terms of the Regulations in respect of an electrical installation or part of an electrical installation by an accredited person;

"consumer" in relation to premises means —

(i) any occupier thereof or any other person with whom the Municipality has contracted to supply or is actually supplying electricity thereat; or

(ii) if such premises are not occupied, any person who has a valid existing agreement with the Municipality for the supply of electricity to such premises; or

(iii) if there is no such person or occupier, the owner of the premises;

"credit meter" means a meter where an account is issued subsequent to the consumption of electricity;

"electrical contractor" means an electrical contractor as defined in the Regulations;

"electrical installation" means an electrical installation as defined in the Regulations;

"high voltage" means the set of nominal voltage levels that are used in power systems for bulk transmission of electricity in the range of 44kV<Un □ 220 kV [SANS 1019];

"law" means any applicable law, proclamation, ordinance, Act of Parliament or enactment having force of law;

"low voltage" means the set of nominal voltage levels that are used for the distribution of electricity and whose upper limit is generally accepted to be an a.c. voltage of 1000V (or a d.c.

voltage of 1500 V) [SANS 1019];

"medium voltage" means the set of nominal voltage levels that lie above low voltage and below high voltage in the range of 1 kV < Un □ 44 kV. [SANS 1019];

"meter" means a device which records the demand or the electrical energy consumed and includes conventional and prepayment meters;

"motor load, total connected" means the sum total of the kW input ratings of all the individual motors connected to an installation;

"motor rating" means the maximum continuous kW output of a motor as stated on the maker's rating plate;

"motor starting current" in relation to alternating current motors means the root mean square value of the symmetrical current taken by a motor when energised at its rated voltage with its starter in the starting position and the rotor locked;

"Municipality" means the Sol Plaatje municipality;

"Municipal Manager" means the person appointed by the Municipality in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

"occupier" in relation to any premises means –

(a) any person in actual occupation of such premises;

(b) any person legally entitled to occupy such premises;

(c) in the case of such premises being subdivided and let to lodgers or various tenants, the person receiving the rent payable by such lodgers or tenants, whether on his or her own account or as agent for any person entitled thereto or interested therein; or

(d) any person in control of such premises or responsible for the management thereof, and includes the agent of any such person when he or she is absent from the Republic of South Africa or his or her whereabouts are unknown;

"owner" in relation to premises means the person in whom is vested the legal title thereto: Provided that -

(a) in the case of immovable property -

(i) leased for a period of not less than 50 years, whether the lease is registered or not, the lessee thereof; or

(ii) beneficially occupied under a servitude or right analogous thereto, the occupier thereof;

(b) if the owner as hereinbefore defined -

(i) is deceased or insolvent, has assigned his or her estate for the benefit of his or her creditors, has been placed under curatorship by order of court or is a company being wound up or under judicial management, the person in whom the administration of such property is vested as executor, administrator, trustee, assignee, curator, liquidator or judicial manager, as the case may be; or

(ii) is absent from the Republic of South Africa, or if his or her address is unknown to the Municipality, any person who as agent or otherwise receives or is entitled to receive the rent in respect of such property; and

(c) if the Municipality is unable to determine who such person is, the person who is entitled to the beneficial use of such property, shall be deemed to be the owner thereof to the exclusion of the person in whom is vested the legal tide thereto;

"point of consumption" means a point of consumption as defined in the Regulations;

"point of metering" means the point at which the consumer's consumption of electricity is metered and which may be at the point of supply or at any other point on the distribution system of the Municipality or the electrical installation of the consumer, as specified by the Municipality or any duly authorised officer of the Municipality: Provided that it shall meter all of, and only, the consumer's consumption of electricity;

"point of supply" means the point determined by the Municipality or any duly authorised officer of the Municipality at which electricity is supplied to any premises by the Municipality;

"premises" means any land or any building or structure above or below ground level and includes any vehicle, aircraft or vessel;

"prepayment meter" means a meter that can be programmed to allow the flow of pre-purchased amounts of energy in an electrical circuit;

"Regulations" means Regulations made in terms of the Occupational Health and Safety Act, 1993 (Act No. 85 of 1993) and published by G.N. R2920 of 23 October 1992, as amended;

"safety standard" means the Code of Practice for the Wiring of Premises SANS 101421 incorporated in the Regulations;

"service connection" means all cables and equipment required to connect the supply mains to the electrical installation of the consumer at the point of supply;

"service protective device" means any fuse or circuit breaker installed for the purpose of protecting the Municipality's equipment from overloads or faults occurring on the installation or on the internal service connection;

"standby supply" means an alternative electricity supply not normally used by the consumer:

"supply mains" means any part of the Municipality's electricity network;

"tariff' means the Municipality's tariff of charges for the supply of electricity;

"token" means the essential element of a prepayment metering system used to transfer information from a point of sale for electricity credit to a prepayment meter and vice versa**,** and

"voltage" means the root-mean-square value of electrical potential between two conductors.

Other terms

2. All other terms used in this By-law shall, unless the context otherwise requires, have the meaning assigned thereto in the Electricity Act, 1987 (Act No. 41 of 1987).

Headings and titles

3. The headings and titles in this By-law shall not affect the construction thereof.

CHAPTER 2

GENERAL CONDITIONS OF SUPPLY

Provision of Electricity Services

4. Only the Municipality shall supply or contract for the supply of electricity within its area of

jurisdiction.

Supply by agreement

5. No person shall use or be entitled to use an electricity supply from the Municipality unless or until such person shall have entered into an agreement in writing with the Municipality for such supply, and such agreement together with the provisions of this By-law shall in all respects govern such supply. If a person uses an electricity supply without entering into an agreement he or she shall be liable for the cost of electricity used as stated in section 44.

Service of notice

6. (1) Any notice or other document that is served on any person in terms of this By-law is regarded as having been served -

(a) when it has been delivered to that person personally;

(b) when it has been left at that person's place of residence or business in the Republic with a person apparently over the age of sixteen years;

(c) when it has been posted by registered or certified mail to that person's last known residential or business address in the Republic and an acknowledgement of the posting thereof from the postal service is obtained;

(d) if that person's address in the Republic is unknown, when it has been served on that person's agent or representative in the Republic in the manner provided by paragraphs (a), (b) or (c); or

(e) if that person's address and agent or representative in the Republic is unknown, when it has been posted in a conspicuous place on the property or premises, if any, to which it relates.

(f) if that person's cellular telephone number is known, then such notice or other document may be sent per sms, mms, or any other electronic means per the Electronic Communications and Transactions Act 25 of 2002.

(2) When any notice or other document must be authorised or served on the owner, occupier or holder of any property or tight in any property, it is sufficient if that person is described in the notice or other document as the owner, occupier or holder of the property or right in question, and it is not necessary to name that person.

(3) Any legal process is validly served on the Municipality when it is delivered to the Municipal Manager or a person in attendance at the Municipal Manager's office.

Compliance with notices

7. Any person on whom a notice duly issued or given under this By-law is served shall, within the time specified in such notice, comply with its terms.

Application for supply of electricity

8. (1) Application for the supply of electricity shall be made in writing by the prospective consumer on the prescribed form obtainable at the office of the Municipality, and the estimated load, in kVA, of the installation, shall be stated therein. Such application shall be made as early as possible before the supply of electricity is required in order to facilitate the work of the Municipality.

(2) An application for an electricity supply for a period of less than one year shall be regarded as an application for a temporary supply of electricity and shall be considered at the discretion of the Municipality or any duly authorised officer of the Municipality, which may specify any special conditions to be satisfied in such case.

Processing of requests for supply

9. Applications for the supply of electricity will be processed and the supply made available within the periods stipulated in NRS 047.

Wayleaves

10. (1) The Municipality may refuse to lay or erect a service connection above or below ground on any thoroughfare or land not vested in the Municipality or on any private property, unless and until the prospective consumer shall have obtained and deposited with the Municipality written permission granted by the owner of the said private property or by the person in whom is vested the legal tide to the land or thoroughfare as aforesaid exists, as the case may be, authorising the laying or erection of a service connection thereon.

(2) If such permission is withdrawn at any time or if the aforesaid private property or thoroughfare changes ownership and the new owner refuses to grant or continue such permission, the cost of any alteration required to be made to a service connection in order that the supply of electricity may be continued, and of any removal thereof which may become necessary in the circumstances, shall be borne by the consumer to whose premises the supply of electricity is required to be continued.

Statutory servitude

11. (1) Subject to the provisions of subsection (3) the Municipality may within its municipal area provide, establish and maintain electricity services;

(b) acquire, construct, lay, extend, enlarge, divert, maintain, repair, discontinue the use of, close up and destroy electricity supply mains;

(c) construct, erect or lay any electricity supply main on, across, though, over or under any street or immovable property and the ownership of any such main shall vest in the Municipality;

(d) do any other thing necessary or desirable for or incidental, supplementary or ancillary to any matter contemplated by paragraphs (a) to (c).

(2) If the Municipality constructs, erects or lays any electricity supply main on, across, through, over or under any street or immovable property not owned by the Municipality or under the control of or management of the Municipality it shall pay to the owner of such street or property compensation in an amount agreed upon by such owner and the Municipality or, in the absence of agreement, as determined either by arbitration or a court of law.

(3) The Municipality shall, before commencing any work other than repairs or maintenance on or in connection with any electricity supply main on immovable property not owned by the Municipality or under the control or management of the Municipality, give the owner or occupier of such property reasonable notice of the proposed work and the date on which it proposes to commence such work.

Right of admittance to inspect, test or do maintenance work

12. (1) The Municipality shall, through its employees, contractors and their assistants and advisers, have access to or over any property for the purposes of —

(a) doing anything authorised or required to be done by the Municipality under this By-law or any other law;

(b) inspecting and examining any service mains and anything connected therewith;

(c) enquiring into and investigating any possible source of electricity supply or the suitability of immovable property for any work, scheme or undertaking of the Municipality and making any necessary survey in connection therewith;

(d) regularly reading meters;

(e) ascertaining whether there is or has been a contravention of the provisions of this By-law or any other law; and

(f) enforcing compliance with the provisions of this By-law or any other law.

(2) The Municipality shall pay to any person suffering damage as a result of the exercise of the right of access contemplated by subsection (1), except where the Municipality is authorised to execute on the property concerned any work at the cost of such person or some other person or to execute on such property any work and recover the cost thereof from such person or some other person, compensation in such amount as may be agreed upon by the Municipality and such person or, in the absence of agreement, as may be determined by arbitration or a court of law.

(3) An employee of the Municipality authorised thereto by such Municipality may, by notice in writing served on the owner or occupier of any property, require such owner or occupier to provide, on the day and at the hour specified in such notice, access to such property to a person and for a purpose referred to in subsection (1): Provided that in the case of an emergency, no such written notice shall be required.

Refusal or failure to give information

13. No person shall refuse or fail to give such information as may be reasonably required of him or her by any duly authorised officer of the Municipality or tender any false information to any such officer regarding any electrical installation work completed or contemplated.

Refusal of admittance

14. No person shall wilfully hinder, obstruct, interfere with or refuse admittance to any duly authorised officer of the Municipality in the performance of his or her duty under this By-law or of any duty connected therewith or relating thereto.

Improper use

15. If the consumer uses the electricity for any purpose or deals with the electricity in any manner which the Municipality has reasonable grounds for believing interferes in an improper or unsafe manner or is calculated to interfere in an improper or unsafe manner with the efficient supply of electricity to any other consumer, the Municipality may, with or without notice, disconnect the electricity supply but such supply shall be restored as soon as the cause for the disconnection has been permanently remedied or removed. The fee as prescribed by the Municipality for the disconnection and reconnection shall be paid by the consumer before the electricity supply is restored, unless it can be shown that the consumer did not use or deal with the electricity in an improper or unsafe manner.

Electricity tariffs and fees

16. Copies of charges and fees may be obtained free of charge at the offices of the Municipality.

Deposits

17. The Municipality reserves the right to require the consumer to deposit a sum of money as security in payment of any charges which are due or may become due to the Municipality. The amount of the deposit in respect of each electricity installation shall be determined by the Municipality, and each such deposit may be increased if the Municipality deems the deposit held to be inadequate. Such deposit shall not be regarded as being in payment or part payment of any accounts due for the supply of electricity for the purpose of obtaining any discount provided for in the electricity tariff referred to in this By law. On cessation of the supply of electricity, the amount of such deposit, free of any interest, less any payments due to the Municipality shall be refunded to the consumer.

Payment of charges

18. (1) The consumer shall be liable for all charges listed in the prescribed tariff for the electricity service as approved by the Municipality. A copy of the prescribed tariff is obtainable free of charge from the Municipality.

(2) All accounts shall be deemed to be payable when issued by the Municipality and each account shall, on its face, reflect the due date and a warning indicating that the supply of electricity may be disconnected should the charges in respect of such supply remain unpaid after the due date.

(3) An error or omission in any account or failure to render an account shall not relieve the consumer of his or her obligation to pay the correct amount due for electricity supplied to the premises and the onus shall be on the consumer to satisfy himself or herself that the account rendered is in accordance with the prescribed tariff of charges in respect of electricity supplied to the premises.

(4) Where a duly authorised officer of the Municipality has visited the premises for the purpose of disconnecting the supply of electricity in terms of subsection (2) and he or she is obstructed or prevented from effecting such disconnection, the prescribed fee shall become payable for each subsequent visit necessary for the purpose of such disconnection

(5) After disconnection for non-payment of an account, the prescribed fees and all amounts due for electricity consumed shall be paid before the electricity supply is re-connected.

Interest on overdue accounts

19. The Municipality may charge interest on accounts which are not paid by the due date appearing on the account, at an interest rate as approved by the Municipality from time to time.

Principles for the resale of electricity

20. (1) Unless otherwise authorised in writing by the Municipality, no person shall sell or supply electricity, supplied to his or her premises under an agreement with the Municipality, to any other person or persons for use on any other premises, or permit or suffer such resale or supply to take place. If electricity is resold for use upon the same premises, the electricity resold shall be measured by a submeter of a type which has been approved by Standards South Africa and supplied, installed and programmed in accordance with the standards of the Municipality.

(2) The tariff, rates and charges at which and the conditions of sale under which electricity is thus resold shall not be less favourable to the purchaser than those that would have been payable and applicable had the purchaser been supplied directly with electricity by the Municipality.

Every reseller shall furnish the purchaser with monthly accounts that are at least as detailed as the relevant billing information details provided by the Municipality to its electricity consumers.

Right to disconnect supply

21. (1) The Municipality may disconnect the supply of electricity to any premises if the person liable to pay for such supply fails to pay any charge due to the Municipality in connection with any supply of electricity which he or she may at any time have received from the Municipality in respect of such premises, or, where any of the provisions of this By-law or the Regulations are being contravened: Provided that the Municipality has given the person 14 day's notice to remedy his or her default and the person has failed to remedy such default after notice has been given, or, in the case of a grave risk to person or property, or as envisaged in terms of section 26, without notice. After disconnection for non-payment of an account or the improper or unsafe use of electricity, the fee as prescribed by the Municipality shall be paid.

(2) In the case where an installation has been illegally reconnected on a consumer's premises

after having been previously legally disconnected by the Municipality, or in the case where the Municipality's electrical equipment has been tampered with to prevent the full registration of consumption by the meter, the electricity supply may be physically removed from those premises.

Non-liability of the Municipality

22. The Municipality shall not be liable for any loss or damage, direct or consequential, suffered or sustained by a consumer as a result of or arising from the cessation, interruption or any other abnormality of the supply of electricity, unless caused by fault on the part of the Municipality.

Leakage of electricity

23. Under no circumstances shall any rebate be allowed on the account for electricity supplied and metered in respect of electricity wasted owing to leakage or any other fault in the electrical installation.

Failure of supply

24. The Municipality is not obliged to attend to a failure of supply of electricity due to a fault in the electrical installation of the consumer, except when such failure is due to the operation of the service protective device of the Municipality. When any failure of supply of electricity is found to be due to a fault in the electrical installation of the consumer or to the faulty operation of apparatus used in connection therewith, the Municipality may charge the consumer the fee as prescribed by the Municipality for each restoration of the supply of electricity in addition to the cost of making good or repairing any damage which may have been done to the service main and meter by such fault or faulty operation.

Seals of the Municipality

25. The meter, service protective devices and all apparatus belonging to the Municipality shall be sealed or locked by a duly authorised officer of the Municipality, and no person not being an officer of the Municipality duly authorised thereto shall in any manner or for any reason whatsoever remove, break, deface, or tamper or interfere with such seals or locks.

Tampering with service connection or supply mains

26. (1) No person shall in any manner or for any reason whatsoever tamper or interfere with any meter or metering equipment or service connection or service protective device or supply

mains of the Municipality.

(2) Where **prima face** evidence exists of a consumer or any other person having contravened subsection (1), the Municipality may disconnect the supply of electricity immediately and without prior notice to the consumer and such consumer or person shall be liable for all fees and charges levied by the Municipality for such disconnection.

(3) Where a consumer or any person has contravened subsection (1) and such contravention has resulted in the meter recording less than the true consumption, the Municipality shall have the right to recover from the consumer the full cost of his or her estimated consumption.

Protection of Municipality's supply mains

27. (1) No person shall, except with the consent of the Municipality and subject to such conditions as may be imposed -

(a) construct, erect or lay, or permit the construction, erection or laying of any building, structure or other object, or plant trees or vegetation over or in such a position or in such a manner as to interfere with or endanger the supply mains;

(b) excavate, open up or remove the ground above, next to, under or near any part of the supply mains;

(c) damage, endanger, remove or destroy, or do any act likely to damage, endanger or destroy any part of the supply mains;

(d) make any unauthorized connection to any part of the supply mains or divert or cause to be diverted any electricity there from.

(2) The owner or occupier shall limit the height of trees or length of projecting branches in the proximity of overhead lines or provide a means of protection which in the opinion of the Municipality will adequately prevent the tree from interfering with the conductors should the tree or branch fall or be cut down. Should the owner fail to observe this provision the Municipality shall have the right, after prior written notification, or at any time in an emergency, to cut or trim the trees or other vegetation in such a manner as to comply with this provision and shall be entitled to enter the property for this purpose.

(3) The Municipality may, subject to obtaining an order of court, demolish, alter or otherwise deal with any building, structure or other object constructed, erected or laid in

contravention of this By-law.

(4) The Municipality may, in the case of an emergency or disaster, remove anything damaging, obstructing or endangering or likely to damage, obstruct, endanger or destroy any part of the electrical distribution system.

Prevention of tampering with service connection or supply mains

28. If the Municipality decides that it is necessary or desirable to take special precautions in order to prevent tampering with any portion of the supply mains, service connection or service protective device or meter or metering equipment, the consumer shall either supply and install the necessary protection or pay the costs involved where such protection is supplied by the Municipality.

Unauthorized connections

29. No person other than a person specifically authorised thereto by the Municipality in writing shall directly or indirectly connect, attempt to connect or cause or permit to be connected any electrical installation or part thereof to the supply mains or service connection.

Unauthorized reconnections

30. (1) No person other than a person specifically authorised thereto by the Municipality in writing shall reconnect, attempt to reconnect or cause or permit to be reconnected to the supply mains or service connection any electrical installation which has been disconnected by the Municipality.

(2) Where the supply of electricity that has previously been disconnected is found to have been reconnected, the consumer using the supply of electricity shall be liable for all charges for electricity consumed between the date of disconnection and the date the electricity supply was found to be reconnected and any other charges raised in this regard. Furthermore, the Municipality may remove part or all of the supply equipment until such time as payment has been received in full. In addition, the consumer will be responsible for all the costs associated with the reinstatement of such supply equipment.

Temporary disconnection and reconnection

31. (1) The Municipality shall, at the request of the consumer, temporarily disconnect and reconnect the supply of electricity to the consumer's electrical installation upon payment of the fee as prescribed by the Municipality for each such disconnection and subsequent reconnection.

(2) In the event of the necessity arising for the Municipality to effect a temporary

disconnection and reconnection of the supply of electricity to a consumer's electrical installation and the consumer is in no way responsible for bringing about this necessity, the consumer shall not be liable to pay any fee.

(3) The Municipality may only under exceptional circumstances temporarily disconnect the supply of electricity to any premises without notice, for the purpose of effecting repairs or carrying out tests or for any other legitimate purpose. In all other instances adequate notice shall be given.

Temporary supply of electricity

32. It shall be a condition of the giving of any temporary supply of electricity, in terms of this By-law that, if such supply is found to interfere with the efficient and economical supply of electricity to other consumers, the Municipality shall have the right, with notice, or under exceptional circumstances without notice, to terminate such temporary supply at any time and, the Municipality shall not be liable for any loss or damage occasioned by the consumer by such termination.

Temporary work

33. An electrical installation requiring a temporary supply of electricity shall not be connected directly or indirectly to the supply mains except with the permission in writing of the Municipality. Full information as to the reasons for and nature of such temporary work shall accompany the application for the aforesaid permission, and the Municipality may refuse such permission or may grant the same upon such terms and conditions as it may appear desirable and necessary.

Load reduction

34. (1) At times of peak load, or in an emergency, or when, in the opinion of the Municipality, it is necessary for any reason to reduce the load on the electricity supply system of the Municipality, the Municipality may without notice interrupt and, for such period as the Municipality may deem necessary, discontinue the electricity supply to any consumer's electrically operated thermal storage water heater or any specific appliance or the whole installation.

(2) The Municipality may install upon the premises of the consumer such apparatus and equipment as may be necessary to give effect to the provisions of subsection (1), and any duly authorised officer of the Municipality may at any reasonable time enter any premises for the purpose of installing, inspecting, testing adjusting or changing such apparatus and equipment.

(3) Notwithstanding the provisions of subsection (2), the consumer or the owner, as the case may be, shall, when installing an electrically operated water storage heater, provide such necessary accommodation and wiring as the Municipality may decide to facilitate the later installation of the apparatus and equipment referred to in subsection (2).

Medium and low voltage switchgear and equipment

35. (1) In cases where a supply of electricity is given at either high, medium or low voltage, the supply and installation of the switchgear, cables and equipment forming part of the service connection shall, unless otherwise approved by the Municipality or any duly authorised officer of the Municipality, be paid for by the consumer.

(2) In the case of a medium voltage supply of electricity, all such equipment shall be approved by any duly authorised officer of the Municipality and installed by or under the supervision of any duly authorised officer of the Municipality.

(3) No person shall operate medium voltage switchgear without the written authority of the Municipality.

(4) All earthing and testing of medium voltage equipment linked to the Municipality's network shall be conducted by or under the supervision of a duly authorised officer of the Municipality.

(5) In the case of a low voltage supply of electricity, the consumer shall provide and install a low voltage main switch or any other equipment required by the Municipality or any duly authorised officer of the Municipality.

Substation accommodation

36. (1) The Municipality may, on such conditions as it may deem fit, require the owner to provide and maintain accommodation which shall constitute a substation and which shall consist of a separate room or rooms to be used exclusively for the purpose of housing medium voltage cables and switchgear, transformers, low voltage cables and switchgear and other equipment necessary for the supply of electricity requested by the applicant. The accommodation shall be situated at a point to which free, adequate and unrestricted access is available at all times for purposes connected with the operation and maintenance of the equipment.

(2) The Municipality may, however, supply its own networks from its own equipment installed in such accommodation, and if additional accommodation is required by the Municipality, such additional accommodation shall be provided by the applicant at the

cost of the Municipality.

Wiring diagram and specification

37. (1) When more than one electrical installation or electricity supply from a common main or more than one distribution board or meter is required for any building or block of buildings, the wiring diagram of the circuits starting from the main switch and a specification shall be supplied to the Municipality in duplicate for approval before the work commences.

(2) Where an electrical installation is to be supplied from a substation on the same premises on which the current is transformed from high voltage, or from one of the substations of the Municipality through mains separate from the general distribution system, a complete specification and drawings for the plant to be installed by the consumer shall, if so required, be forwarded to the Municipality for approval before any material in connection therewith is ordered.

Standby supply

38. No person shall be entitled to a standby supply of electricity from the Municipality for any premises having a separate source of electricity supply except with the written consent of the Municipality and subject to such terms and conditions as may be laid down by the Municipality.

Consumer's emergency standby supply equipment

39. (1) No emergency standby equipment provided by a consumer in terms of the Regulations or for his or her own operational requirements shall be connected to any installation without the prior written approval of the Municipality. Application for such approval shall be made in writing and shall include a full specification of the equipment and a wiring diagram. The standby equipment shall be so designed and installed that it is impossible for the Municipality's supply mains to be energized by means of a back-feed from such equipment. The consumer shall be responsible for providing and installing all such protective equipment.

(2) Where by special agreement with the Municipality, the consumer's standby generating equipment is permitted to be electrically coupled to, and run in parallel with the Municipality's supply mains, the consumer shall be responsible for providing, installing and maintaining all the necessary synchronizing and protective equipment required for such safe parallel operation, to the satisfaction of the Municipality.

Circular letters

40. The Municipality may from time to time issue circulars detailing the requirements of the Municipality regarding matters not specifically covered in the Regulations or this By-law but which are necessary for the safe, efficient operation and management of the supply of electricity.

CHAPTER 3

RESPONSIBILITIES OF CONSUMERS

Consumer to erect and maintain electrical installation

41. Any electrical installation connected or to be connected to the supply mains, and any additions or alterations thereto which may be made from time to time, shall be provided and erected and maintained and kept in good order by the consumer at his or her own expense and in accordance with this By-law and the Regulations.

Fault in electrical installation

42. (1) If any fault develops in the electrical installation, which constitutes a hazard to persons, livestock or property, the consumer shall immediately disconnect the electricity supply. The consumer shall without delay give notice thereof to the Municipality and shall immediately take steps to remedy the fault.

(2) The Municipality may require the consumer to reimburse it for any expense to which it may be put in connection with a fault in the electrical installation.

Discontinuance of use of supply

43. In the event of a consumer desiring to discontinue using the electricity supply, he or she shall give at least two full working days' notice in writing of such intended discontinuance to the Municipality, failing which he or she shall remain liable for all payments due in terms of the tariff for the supply of electricity until the expiration of two full working days after such notice has been given.

Change of occupier

44. (1) A consumer vacating any premises shall give the Municipality not less

than two full working days' notice in writing of his or her intention to discontinue using the electricity supply, failing which he or she shall remain liable for such supply.

(2) If the person taking over occupation of the premises desires to continue using the electricity supply, he or she shall make application in accordance with the provisions of section 5, and if he or she fails to make application for an electricity supply within ten working days of taking occupation of the premises, the supply of electricity shall be disconnected, and he or she shall be liable to the Municipality for the electricity supply from the date of occupation till such time as the supply is so disconnected.

(3) Where premises are fitted with pre-payment meters, any person occupying the premises at that rime shall be deemed to be the consumer.
Until such time as an application is made by this person for a supply of electricity, in terms of section 5, he or she shall be liable for all charges and fees owed to the Municipality for that metering point, as well as any outstanding charges and fees whether accrued by that person or not.

Service apparatus

45. (1) The consumer shall be liable for all costs to the Municipality arising from
damage to or loss of any metering equipment, service protective device, service connection or other apparatus on the premises, unless such damage or loss is shown to have been occasioned by an Act of God or an act or omission of an employee of the Municipality or caused by an abnormality in the supply of electricity to the premises.

(2) If, during a period of disconnection of an installation from the supply mains, the service main, metering equipment or any other service apparatus, being the property of the Municipality and having been previously used, have been removed without its permission or have been damaged so as to render reconnection dangerous, the owner or occupier of the premises, as the case may be, during such period shall bear the cost of overhauling or replacing such equipment.

(3) Where there is a common metering position, the liability detailed in subsection (1) shall devolve on the owner of the premises.

CHAPTER 4

SPECIAL CONDITIONS OF SUPPLY

Service connection

46. (1) The consumer shall bear the cost of the service connection, as determined by the Municipality.

(2) Notwithstanding the fact that the consumer bears the cost of the service connection, ownership of the service connection, laid or erected by the Municipality, shall vest in the Municipality, and the Municipality shall be responsible for the maintenance of such service connection up to the point of supply. The consumer shall not be entitled to any compensation from the Municipality in respect of such service connection.

(3) The work to be carried out by the Municipality at the cost of the consumer for a service connection to the consumer's premises shall be determined by the Municipality or any duly authorised officer of the Municipality.

(4) A service connection shall be laid underground, whether the supply mains are laid underground or erected overhead, unless an overhead service connection is specifically required by the Municipality.

(5) The consumer shall provide, fix and maintain on his or her premises such ducts, wireways, trenches, fastenings and clearance to overhead supply mains as may be required by the Municipality for the installation of the service connection.

(6) The conductor used for the service connection shall have a cross-sectional area according to the size of the electrical supply but shall not be less than 10 mm^2 (copper or copper equivalent), and all conductors shall have the same cross-sectional area, unless otherwise approved by any duly authorised officer of the Municipality.

(7) Unless otherwise approved, the Municipality shall only provide one service connection to each registered erf. In respect of two or more premises belonging to one owner and situated on adjacent erven, a single bulk supply of electricity may be made available if the erven are consolidated or notarially tied.

(8) Any covers of a wireway carrying the supply circuit from the point of supply to the metering equipment shall be made to accept the seals of the Municipality.

(9) Within the meter box, the service conductor or cable, as the case may be, shall terminate in an unobscured position and the conductors shall be visible throughout their length when cover plates, if present, are removed.

(10) In the case of blocks of buildings occupied by a number of individual consumers, separate wireways and conductors or cables shall be laid from the common metering room or rooms to each individual consumer in the blocks of buildings. Alternatively, if trunking is used, the conductors of the individual circuits shall be clearly identified (tied together every 1,5m) throughout their length.

(11) The consumer may not downgrade from a larger supply point to a smaller supply point e.g 150AMP 3PHASE SUPPLY POINT to 60 AMP THREE PHASE SUPPLY POINT on approval and payment of the large supply point once the consumer has exercised his decision for the required electrical supply point.

(12) The consumer on application of a 60 Ampere single phase supply point will only be permitted to be provided with a maximum of two individual single phase pre-payment meters per erf or in the case of a 60-Ampere three phase supply point a maximum of three individual single phase pre-payment meter per erf.

(13) Where consumers are being metered as large power consumer by an bulk meter due to the housing development or similar development being controlled by either a cooperate body or home owner committee or a controlling metering agency, the municipality will not be held liable to take over the metering system or replace the metering system with municipal meters at these developments.

(14) The consumer or applicant is to submit the approved building plans for either new developments or alteration or additions with the application for an electrical supply point for the relevant erf, before a builder or permanent electrical supply point can be provided to any development or application.

(15) Where the zoning of a particular erf for existing or new development has changed, the applicant or consumer must submit the approved council documentation and approval requirement before any electrical connection or application will be processed.

(16) All sustainable and renewable energy plants are to be submitted to the municipality in line with the national legislative ordinance with regard to approval and operation of these plants.

(17) All consumers within the municipal area of authority are to be issued/installed with Pre-payment meters in line with revenue collection requirements. All new electrical

installation and upgrades of existing electrical connections are to be installed with the municipal pre-payment metering system where possible and no consumer may be permitted to revert back to conventional metering system once a pre-pay metering system has been installed unless it is practicable and in the interests of revenue collection.

Metering accommodation

47. (1) The consumer shall, if required by the Municipality or any duly authorised officer of the Municipality, provide accommodation in an approved position, for the meter board and adequate conductors for the Municipality's metering equipment, service apparatus and protective devices. Such accommodation and protection shall be provided and maintained, to the satisfaction of the Municipality, at the cost of the consumer or the owner, as the circumstances may demand, and shall be situated, in the case of credit meters, at a point to which free and unrestricted access shall be had at all reasonable hours for the reading of meters but at all times for purposes connected with the operation and maintenance of the service equipment. Access at all reasonable hours shall be afforded for the inspection of prepayment meters.

Where submetering equipment is installed, accommodation separate from the Municipality's metering equipment shall be provided.

(3) The consumer or, in the case of a common meter position, the owner of the premises shall provide adequate electric lighting in the space set aside for accommodating the metering equipment and service apparatus.

(4) Where in the opinion of the Municipality the position of the meter, service connection, protective devices or main distribution board is no longer readily accessible or becomes a course of danger to life or property or in any way becomes unsuitable, the consumer shall remove it to a new position, and the cost of such removal, which shall be carried out with reasonable dispatch, shall be borne by the consumer.

(5) The accommodation for the Municipality's metering equipment and protective devices may, if approved, include the consumer's main switch and main protective devices. No apparatus other than that used in connection with the supply of electricity and use of electricity shall be installed or stored in such

accommodation unless approved.

CHAPTER 5

SYSTEMS OF SUPPLY

Load requirements

48. Alternating current supplies shall be given as prescribed by the Electricity Act, **1987** (Act No. **41** of **1987),** and in the absence of a quality of supply agreement, as set out in the applicable standard specification.

Load limitations

49. (1) Where the estimated load, calculated in terms of the safety standard, does not exceed 15 kVA, the electrical installation shall be arranged for a two- wire single-phase supply of electricity, unless otherwise approved by the Municipality or any duly authorised officer of the Municipality,

(2) Where a three-phase four-wire supply of electricity is provided, the load shall be approximately balanced over the three phases but the maximum out-of-balance load shall not exceed 15kVA, unless otherwise approved by the Municipality or any duly authorised officer of the Municipality.

(3) No current-consuming appliance, inherently single phase in character, with a rating which exceeds l5kVA shall be connected to the electrical installation without the prior approval of the Municipality.

Interference with other persons' electrical equipment

50. (1) No person shall operate electrical equipment having load characteristics which, singly or collectively, give rise to voltage variations, harmonic currents or voltages, or unbalanced phase currents which fall outside the applicable standard specification.

(2) The assessment of interference with other persons' electrical equipment shall be carried out by means of measurements taken at the point of common coupling.

(3) Should it be established that undue interference is in fact occurring, the consumer shall, at his or her own cost, install the necessary equipment to filter out the interference and

prevent it reaching the supply mains.

Supplies to motors

51. Unless otherwise approved by the Municipality or any duly authorised officer of the Municipality the rating of motors shall be limited as follows:

(1) Limited size for low voltage motors

The rating of a low voltage single-phase motor shall be limited to 2kW and the starting current shall not exceed 70A. All motors exceeding these limits shall be wound for three phases at low voltage or such higher voltage as may be required.

(2) Maximum starting and accelerating currents of three-phase alternating current motors

The starting current of three-phase low voltage motors permitted shall be related to the capacity of the consumer's service connection, as follows:

Insulated service cable, size (copper equivalent)	**Maximum permissible starting current**	**Maximum motor rating in kW**		
		Direct on line (6x full-load current)	**Star/Delta (2,5 x full-load current)**	**Other means (1,5 x full-load current)**
mm²	**A**	**kW**	**kW**	**kW**
16	**72**	**6**	**13,5**	**23**
25	**95**	**7,5**	**18**	**30**
35	**115**	**9**	**22**	**36,5**
50	**135**	**10**	**25**	**45**
70	**165**	**13**	**31**	**55**
95	**200**	**16**	**38**	**67**
120	**230**	**18**	**46**	**77**
150	**260**	**20**	**52**	**87**

(3) Consumers supplied at medium voltage

In an installation supplied at medium voltage the starting current of a low voltage motor shall be limited to 1,5 times the rated full-load current of the transformer supplying such a motor. The starting arrangement for medium voltage motors shall be subject to the approval of the Municipality.

Power factor

52. (1) If required by the Municipality, the power factor of any load shall be maintained within the limits 0,85 lagging and 0,9 leading.

(2) Where, for the purpose of complying with subsection (t), it is necessary to install power factor corrective devices, such corrective devices shall be connected to the individual appliance terminals unless the correction of the power factor is automatically controlled.

(3) The consumer shall, at his or her own cost, install such corrective devices.

Protection

53. Electrical protective devices for motors shall be of such a design as effectively to prevent sustained overcurrent and single phasing, where applicable.

CHAPTER 6

MEASUREMENT OF ELECTRICITY

Metering

54. (1) The Municipality shall, at the consumer's cost in the form of a direct charge or prescribed fee, provide, install and maintain appropriately rated metering equipment at the point of metering for measuring the electricity supplied.

(2) Except in the case of prepayment meters, the electricity used by a consumer during any metering period shall be ascertained by the reading of the appropriate meter or meters supplied and installed by the Municipality and read at the end of such period except where the metering equipment is found to be defective, or the Municipality invokes the provisions of section 58(2), in which case the consumption for the period shall be estimated.

(3) Where the electricity used by a consumer is charged at different tariff rates, the consumption shall be metered separately for each rate.

(4) The Municipality may meter the supply to blocks of shops and flats, tenement-houses and similar buildings for the buildings as a whole, or for individual units, or for groups of units.

(5) No alterations, repairs or additions or electrical connections of any description shall be made on the supply side of the point of metering unless specifically approved in writing by the Municipality or any duly authorised officer of the Municipality.

Accuracy of metering

55. (1) A meter shall be presumed to be registering accurately if its error, when tested in the manner prescribed in subsection (5), is found to be within the limits of error as provided for in the applicable standard specifications.

(2) The Municipality may from time to time test its metering equipment. If it is established by test or otherwise that such metering equipment is defective, the Municipality shall —

(a) in the case of a credit meter, adjust the account rendered;

(b) in the case of prepayment meters -

(i) render an account where the meter has been under registering; or

(ii) issue a free token where the meter has been over registering,

in accordance with the provisions of subsection (6).

(3) The consumer may have the metering equipment tested by the Municipality on payment of the prescribed fee. If the metering equipment is found not to comply with the system accuracy requirements as provided for in the applicable standard specifications, an adjustment in accordance with the provisions of subsections (2) and (6) shall be made and the aforesaid fee shall be refunded.

(4) In case of a dispute, the consumer shall have the right at his or her own cost to have the metering equipment under dispute tested by an approved independent testing authority, and the result of such test shall be final and binding on both parties.

(5) Meters shall be tested in the manner as provided for in the applicable standard specifications.

(6) When an adjustment is made to the electricity consumption registered on a meter in terms of subsection (2) or (3), such adjustment shall either be based on the percentage error of the meter as determined by the test referred to in subsection (5) or upon a calculation by

the Municipality from consumption data in its possession. Where applicable, due allowance shall be made, where possible, for seasonal or other variations which may affect the consumption of electricity.

(7) When an adjustment is made as contemplated in subsection (6), the adjustment may not exceed a period of six months preceding the date on which the metering equipment was found to be inaccurate. The application of this section does not bar a consumer from claiming back overpayment for any longer period where the consumer is able to prove the claim in the normal legal process.

(8) Where the actual load of a consumer differs from the initial estimated load provided for under section 8(1) to the extent that the Municipality deems it necessary to alter or replace its metering equipment to match the load, the costs of such alteration or replacement shall be borne by the consumer.

(9) (a) Prior to the Municipality making any upward adjustment to an account in terms of subsection (6), the Municipality shall —

(i) notify the consumer in writing of the monetary value of the adjustment to be made and the reasons therefore;

(ii) in such notification provide sufficient particulars to enable the consumer to submit representations thereon; and

(iii) call upon the consumer in such notice to provide it with reasons in writing, if any, within 21 days or such longer period as the Municipality may permit why his or her account should not be adjusted as notified.

(b) Should the consumer fail to make any representations during the period referred to in paragraph (a)(iii), the Municipality shall be entitled to adjust the account as notified in paragraph (a)(i).

(c) The Municipality shall consider any reasons provided by the consumer in terms of paragraph (a) and shall, if satisfied that a case has been made out therefor, adjust the account appropriately.

(d) If a duly authorized officer of the Municipality decides after having considered the representation made by the consumer that such representations do not establish a case warranting an amendment to the monetary value established in terms of subsection (6), the Municipality shall be entitled to adjust

the account as notified in terms of paragraph (a)(i).

Reading of credit meters

56. (1) Unless otherwise prescribed, credit meters shall normally be read at intervals of one month and the fixed or minimum charges due in terms of the tariff shall be assessed accordingly. The Municipality shall not be obliged to effect any adjustments to such charges.

(2) If for any reason the credit meter cannot be read, the Municipality may render an estimated account. The electrical energy consumed shall be adjusted in a subsequent account in accordance with the electrical energy actually consumed.

(3) If for any reason the credit meter has not been read for a period exceeding three months, the municipality may replace such meter with a prepayment meter or relocate such meter to an area more suitable for its access. Such costs of replacement or relocation will be billed to the owner of the property.

(4) When a consumer vacates a property and a final reading of the meter is not possible, an estimation of the consumption may be made and the final account rendered accordingly.

(5) If a special reading of the meter is desired by a consumer, this may be obtained upon payment of the prescribed fee.

(6) If any calculating, reading or metering error is discovered in respect of any account rendered to a consumer, the error shall be corrected in subsequent accounts. Any such correction shall only apply in respect of accounts for a period of 6 months preceding the date on which the error in the accounts was discovered, and shall be based on the actual tariffs applicable during the period. The application of this section does not prevent a consumer from claiming back overpayment for any longer period where the consumer is able to prove the claim in the normal legal process.

Prepayment metering

57. (1) No refund of the amount tendered for the purchase of electricity credit shall be given at the point of sale after initiation of the process by which the prepayment meter token is produced.

(2) Copies of previously issued tokens for the transfer of credit to the prepayment meter may be issued at the request of the consumer.

(3) When a consumer vacates any premises where a prepayment meter is installed, no refund for the credit remaining in the meter shall be made to the consumer by the Municipality.

(4) The Municipality shall not be liable for the reinstatement of credit in a prepayment meter lost due to tampering with, or the incorrect use or the abuse of, prepayment meters or tokens.

(5) Where a consumer is indebted to the Municipality for electricity consumed or to the Municipality for any other service supplied by the Municipality (including rates) or for any charges previously raised against him or her in connection with any service rendered, the Municipality may deduct a percentage from the amount tendered to offset the amount owing to the Municipality, as set out in the section 5 agreement for the supply of electricity.

(6) The Municipality may, at its discretion, appoint vendors for the sale of credit for prepayment meters and terminate such appointments after reasonable notice.

CHAPTER 7
ELECTRICAL CONTRACTORS

Additional requirements

58. In addition to the requirements of the Regulations, the following requirements shall apply:

(1) Where an application for a new or increased supply of electricity has been made to the Municipality, any duly authorised officer of the Municipality may at his or her discretion accept notification of the completion of any part of an electrical installation, the circuit arrangements of which permit the electrical installation to be divided up into well-defined separate portions, and such part of the electrical installation may, at the discretion of the duly authorised officer of the Municipality, be inspected, tested and connected to the supply mains as though it were a complete installation.

(2) The examination, test and inspection that may be carried out at the discretion of the Municipality or any duly authorised officer of the Municipality in no way relieves the electrical contractor or accredited person or the user or lessor, as the case may be, from his or her responsibility for any defect in the installation. Such examination, test and inspection shall not be taken under any circumstances (even where the electrical installation has been connected to the supply mains) as indicating or guaranteeing in any way that the electrical installation has been carried out efficiently with the most suitable materials for the purpose or that it is in accordance with this By-law or the safety standard, and the Municipality shall not be held responsible for any defect or fault in such electrical installation.

Municipality not responsible

59. The Municipality shall not be held responsible for the work done by an electrical contractor or accredited person on a consumer's premises or for any loss or damage which may be occasioned by Fire or by any accident arising from the state of the wiring on the premises.

CHAPTER 8

COST OF WORK

Cost of work

60. The Municipality may repair and make good any damage done in contravention of this By-law or resulting from a contravention of this By-law. The cost of any such work carried out by the Municipality which was necessary due to the contravention of this By-law, may be recovered by the Municipality from the person who acted in contravention of this By-law.

CHAPTER 9

PENALTIES

Penalty clause

61. (1) Any person who contravenes any of the provisions of sections 5, 7, 13, 14, 20, 25, 26, 27, 29 and 30 shall be guilty of an offence.

(2) Any person who continues to commit an offence after notice has been served on him or her to cease committing such offence or after he or she has been convicted of such offence shall be guilty of a continuing offence.

(3) Any person convicted of an offence under this By-law for which no penalty is expressly provided shall be liable to a fine or imprisonment for a period not exceed six months or to such imprisonment without the option of a fine or to both a fine and such imprisonment and, in the case of a continuing offence, to an additional fine or additional imprisonment for a period not exceeding ten days or to such additional imprisonment without the option of a fine or to both an additional fine and imprisonment for each day on which such offence is continued.

(4) Every person committing a breach of the provisions of this By-law shall be liable to recompense the Municipality for any loss or damage suffered or sustained by it in consequence of such breach.

Short title

62. This By-law shall be called the Electricity By-law, 2006,

SCHEDULE 1 LAWS REPEALED

TITLE OF LAW	EXTENT OF REPEAL

SCHEDULE 2

"applicable standard specification" means

SANS 1019 Standard voltages, currents and insulation levels for electricity supply;

SANS 1607 Electromechanical watt-hour meters;

SANS 1524 Parts 0,1 & 2 - Electricity dispensing systems;

SANS IEC 60211 Maximum demand indicators, Class1.0;

SANS IEC 60521 Alternating current electromechanical watt-hour meter (Classes 0.5, 1 & 2);

SANS 0142 Code of practice for the wiring of premises;

NRS 047 National Rationalised Specification for the Electricity Supply - Quality of Service;

NRS 048 National Rationalised Specification for the Electricity Supply - Quality of Supply; and

NRS 057 Electricity Metering: Minimum Requirements.

SECTION 8:

M F M A
CIRCULARS

SOL PLAATJE MUNICIPALITY

ANNEXURE : BUDGET RELATED POLICIES

List of Budget related policies	Explanation numbers	Approved	Resolution Number	Reviewed
Audit Committee Charter	1	30-May-25	C53/05/25	June 2026
Audit Manual Review	1	NEW		June 2026
Asset Management Policy	1	30-May-25	C53/05/25	June 2026
Budget and Virements Policy	1	31-Mar-23	C32/03/23	June 2026
Bulk Infrastructure Contribution Policy	1	31-May-17	C60/05/17	June 2026
Cash Management and Investment Policy	1	27-Mar-24	C79/03/24	June 2026
Consumer Deposit Policy	1	27-May-15	C100/05/15	June 2026
Contracts Performance Management Policy	1 & 2	25-Mar-25	C17/03/25	June 2026
Customer Services Credit Control Debt Collection Policy	1	31-May-24	C89/05/24	June 2026
Debt Write-Off Policy	1	31-May-24	C89/05/24	June 2026
Deviation Procedures	1	31-Mar-22	C39/03/22	June 2026
Disposal of Movable Asset Policy	1	31-Jan-23	C12/01/23	June 2026
EFT Policy	1	31-Mar-22	C39/03/22	June 2026
Enterprise Risk Management Policy Framework	1	06-Feb-17	CR298/10	June 2026
Fraud Prevention and Anti-Corruption Policy	1	20-Oct-20	C175/10/20	June 2026
Fraud Prevention and Anti-Corruption Plan	1	21-Oct-20	C175/10/21	June 2026
Fraud Prevention and Anti-Corruption Strategy	1	22-Oct-20	C175/10/22	June 2026
Free Basic Services Policy	1	30-May-25	C53/05/25	June 2026
Funding and Reserve Policy	1	25-May-16	C148/05/16	June 2026
Indigent Management Policy	1 & 2	30-May-25	C53/05/25	June 2026
Internal Audit Charter	1	30-May-25	C53/05/25	June 2026
Internal Audit Strategy	1	30-May-25	C53/05/25	June 2026
Long Term Financial Planning Policy	1	27-May-15	C100/05/15	June 2026
Preferential Procurement Policy	1	30-May-25	C53/05/25	June 2026
Property Rates Policy	1 & 2	25-Mar-25	C17/03/2025	June 2026
Revenue Enhancement Strategy	1	27-May-15	C100/05/15	June 2026
Risk Management Policy	1	17-Nov-05	CR500	June 2026
Short and Long Term Borrowing Policy	1	29-May-13	C81/05/13	June 2026
Small Scale Embedded Generation Photovoltaic Policy	1 & 2	31-May-17	C60/05/17	June 2026
Smart Metering and Installation Management Policy	1 & 2	31-May-24	C89/05/24	June 2026
Sol Plaatje Materiality and Significance Framework	1	31-May-18	C38/05/18	June 2026
Supply Chain Management Policy	1 % 2	30-May-25	C53/05/25	June 2026
Tariff Policy	1	25-Mar-25	C17/03/25	June 2026
UIFW Expenditure Policy	1	07-Jun-22	C74/06/22	June 2026
Variation Order Procedures	1	31-Mar-22	C39/03/22	June 2026
Water Restrictions Policy	1	31-May-17	C60/05/17	June 2026

Explanation numbers

1. These policies are accessible on the Sol Plaatje website: **www.solplaatje.org.za.**
2. Policy to be approved with budget process 2026/27.

SOL PLAATJE LOCAL MUNICIPALITY



CONTRACTS PERFORMANCE MANAGEMENT POLICY

Final Reviewed Version of March 2026

MUNICIPAL CONTRACT PERFORMANCE MANAGEMENT POLICY

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003

CONTRACT PERFORMANCE MANAGEMENT POLICY REVIEW AND ADOPTION PROCESS

Adoption and Review	**Council Resolution Date**	**Council Resolution number**
Original adoption	01 July 2017	Not applicable
Reviewed and amended	16 May 2019	C43 /05/19
Reviewed and amended	07 June 2022	C74/ 07/22
Reviewed and amended	27 February 2023	
Reviewed and amended	26 March 2026	

CONTRACT PERFORMANCE MANAGEMENT POLICY				
Item No.	Original Author(s)	Policy status	Council Resolution No	Date of Approval
1	Betty Nkoe	5th Review		
2	Name of Speaker Dipuo Peters	4th Review		
3	Name of Accounting Officer (MM)	Signature	Date	
4	**Mr. BS Matlala**			

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A. ACRONYMS AND DEFINITIONS

In this Policy, unless the context indicates otherwise:

Accounting Officer	means the Municipal Manager referred to in section 60 of the MFMA (2003); and includes a person acting as the accounting officer.
Act or MFMA	The Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003).
AMU	Asset Management Unit of the Municipality
BAC	Bid Adjudication Committee
B-BBEE	Broad-Based Black Economic Empowerment
BEC	Bid Evaluation Committee
BEE	Black Economic Empowerment
BoQ	Bill of Quantities
BSC	Bid Specification Committee
BTO	Budget and Treasury Office
CFO	Chief Financial Officer of the Municipality
CIDB	Construction Industry Development Board
Circular 62	communication from the National Treasury by means of a Circular to enhance compliance and accountability to the SCM Regulations and the MFMA of 2003.
Construction Industry Development Board (CIDB):	The Construction Industry Development Board (CIDB), a national body established by an Act of Parliament (Act 38 of 2000) to oversee the sustainability and growth of construction enterprises across the country.
Contingencies	a percentage of the concept budget allowed for unforeseeable programmatic and design changes that occur over the course of the execution.
Contract	The agreement that results from the acceptance of a bid by the Municipality (signed mutual agreement).
Contract Alteration	changing technical writing or input errors to the agreement of the contract without changing the scope of the contract.
Contract Amendment	changing the scope, nature, duration, purpose or objective of the agreement or contract (In context of Circular 62 and section 116 (3) of the MFMA).
Contract Lifecycle	the period from the beginning of the contract, its inception, management, and termination of such contract
Contract Lifecycle Management	The process by which the municipality strengthens and taps into the value of its contract portfolio, which includes risk management,

	managing budgets and successful delivery of the project according to management expectations.
Contract Management	the administrative activities by all stakeholders involved in an agreement (SLA/SDA) or contract and include the; SCM Contract Manager, Contract Owner, Line/Project Manager, Service Provider or Suppliers, associated with contracts, and includes processes associated with the invitation to bid, Bid Evaluation, Award of Contract, Contract Implementation, Measurement of work completed, and Computation of payments. It also includes monitoring the contract relationship, addressing related problems, incorporating necessary changes or modifications in the contract, ensuring both parties meet or exceed each other's expectations, and actively interacting with the contractor to achieve the contract's objective(s).
Contract Owner	The Executive Director, Senior Manager or Manager, as the case may be, that is ultimately accountable for all activities during the life cycle of the contract. The Contract Owner can also be seen as the Budget holder.
Contract Variation or Variation Order	an alteration to the scope of works in a construction or service contract in the form of addition, subtraction, substitution or omission form the original scope.
Council	Means the Council of the Sol Plaatje Local Municipality.
CSD	Central Supplier Database
Delegation ***(in relation to a duty)***	Includes an instruction or request to perform or to assist in performing the duty.
Executive Director	Means a senior manager of the Municipality appointed in terms of section 56 of the Municipal Systems Act Delegation (in relation to a duty)
Force Majeure (Act of God)	Is the expression used to denote an irresistible superior force which might cause damage or prevent the execution of an obligation, therefore suppliers are not liable for damages caused by force majeure or for failure to carry out a contract if prevented (terms and conditions in this regard will be determined by every individual contract/s).
GCC	General Conditions of Contract
IDP	Integrated Development Plan
IUDG	Integrated Urban Development Grant
KPI	Key Performance Indicators
Line/Project Manager	The official/line manager within a specific department, responsible for all day-to-day activities (including performance management and dispute resolution) during the life cycle of the contract (with delegated powers to perform this function). A Line/Project Manager could also be the Project Manager.

MBD	Means the Municipal Bid Documents
MFMA	Means the Local Government: Municipal Finance Management Act, 2003 (Act no 56 of 2003)
MSA	Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000)
Municipality	means the Sol Plaatje Local Municipality;
NT	The National Treasury was established by section 5 of the Public Finance Management Act.
Official ***(In relation to the Municipality)***	means: • an employee of the Municipality. • a person seconded to the municipality to work as a member of the staff of the municipality; or • a person contracted by the municipality to work as a member of the staff of the municipality otherwise than as an employee.
PID	Project Initiation Documents
PIP	Project Implementation Plan
PMU	Project Management Unit
Price Escalation	Means the changes in the cost or price of specific goods or services in a given economy over a period.
Project Funding	the allocated funds to cover all costs associated with Acquisitioning, Implementation, Monitoring and Handover/Commissioning of the project. A project may be funded from more than one source as per the approved budget.
PSC	Means Project Steering Committee
SCC	means the Special Conditions of Contract
SCM	Supply Chain Management
SCM Contract Performance Manager	the SCM officials responsible for Monitoring, Regulating and Reporting on all contract related activities as set out in Section 116 of the MFMA.
SDA	Service Delivery Agreement
SDBIP	means Service Delivery Budget Implementation Plan
Service Level Agreement (SLA)	an agreement between a service provider and the SPM that defines the level of service expected from the service provider. This agreement is either included in the contract or serves as an addendum to the contract. The SLA is subservient in its interpretation and application to the main contract
SLA	Service Level Agreement
Standard Contract	Is a contract between two parties where the terms and conditions of the contract are set by one of the parties and the other party has little or no ability to negotiate more favourable? In the case of the municipality, standard contracts shall be initiated by the municipality as the employer

	and negotiated in good faith with the contracted service provider. For software maintenance, the contract shall be initiated by the service provider as they carry extensive knowledge of their systems, and the municipality shall cover itself in the Master Agreement on the system, software application or program developed.
Structures Act	Local Government: Municipal Structures Act, 2000 (Act No. 117 of 1996)
Users	all officials as set out in the organogram of the Sol Plaatje Municipality involved with contracts.
VAT	Value Added Tax

1. INTRODUCTION

The policy applies to all transactions undertaken by the Sol Plaatje Municipality which involves a contract whether explicitly agreed in writing, or implicitly implied through actions.

Properly managed contracts by all stakeholders involved, can ensure that services are delivered within specifications as set and agreed by all, during the specifications phase and at the agreed cost, (inclusive of VAT and escalation clauses in contracts) time period and quality of the goods and services procured.

All contracts must be managed throughout the Contract Life Cycle, based on the level of management control appropriate for the classification of that contract.

Improperly managed contracts may impact negatively on service delivery. Adverse effects of ineffective contract management include but are not limited to:

(a) Goods and services outside of specification.
(b) Cost overruns.
(c) Poor suppliers, buyer or other stakeholder relations;
(d) Negative public perception, and
(e) Potentially complete service delivery failures.

Hence, good contract management by all stakeholders involved is essential for good financial management and will contribute greatly to the effectiveness and efficiency of service delivery. In effect, it would give strategic direction to all Directorates following a centralised strategy of contract management. This policy must be read in conjunction with the SCM Policy of the Municipality.

2. OBJECTIVES

The objectives of this policy are to give effect to Section 217 of the Constitution of South Africa (1996) that stipulate:

(a) "When an organ of state in the national, provincial or local sphere of government, or any other institution identified in national legislation, contracts for goods or services, it must do so in accordance with a system which is equitable, transparent, competitive and cost effective".

(b) This is consistent with section 112(1) of the MFMA, which provides that "the Supply Chain Management Policy of the Municipality must be fair, equitable, transparent, competitive, cost effective and comply with a prescribed regulatory framework…"

(c) The Supply Chain Management Policy (SCM) ensures effective and efficient control of contracts procured through the SCM processes, thus ensuring that:

(i) Proper recording and enforcement of contracts throughout the contract life cycle (specifications regarding contract reviews);

(ii) Support is provided to the Demand Management framework as set out in Circular 62 of the National Treasury (August 2012), optimizing proper planning, resulting in effective service delivery.

(iii) Management of Contract Performance.

(iv) Compliance with the regulatory framework.

(v) Assistance is provided to officials in understanding their legal and managerial responsibilities with regard to contract management;

(vi) The optimization of the efficient use of resources and the financial sustainability of the Municipality, resulting in lower cost drivers, and

(vii) The continuous development of effective Management Information Systems, resulting in strategic support and risk prevention

(d) The existence of the Contracts Management Policy is to ensure that no contract procurement of goods and services (excluding land sales or rentals of Sol Plaatje Municipal Assets, which are managed by Property Management Services), takes place outside of the SCM System.

3. LEGISLATIVE AND POLICY FRAMEWORK

- The Constitution of the Republic of South Africa, 1996
- Municipal Finance Management Act (Act No. 56 of 2003)
- Preferential Procurement Policy Framework Act (Act No. 5 of 2000)
- Preferential Procurement Policy Framework Act, 2000: Preferential Procurement Regulations 2017 (No. Reg 40553, 20 January 2017)
- Local Government: Municipal Systems Act (Act No. 32 of 2000)
- Local Government: Municipal Structures Act (Act No. 117 of 1996)
- Municipal Supply Chain Management Regulations, (No. 27636, Notice 868 of 2005 as amended)
- Supply Chain Management Policy of the Sol Plaatje Municipality

4. STATUTORY AND REGULATORY FRAMEWORK FOR MANAGING CONTRACTS

4.1 Application and Framework of the Contract Management Policy:

(a) All officials and other role players in the Supply Chain Management system of the Sol Plaatje Municipality must implement this Policy in a way that gives effect to:

(i) Section 217 of the Constitution.

(ii) Sections 33 and 116 of the MFMA (Act No. 56 of 2003).

(iii) Municipal Supply Chain Management Regulations (No. 27636, Notice 868 of 2005)

(iv) Supply Chain Management Policy of the Municipality

(v) Any other applicable legislation pertaining to the acquisition of goods and services and contract management.

b) This Policy applies when the Municipality:

(i) Procures goods or services.

(ii) Disposes of goods no longer needed; and

(iii) Selects service providers and suppliers to provide assistance in the provision of municipal services, including circumstances where Chapter 8 of the Municipal Systems Act applies.

4.2 Adoption, Amendment, and Implementation of the Contract Management Policy:

(a) The accounting officer must:

(i) At least annually review the implementation of this Policy; and

(ii) When the accounting officer considers it necessary, submit proposals for the amendment of this Policy to Council.

(b) In terms of Section 62(1) (f) (iv) of the Act, take all reasonable steps to ensure that the Contract Management Policy is implemented.

4.3 Application of Policy:

The policy applies to all transactions per the Supply Chain Management processes and undertaken by the Sol Plaatje Municipality which involves a contract whether explicitly agreed in writing, or implicitly through actions.

4.4 Basis for binding the Municipality in a Contract:

(a) The Supply Chain Management Policy of the Municipality gives guidance for the procurement of goods and services in line with various thresholds determined by monetary value. The policy stipulates that procurement of goods and services up to R30 000.00, inclusive of VAT, shall be done through a formal written price quotation evaluated based on price and specific goals. The service providers must be registered in the Central Supplier Database (CSD) and Sol Plaatje Municipality Database. Most of these quotations are for one-off delivery of such goods and services at an agreed upon point.

(b) By accepting the quotation as submitted by service provider (municipality will issue an official order), there is a form of contract that gives rights and obligations to both parties. In these instances, it is not necessary to sign a contract, unless it is the contract for the rental of a printer or others, whereby an Invoice or order will be issued on a monthly or annual basis for 2 to 3 years with a minimum not exceeding the threshold. Such rental of a printer, landfill site assessment, audit reviews of the AFS, and Actuaries, etc. All documents pertaining to such procurement shall be in the custody of the Supply Chain and Expenditure Management Section and shall form the basis for the issuing of the official order and for payment.

(c) Procurement of goods and services above R30 000, 00 but not exceeding R300 000.00 (inclusive of VAT) shall be advertised on the Municipal Website. The evaluation of such quotations shall be based on (80 price /20 specific goals) and Price. The evaluation of these quotes shall be conducted by Supply Chain Management Unit officials and shall inform the procuring department of the outcomes of the evaluation. Upon acceptance, an official order shall be issued to the successful bidder. Entering into a contract shall be optional at the instance of the Procuring Department for this category of procurement. The letter of appointment may be issued in this regard, stipulating specific conditions of delivery of goods/services procurement, as well as timelines involved in the delivery, depending on the contract or procurement, in most case an official order will be generated.

(d) Procurement of goods and services above R300 000 (inclusive of VAT) shall be through an open, competitive bidding process and the specification shall be approved by the Bid Specification Committee (BSC), evaluated by the Bid Evaluation Committee (BEC) and adjudicated and recommended for the award by the Bid Adjudication Committee (BAC) to the Accounting Officer. It is compulsory to enter into a Service Level Agreement for the procurement of goods and services with a value exceeding R300 000.00. The level of complexity of the contract will

depend on the nature of services, quality, and other special conditions of delivery.

(e) Where the above supply chain processes could not be fulfilled, an authorised deviation by the Municipal Manager, which also leads to a binding agreement between the two parties. The deviation must indicate the motivation, mitigation plan, and the timelines of the bidding process.

(f) It is based on the above approaches that the Municipality may enter into a binding agreement between the Municipality and the service provider through an SLA.

(g) Appointment of a service provider without following the above procedures may lead to invalid contracts, and the official involved may be held responsible for financial misconduct and be subjected to Disciplinary action, and the resultant expenditure will be irregular and may be recovered from such officials.

(h) The municipal Supply Chain Management Regulations (MSCMR) permit the Accounting Officer to ratify minor non-compliances from SCM Policy by Bid Committees and Officials.

4.5 Conditions of Contract:

(a) A contract or Agreement procured through the Supply Chain Management System of the Municipality must:

(i) Be in writing;

(ii) Stipulate the terms and conditions of the contract or agreement, which must provide for;

(iii) The termination of the contract or agreement in the case of breach or non- or underperformance.

(iv) The termination of the contract or agreement in the case of breach or non- or underperformance.

(v) Dispute resolution mechanisms to settle disputes between the parties.

(vi) A periodic review of the contract or agreement once every three (3) years in the case of a contract or agreement for longer than three (3) years, such as the banking contract/ software systems.

(vii) The municipality's liability and indemnity exposure.

(viii) Force majeure and

(ix) Any other matters that may be prescribed.

(b) The relevant Executive Director, with delegated powers from the Municipal Manager, must establish capacity in his/her Directorate to assist the Accounting Officer in carrying out the duties set out in section 116(2) of the MFMA.

4.6 Administrative Capacity:

The relevant Senior Manager, with delegated powers from the Municipal Manager, must establish capacity in his/her Directorate to assist the Accounting Officer in carrying out the duties set out in section 116(2) of the MFMA.

4.7 Management of Contracts:

The Accounting Officer and delegated officials must take all reasonable steps to:

(a) Ensure that a contract or agreement procured through the Supply Chain Management Policy of the Municipality is properly enforced.

(b) Monitor on a quarterly basis the performance of the contractor under the contract or agreement, and the monitoring report for infrastructure projects must be submitted to PMU and SCM on a monthly basis.

(c) The monitoring report for the goods and services project must be submitted to SCM (Manager: Risk and Performance) by the Line Manager on a monthly basis/ prior to any payments or before generating official order (whichever comes first).

(d) No orders for Goods and services will be generated without the monitoring report for that particular month, including the payment vouchers for construction-related projects

4.8 Non-Performance of the Supplier/ contractor:

a) If the supplier, after receiving an official order for procurement less than R 30 000 and above R 30 000 not Exceeding R 300 000, fails to deliver the goods and/or services within the timelines specified by the Project Manager and agreed by the service provider in written communication or the official order and the bid document, the Municipality shall notify the supplier and cancel the official order.

b) Should such failure to deliver occur repeatedly, resulting in the cancellation of two (2) subsequent official orders for the same or similar reason, the contract shall be terminated. In such cases, at the discretion of the SCM, the municipality may consider other relevant procurement alternatives to compensate for the terminated contract.

c) If the lowest bidder (quotations below R30 000) is non-tax compliant before generating an official order for **goods and services,** the bidder will be notified and given 7 days to correct the tax status. In case of emergency or the urgent items to be procured the SCM will generate an official order to the responsive second lowest bidder and tax matter must be verified and must be tax compliant.

d) If the bidder is non-tax compliant before the payment of the **infrastructure project** the bidder will be notifies and give 7 days to correct the tax status.

e) **For the infrastructure projects and goods and services**, if the contractor/service provider fails to perform the work as awarded to his/her company, the municipality will inform the contractor through letter about the unsatisfactory and the non-performance as first warning and a second warning. All the non-performance activities must be recorded, and the contract will be terminated considering relevant clauses on SLA or GCC.

4.9 Non-Performance and Contract Termination Procedure

In the event that a contractor or service provider fails to meet their contractual obligations, including but not limited to poor performance, failure to deliver services or goods in a timely manner, or any other breach of contract, the following process shall be followed:

1. **Engagement meeting**: The municipality will engage with the supplier and issue a **First Warning Letter**: The contractor or service provider will be issued a formal written notice highlighting the specific areas of non-compliance or dissatisfaction. This letter will serve as a first warning and will outline expectations for corrective actions within a specified timeframe.

2. **Second Warning Letter**: Should the contractor or service provider fail to demonstrate satisfactory improvement or continue to underperform, a second formal warning will be issued. This letter will reiterate the concerns previously raised, reinforce the seriousness of the matter, and advise that failure to remedy the situation may result in termination of the contract.

3. **Final Notice and Termination**: If no satisfactory corrective action is taken following the second warning, a third and final letter shall be issued, terminating the contract in accordance with the relevant provisions of the agreement and applicable legal and regulatory frameworks.

This process aims to ensure fairness, transparency, and accountability in contract management while safeguarding the interests of the organization.

4.10 Contract Lifecycle Management:

Contract Lifecycle is a back to back process of acquisition to the award of contract. The cycle further entails execution, closure, and handover of the project to the relevant official representing the Municipality. The Municipality recognises seven steps in Contract Lifecycle Management as elaborated below:

(a) Contract Requisitioning – this is the first action of defining the purpose and request.

(b) Authoring – this involves the development of the contract documentation, version control and validation. Legal experts or suitably experience officials must be involved in authoring the contract.

(c) Negotiation – the ability to analyse the versions of contracts and the relevant attachments as influenced by the discussions between the parties to the contract. The Accounting Officer may appoint an official to assist in the negotiations or may make use of external experts depending on the complexity of the service and contract.

(d) Approval- routing the contract document and the necessary attachments for review and approval. The Line/Project Manager must approve the draft contract prior to the final version being submitted to the Accounting Officer or his delegate for signature.

(e) Execution – the process of allowing the contracted service provider to perform duties as outlined in the contract document. The Line/Project Manager must ensure that the performance by the other party is not delayed or impeded in any way where it is within the Municipality's control.

(f) Obligations Management – involves that deliverables are being met and maintain compliance at all times. The Line/Project Manager must ensure that all deliverables are quality assessed and controlled.

(g) Contract Amendment – process of keeping track of original terms in addition to current obligations to deliver on the contract. Where any such amendment is proposed, the Line/Project Manager must prepare a report and motivation accompanying such proposal for the approval of the Contract Owner and complying with the relevant clause.

(h) Audit and Reporting – access to the entire contract for audit tracking, reporting and easy integration with other systems. It is the responsibility of the Line/Project Manager to ensure that a comprehensive file to Auditing Standards are kept in a safe place and that access to such file is available by authorised personnel.

(i) Renewal Clauses – contract extensions after the expiry dates. The Line/Project Manager must advise the Contract Owner (Municipal Manager) within 30 days regarding the renewal clauses and the financial implications thereof and final approval must be granted by the Municipal Manager.

4.11 Amendment of Contracts:

(a) A Contract or Agreement procured through the Supply Chain Management Policy of the Municipality may be amended by the concerned parties to the contract, in exceptional circumstances in order to mitigate abuse, in perception after the fact, to prevent financial inefficiencies and influence financial sustainability.

(b) In terms of Section 116(3) of the MFMA, (56 of 2003), amendments (in compliance with SCM procedures), may only be made after the initial, original contract has been signed. The MFMA requires that the reasons for the proposed amendment must be tabled in Council; and the local community has been given reasonable notice of the intention to amend the contract or agreement; and have been invited to submit representations to the Municipality.

(c) Amendments of contracts where the expansion or variation is not more than (National Treasury Circular 62):

(i) 20% (construction-related goods, services and/or infrastructure projects), and

(ii) 15% (all other goods and/or services) of the original value of the contract must be submitted directly to the Head of Supply Chain Management.

(d) Division for approval and further reference to the Bid Committees, and or Chief Financial Officer or Municipal Manager (depending on delegations) committee system for approval.

(e) Amendments of contracts where the Expansion or Variation is more than the threshold prescribed by the National Treasury (Circular 62), must be dealt with in terms of the provisions of section 116(3) of the MFMA and are exempt from this process.

(f) Amendments to the contract, without influencing the value or Term of the Contract, within the scope of the original terms and conditions, may be altered, provided that both parties have consensus on the amendment and the contract amendment is in writing and signed by both parties.

(g) No agreement to amend or vary a contract shall be valid and of any force unless such agreement to amend or vary is entered into writing and signed by the contracting parties.

(h) When an amendment has a budgetary implication for a term longer than 3 (three) years, Section 33 of the MFMA will apply to this amendment (Section 116 (3) of the MFMA will be followed with Section 33, when amending an existing contract for longer than 3 years).

4.11.1 Procedures for contract amendment:

Contract amendment may include a change in some elements of the scope of work as a result of unforeseen circumstances, a change in the area of work, or a change in the number of units or materials for the benefit of the organisation.

(a) The Line/Project Manager shall prepare a report to the Executive Director motivating the need for contract amendment or adjustment. The motivation will be prepared in a prescribed format with the following information as mandatory:

(i) Short description of the project;

(ii) Project status;

(iii) Summary of Contractors performance;

(iv) Project budget and expenditure to date;

(v) Proposed amendment (scope, area, associated costs, budget);

(vi) Reason for amendment contrary to inviting bids for the new scope;

(vii) Benefits arising from the amendment;

(viii) Cost implication and funding of such costs.

(b) The Head of the Supply Chain Management Division must provide comments related to validity of the contract in compliance with the Supply Chain Management Policy as well as the Municipal Finance Management Act. The Executive Director in whose purview the contract resides and for whom the amendment report has been prepared shall submit the completed report under their signature to the Chief Financial Officer.

(c) The CFO will then in turn solicit the approval of such from the Municipal Manager upon the CFO's satisfaction that the report is complete and sufficiently substantiated.

(d) Should the Municipal Manager support the proposed amendment, the CFO shall prepare an item for the Municipal Council using the motivation provided by the Line/Project Manager and Executive Director initially. The Head of SCM shall facilitate the notification to the public with regards to the amendment and receive any objections or comments.

(e) Once the comments are received, the Head of SCM and the CFO will advise the Municipal Manager and the Executive Director concerned.

(f) Contract amendment shall require the signing of the addendum to the original contract by all contracting parties to the contract. It should however, be noted that amendments should be made in line with the allocated budget as per the approved budget for the project/service. If the amendment requires additional funding, the above process can only resume once funds are confirmed in respect of the work to be done.

(g) For Grant funded projects, confirmation must be obtained from the PMU Office with regards to approved funding on the project and procedures

for Budget Maintenance must be fulfilled prior to taking the recommended steps for Contract Amendment.

4.12 Contract Variation:

(a) A variation order register must be developed, maintained and kept by the PMU Manager and the SCM.

(b) Contract variation refers to the variation of actual work that needs to be done or the methodology, approach or resources planned to be used in the execution of the project. Contract variation shall be initiated by the appointed contractor after demonstrating the benefits of varying the original contract bills of quantity or other inputs used in the implementation of the contract agreement. Issues of quality, subsequent maintenance costs and materials and the completion period must be considered prior to agreeing with the variation.

(c) The process shall entail a request letter from the Contractor to the Line/Project Manager, and the request shall entail cost and benefits of the variation, financial implications, advantages of the variation and the impact or implications on quality of the product/service at the end of the day.

(d) The variation must be considered by the Contract Owner concerned, and once agreed upon, the Contract Variation Agreements shall be signed by all parties concerned. The Executive Directors shall inform the Chief Financial Officer for to assess the impact of the variation on the project for Assets Management and SCM purposes and information.

(e) Where contract variation requires additional funding, not exceeding 20% of the contract value, which is within the approved budget for current and subsequent year for that line item or project, reference will be made to Accounting Officer's guidelines for implementing Supply Chain Management Regulation. The request shall be approved by the Accounting Officer on recommendation of the Chief Financial Officer.

(f) All the variations must be approved by the Accounting Officer.

4.12.1 Procedures for Contract Variation:

Activity	Responsible Person
The Contractor or Service Provider shall propose a variation order to the Line/Project Manager responsible and overseeing the contractor, with a full cost-benefit analysis, financial implications, future maintenance costs, and availability of parts/materials.	Contractor/Service Provider
The Line/Project Manager shall consider the request and present it to the Executive Director responsible for obtaining concurrence.	Line Manager
Verify / recommended and comments in the variation by the PMU office	PMU
Budget verification	Budget Office
SCM will verify if the contract is still valid and the percentage is in line with the threshold	Line Manager
Comments by the CFO.	CFO
The Line Manager shall submit the variation to the Accounting Officer for approval.	Line Manager
The Service Provider shall be informed of the acceptance of the variation and all necessary documents shall be signed and filed.	Line Manager

4.13 Contract Contingencies:

(a) A contingency clause is a provision in the contract that requires a specific event or action to take place for a contract to be considered valid. A contingency clause should clearly outline what the condition is, how the condition is to be fulfilled and which party is responsible for it.

(b) In Construction Contracts, contingencies are those unforeseen conditions experienced during contract execution. These conditions need to be dealt with to enable the contractor to proceed with executing the scope of work as per the agreement.

(c) The contingency is brought to the attention of the Line/Project Manager responsible for that work, and upon assessment agree that the circumstances are indeed a contingency. A recommendation to proceed with work aimed at resolving the contingency shall be made by the Line/Project Manager and approved by the relevant Executive Director. The approval shall be in writing, and once signed off by all parties, it shall be communicated to the Chief Financial Officer to ensure that the correct budget/line item is used for the processing of invoices against the contingency budget as per the signed agreement. Contingency fees are normally set at a percentage not exceeding 10% of the project costs as per the bidding document.

(d) Where contingencies are expected to exceed 10% or the Contract Terms Conditions, the CFO must be notified so as to provide professional advice on the process which must be followed in this regard.

5.1 Maintenance and Contract Administration

(a) Contract Administration includes all administrative duties associated with a contract once it is adjudicated and implemented. No rights in terms of an awarded contract will accrue before the SCM appeal period and/or appeal has been finalised.

(b) The contract should be signed by all parties concerned (The relevant official should also ensure that the suppliers have the delegated powers to sign and amend the Contractual Agreement). The contract will only be enforceable after all the signatures of the relevant parties are documented and the date of such enforcement shall be the date of the last authorised signature.

(c) A signed Service Level Agreement must be compiled and signed which will incorporate all the relevant sections of the tender documentation.

(d) All once-off purchases shall have a specified end delivery date.

5.2 Processing of Payments by the Expenditure Section

(a) For Civil Contracts, all invoices shall be delivered to the Engineer responsible together with the Consultant report detailing the BoQ used during the period the invoice applies. After satisfying themselves with the contents of the invoice, the Consultant Report, and an Engineers Certificate shall be completed accordingly within the department by Line Manager and be submitted to Expenditure Section.

(b) The SCM must register all the civil contract in the system and inform the Expenditure sections for all the new awards.

(c) The PMU will link the job for the contract in the civil module for each new financial year.

(d) The PMU will link all the budget jobs in the system.

(e) SCM will capture all the extension of the contract after received all the relevant documentation for extensions of the tender.

(f) Upon completion of the Engineers Certificate, a voucher for payment shall be completed and presented to the Budget and Treasury Office to confirm the vote number.

(g) All vouchers shall be signed by the Engineer or Line/Project Manager and approved by the Executive Director/ Accounting Officer, which must be submitted to Expenditure Section for verification of validity of the contract (CSD report requirements and Municipal Rates & Services). All payment documents shall be forwarded to the Expenditure Division by the Line Manager for processing.

(h) All queries regarding the payment shall be directed to the Engineer responsible for the function. The Expenditure Section shall complete the payment reference number on the voucher and forward yellow copy to Assets Management Unit (for use in capitalisation and unbundling of assets). AMU shall liaise with BTO for the completion of commitments and grants registers. The Expenditure Section shall update the Civil Contracts Register and ensure that the Engineers Certificates per project follow a chronological order and that the line item used is consistent throughout the project execution and payment period.

(i) Virements on the Capital Budget shall be done by the Chief Financial Officer in line with Council resolutions.

5.3 Contractor Performance Reporting:

(a) The reporting of the contractor's performance is the responsibility of the Line/Project Manager.

(b) The reporting should emanate from the Governance Structure (Project Steering Committee (PSC)) which have been established for the management and monitoring the performance of the contract (project).

(c) The establishment of the Governance Structure (Project Steering Committee (PSC)) must form part of the terms and conditions of the SLA.

(d) The SLA will be developed by the Line/Project Manager in consultation with the Legal Advisor of the Municipality.

(e) Once the SLA have been finalised by the Line/Project Manager and Legal Advisor, it must be submitted to SCM for finalisation of contract documentation.

(f) It is imperative that upon signing the Contract and Service Level Agreement that a project scorecard is completed as well. The project scorecard shall indicate the following;

(i) Tender

(ii) Tender description as per register Procurement Plan

(iii) Key Performance Area

(iv) Key Strategic Objective

(v) Key Performance Indicator

(vi) Key Activities and Milestones

(vii) Project Performance Evaluation Scorecard

(viii) Project Plan

(ix) Project Deliverables.

(g) The above shall be used to appraise the project progress as well as the contractor.

5.4 Contract Administration:

Contract Administration is the function of the Line/Project Manager and shall be overseen by the Executive Director responsible. Contract Administration includes the following activities and responsibilities:

Contract Initiation	Through the SCM Processes
Negotiations	Including SCM Practitioners and BTO Officials and CFO
Appointment of Contractor/Service Provider/Consultants	Municipal Manager
Contractor Engagement and Authoring of Service Level Agreement	Line Manager and Legal Advisor
Service Level Agreement	Line Manager, Executive Director & Legal Services and signing with the Service provider by the SCM.
Contractor Invoices	Line Manager, Executive Director, BTO and Expenditure Section
Contractor Performance Reporting	Line Manager, PMU, SCM and Executive Director
Contract Amendment/Variation/ Contingencies	Line Manager, PMU, Head of SCM, CFO, ED, & MM
Termination of contract	Line Manager, Executive Director, Head of SCM/ Municipal Manager, Legal Advisor
Project Close-Out	Line Manager, Assets Management, IDP Manager, ED, & PMU

5.5 Closing of contract and project sign off:

(a) Once the terms and conditions of the contract had been fulfilled, the Contractor and Line Manager will prepare a Project Completion Certificate with the following details;

(i) Date of commencement of the project

(ii) Project costs (list of all invoices submitted and the value of each)

(iii) Retention fees held and the release date of such

(iv) Project successes and challenges

(v) List of all variations, amounts and summary of details

(vi) BoQ of materials used (actual quantities versus budgeted quantities)

(vii) Prices (actual prices versus budgeted prices)

(viii) Actual timeliness of delivery under contract vs contracted timeframes

(ix) Review of procurement methods

(x) Risk strategies

(xi) Any warranties certificates, guarantees and Standard Operating Manual where necessary

(xii) Confirmation of the satisfactory completion of all obligations by the other party per the contract.

(b) All the above shall be part of the Project Certificate. The certificate shall be submitted to the Assets Management Unit for unbundling of work in progress and capitalisation.

(c) The completion report or close-up report must be submitted to the SCM Contracts by the Line/Project Manager on completion of the project/contract.

5.6 Classification of Contracts

The Line Manager must classify the contract or groups of contracts according to the level of management intervention required, such classification should consider on the Procurement Plan per registration of the project.

(i) Nature of Contract
(ii) Strategic importance of the goods and services being purchased
(iii) Contract value
(iv) Contract duration, and
(v) Contract complexity

6. Reporting of Bad Performance and Remedial Action

(a) During monthly reporting, the Line/Project Manager is expected to report any concerns of performance, quality and communication from the service provider's side. In the scorecard, indication must also be made of achievement of timelines and staying within the budget without compromising quality.

(b) The Line/Project Manager may recommend to the Executive Director and with motivation, to terminate the contract for various reasons. The Executive Director will in turn consult with the Legal Section. Notwithstanding the above, prior to any legal action in whatever way, it is the Policy of the Municipality to always consider the impact to the

community and the interests of the Municipality, of any action it may take when invoking any legal or other remedies against a party in breach of such contract.

(c) A letter to terminate a contract shall be issued only on instruction by the Contract Owner (Municipal Manager) and through the Legal Section after having complied with any provisions contained for the remedy of breach and taking cognisance of repercussions and costs after consultation with the CFO.

(d) SCM will only consider termination of the contract upon receipt of a written approval from the Contracts Owner (Municipal Manager) supported by the Legal Advisor.

(e) All stakeholders involved in these discussions must firstly consider any remedial action to prevent or avoid termination or litigation. The Contract Owner (Municipal Manager) may serve a Dispute Resolution Mechanism in such cases where the relationship is breaking down or performance is beyond tolerance and impacts on project execution and financials associated with the project.

7. Blacklisting of Service Providers

(a) Bidders or contractors shall be reported to National Treasury for blacklisting under the following circumstances:

(i) Failure to disclose honestly, the relationship of the company, its shareholders, owners, and/or directors with any Organs of State

(ii) Falsified certificates,

(iii) Termination of contracts due to breach of contract

(iv) If the supplier committed any act of corruption or fraudulent during the bidding process or during the execution of the contract.

(v) The Municipal Manager will be informed regarding any information in contradiction with Regulation 38, and the Municipal Manager will inform the National Treasury, and the Provincial Treasury.

12.1 Performance Guarantees, Warrantees, Securities and Sureties

(a) Guarantees of an insurance company or bank and retention monies required in engineering and construction contracts shall be in accordance with the provisions of the CIDB Standard for Uniformity in Construction Procurement – refer to Best Practice Guideline A2: Applying the procurement prescripts of the CIDB in the Public Sector dated December 2007: Edition 5 for the Minimum levels of securities generally provided for in engineering and construction contracts.

(b) If, during the warranty period, goods do not comply with the requirements because of faulty material used during manufacture, or faulty finishing, or any deficiency, latent or otherwise, the contractor shall be requested without delay, by registered mail, to replace or repair the goods depending on the circumstances. Supplies replaced or repaired or services rendered shall be warranted for the same period as the original supplies or services. See the general conditions of contract in connection with warrantees.

14. CESSION AND ASSIGNMENT OF CONTRACTS (will be treated with the new updated treasury regulation and circular)

The application of Cessions and assignments is not valid according to MFMA Circular 120, Sect 2.3 and be seen to contradict Section 217 of the Constitution of the Republic of South Africa, 1996 (the Constitution) which stated fairness, transparency and competitiveness in that a contract may be executed by a person that was not the appointed bidder in a competitive bidding process or a payment may be made to a person who is not the contracted supplier / service provider.

(a) Cession is permissible within the SCM legal prescripts. However, it is important that the application of cession in public procurement is carefully regulated to limit possible instances of abuse through fronting arrangements and similar processes. It is for this reason that the application of cession be limited only to those cession agreements in favour of registered Financial Services Providers (FSP) and state institutions

established for the express purpose of providing funding to businesses and entities (State Institution).

(b) Therefore, cession shall only be applicable as per MFMA Circular and relevant legislation.

(i) Cession must only be applicable to the transfer of right to payment for services rendered by a service provider to an FSP or State Institutions.

(ii) The written request for cession must be by the service provider and not a third party; and

(iii) The written request by the service provider must be accompanied by the cession agreement.

15. POLICY REVIEW AND IMPLEMENTATION PROCESS

(a) The Policy shall be reviewed, in line with any changes in the legislation affecting this policy, such amendments shall be submitted to the Council for approval.

(b) This policy will come into effect on the date of Council approval or in the new financial year.

SOL PLAATJE LOCAL MUNICIPALITY

INDIGENT MANAGEMENT POLICY

APPROVED ON THE _____

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PREAMBLE

Sol Plaatje Municipality recognises its Constitutional obligation to give priority to the basic needs of its community, in terms of Sections 152 and 153 of the Constitution of the Republic of South Africa.

To promote the social and economic development of the community and to ensure that all residents and communities in the Municipality have access to a basic level of municipal services.

The Constitution entitles the Municipality to an equitable share of nationally raised revenue, which will enable it to provide basic levels of essential services to the community; and Sol Plaatje Municipality commits its equitable share to the provision of basic services.

Due to the high level of unemployment and consequent poverty in the jurisdiction of the Municipality, there are households which are unable to pay the normal tariffs for municipal services. The Municipality accordingly adopts this Indigent Management Policy to ensure that these households have access to basic municipal services.

1. DEFINITIONS

In this policy, a word or expression derived from a word or expression as defined, has a corresponding meaning unless the context indicates that another meaning is intended:

1.1 "**Municipality**" means Sol Plaatje Local Municipality.

1.2 "**Basic Services**" means that level of services delivered by the Municipality at a reduced cost or at no cost to the Indigent consumer and which the Council has considered reasonable and sustainable within budget constraints.

1.3 "**Child-headed household**" means a household of only minors under the age of 18 years, being a child as defined in Section 28 of the Constitution, and in which a minor has assumed the role of caregiver in respect of the other minor(s) in the household. This is further described in paragraph 6.2.2 of the policy.

1.4 "**Constitution**" refers to the Constitution of the Republic of South Africa, Act 108 of 1996.

1.5 "**Gross household income**" means the total combined earnings of the head of the household and his or her spouse(s) who are not alienated from the household. Any other financial contribution towards the household income by any means, by other dependent(s) or occupant(s) must be taken into consideration. Government grants as received by or for dependent minors or disabled occupants (excluding spouses) will be ignored and not be added as a financial contribution towards the household income.

1.6 "**Household**" means a family unit comprising a head of the family, being a natural person. The family unit may include spouse(s), blood related or adopted dependents. The household may be further extended by other occupants with or without children who reside on the same premises. All the above (including the extended members) will be deemed to be members of such a household.

1.7 "**Indigent**" means the "lacking the necessities of life". In interpreting this for the purpose of this policy a position has to be taken on the 'necessities of life' in a South African context. The Constitution provides a guide in this regard, leading to the view that the following goods and services are considered as necessities for an individual to survive:

- Sufficient water.
- Basic sanitation.
- Refuse removal in denser settlements.
- Environmental health.
- Basic energy.
- Health care.
- Housing.
- Food and clothing.

Anyone who does not have access to these goods and services is considered indigent.

1.8 "**Indigent consumer**" means the person identified as the head of the household who makes a formal written application on the prescribed form required for the indigent subsidy.

1.9 "**Indigent household**" means a household that has applied for, has qualified, and continues to qualify for indigent support as per this Policy.

1.10 "**Indigent subsidy**" means that portion of the overall support or financial assistance to indigent households that has been allocated to a specific indigent household.

1.11 "**Indigent Income Threshold**" means the qualifying monthly income as described in this Policy.

1.12 "**Pre-paid electricity meter**" means an electricity meter that requires consumers to pay for electricity before using it; and which will allow the flow of the purchased amounts of energy in an electrical circuit.

2. OBJECTIVES

2.1 Provide a framework within which the Municipality can exercise its executive and legislative authority regarding the identification of indigent households and the implementation of financial aid to such.

2.2 To ensure the provision of basic services to indigent households within the jurisdiction of the Municipality in a sustainable manner and within the financial and administrative capacity of the Municipality.

2.3 To ensure the establishment of procedures and guidelines for the effective subsidisation of basic services charges to such approved indigent households within budgetary and national grant guidelines.

3. SCOPE OF THE POLICY

Sol Plaatje Municipality adopts this policy in order to provide:

3.1 A framework for the provision of basic services to the community in a sustainable manner, within the financial and administrative capacity of the Municipality;

3.2 Procedures and guidelines for the subsidisation of basic services to poor people using the Municipality's budgetary allocation, supported by the equitable share;

3.3 Fair criteria and a consistent, transparent and reasonable threshold for qualification of indigent households and appropriate subsidies, consistent with the Municipality's Tariff Policy.

4. FAIR ADMINISTRATIVE ACTION

4.1 The Constitution entitles everyone to administrative action which is lawful, reasonable and procedurally fair and to be given reasons for any such action which affects them.

4.2 The Promotion of Administrative Justice Act 3 of 2000 is the legislation required by the Constitution to give effect to the right to just administrative action and in order to promote an efficient administration and good governance and to create a culture of accountability, openness and transparency in public administration or in the exercise of a public power or the performance of a public function.

4.3 This policy incorporates the above principles by providing parameters and procedures to guide the Municipality and its officers in implementing it, and thereby exercising a public power through a series of administrative actions. In so doing, this policy seeks to provide certainty on the part of those affected by it with regard to how the Municipality will act in the circumstances covered by the policy and uniformity of action on the part of its officers.

4.4 The Municipality commits itself and its officers to act fairly and justly in an open and transparent manner in implementing this policy.

5. SERVICES SUBSIDISED

5.1 The Municipality will provide free of charge, a basic level of services by subsidising the tariffs applicable thereto in terms of this policy and its Free Basic Services Policy.

5.2 The Municipality may also subsidise assessment rates on immovable properties of below a determined value as provided for herein, owned by persons qualifying for indigent support.

6. QUALIFICATION CRITERIA FOR INDIGENT SUPPORT

Sol Plaatje Municipality recognises five categories of indigent households and organisations aiding the indigent, namely:

- Income Indigent
- Child-headed Households

- Indigent by way of Geographic Area
- Organisation assisting the indigent
- Exceptional Circumstances

The Municipality also recognises the plight of old age homes and in turn offers free basic services as a package in terms of the criteria set out.

The requirements for these categories may vary and overlap as prescribed in the policy.

6.1 INCOME INDIGENT

6.1.1 Indigent support is provided to a household upon successful application by an individual applicant who is the holder of a municipal account, supported by valid service agreements for the provision of municipal services to the property in which the household resides.

6.1.2 A household qualifies for indigent support if the verified **total gross monthly income of all occupants in the household over 18 years of age**, including all rental income derived from any dwelling on the property, **does not exceed R6000 per month**, or any such other amount as Sol Plaatje Municipality may from time to time set. In the calculation of this household income, all government grants such as pension, child welfare, shall be disregarded.

6.2 CHILD-HEADED HOUSEHOLDS

6.2.1 A child-headed household is one where the eldest caretaker of the property and its occupants is younger than 18 years.

6.2.2 Child-headed households shall qualify for subsidisation in line with this policy. A child shall be any person who is 18 years and younger. Such applicants shall be assisted by the ward Councillor and all documentary proof shall serve as evidence prior to qualification.

Upon reaching the age of majority, their indigent status may be reviewed, also taking into account paragraph 6.2.3 below.

6.2.3 In cases where the person responsible for the family is older than 18 years but less than 21 years, and is unemployed, the beneficiation from indigent subsidisation may be extended further under the criteria as per paragraph 6.2.2 above and 6.6 below.

6.3 GEOGRAPHIC AREA

It is recognised that some areas within Sol Plaatje Municipality have concentrated indigent populations. This is as a result of Low-Cost Housing projects or more affordable housing in certain areas for the low end of the market.

These areas are determined by the following criteria:

6.3.1 Approximate / average property valuations

6.3.2 Payment ratios for the area

6.3.3 Whether or not they pay a flat tariff.

6.4 ORGANISATIONS ASSISTING THE INDIGENT

6.4.1 Any organisation incorporated not for gain and reliant on government or other funding, and which may charge the residents a fee which is prescribed by government as a condition of such funding, may qualify for free basic services in terms of this policy and the Free Basic Services Policy.

6.4.2 The value of the free basic services package is calculated by the number of rooms or beds available multiplied by the free basic services package. E.g. an old age home which has 15 beds may

qualify, subject to the other criteria listed above, for the free basic services to an amount multiplied by 15.

6.5 EXCEPTIONAL CIRCUMSTANCES

6.5.1 This policy attempts to assist our indigent community in general but it is understood that there are sometimes exceptional circumstances which this policy cannot foresee and which ordinarily would not be provided for in the qualification criteria.

6.5.2 For this reason, the Municipal Manager may consider individual applications made containing exceptional circumstances which would, ordinarily and by the criteria listed in the policy, overlook such circumstances. For example, pensioners who are members of medical aid schemes, or families looking after disabled children or severely sick persons, may apply for an indigent subsidy. Such applications shall be considered based on these extra-ordinary circumstances and merits.

6.5.3 The Indigent Management Section shall liaise with the Department of Health and the Department of Social Development depending on the circumstances so presented in the application. The approval of such application shall be recommended by the CFO to the Municipal Manager.

6.6 GENERAL

6.6.1 For a household to qualify for indigent support in respect of services, the applicant must be a full-time occupant and accountholder of the property concerned and may not be in receipt of support in respect of another household, whether within or outside the Municipality's jurisdiction.

6.6.2 **If a household has successfully applied for a rebate on rates for any immovable property owned within the Municipality jurisdiction, they will not qualify for indigent registration.**

6.6.3 For a household to qualify for a rebate on services, or to benefit from any debt write-off in terms of the Municipality's Debt Write-off Policy, a pre-paid electricity meter must be installed at the subject property. If the applicant refuses the installation of a prepaid service meter the application will be cancelled.

6.6.4 A household cannot qualify for indigent registration if a business, whether formal or informal such as a tuck shop or tavern, is being operated from the property in which the household resides.

7. APPLICATION PROCEDURE

An applicant wishing to apply for indigent support for a household must complete an application form attached hereto as annexure "**A**" which shall be accompanied by at least the following documents:

7.1 an affidavit declaring on oath employment status and/or income in respect of all members of the household over 18 years of age and their full names and identity numbers;

7.2 documentary proof of income in respect of all such persons (e.g. letter from employer, salary advice, pension slip, affidavit of income if self-employed, letter from SARS);

7.3 a copy of the applicant's identity document;

7.4 An applicant for indigent support, shall in the application form, authorise the Municipality to verify the information provided therein through access to the applicant's returns to the South African

Revenue Service or through any other agency as the Municipality in its sole discretion shall determine.

7.5 An applicant for indigent support, shall in the application form consent to the processing of their personal information by the Municipality, for the approval of the applicant's indigent registration.

7.6 The Municipal Manager or his/her delegate must explain to each applicant, the content of this policy, the application form and the consequences of submitting an application for indigent support and counter-sign the application form in certification that the applicant confirmed his/her understanding of such explanation.

7.7 **The Municipal Manager or his/her delegate may send a representative to the property of an applicant for indigent relief to conduct an on-site audit and verification (investigation) of information provided by the applicant**.

7.8 An application shall be considered and determined by the Municipal Manager or his/her delegate with due regard to the information contained therein and the report, if any, of an on-site audit and advise the applicant in writing of his/her decision. If an application is not approved, the applicant will be provided with written reasons for the Municipality's refusal.

7.9 Such verification shall take place within the validity period of the indigent status (two years). As such, the applicant shall be considered to provisionally qualify for subsidisation upon receipt of all documents required at application stage. The verification shall confirm the status as soon as it is done, within two (2) years from date of provisional qualification.

7.10 Should the verification process provide information contrary to the information submitted with the application, the applicant shall be charged with the value or amount of subsidy given, and these shall

be charged against the municipal account of that property **(reversal)** and the Credit Control policy shall apply to recover the loss.

7.11 An application shall be approved for a maximum period of 2 (two) years. Thereafter a new application must be made and captured.

8. ALTERNATIVE APPLICATION AND QUALIFICATION PROCEDURES

8.1 The Municipality, as an appointed agent of Provincial Department of Cooperative Governance, Human Settlements and Traditional Affairs ("**COGHSTA**"), in the implementation of Low-Cost Housing Development, may utilise the information of all applicants as approved by the Department with regards to housing subsidies.

8.2 Due to the qualification criteria for a housing subsidy being in line with the criteria to qualify for indigent households support in the form of free basic services, all housing beneficiaries shall qualify automatically upon completion and handing over of keys. The list of beneficiaries from COGHSTA will be utilised to assist families in opening a municipal account.

8.3 In the case of deceased beneficiary/ies before the handing over of keys, the spouse or the children of the beneficiary/ies shall be permitted to open the account provided they meet the criteria as per clause 6 and 7 above.

8.4 Verification of applicants who qualified solely using the list of beneficiaries for Housing subsidies shall take place within 2 (two) years from date of qualification.

9. BI-ANNUAL RE-APPLICATION

9.1 A recipient of indigent support, must re-apply for such support and registration in the Municipality's records as an indigent, on or before the last day of June two years following his/her registration as an indigent, **failing which the Municipality will automatically terminate his/her indigent support.** The Municipality does not warrant that any such re-application will be successful.

9.2 The Municipal Manager or his/her delegate will inform an applicant who has re-applied for indigent status on the outcome of his/her re-application and should it not be approved, provide reasons for its refusal.

10. BREACH OF OR NON-COMPLIANCE WITH CONDITIONS OF SUBSIDY

10.1 If a recipient of indigent support fails to comply with this policy, or breaches or otherwise fails to comply with any condition of the subsidy of such status, or should his/her circumstances or those of the household in respect of which he/she applied for indigent support change materially; the Municipal Manager or his/her delegate, shall be entitled to terminate his/her status as an indigent and the provision of indigent support with immediate effect and such person shall revert to the status of ordinary account holder for the financial year in question.

10.2 A recipient of indigent relief bears the onus to inform the Municipal Manager or his/her delegate of any material change in his/her circumstances or those of his/her household, such as would disqualify him/her from receiving such relief and may request de-registration as an indigent at any time.

10.3 Without in any way limiting the grounds upon which the Municipality would be entitled to terminate such relief; indigent relief to any recipient will be immediately terminated:

i. if the recipient fails to comply with this policy or the agreement of grant of such relief;

ii. if the supply of electricity and/or water including the meter system in the property of a recipient of indigent relief is in any way tampered with;

iii. if the household income of a recipient of indigent relief increases beyond the qualifying threshold;

iv. if the recipient of indigent relief (i.e. the applicant) dies;

v. if the property of the recipient of indigent relief is used to conduct any business activities;

vi. if the recipient of indigent relief ceases to personally occupy the property in respect of which such relief has been granted, or rents or sells the property.

10.4 Should it be determined at any time, that a recipient of indigent relief knowingly or fraudulently provided false information to the Municipality in any application or re-application, such person shall immediately be removed from the register of indigents and shall become liable to repay to the Municipality an amount equivalent to the indigent support received by him/her, from date of grant thereof, as well as all debt written-off from said date, and shall not again be considered for indigent relief for a period of 2 (two) years or such other to be determined by Sol Plaatje Municipality from time to time.

10.5 If a recipient of indigent relief, whose debt has been written-off consequent upon the grant of indigent support, sells the property in respect of which such support was granted, or conducts a business, or allows a business to be conducted from said property, within a

period of (2) two years with effect from his/her last registration as an indigent then the following shall occur:

i. the recipient shall become liable to repay to the Municipality the total amount of indigent support received by him/her during the said 2 (two) year period;

ii. the debts written-off shall immediately become due and payable to the Municipality;

iii. the provisions of 10.5(ii) above shall also be applicable should the Municipality approve plans for the building of a house or extension to a house on the property during said (2) two-year period;

11. PREPARATION AND MAINTENANCE OF AN INDIGENT REGISTER

11.1 The Municipal Manager or his/her delegate will be responsible for the preparation and maintenance of a data base constituting a register of all recipients of indigent support.

11.2 The Municipal Manager or his/her delegate will be entitled to visit and enter any property which is the subject of a grant of indigent relief; or to require the recipient of such relief to provide such information as he/she may request: for the purposes of verification or audit of information supplied by the recipient of indigent relief or the current circumstances of the household in question.

12. SUBSIDIES MAKING UP INDIGENT SUPPORT

Indigent support to qualifying households shall consist of a package of subsidies on the tariffs applicable to the services as per the Free Basic Services Policy.

13. PROPERTY RATES AND TAXES

13.1 Property rates and taxes shall be levied in accordance with the Rates Policy of the Municipality.

13.2 Any rebates or subsidies for property rates and taxes shall be determined in terms of the Municipality's Property Rates Policy and in conjunction with the approval of its budget and shall be contained in the budget resolutions.

14. ARREAR CHARGES - REGISTRATION AS AN INDIGENT

14.1 Accumulated arrears on the municipal account of an indigent accrued prior to his/her registration as such, shall be suspended and subsequently written off.

14.2 **An indigent accountholder may only benefit from a write-off once, irrespective of the number of successful subsequent registrations**.

15. INDIGENT ACCOUNTS MONITORING

If it is evident that the household is consuming more than the subsidised amount provided for in terms of this policy and such additional amounts are not being paid for by the respective due dates, said applicant will be served with a warning notice stating that:

- their use of services are in excess of what is subsidised;
- such excess is not being paid by the respective due date;
- if the consumption is not within the subsidised amount and an acceptable arrangement has not been made for any arrears, action will be taken in terms of the Credit Control Policy.

16. IMPLEMENTATION AND REPORTING

16.1 The Municipal Manager or his/her delegate is responsible and accountable for the implementation of this policy. Sol Plaatje Municipality delegates to the Municipal Manager all the necessary power and authority to effect such implementation, subject to the provisions of this policy.

16.2 The Municipal Manager or his/her delegate shall submit a monthly report to the Executive Mayor on the implementation of this policy, containing at least the following information:

i. the number of households registered as indigent and a brief explanation of any variation in that number since the prior report;

ii. the monetary value of subsidies and rebates constituting indigent support for the reporting period and cumulatively for the financial year to date;

iii. the amount budgeted for the provision of indigent support and the balance available.

iv. The number of households/accounts and value of arrear amounts written off.

16.3 The Executive Mayor shall in turn report on the above matters to Sol Plaatje Municipality on a quarterly basis.

17. REVIEW OF THIS POLICY

This policy shall be reviewed annually in conjunction with the Municipality's budget process.

18. IMPLEMENTATION DATE

The amendments contained herein become effective and wholly enforceable from the 1st July 2026.

ANNEXURE A – APPLICATION / REGISTRATION FORM

SOL PLAATJE LOCAL MUNICIPALITY

PROPERTY RATES POLICY

POLICY REVIEW APPROVED ON THE

RESOLUTION NUMBER: C17/03/2025

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SOL PLAATJE MUNICIPALITY

PROPERTY RATES POLICY

1. DEFINITIONS / INTERPRETATION

"Act", means the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004 (abbreviated to "MPRA";

"Council" means the highest legislative body of the Sol Plaatje Municipality as referred to in section 157 (1) of the Constitution and section 18 (3) of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998);

"date of valuation", for the purposes of a general valuation, means the date to be determined by the municipality in terms of section 31 (1) of the Act, and the date on which the market conditions applied when determining the valuations in the General Valuation Roll;

"district municipality" means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;

"economic services", means services for which the tariffs are fixed to recover the full costs of the service, like refuse and sewer services;

"market value", in relation to a property, means the amount a property would have realized if sold on the date of valuation in the open market by a willing seller to a willing buyer;

"municipality", means the Sol Plaatje Municipality;

"trading services", means services for which the tariffs are fixed to yield a trading profit, like electricity and water services;

"MPRA" means the Local Government Municipal Property Rates Act (Act No, 6 of 2004)

2. PURPOSE OF POLICY

2.1. The purpose of this policy is to allow Council to exercise its power to impose rates within a statutory framework, with the aim to enhance certainty, uniformity and simplicity, taking into account the historical imbalances within communities, as well as the burden of rates on the poor.

2.2. As trustees on behalf of the local community, the Municipality shall adhere to its legislative and moral obligation to ensure it implements this policy to safeguard the monetary value and future service provision invested in property.

3. LEGAL FRAMEWORK

3.1. This policy has been compiled in accordance with: -

3.1.1 Section 229 of the Constitution of the Republic of South Africa, giving the municipality power to value and rate property in its area of jurisdiction.

3.1.2 The Municipal Property Rates Act, 6 of 2004.

3.1.3 The Local Government: Municipal Finance Management Act 2003, hereinafter referred to as the “MFMA”; and

3.1.4 The Local Government: Municipal Systems Act, 2000, hereinafter referred to as the “Systems Act”.

3.2 This policy shall be subject to the applicable legislation.

3.3 This policy shall be applied with due observance of the Municipality’s policy with regard to delegated powers. Such delegations refer to delegations between the Municipal Manager and other responsible officials, the Council and the Executive Mayor as well as between Council and the Municipal Manager. All delegations in terms of this policy must be recorded in writing.

3.4 The Council shall, as stipulated in Chapter 4 of the Municipal Systems Act and section 22 of the MFMA, provide measures for continuous consultation with the community and other stakeholders in the development and ultimate adoption of this Property Rates Policy.

3.5 The Constitution entitles everyone to administrative action, which is lawful, reasonable and procedurally fair and to be given reasons for any such action which affects them.

The Promotion of Administrative Justice Act 3/2000 is the legislation required by the Constitution to give effect to the right to just administrative action and in order to promote and efficient administration and good governance and to create a culture of accountability, openness and transparency in public administration or in the exercise of a public power or the performance of a public function.

This policy incorporates the above principles by providing parameters and procedures to guide the municipality and its officers in implementing it, and thereby exercising a public power through a series of administrative actions. In so doing, this policy seeks to provide certainty on the part of those affected by it with regard to how the municipality will act in the circumstances covered by the policy and uniformity of action on the part of its officers.

The municipality commits itself and its officers to act fairly and justly in an open and transparent manner in implementing this policy.

4. IMPOSITION OF PROPERTY RATES

4.1. **Obligation:**

4.1.1. The Council shall as part of each annual operating budget component impose a rate in the rand on the market value of all rateable property recorded in the municipality's valuation roll and supplementary valuation roll.

4.1.2. The Council pledges itself, subject to any applicable limitations by law, to limit each annual increase as far as practicable to the increase in the consumer price index over the period preceding the financial year to which the increase relates and to any limitations imposed by National Treasury.

4.1.3. The Council shall, in imposing the rate for each financial year, take proper cognizance of the aggregate burden of rates and service charges on representative property owners, in the various categories of property ownership, and of the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.

4.2. **Policy principles**

All ratepayers, in a specific category, as determined by Council from time to time, shall be treated equitably, as required by Section 3 (3) (a) of the Act;

4.2.1 Rates shall be raised in proportion to the improved value of the property.

4.2.2 The rates tariff shall be based on the value of all rateable properties and the amount required by the municipality to balance the operating budget after taking into account profits generated by trading and economic services and the amounts required to finance exemptions, rebates and reductions of rates as approved by Council from time to time.

4.2.3 Property rates shall not be used to subsidize trading services.

4.2.4 Exemptions, reductions and rebates should not unreasonably affect the income base of the municipality.

Therefore, pursuant to section 3 (3) (b) of the Act, it is the policy of the municipality, when –

* levying different rates for different categories of properties;
* exempting a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate on their properties;
* granting rebates;
* increasing rates;

to apply the following criteria -

* poverty alleviation
* stimulation of industrial growth
* promotion of tourism
* creation of jobs
* maintenance of agricultural activity
* assist charity and other public benefit organizations
* the consumer inflation index
* this municipality's budgetary needs
* this municipality's integrated development plan
* amounts contributed by services

4.2.5 **Compliance with section 3 (3) (d) of the Act**

Pursuant to section 3 (3) (d) of the Act, it is the policy of the municipality to exercise its powers in terms of section 9 (1) of the Act in relation to properties used for multiple purposes by assigning a property use for multiple purposes to a category based on the purpose corresponding with the dominant use of the property where such dominant use is either Industrial / Commercial or Mining. Where the dominant use is any other, the property will be valued and rated using the apportionment in terms of section 9 (2) of the Act.

4.2.6 **Compliance with section 3 (3) (f) of the Act.**

Pursuant to section 3 (3) (f) of the Act, it is the policy of the municipality to provide indigent property owners as registered in terms of this municipality's indigents policy a rebate on their rates account.

4.2.7 **Compliance with section 3 (3) (h) of the Act.**

Pursuant to section 3 (3) (h) of the Act, it is the policy of the Municipality to, in addition to the exemption of the first 30% of value and the phasing

in as prescribed in the Act, to consider further rebates on public service infrastructure, taking into account the Integrated Development Plan (IDP) priorities and objectives. The quantification of such rebates is to be determined by the annual budgetary process.

4.2.8 **Compliance with section 3 (3) (i) of the Act.**

Pursuant to section 3 (3) (i) of the Act, it is the policy of the Municipality to promote the interests of social or economic development, or when competing with other municipalities for investment of a specific nature, to consider providing incentive rebates in order to attract such development or investment, provided such development or investment is quantifiably beneficial to the community and should not amount to unfair discrimination as contemplated in Chapter 2, section 9 of the Constitution.

4.2.8.1 The property will be offered an incentive rebate as a percentage against its rateable category. E.g. if a manufacturing plant is established on an industrial property and it is desirable, provides employment and boosts the local economy, a rebate (as a percentage) against the rating tariff for “Industrial Property” will be offered.

4.2.8.2 The extent of the incentive rebate offered by Sol Plaatje Municipality will be determined by the Municipal Manager and the Chief Financial Officer upon application by the interested party. The following criteria, in determining this percentage, will apply:

- Value of investment into the city
- Number of local jobs created
- Desirability of industry/commercial activity
- Location of property
- SPM budget availability

4.2.8.3 The maximum incentive rebate offered is 100 % and applies to property rates only.

4.2.8.4 Incentive rebates offered are only valid from date of completion of the development, and valuation of such development on the Supplementary Valuation Roll.

Such incentive rebate remains valid for the period for which it was offered and for as long as all municipal policies, by-laws, National and Provincial legislation is adhered to and as long as the property owner maintains their municipal account to the Municipality’s satisfaction.

5. CATEGORIES OF PROPERTIES

In terms of Section 8 and in pursuant to section 3 (3) (c) of the Act, the municipality may levy different rates for the different categories of rateable properties as set out below.

Pursuant to section 3 (3) (c) of the Act, the Council will, in determining the category of a property, take into consideration the actual use of the property and the property shall be rated on such actual use. The categories include the following:

5.1 residential properties.

5.2 vacant residential properties.

5.3 industrial properties.

5.4 vacant industrial properties.

5.5 business commercial properties.

5.6 vacant business and commercial properties.

5.7 agricultural properties.

5.8 Mining properties.

5.9 properties owned by an organ of state and used for public service purposes.

5.10 Public Service Infrastructure properties.

5.11 Private Service Infrastructure

5.12 Properties owned by public benefit organizations and used for specified public benefit activities.

5.13 Place of Public Worship.

5.14 Private Open Space.

5.15 Property owned by the Municipality and used for municipal purposes in service delivery.

5.16 Sports grounds and facilities used and operated for gain.

6. EXEMPTIONS, REBATES AND REDUCTIONS ON RATES

In terms of Section 15(1) of the Act, the Municipality may: -

i. Exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate levied on their property; or

ii. Grant to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate or a reduction in the rates payable in respect of their properties.

Determination of any possible exemptions, rebates or reduction will be considered annually as part of the budget process of the Municipality. As a guide in determining the possible exemptions, rebates or reductions, the following will be considered:

6.1 Exemptions

6.1.1 Property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

6.1.2 Public benefit activities (welfare and humanitarian)

(i) Rateable property registered in the name of an institution or organization that performs welfare and humanitarian work as contemplated in the ninth Schedule of the Income Tax Act, 1962 (Act 58 of 1962) which is not operated for gain.

(ii) Rateable property, registered in the name of a trustee or any organization, which is maintained for the welfare of war veterans which is not operated for gain.

6.1.3 Public benefit activities (cultural)

(i) Rateable property registered in the name of Boy Scouts, Girl Guides, Sea Scouts, Voortrekkers and similar organizations which is not operated for gain.

(ii) Rateable properties registered in the name of the organizations that are involved in the promotion, establishment, protection, preservation or maintenance of areas, collections or buildings of historical or cultural interest, national monuments, national heritage sites, museums, including art galleries, archives and libraries which is not operated for gain.

6.1.4 Public benefit activities (sport)

(i) Rateable properties used for the purpose of amateur and social activities, which are connected with such sport which is not operated for gain.

6.1.5 Rateable properties used for public benefit activities (conservation, environment and animal welfare)

(i) Properties that are in the name of an organisation or institution that is engaged in the conservation, rehabilitation or protection of the natural environment, including flora and fauna which is not operated for gain.

(ii) Rateable property registered in the name of an institution or organisation that has as its exclusive objective the protection of tame or wild animals or birds which is not operated for gain.

Public benefit activities (health care)

6.1.6 Rateable property registered in the name of an institution or organisation which has as its exclusive objective health care or counselling for terminally ill persons or persons with a severe physical or mental disability and persons affected by HIV/ AIDS which is not operated for gain.

6.1.7 Public benefit activity (agricultural)

(i) Rateable property, registered in the name of an agricultural society affiliated to or recognized by the South African Agricultural Union, which is used for the purposes of such a society which is not operated for gain.

6.1.8 Rateable property registered in the name of an institution or organisation, which, in the opinion of the Council, performs charitable work.

6.1.9 Road reserves are exempted from payment of rates in accordance with Act No. 7 of 1998 on Road Agencies.

6.1.10 At least the first R15 000 of the market value of residential properties and properties used for multiple purposes of which one or more components is used for residential purposes, where, in the case of residential properties, the properties referred to shall be vacant or improved properties and shall be zoned as residential and where, in the case of properties used for multiple purpose and of which one or more components is used for residential purposes.

6.1.11 As a caution to the possible infringement of section 16 (1) of the MPRA, as well as in recognition of the regulated tariffs for public service infrastructure affecting the feasibility of charging rates on the sector, it is the policy of this municipality to charge a zero rate to all public service infrastructure, including private service infrastructure.

6.1.12 Land Reform Beneficiaries for ten years from the date the beneficiary's title was registered or upon alienation of the property.

6.2 Rebates

Rebates for the following categories of properties and/or owners of properties being utilized for the intended purpose will be considered.

6.2.1 The following owners may be granted a rebate on or a reduction in the rates payable on their property if they meet all the following criteria:

Pensioners: Registered property owners who are pensioners may apply for a rates rebate, subject to meeting the qualifying criteria outlined below. The application must be submitted to the Council along with the required supporting documentation.

- Registered owner of the property or must have a registered right of usufructs on the whole property;
- Must be at least 60 years old on the 1st of July in the financial year concerned.
- Must reside on the property.
- May not own more than one property nationally.
- Only owners of a property with a rating category “Residential”
- Total gross household income must not exceed an amount annually set by the Council

Disabled Property Owners: Registered property owners who are permanently disabled may apply for a rates rebate, subject to meeting the qualifying criteria The application must be submitted to the Council along with the required supporting documentation

- Registered owner of the property or must have a registered right of usufructs on the whole property.
- The applicant must provide valid proof of permanent disability, which may include:

  A medical certificate from a registered medical practitioner confirming the nature and permanence of the disability; or

  A disability grant confirmation from the South African Social Security Agency (SASSA) or another recognised authority.
- Total gross household income must not exceed an amount annually set by the Council
- May not own more than one property nationally.
- Only owners of a property with a rating category “Residential”.

Applications for the rebate must be submitted before 30 June (unless as part of an indigent application).

- Late applications may be considered in terms of this policy and granted pro-rata from the date of the successful application.
- The rebate will only take effect the month after the application.
- The Council reserves the right to conduct periodic reviews and verifications to ensure continued compliance with these criteria.

The rebate will lapse -

a) on the death of the applicant if the applicant owns 100% of the property.

b) on the date of transfer of the property.

c) when the applicant ceases to reside permanently in the property.

d) when the primary property undergoes a category change and no longer meets the qualifying criteria for relief

Rebates granted in error or due to false or incorrect information supplied by the applicant, will be reversed immediately from date of inception of the rebate

6.2.2 Municipal property and usage

(i) A pro-rata rebate will be granted where the municipality is engaged in land sales transactions that have taken place after the financial year has started.

(ii) Where the municipality registers a road reserve or servitude on a privately-owned property a pro rata rebate equal to the rates calculated on the value of the reserve or servitude will be given to the owner of the property.

6.2.3 Properties in rural areas, excluding all properties falling within the urban edge as determined by the Sol Plaatje Municipal Spatial Development Framework, which are used only for industrial, commercial, mining and/or residential purposes and where no municipal services (water, electricity, sanitation, refuse removal) are available. This excludes properties used as Solar Farms or the portions thereof.

6.2.4 Properties used for bona fide agricultural purposes with the property owner deriving his principal source of income from produce of the land.

6.2.5 Properties that include crèches and guest houses will qualify for a rebate to enable the promotion of small business enterprises.

6.2.6 Schools registered as Independent Schools in terms of the South African Schools Act, 84 of 1996.

6.2.7 Where the bulk of the property is located outside the Sol Plaatje Municipal boundary (i.e. 51 % or more), the whole of the property will be deemed to be outside the Sol Plaatje Municipal boundary and will be valued and subjected to a 100% rebate on the relevant tariff.

6.2.8 All categories of properties as listed in paragraph 5 may be subject to a rebate. Such rebate shall be considered as part of the budgetary process envisioned in the MFMA and must be determined per any criteria set down in this Policy.

6.2.9 Categories of properties or categories of owners of properties who may qualify for a rebate as determined in the Municipality's budget from time to time may apply for such rebate. Any properties or their owners qualifying for such will receive said rebate from the date of approval of application of such. The responsibility of applying for a rebate rests with the property owner or accountholder.

6.3 Elements to be considered

In determining any exemptions, rebates or reductions the Council shall consider:

6.3.1 The financial sustainability of the municipality and the cost of services to be provided from the assessment of the rates income.

6.3.2 The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties to recover such rates as part of the expenses associated with the goods or service which they produce.

6.3.3 The need to accommodate indigents, the disabled, and pensioners.

6.3.4 The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities.

6.3.5 The need to preserve the cultural heritage of the local community.

6.3.6 The need to encourage the expansion of public service infrastructure.

6.3.7 The contribution which property developers (especially in regard to commercial and industrial property development) make towards local economic development, and the continuing need to encourage such development.

6.3.8 The number of services provided by the Municipality in a particular area.

6.4 **Budget Year:**

All exemptions, rebates and reductions projected in a financial year must be reflected in the municipality's budget for that year.

6.5 **Local, social and economic development**

The municipality may grant rebates to organizations that promote local, social and economic development as referred to in paragraphs 4.2.8 and 19 of this policy.

7. SPECIAL RATING AREAS

The municipality may from time to time, as provided for in Section 22 of the Act, and as to be depicted in its annual budget and by resolution of the Council, determine a certain area within the boundaries of the municipality, as a special rating area.

8. NATURAL AND OTHER DISASTERS

Properties affected by a natural disaster, as defined in terms of the Disaster Management Act 16 of 2015, may qualify for relief by way of a temporary rates rebate. Such relief will be determined by Council from time to time according to its tariffs.

9. CROSS BORDER PROPERTIES

In terms of the Constitution, specifically section 229 (3) and further described in the Local Government: Municipal Fiscal Powers and Functions Act, No 12 of 2007, when two municipalities have the same fiscal powers and functions with regard to the same area, an appropriate division of those powers and functions must be made in terms of national legislation. The division may be made only after taking into account at least the following criteria: -

(a) The need to comply with sound principles of taxation.
(b) The powers and functions performed by each municipality.
(c) The fiscal capacity of each municipality.
(d) The effectiveness and efficiency of raising taxes, levies and duties.
(e) Equity.

In addition to the above, the following criteria will apply:

9.1 Where the bulk of the property is located within the Sol Plaatje Municipal boundary (i.e. 50% or more), the whole of the property will be deemed to be within the Sol Plaatje Municipal boundary, will be valued accordingly and will be included in the General Valuation Roll.

9.2 Where the bulk of the property is located outside the Sol Plaatje Municipal boundary (i.e. 51 % or more), the whole of the property will be deemed to be outside the Sol Plaatje Municipal boundary and will be valued and subjected to a 100% rebate on the relevant tariff.

9.3 Where properties are so affected, the relevant adjacent Local Authority and the respective owners will be notified in writing of this condition.

10. DECEASED ESTATES

According to the MPRA as well as section 24 of the Act an “Owner”, in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered; provided that a person mentioned

below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:

(ii) “an executor or administrator, in the case of a property in a deceased estate” Section 24: “A rate levied by a municipality on a property must be paid by the owner of the property”. (Authorised person)

Therefore, an executor or administrator is deemed the owner of the property upon receipt of a letter of authority from the Master of the Court authorising such. Upon receiving the letter of Authority, the “owner” has the responsibility to timeously inform Rates and Enquiries section. Property rates will then be billed to this “owner” from the date of the letter of authority from the Master of the High Court. The letter of authority date will deem as the day of rates being levied on the account and all other payments made prior to the deceased account for reconciliation.

11. LIABILITY FOR AND RECOVERY OF RATES

The MPRA and the Municipality’s Credit Control and Debt Collection Policy applies.

The lodging of an objection or appeal does not defer liability for the payment of rates beyond the date determined for payment

12. SECTIONAL TITLES

A rate on property which is subject to a sectional title scheme must be levied on the individual sectional title units in the scheme and not on the property as a whole.

As per SECTIONAL TITLES ACT 95 OF 1986 Section 15B Registration of transfer of ownership and other rights - The registrar shall not register a transfer of a unit or of an undivided share therein, unless there is produced to him a conveyancer's certificate. The conveyancer’s certificate must be submitted to Sol Plaatje Municipality, Rates Department before rates clearance certificates will be issued on sectional title units.

13. OBJECTIONS TO ENTRIES INTO THE VALUATION ROLL AFTER THE EXPIRY OF THE PRESCRIBED PERIOD

13.1 Where an authorised person submits an objection to the valuation of a property in a General or Supplementary Valuation Roll, and such objection does not fall within the allowed for prescribed period, the following is required to accompany such objection:

13.1.1 A valuation certificate from a Professional Valuer or a Professional Associate Valuer, registered with the South African Council of Property Valuers Profession.

13.1.2 All accompanying documentation as the Municipal Valuer may deem necessary in the resolution of the matter.

13.1.3 Depending on the complexity of the objection and the type of property, the Municipal Valuer may insist on the provision of a Valuation Report stemming from the certificate contemplated in paragraph 13.1.1.

13.2 The provisions of section 78 (4) of the MPRA apply strictly in the case of any amendments to the General Valuation Roll.

14. METHOD AND TIME OF PAYMENT

14.1 The rates levied on the properties shall be due and payable:

14.1.1 on a monthly basis; or

14.1.2 the municipality shall determine the due dates for payments in monthly instalments and the single annual payment, and this date shall appear on the accounts forwarded to the owner/ tenant/ occupants/ agent;

15. CLEARANCE CERTIFICATES

Software and System Details

The municipality will make use of an electronic Rates Clearance System. The system will provide a secure electronic link between the Conveyancing Attorneys and Municipality.

Audit and Legislation Compliance Process

All monies collected by the Municipality and any estimated amounts for the duration of the validation period of a certificate in terms of Section 118(1) (a) of the Systems or Section 89 of the Insolvency Act, (Act 24 of 1936), are for

the purpose of Section 118 of the Systems Act, deemed to be due and must be paid in order to facilitate the transfer of immovable property:

15.1 All rates clearance applications must contain as many as possible of the following contact options for the buyers;

15.1.1 The buyer's cell phone number

15.1.2 The buyer's e-mail address

15.1.3 The buyer's work and/or home address

All rates clearance applications must contain the correct postal address of the buyer. Should the application be incomplete, the application will be rejected by Council.

15.2 Rates clearance figures will be calculated for the current month of application and 90 days in advance. This figure will contain rates, services, surcharges and any other amounts that may become payable or in arrears with regards to the development, subdivided erf or sectional title unit.

15.3 Outstanding services of tenants may only be recovered for a maximum period of two years if a request is lodged for a Section 118 (3) of the Municipal Systems Act (32 of 2000) Clearance Certificate. If this is done the conveyancer, seller and buyer of the property must be informed that the remaining debt will remain on the property

15.4 The clearance certificate will be valid for 90 days

15.5 Extension on a clearance certificate will be granted, if all services are paid in advance for another 30 days

15.6 Only electronic Rates Clearance Applications will be accepted

15.7 Confirmation of registration and final meter reading date must be captured by the Attorneys on the Rates Clearance System or via e-mail

15.8 Pro-rata rates will be calculated by the conveyancer and not the Municipality for rates payable by the buyer.

16. RECOVERY OF RATES IN ARREARS

16.1 **Credit Control and Collection**

Where applicable, credit control and debt collection will be applied, in accordance with the approved Customer Services, Credit Control and Debt Collection Policy of the Council, for any outstanding amounts.

16.2 **Supplementary Valuation Debits**

In the event that a property has been transferred to a new owner and a Supplementary Valuation took place, the immediate predecessor in title, as well as the new owner, will jointly and severally be held responsible for settling the interim account.

16.3 **Ownership**

Properties, which vest in the Municipality during developments, i.e. open spaces and roads should be transferred at the cost of the developer to the Municipality. Until such time, rates levied will be for the account of the developer.

16.4 **Rebate for indigent debtors**

The rebate is as determined by the Municipality's policy on indigent debtors.

17. CORRECTION OF ERRORS AND OMISSIONS

17.1 Where the rates levied on a particular property have been incorrectly determined whether because of an error or omission on the part of the municipality or false information provided by the person concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is deemed back to the date on which rates were first levied in terms of the current valuation roll.

17.2 In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted used of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

18. DIFFERENTIAL RATES

18.1 Differential rates will be applied on categories of properties as contemplated in Section 8 of the Act and as listed in paragraph 4 of this policy.

18.2 Different categories of properties may pay different rates in the rand based on the market value of the properties.

18.3 In order to account for categories of properties, categories of owners, and exemptions, rebates and reductions, as well as whether these are annual or monthly payers, a list of categories for the purpose of charging correct tariffs on the financial system is annexed hereto and must be reviewed annually along with this Policy.

19. COSTS OF EXEMPTIONS, REBATES, REDUCTIONS AND PHASING IN OF RATES

19.1 During the budget process the accounting officer must inform Council of all costs associated with suggested exemptions, rebates, reductions and phasing in of rates and account for these in terms of sections 15 (3) and (4) of the Act

20. LOCAL, SOCIAL AND ECONOMIC DEVELOPMENT

20.1 The municipality may grant rebates to organisations that promote local, social and economic development in its area of jurisdiction.

20.2 The Municipality's LED Unit must validate the qualification for the continued application of the rebate and the said rebates must be phased- out within 3 years from the date that the rebate was granted for the first time.

20.3 Rebates will be restricted to a percentage determined by Council from time to time.

21. REGISTER OF PROPERTIES

21.1 The Accounting Officer must ensure that a register of properties is drawn up and maintained as contemplated in section 23 of the Act.

22. NOTIFICATION OF RATES

22.1 A notice stating the date on which the new rates shall become operational as resolved by Council must be displayed and publicised by the Municipality.

22.2 This is to be aligned with the annual budgetary process and shall be subject to the same obligations as contemplated in the MFMA.

23. COMMENCEMENT AND PERIOD OF RATES

This policy takes effect on the 1st of July 2025.

Annexure A - CATEGORIES OF PROPERTIES

Categories of Property	Description	Abbreviation	Rebate / Exemption Y/N
Residential	**Improved property with the dominant use or zoning for residential purposes**	**RES**	**Yes**
Vacant Residential	**Unimproved property zoned for residential purposes and only if less than 50% of the improvements are completed**	**RESV**	**Yes**
Industrial	**Improved property with the dominant use or zoning for industrial purposes**	**IND**	**No**
Vacant Industrial	**Unimproved property zoned for industrial purposes and only if less than 50% of the improvements are completed**	**INDV**	**No**
Commercial	**Improved property with the dominant use or zoning for commercial or business purposes.**	**COM**	**No**
Vacant Commercial	**Unimproved property zoned for commercial or business purposes and only if less than 50% of the improvements are completed**	**COMV**	**No**
Agricultural	**Property that is used primarily for agricultural purposes but, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purposes of eco-tourism or for the trading in or hunting of game.**	**AGR**	**Yes**
Mining	**Properties used for or zoned for mining purposes. Any building, other immovable structure and infrastructure above the surface of the mining property required for the purposes of mining will be included (Refer to Section (17)(f) and Section 46(2) and (3) of the act)**	**MNG**	**No**
Public Service Properties	**Properties owned by an organ of state and used for public service purposes**	**PSP**	**No**

Public Service Infrastructure	**Publicly controlled infrastructure as stated in the definition thereof in the Act**	**PSI**	**Yes**
Private Service Infrastructure	**Privately owned and controlled infrastructure which does not vest in the Council or other public authority.**	**TSI**	**Yes**
Public Benefit Activities	**Properties owned by public benefit organisations and used for specified public benefit activities**	**PBA**	**Yes**
Private Open Space	**Private open space includes recreational, security and or parks/green areas owned by a private entity, to which the general public has no right of access**	**POS**	**No**
Municipal Owned Property	**Property which is owned by the Municipality and not operated for gain**	**MUN**	**Full**
Sports Fields	**Sports grounds and facilities used and operated for gain. This includes offices, shops etc. supporting such purpose**	**SPRT**	**Yes**

Annexure B – CATEGORIES OF OWNERS

Categories of Owners	Description	Abbreviation	Rebate Yes/No
Pensioners	**Per paragraph 6.2.1**	**RESP**	**Yes**
Indigents	**Per paragraph 6.2.1 and the Indigent Management Policy**	**RESI**	**Yes**
Disabled	**Per paragraph 6.2.1**	**RESD**	**Yes**
Agricultural Organisations	**Rateable property, registered in the name of an agricultural society affiliated to or recognized by the South African Agricultural Union, which is used for the purposes of such a society which is not operated for gain. Per paragraph 6.1.7**	**AGO**	**Yes**
Charities	**Rateable property registered in the name of an institution or organisation, which, in the opinion of the Council, performs charitable work. Per paragraph 6.1.8**	**CPROP**	**Yes**

Land Reform Beneficiary	**This is a category of owner who is exempt from paying rates in terms of 17(1)(g) of the Act**	**LRB**	**No**

Annexure C – REBATE PROPERTIES

REBATE PROPERTIES			
Categories of Properties and Owners	**Description**	**Abbreviation**	**Rebate**
Incentive Schemes	**Undeveloped property which is identified as desirable for improvement by the Municipality for a particular use and industry and which will provide economic stimulus and employment.**	**COMIS INDIS RESIS**	**Yes**
Agricultural	**Properties used for bona fide agricultural purposes with the property owner deriving his principle source of income from produce of the land but, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purposes of eco-tourism or for the trading in or hunting of game.**	**AGRBF**	**Yes**
Pensioners	**Per paragraph 6.2.1**	**RESP**	**Yes**
Indigents	**Per paragraph 6.2.1 and the Indigent Management Policy**	**RESI**	**Yes**
Disabled	**Per paragraph 6.2.1**	**RESD**	**Yes**
Rural Residential	**Properties located in a rural area, excluding all properties falling within the urban edge as determined by the Sol Plaatje Municipality's Spatial Development Plan and/or subdivided from agricultural property and used for residential purposes (e.g. golf estates, informal villages) and where no municipal services are available. Per paragraph 6.2.3**	**REST**	**Yes**
Rural Commercial	**Properties located in a rural area, excluding all properties falling within the urban edge as determined by the Sol Plaatje Municipality's Spatial Development Plan and/or subdivided from agricultural property and used for business purposes (e.g. Farming Co-ops etc.) and where no municipal services are available. Per paragraph 6.2.3**	**COMT**	**Yes**
Rural Industrial	**Properties located in a rural area, excluding all properties falling within the urban edge as determined by the Sol Plaatje Municipality's Spatial Development Plan and/or subdivided from agricultural property and used for industrial purposes (e.g. Farming Co-ops etc.) and where no municipal**	**INDT**	**Yes**

	services are available. Per paragraph 6.2.3		
Rural Mining	**Properties located in a rural area, excluding all properties falling within the urban edge as determined by the Sol Plaatje Municipality's Spatial Development Plan**	**MNGT**	
Consent Use – Guest House	**Temporary accommodation including the serving of meals to patrons, with a maximum length of stay by the guest of 3 months, and as further defined by the Residential Business, Bed & Breakfast, Crèches, Childcare Centre, Liquor Trading and Car Wash By-laws as promulgated by Government Gazette Notice 126 of 2013.**	**COMG**	**Yes**
Consent Use – Crèche and Childcare Centre	**Premises used to accommodate children, and does not fall under the definition of public benefit activities, and as further defined by the Residential Business, Bed & Breakfast, Crèches, Childcare Centre, Liquor Trading and Car Wash By-laws as promulgated by Government Gazette Notice 126 of 2013.**	**COMC**	**Yes**
Independent Schools	**These are Schools registered as Independent Schools in terms of the South African Schools Act, 84 of 1996.**	**COMI**	**Yes**
Cross-Border Properties	**Where the bulk of the property is located outside the Sol Plaatje Municipal boundary (i.e. 51 % or more), the whole of the property will be deemed to be outside the Sol Plaatje Municipal boundary and will be valued and subjected to a 100% rebate on the relevant tariff.**	**AGRCB**	**Yes**

Annexure D – EXEMPTIONS

Categories of Properties and Owners	Description	Abbreviation	Partial/ Full
Residential	The first R 15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of the category "Residential" or for properties used for multiple purposes, provided one or more components of the property are used for residential purposes	Various	Partial
Place of Worship	Property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium provided that the property is registered in the name of the religious community , trust established for the sole benefit of a religious community or subject to a land tenure right	POW	Full
Public Service Infrastructure	The first 30 % of market value and subject to section 17 (a) of the Act	PSI	Partial
Private Service Infrastructure	Privately controlled infrastructure	TSI	Full
Municipal Owned Property	Property which is owned by the Municipality used for the purposes of service delivery	MUN	Full
Agricultural Organisations	Rateable property, registered in the name of an agricultural society affiliated to or recognized by the South African Agricultural Union, which is used for the purposes of such a society which is not operated for gain.	AGO	Full
Charities	Rateable property registered in the name of an institution or organisation, which, in the opinion of the Council, performs charitable work.	CPROP	Full
Public Benefit Activities	Properties owned by public benefit organisations and used for specified public benefit activities	PBA	Full
Land Reform Beneficiary	This is a category of owner who is exempt from paying rates in terms of	LRB	Full

	17(1)(g) of the Act for ten years or if they sell the property		

Annexure E – PRESCRIBED AND POLICY RATES RATIOS

PRESCRIBED RATIOS

These ratios may not be exceeded when determining rates tariffs

Category	Ratio in relation to residential property
Residential Property	**1 : 1**
Agricultural Property	**1 : 0.25**
Public Service Infrastructure	**1 : 0.25**
Public Benefit Organisation Property	**1 : 0.25**

POLICY RATIOS

These ratios are determined by the Municipality in addition to the prescribed ratios and must be reviewed annually taking into account the criteria set for determining rates tariffs.

Category	Proposed Ratio in relation to residential rate
Residential Property	**1**
Vacant Residential Property	**1.5**
Industrial Property	**3**
Vacant Industrial	**3.5**
Business and Commercial Property	**3**
Vacant Business and Commercial Property	**3.5**
Agricultural Property	**0.25**
Mining Property	**6**
Public Service Property	**4.1**
Public Service Infrastructure	**0**
Private Service Infrastructure	**0**
Public Benefit Activity Property	**0**
Private Open Space	**1**
Place of Worship	**0**
Land Reform Beneficiary	**0**
Municipal	**0**
Sports Fields	**0**

Annexure F – PENSIONER REBATE APPLICATION FORM

SOL PLAATJE LOCAL MUNICIPALITY

EMBEDDED GENERATION POLICY

MAY 2026

APPROVED ON:

COUNCIL RESOLUTION NO.:

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REQUIREMENTS FOR EMBEDDED GENERATION: Conditions and application process to become an embedded generator in Sol Plaatje Municipality 9

The GUIDE FOR MUNICIPALITIES ON PROCESSING EMBEDDED GENERATOR APPLICATIONS 1 MW AND LARGER. 9

EMBEDDED GENERATION POLICY

1. ACRONYMS AND ABBREVIATION

EG: Embedded Generation
ESD: Electrical Services Department
IRP: Integrated Resource Plan
kVA: kilo-Volt Ampere (unit of electrical apparent)
kW: kilo-Watt (unit of electrical real power)
kWp: kilo-Watt peak (the rated peak output of solar PV panels)
MVA: Mega-Volt Amperes (1MVA=1000kVA)
MW: Mega-Watts (1MW=1000kW)
NERSA: National Energy Regulator of South Africa
PV: Photovoltaic
SSEG: Small Scale Embedded Generation/Generator

2. DEFINITIONS:

"Bi-directional meter" A meter that separately measures electricity flow in both directions (import and export). Such a meter displays both imported and exported electrical flow energy in separate registers.

"Customer" In the context of this document, customers who also generate will be referred to as "customers" although in actual fact they are "customer/generators".

"Embedded Generator" An entity that operates one or more generation sources connected to the distribution grid behind the customer's meter, that include energy conversion device(s), static power converter(s), if applicable and the control and protection gear within a customer's network that operates in synchronism with the utility's network.

"Export tariff" A payment for every kilowatt-hour (kWh) of surplus electricity a customer system exports to the electricity grid.

"Import tariff" A payment for every kilowatt-hour (kWh) of electricity imported to a customer from the electricity grid.

"Municipality" Sol Plaatje Municipality

"Reverse power flow" The flow of energy from the customer electricity installation onto the utility grid as a result of the instantaneous generation exceeding the instantaneous consumption at the generation site in question.

"SSEG" Small Scale Embedded Generation - an embedded generator with a generation capacity of up to 1000kVA (1MVA) (definition further elaborated below).

"Tariff" A combination of set financial charge parameters applied to recover measured cost quantities such as consumption and capacity costs as well as service costs.

"**Off-Grid**" A consumer who takes the total supply from the EG system with no connection to the municipal Grid.

3. BACKGROUND

Steep increases in the price of electricity, elevated environmental awareness, rapidly decreasing costs of photovoltaic (PV) panels, and the high risk of national power blackouts have all resulted in electricity distributors around the country receiving requests to allow electricity customers to connect PV and other Embedded Generators (EGs) to the electricity grid. Such EGs are either directly connected to the distribution grid, or are connected to the wiring on the customer's premises which is in turn connected to, and supplied by, the Municipality's electricity network. Such generators are hence all considered to be 'embedded' in the local municipal electricity grid.

The parallel or embedded connection of any generator to the electrical grid, however powered, has numerous implications for the local electricity utility. The most significant implications are the safety of the utility staff, the public and the user of the generator. Further implications include the impact on the quality of the local electrical supply, and metering and billing issues. In terms of the Municipal Structures Act, No. 117 of 1998, municipalities are therefore obliged to regulate the installation of EGs to uphold responsible management of the distribution network, as well as for the general benefit and protection of citizens.

Although the electricity distribution industry is highly regulated, EG's have not yet been fully covered in national policy or legislation. The AMEU and SALGA have developed standardized approaches and documentation to support municipalities in this regard, aligned with national policies and regulation, and this Policy is consistent with the AMEU-SALGA approach and recommendations.

4. POLICY OBJECTIVES

This policy facilitates the inclusion of Embedded Generation (EG) onto the electricity distribution network of Sol Plaatje Municipality, so that safety, power quality, grid operation and municipal revenue issues are adequately addressed, and that the local renewable energy industry and green economy is promoted at the same time, supporting job creation.

5. POLICY PRINCIPLES

5.1 Customers are not allowed to connect any EG to the municipal grid without the written consent of the Municipality. Customers found to have illegally connected EG to the grid will be instructed to have the installation disconnected from the grid. Should the customer fail to have the EG disconnected from the grid, the Electricity department reserves the right to disconnect the electricity supply. This is in support of the stipulation in the Electricity By-laws.

5.2 The document '*REQUIREMENTS FOR EMBEDDED GENERATION: Conditions and application process to become an embedded generator in Sol Plaatje Municipality*' (hereinafter 'REQUIREMENTS document') specifies technical, procedural and other conditions and parameters that must be adhered to. The latest version of this 'REQUIREMENTS' document must be consulted, and adherence to the provisions therein complied with.

5.3 Customers who wish to connect SSEG to the municipal grid are required to follow the application procedure as detailed in the REQUIREMENTS document.

5.4 Customers or developers wishing to install larger generators of 1MVA/MW and above must engage the municipality for guidance on standards, specifications and processes that need to be complied with. Such larger generators fall under conditions and requirements that differ from SSEG.

5.5 Any existing EG systems or applications submitted prior to the adoption of this Policy will have to demonstrate compliance with this Policy through following the procedures specified herein.

5.6 Existing legislation specifies system sizes that need to register with NERSA, and those that require a license from NERSA. This Schedule is updated periodically, and the latest version is applicable and will be enforced by the municipality. Anyone wanting to connect systems within the specified ranges must produce the necessary registration or generating license, or exemption letter from NERSA before they will be given permission to connect their generators to the municipal grid. Should this legislation change, EG customers will be required to comply with the new regulations at their own cost.

5.7 All embedded generation systems installed within the Municipality's grid must be signed off on commissioning by appropriate personnel. SSEG procedures in this regard are defined in the REQUIREMENTS document. Larger generator procedures in this regard will be clarified by the municipality on enquiry.

6. SCOPE OF THE POLICY

6.1 This policy document provides a framework for the approval and registration of Embedded Generators of electricity as well as the regulation thereof relative to the requirements of the Municipality and all other Policies, By-laws and Legislation applicable thereto.

6.2 The policy is applicable to all customers wishing to install systems categorized as Embedded Generators.

6.3 The policy covers both Small-Scale Embedded Generators (up to 1MVA) and larger EG.

6.4 In relation to the SSEG, the policy covers the following:

6.4.1 The conditions under which SSEG will be accepted onto the Municipal distribution network

6.4.2 The Application and Commissioning process

6.4.3 Contractual arrangements between the SSEG customer and the Municipality

6.4.4 Metering and tariffs for SSEG

6.4.5 The meter specification as outlined in the SAMRT meter policy and other related norms and standards.

6.5 Due to the process being more complex for EG (1MVA/MW and larger), the relevant detailed procedures provided by the Municipality (as published) must be followed.

6.6 The policy covers all prospective EG customers in the municipal distribution area connected to the municipal distribution network.

6.7 Wheeling of power across the municipal network is not covered in this policy. Other policies (as published) should be referred to in such cases.

7. LEGISTALTIVE, REGULATORY AND OTHER POLICY CONTEXT

Section 156 (1) and Schedules 4B and 5B of the Constitution assign municipalities authority and administration over 'Electricity and gas reticulation'. The municipality has legislative and executive authority its geographic area and thus must develop a regulatory environment which ensures the safe and proper functioning of their electricity grid in terms of the Municipal Structures Act, No. 117 of 1998.

This environment must not contradict the national regulatory framework. Since embedded generators are connected to, and impact on the local distribution grid, municipalities must develop an appropriate regulatory framework for such generators. The electricity reticulation function extends to providing open and non-discriminatory access to the municipal distribution system and to permit the connection of embedded generation systems[1].

Section 74 of the Municipal Systems Act requires the municipality to set appropriate tariffs policy for municipal services. The use of the municipal distribution grid by embedded generators therefore requires that the municipality sets a suitable tariff for such generators.

The National Energy Regulatory of South Africa ("**NERSA**") issues electricity generation licenses in terms of the Electricity Regulation Act No. 4 of 2006 ("**ERA**"). Schedule 2 of this act specifies system sizes that must be registered with NERSA, and those that must be licensed by NERSA. This Schedule is updated periodically, and the latest version is applicable and will be enforced by the municipality.

Technical specifications and standards have been developed to guide the implementation of embedded generation such that safety, power quality, and grid operational parameters are not negatively impacted, centering around, but not limited to, the Grid Code, NRS097-2 series of specifications (for small-scale generators), and the SANS 10142-1-2: *The wiring of premises; Specific requirements for embedded generation installations connected to the low voltage distribution Network in South Africa* (as published and amended).

Local government is given a key role in implementation within the following documents:

- The White Paper on Energy Policy (1998)
- The National Climate Change Response White Paper (2011)
- In addition, the Integrated Resource Plan directing electricity supply in the country increasingly recognizes the role of local government and of embedded generation.

In addition to the above obligations, local government should align with:

- White Paper on the Promotion of Renewable Energy and Clean Energy Development (2003)
- The transition to a green economy
- National carbon mitigation intentions

Other Norms and Standards Documents:

The Association of Municipal Electricity Utilities ("**AMEU**"), The Southern Revenue Protection Association ("**SARPA**") and the South African Local Government Association ("**SALGA**") have endorsed a set of Standard documents which provide a sound approach for engaging with EG by municipalities. Among many norms and standards documents as NRS 049 defines for Advanced Metering Infrastructure ("**AMI**") and NRS 057 which defined the Code of practice for electricity metering specifying the minimum requirements that metering installations and metering service providers shall comply with in South Africa

Other documents have been reviewed by a municipal SSEG Working Group, and provide a framework to facilitate the establishment of systems to process and integrate EG into municipal operations. This Policy is in accord with this SALGA-AMEU framework.

[1] Paragraph 4 of the Distribution Code sets out the responsibilities of distributors and stipulates in paragraph 4(1) that the distributor shall make capacity available on its networks and provide open and non-discriminatory access for the use of this capacity to all customers including embedded generators.

8. EMBEDDED GENERATION DESCRIPTION

8.1 An Embedded Generator ("**EG**")any generator, such as solar PV, wind, hydro or diesel, which is connected to the distribution network, either directly, or behind the customer's meter – in which case it is 'embedded' because it is connected to the customer's wiring which is in turn connected to the distribution network.

8.2 **Small-scale embedded generation (SSEG)** refers to an embedded generator with maximum power generation up to 1MVA/MW[2] peak output capacity, such as PV systems or wind turbines which are located on residential, commercial or industrial sites where electricity is also consumed. SSEG is in contrast to larger-scale wind farms and solar parks that generate large amounts of power, typically in the multi-MW range. The electricity generated by an SSEG is often consumed directly at the site but may also export significant amounts when generation exceeds consumption and power is allowed to flow in reverse - from the customer onto the utility grid.

9. MUNICIPAL MANAGER AS RESPONSIBLE AND ACCOUNTABLE OFFICER

9.1 The Municipal Manager is responsible and accountable for the implementation and enforcement of the provisions of this Policy and must take the necessary steps to do so.

9.2 The Municipal Manager shall from time to time report to the Executive Mayor on matters relating to this Policy, the efficacy of the tariffs set by the Council in terms hereof, the administrative mechanisms, resources, processes and procedures related to its implementation and the extent to which the Policy is achieving the objectives of the Council.

9.3 All the necessary power and authority is hereby delegated to the Municipal Manager to enable him/her to fulfil his/her functions, responsibilities and obligations in terms hereof, including appropriate revisions of the REQUIREMENTS document or other relevant documents to keep up to date with this fast-changing field, with full authority to further delegate any specific responsibility.

10. IMPLEMENTATION of SSEG

10.1 Application process

The Municipality requires that all prospective SSEG customers fill in the Municipality's SSEG application form and submit it to the relevant office for assessment or make use of the on line application platform. The Municipality will evaluate the application according to criteria in the NRS097-2-3 and other criteria as noted in the REQUIREMENTS document, and inform the applicant of the success or otherwise of the application. Should the application not be successful, the Municipality will advise the applicant regarding necessary measures to enable compliance with the criteria and SSEG connection. Further information or technical studies may be requested by the Municipality before a conclusion can be reached.

10.2 Commissioning

Approved SSEG systems, once installed, must be commissioned and signed off by suitable personnel as specified in the REQUIREMENTS document. A Commissioning Report must be provided to the Municipality on the prescribed form.

[2] For the purpose of this Policy, MVA and MW are used interchangeably.

10.3 Metering

All SSEG systems must have approved bi-directional meters Smart installed, as clarified in the REQUIREMENTS document.

10.4 Contractual agreements

All new SSEG customers must agree to the Municipality's GENERAL TERMS AND CONDITIONS: CONTRACT FOR CONNECTION OF AN EMBEDDED GENERATOR before generation may commence. This contract clarifies the legal responsibilities of both the customer and the Municipality.

10.5 SSEG Tariffs

The Municipality will implement SSEG tariffs which cover municipal costs by way of the following charges:

- Basic charge
- Capacity / Access charge
- Maximum demand charge for customers > 70kVA.
- Time of Use (TOU) energy charges as per different tariff categories.
- Any export energy will be credited to the consumer on a TOU basis reflecting the municipal avoided energy cost.

The tariffs will be implemented only once NERSA has approved such tariffs. Prior to such tariff implementation, export to the Municipal grid will be permitted, but no financial compensation will be given.

10.6 Off-Grid supplies

In instances where consumers elects not to be connected to the municipal grid, thus supplying all their electricity needs from their own EG supplies, will need to be disconnected from the grid completely and a certificate to such extent be provided. In cases where municipal grid is available these consumers will be subject to the applicable availability charges.

10.7 Standards

All SSEGs are to comply with the following standards:

10.7.1 NRS 097-2-1: Grid interconnection of embedded generation: Part 2 Small Scale Embedded Generation, Section 1: Utility interface

10.7.2 NRS 097-2-3: *Grid interconnection of embedded generation: Part 2 Small Scale Embedded Generation, Section 3: Simplified utility connection criteria for low voltage connected generators*

In addition, SSEG installations are to comply with the following standards, legislation and regulations:

10.7.3 South African Renewable Power Plant Grid Code (although the NRS 097-2 series cover most issues relevant to SSEG)

10.7.4 NRS 048: Electricity Supply – Quality of Supply

10.7.5 SANS 10142-1, including SANS 10142-1-2: The wiring of premises (as amended and published)

10.7.6 SANS 474 / NRS 057: Code of Practice for Electricity Metering

10.7.7 Municipality Electricity Supply by-law

11. IMPLEMENTATION OF EMBEDDED GENERATION 1MW AND LARGER

11.1 Generators 1MW and larger need to follow processes different to that of SSEG, as various standards, codes and procedures relevant to these generators need to be adhered to, including Grid Code compliance and other impact assessments.

11.2 The GUIDE FOR MUNICIPALITIES ON PROCESSING EMBEDDED GENERATOR APPLICATIONS 1 MW AND LARGER (as published and amended) is relevant in such circumstances.

11.3 Prospective generators falling into this category need to approach the municipality for guide documentation and conditions applicable to them.

12. EFFECTIVE DATE OF POLICY

12.1 This Policy will become effective from the date of approval by the Municipal Council

12.2 Tariffs contemplated within this Policy will be formulated as part of the annual budget approval process, and will become effective pursuant to the dates stipulated therein.

12.3 Tariffs are subject to NERSA approval.

13. ANNEXURE:

REQUIREMENTS FOR EMBEDDED GENERATION: Conditions and application process to become an embedded generator in Sol Plaatje Municipality

The GUIDE FOR MUNICIPALITIES ON PROCESSING EMBEDDED GENERATOR APPLICATIONS 1 MW AND LARGER.

SOL PLAATJE LOCAL MUNICIPALITY



POLICY: INSTALLATION AND MANAGEMENT OF SMART METERING SOLUTIONS

APPROVED BY THE MUNICIPAL COUNCIL
IN TERMS OF COUNCIL RESOLUTION NO.:
C89/05/24

REVIEW COUNCIL RESOLUTION NO:
COUNCIL MEETING DATE:

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1) Legislative Context and Guidelines

1.1. The Constitution entitles everyone to administrative action, which is lawful, reasonable and procedurally fair and to be given reasons for any such action which affects them.

1.2. The Promotion of Administrative Justice Act 3 of 2000 is the legislation required by the Constitution to give effect to the right to just administrative action and in order to promote an efficient administration and good governance and to create a culture of accountability, openness and transparency in public administration or in the exercise of a public power or the performance of a public function.

1.3. This policy incorporates the above principles by providing parameters and procedures to guide the Municipality and its officers in implementing it and thereby exercising a public power through a series of administrative actions. In so doing, this policy seeks to provide certainty on the part of those affected by it with regard to how the Municipality will act in the circumstances covered by the policy and uniformity of action on the part of its officers.

1.4. The Municipal Finance Management Act No 56 of 2003 ("**MFMA**"), section 62 provides that the accounting officer of a municipality is responsible for the management of the revenue of the municipality and must for the purposes take all reasonable steps to ensure that the municipality has and maintains a management, accounting and information system which recognises revenue when it is earned.

1.5. The Municipal Systems Act No 32 of 2000 ("**MSA**"), section 75 provides that the municipal council must adopt and implement tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation, and also that tariff policy must reflect at least the principle that the amount individual users pay for services should generally be in proportion to their use of that service.

1.6. Section 95 of the MSA also provides for where the consumption of the municipal services has to be measured, take reasonable steps to ensure that the consumption of by individual users of services is measured through accurate and verifiable metering systems.

1.7. The Energy Regulations Act No. 4 of 2006 and Electricity Regulations for Compulsory Norms and Standards for Reticulations Services' notice no. 773 as per Government Gazette Notice 31250 of July 2008, provides that an end user or customer with a monthly consumption of 1000 kWh and above must have smart system and be on time of use tariffs.

1.8. The Policy Position number 58 of the Electricity Pricing Policy as per Government Gazette No. 31741 of 19 December 2008 ("**EPP**") stipulates that the sophisticated Time Of Use ("**TOU**") tariffs with dynamic emergency price signals, Demand Side Management ("**DSM**") and load management features with support of smart meters on an integrated basis must be planned for rapid implementation where economically viable and practical.

1.9. The National Regulator of South Africa (**'NERSA**")'s Net-Billing Rules are made in terms of Electricity Regulation Act No. 4 of 2006 on metering infrastructure requirement that distributors shall install relevant meters for Prosumers which enable net billing, including to be bi-directional – capable of measuring forward and reverse electricity flow in separate registers, be able to measure and record peak supply, be capable of two-way communication, and be able to provide time-of-use metering.

1.10. The technical standards number NRS 049 defines for Advanced Metering Infrastructure ("**AMI**") focusing on interoperability, remote monitoring, and tamper-proof design for smart meter installations. It covers the entire system from the meter to the utility's data centre, supporting time-of-use tariffs, automatic billing, and remote disconnection for enhanced revenue protection. Also, the NRS 057 which defined the Code of practice for electricity metering specifying the minimum requirements that metering installations and metering service providers shall comply with in South Africa,

1.11. The Municipal Electricity Service and Water Service By-Laws define roles of customers, readings accuracy, access to properties and municipal infrastructure, metering installations and maintenance of metering instruments.

1.12. Electrical Safety Standards: Smart meters must comply with electrical safety standards to ensure they pose no risk to consumers or the energy grid. This involves adhering to standards for installation, maintenance, and operation.

1.13. Telecommunications Regulations: Since smart meters use wireless communication to transmit data, compliance with telecommunications regulations, overseen by the Independent Communications Authority of South Africa ("**ICASA**"), is required. This includes ensuring that the frequency bands used for communication do not interfere with other services and are in line with national spectrum allocation policies.

1.14. Other Local Bylaws and Ordinances: The Municipality must ensure that the installation and operation of smart meters are in compliance with local bylaws and ordinances, including those related to building and zoning regulations.

2) Objectives of the Policy

2.1 To improve billing accuracy and efficiency by implementing smart metering technologies in water and electricity (utility) services.

2.2 To ensure that the municipality complies with the Advance Metering Infrastructure requirements as outlined in the legislative frameworks, national guidelines, norms and standards and national targets for installation of smart meters.

2.3 To ensure access to water and electricity metering instruments as outlined in municipality by-laws, policies and other municipal approved plans and initiatives by municipal officials for installation, replacement and/or maintenance of such metering instruments.

2.4 To reduce unauthorized connections, electricity and water losses, damage to metering instruments, leakages, and non-billing.

2.5 To create consumer awareness and stakeholder engagement, to enhance broader participation and consumer cooperation.

2.6 To implement compulsory installation requirement of smart meters for end users with monthly consumption of more than 1000 kWh which should be able to read in Time Of Use ("**TOU'**)

2.7 To implement compulsory installation requirement of smart meters for end users participating in a Small Scale Embedded Generations ("SSEG"), Embedded Generators, and other instances where there is substantial changes to load profiles.

3) Introduction and Background

3.1 Brief History and Current Energy and Metering Scenario:

Sol Plaatje Municipality ("**Municipality**"), named after the renowned South African intellectual and political leader Solomon Tshekisho Plaatje, has a rich historical background. This Municipality, encompassing the city of Kimberley and surrounding areas, has been a centre of significant economic and social developments. Historically known for its diamond mining, the area has evolved into a hub with diverse economic activities.

In recent years, the energy scenario in the Municipality has been characterised by a mix of traditional and modern sources. The Municipality relies, predominantly on the national grid for electricity, supplemented by a growing interest in renewable energy sources. However, challenges such as energy supply instability and increasing demand have highlighted the need for innovative solutions to ensure sustainable energy management.

The Municipality has shown a commitment to sustainable development and innovation, recognizing the importance of transitioning to more efficient and environmentally friendly energy systems. This commitment is in line with South Africa's national strategies for sustainable development, which emphasize on reducing carbon emissions and enhancing energy efficiency.

3.2 Overview of Current Metering Systems

3.2.1 **Limitations of Existing Metering Systems:** The current metering systems in the Municipality primarily consist of traditional electromechanical meters for electricity and mechanical meters for water.

3.2.2 Inaccuracies: Traditional meters often suffer from accuracy issues due to aging, wear and tear, and environmental factors which lead to incorrect billing and disputes between the Municipality and consumers**.**

3.2.3 Manual Reading Processes: The meters require manual reading, which is labour-intensive, time-consuming, and prone to human error. This process also limits the frequency of readings, often leading to estimated bills rather than actual usage billing.

3.2.4 Maintenance Issues: The older metering infrastructure is more prone to breakdowns and requires regular maintenance. This not only increases operational costs but also leads to service interruptions and customer dissatisfaction.

3.2.5 **Limited Data for Analysis:** Traditional meters provide limited data, offering little beyond basic consumption totals. This lack of detailed data hampers effective energy management and planning.

4) Need for Smart Metering Technology

Addressing Current Challenges and Contributing to a Sustainable Energy Ecosystem

4.1 Improved Efficiency and Accuracy: Smart meters provide real-time, accurate readings of electricity and water consumption. This precision eliminates the inaccuracies associated with manual readings and aging infrastructure, leading to fair and transparent billing.

4.2 Remote Monitoring and Control: With smart meters, the Municipality can remotely monitor and manage the energy and water distribution network. This capability enhances service delivery, allows for quicker response to issues, and reduces the need for physical meter readings.

4.3 Enhanced Consumer Engagement: Smart meters empower consumers with detailed information about their consumption patterns. This access to data can drive more conscious usage, promote energy-saving behaviours, and lead to cost savings.

4.4 Facilitating Renewable Energy Integration: Smart meters are integral in managing distributed energy resources, such as solar panels. This will help balance the grid by monitoring and managing energy flows, essential for a Municipality investing in renewable sources.

4.5 Data-Driven Decision Making: The rich data provided by smart meters enables the Municipality to make informed decisions about energy and water management, infrastructure investment, and demand-side management programs.

5) Scope and Applicability

Geographical Areas Covered
The scope of the smart meter installation policy encompasses the entirety of the Municipality, a region that includes both urban and rural areas.

5.1 The policy applies to all sectors within the Municipality's boundaries, covering the city of Kimberley and its surrounding areas.
5.2 The implementation will be strategically phased, with initial focus areas likely to be those with higher population densities and more significant infrastructure challenges.
5.3 This approach ensures that the benefits of smart metering are first realized in areas where they can make the most impact.
5.4 Additionally, special consideration will be given to areas experiencing frequent billing disputes or resource management challenges, as smart meters can provide immediate solutions in these contexts.
5.5 The policy's geographical inclusivity ensures that all parts of the Municipality, irrespective of their urban or rural status, will eventually benefit from the advanced metering infrastructure.

Consumer Types
The smart meter installation policy is inclusive of all consumer types within the Municipality. This includes:
5.6 Residential customers, who form the majority of the consumer base
5.7 Commercial and industrial customers.
5.8 Schools, Non-Profit and Public Benefit Organisations and government departments.
5.9 Large Power Users and water consumption categories.

Implementation Timeframe
The rollout of the smart meter installation policy is planned as a multi-phase project over several years as outlined in provision number (7) of this policy.

6) Technology Specifications

Whereas, the municipality relies on norms and standards to be set and be guided by NERSA and other norms and standards documents like SANS, NRS 049, NRS 057, NRS 058, NERSA Net Billing Rules for Licenced Distributors, etc. The municipality endeavour to achieve at least the following minimum standards on technologies.

6.1 The minimum meter capabilities: The SMART meters installed by the municipality should at least be able to assist the municipality to achieve Time Of Use reading and billing.

6.2 Meters installed for SSEG/ EG customers should be:

6.2.1 be bi-directional – capable of measuring forward and reverse electricity flow in separate registers;
6.2.2 comply with any prescribed requirements of the Distributor;
6.2.3 comply with the relevant metering code/standard/specification;
6.2.4 be able to measure and record peak supply;
6.2.5 be capable of two-way communication; and
6.2.6 provide time-of-use metering.

6.3 Smart Meter Technology: Smart meters represent a significant technological advancement over traditional utility meters. These modern devices use digital technology to measure electricity and water usage which will include the following key features:

6.3.1 Remote Reading and Control: Smart meters transmit usage data wirelessly to the utility provider, eliminating the need for manual meter readings. This capability enables remote monitoring and control of utility supply, allowing for efficient management of resources and quick response to issues.

6.3.2 Real-Time Data Transmission: A most critical aspects of smart meters is to provide real-time, or near real-time, data on utility consumption. This continuous data stream offers an up-to-date picture of usage patterns, enabling more accurate billing and informed resource management.

6.3.3 Advanced Data Analytics Capabilities: Smart meters are to be equipped with capabilities to analyse and report data. This feature is crucial for identifying trends, predicting future usage, and managing peak load times more effectively**.**

6.3.4 Consumer Interaction: These meters should use interfaces that allow consumers to view their consumption data directly as feature can be a significant driver for behavioural change in energy and water use**.**

6.3.5 Automatic Outage Detection: Smart meters can immediately report outages**,** significantly improving the speed and efficiency of response to such incidents.

6.4 Standards and Specifications

To ensure the effectiveness and reliability of the smart metering system, the meters must adhere to certain technical standards and specifications, including:

6.4.1 Accuracy: They must meet stringent accuracy requirements to ensure fair billing and consumer trust.

6.4.2 Durability and Reliability: The meters should be robust, able to withstand local environmental conditions, and have a long operational life with minimal maintenance needs.

6.4.3 Interoperability: It is crucial that the smart meters are compatible with different types of home and building management systems, as well as with other smart meters. This interoperability is essential for a cohesive smart grid system.

6.4.4 Security Standards: Given the sensitive nature of usage data, the meters must comply with high standards of data security to protect against unauthorized access and ensure consumer privacy**.**

6.4.5 Compliance with Regulatory Standards: The meters should comply with all relevant local and international standards for utility metering and wireless communication.

6.5 Integration with Existing Infrastructure

Integrating smart meters with the existing electrical and water supply systems of the Municipality involves several considerations:

6.5.1 Compatibility with Current Systems: The smart meters must be compatible with the existing distribution infrastructure. This compatibility is crucial for a seamless transition from old to new systems.

6.5.2 Upgrading Supporting Infrastructure: In some cases, parts of the existing infrastructure may need upgrades to support the advanced functionalities and wireless connectivity capabilities of smart meters. This might include enhancing communication networks and data management systems.

6.5.3 Transition Management: A clear plan is necessary to manage the transition from traditional to smart meters, ensuring minimal disruption to consumers.

6.5.4 **Training and Capacity Building**: Adequate training must be provided to municipal staff and service providers for the installation, operation, and maintenance of the new system.

6.5.5 **Consumer Interface Systems**: Integration also involves setting up interfaces and platforms for consumers to access their consumption data, which is a key feature of smart meter technology.

7) Installation Process

7.1 Installation Phases

The installation of smart meters in the Municipality is planned to be carried out in distinct phases, allowing for a systematic and efficient rollout:

7.1.1 **Pilot Phase**: The initial phase involves a pilot project in select areas. This phase is crucial for testing the technology, refining installation processes, and training personnel. Feedback from this phase will inform adjustments and improvements for subsequent phases.

7.1.2 **Phase One** - High Priority Areas: Based on the success of the pilot, the first major phase targets areas with high population density and critical infrastructure needs. This includes urban centres and commercial districts where the impact of smart meters can be most immediately felt in terms of energy management and billing accuracy.

7.1.3 **Phase Two** - Expansion to Residential and Industrial Areas: Following successful implementation in high-priority areas, the next phase expands to broader residential areas and industrial zones. This phase will cover a larger portion of the Municipality, aiming to include diverse consumer types.

7.1.4 **Final Phase** - Comprehensive Coverage: The final phase targets remaining areas, including remote and rural locations. Special attention will be given to ensuring that these areas, which might face unique challenges such as accessibility or infrastructure limitations, are adequately covered.

7.2 Criteria for Prioritizing Areas

The criteria for prioritizing areas for smart meter installation include:

7.2.1 **Population Density**: Areas with higher population densities are prioritized to maximize the impact on billing accuracy and resource management for a larger number of consumers, infrastructure readiness and as per regions where the existing infrastructure can easily accommodate smart meters without a need for significant upgrades will be prioritized to expedite the rollout process.

7.2.2 **Historical Data Accuracy**: Areas with issues such as a history of billing disputes or meter reading inaccuracies are given priority to quickly rectify these longstanding issues.

7.2.3 **Demand Management Needs**: Areas with high energy demand or water usage are prioritized to better manage peak load times and overall resource allocation.

7.2.4 **Strategic Importance**: Commercial and industrial areas, being high energy and water users, are also prioritized for their strategic importance in the local economy.

7.3 Procedures for Different Premises

The installation process varies slightly depending on the type of premises:

7.3.1 **Residential Premises**: For domestic customers, the process involves scheduling installation at a convenient time, ensuring minimal disruption to the household. The municipality or its representatives as installers may need to educate homeowners about the functionality and benefits of the smart meters.

7.3.2 **Commercial Premises**: In commercial settings, considerations include minimal disruption to business operations. Installations may be scheduled during off-peak hours or closed days.

7.3.3 **Industrial Premises**: Industrial installations require careful planning due to the complexity and scale of the operations. Coordination with facility managers is crucial to avoid interference with production processes.

7.3.4 **Special Considerations**: For premises in remote or difficult-to-access areas, special logistical arrangements are necessary. Similarly, older buildings may require additional preparation work to accommodate the new technology.

7.3.5 **Communication and Support**: Throughout the installation process, clear communication and support are key. Consumers will be informed in advance about the installation schedule, the process involved, and any necessary preparations on their part. Post-installation, consumer education on how to access and interpret the data from their new smart meters will be treated as essential for maximizing the benefits of the technology.

8) Financial consideration

8.1 Budget and Funding

The financial planning for the smart meter project in the Municipality involves a detailed budget that encompasses all aspects of the installation, including the purchase of meters, infrastructure upgrades, labour costs, training, and consumer education programs. The budget needs to be meticulously planned, to cover all phases of the project, from the initial pilot phase to the full-scale rollout.

However, in instances where a customer is obliged to pay for the meters to be installed in line with the municipal by law, customer care, credit control and debt collection policy and other approved policies of the municipality; such approved policies and legislative provision will take precedence.

8.2 Funding for this project can be sourced from a combination of channels:

8.2.1 **Government Grants and Subsidies**: As part of national and provincial initiatives to improve energy efficiency and resource management, the Municipality could access grants and subsidies designated for such projects.

8.2.2 **Municipal Budget**: A portion of the Municipality's budget can be allocated for this project, recognizing the long-term benefits of smart metering in terms of efficiency and cost savings.

8.2.3 **Loans and Financing**: Loans from financial institutions or development banks could be sought, especially for parts of the project that promise a direct return on investment, such as reducing non-revenue water or enhancing energy efficiency.

8.2.4 **Public-Private Partnerships (PPPs):** Collaboration with private sector companies specializing in smart metering technology can be a viable option. These partnerships might involve shared financing models where the private entity contributes to the initial investment in return for a share of the efficiency savings or other benefits.

8.3 Cost-Benefit Analysis

A cost-benefit analysis of the smart meter installation project should consider both the immediate and long-term financial impacts:

8.3.1 **Immediate Costs**: These include the purchase of smart meters, installation costs, infrastructure upgrades, and initial consumer education campaigns.

8.3.2 **Long-Term Savings**: Over time, the Municipality can expect significant savings from reduced labour costs for meter readings, decreased billing inaccuracies, and improved resource management leading to cost savings.

8.3.3 **Creditors management**: Improved creditors management and ensure timeous payment of outstanding bulk creditors, avoid the accumulation of debt and incurring interest on overdue accounts resulting in the elimination of Fruitless and Wasteful expenditures.

8.3.4 **Non-Financial Benefits**: These include enhanced customer satisfaction due to accurate billing, improved resource conservation, and the potential for better load management on the energy grid.

8.3.5 **Return on Investment (ROI):** The ROI should be calculated considering the initial outlay versus the cumulative savings and efficiencies gained over a defined period.

8.3.6 **Consumer Billing**: Post-installation of smart meters, the billing process for consumers in the Municipality will undergo significant changes:

8.3.7 **Accurate and Timely Billing**: Consumers will be billed based on real-time usage data, ensuring accuracy and transparency in billing.

8.3.8 **Potential for Dynamic Tariff Structures**: With the detailed consumption data available from smart meters, the Municipality will introduce dynamic tariff structures. For example, time-of-use tariffs, where consumers are charged different rates depending on the time of day, encouraging off-peak usage.

8.3.9 **Consumer Access to Usage Data**: Consumers will have access to their usage data, potentially through written request to the Municipality or online portals and/or mobile apps, allowing them to monitor and manage their consumption more effectively.

8.3.10 **Billing Adjustments and Notifications**: Smart metering systems enable more sophisticated billing adjustments and notifications, helping consumers to stay informed about their consumption and any changes in tariff structures.

9) Requests for Replacement of Smart Meters

9.1 No person other than the account holder and/or tenant as an account holder with a written permission of a property owner or proof of as signed contract shall request the replacement of faulty smart meters.

9.2 The municipality reserve a right to replace or inspect meters as provided in the by-laws and/or approved customer care, credit control and debt collection policies.

10) Data Privacy and Security

Protecting consumer data and ensuring privacy are critical aspects of the smart meter program. Measures include:

10.1 Data Encryption and Security Protocols: Implement robust encryption and security protocols to protect data transmission and storage. This is essential to prevent unauthorized access and data breaches.

10.2 Compliance with Data Protection Laws: Adherence to South Africa's Protection of Personal Information Act ("**POPIA**") is crucial. This involves ensuring that consumer data is used and stored in a manner that respects privacy and is in line with legal requirements for personal data protection.

10.3 Data Access and Use Policies: As per this policy, the registered owner of the property or a tenant with the written permission of the landlord, can obtain access to metering data that allows the consumer to identify areas where they can reduce consumption, potentially leading to cost savings and environmental benefits.

10.4 Regular Security Audits and Updates: Conduct regular audits of the smart metering system to identify and rectify potential security vulnerabilities. Keeping the system updated with the latest security patches is also crucial.

11) Consumer Rights and Obligations

The policy delineates the rights and obligations of consumers in relation to smart meters:

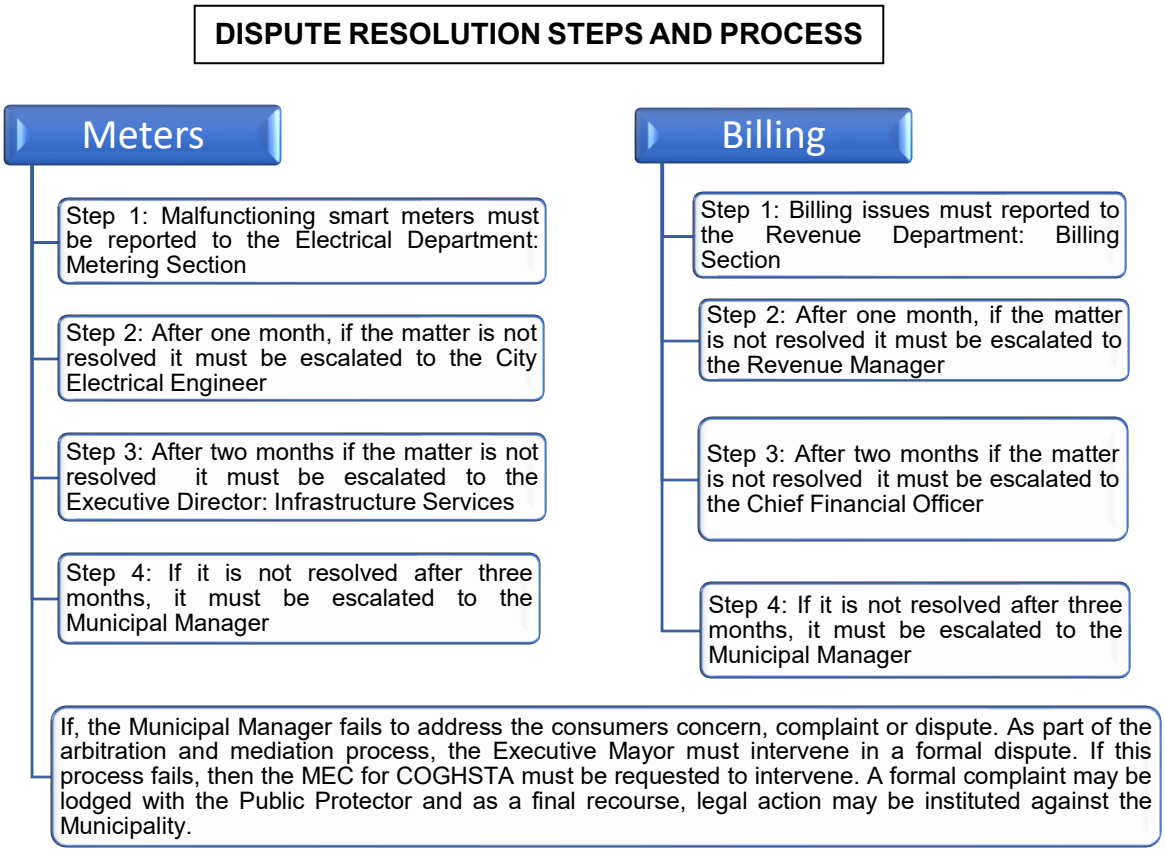
10.5 Right to Data Access: Consumers have the right to access their consumption data and to this end, the registered owner of the property or a tenant with the written permission of the landlord may obtain metering data.

10.6 Right to Privacy: Consumers have the right to privacy concerning their usage data. Consumer data will be protected by implementing robust encryption and security protocols to protect data transmission and storage. This is essential to prevent unauthorized access and data breaches. Data sharing with third parties shall require the implicit written permission of the registered owner and the use of the data shall solely be for the intended purposes like billing, consumption patterns and resource management.

10.7 Obligations in Meter Maintenance: While the primary responsibility for maintaining the meters lies with the Municipality or service provider, consumers have certain obligations, such as ensuring safe access to meters for meter readings or maintenance checks, proper functioning of the equipment and refraining from tampering with the equipment to gain free access or manipulate consumption data. Any such tampering will be dealt with as provided for in the Customer Care, Credit Control and Debt Collection Policy.

10.8 Dispute Resolution Mechanisms: Concerns, complaints or disputes related to smart meter readings or billing can arise from various factors, including meter malfunctions, inaccuracies, or billing errors will be resolved is provided for in the Customer Care, Credit Control and Debt Collection Policy. Figure 1 below shows the process to be followed during dispute resolution.

Figure 1. Dispute resolution process:



12) Stakeholder engagement and Communication Strategy

12.1 Key Stakeholders

Successful implementation of the smart meter project in the Municipality hinges on the active involvement and support of various stakeholders, each playing distinct roles:

12.1.1 Government Bodies: National and local government entities, including energy and utility regulators, are key stakeholders. They are responsible for setting policy frameworks, ensuring regulatory compliance, and possibly providing funding or subsidies. Their role also includes overseeing the project to ensure it aligns with broader energy and environmental goals.

12.1.2 Utility Companies: These are the entities directly responsible for the installation, operation, and maintenance of the smart meters. They play a crucial role in the technical aspects of the project, data management, and customer billing. Utility companies will also be key in addressing operational challenges and ensuring service continuity.

12.1.3 Consumers: This group includes residential, commercial, and industrial users of electricity and water. As the end-users of the smart meters, their cooperation is essential. Consumers are also the primary beneficiaries of the improved efficiency and

accuracy the smart meters promise, and their feedback is crucial for refining the system.

12.1.4 Community Leaders and Organizations: Local community leaders and organizations can act as intermediaries, facilitating communication between the project implementers and the community. They can help in sensitizing the community about the benefits of smart meters and in gathering grassroots feedback.

12.1.5 Technology Providers: Companies providing the smart meter technology and related systems are key in ensuring the technical viability of the project. Their role involves not just the supply of technology but also providing technical support and expertise.

12.2 Communication Plan

Effective communication is vital for the success of the smart meter initiative. The communication plan should encompass:

12.2.1 Initial Awareness Campaign: Before the rollout, conduct an awareness campaign to introduce the concept of smart meters to the community. This can involve informational brochures, local media advertisements, and digital media campaigns.

12.2.2 Public Meetings and Workshops: Organize meetings and workshops in different areas of the Municipality to explain the benefits of smart meters, the installation process, and how to use and interpret the data provided by the meters.

12.2.3 Social Media and Online Platforms: Utilize social media and the Municipality's official website to post regular updates about the project's progress, answer FAQs, and provide a platform for feedback.

12.2.4 Regular Updates: Throughout the installation process, keep stakeholders informed about progress, any changes in the schedule, and results from the early phases of the project.

12.2.5 Targeted Communication for Different Stakeholder Groups: Tailor the communication approach for different groups - for example, more technical details for businesses and simpler, more practical information for residential consumers.

12.3 Engagement Methods

Engaging with stakeholders and gathering their feedback is an ongoing process, the following engagement methods can be utilized:

12.3.1 Feedback Channels: Establish channels like hotlines, email addresses, and social media platforms specifically for stakeholders to ask questions and express concerns.

12.3.2 Surveys and Questionnaires: Conduct regular surveys and questionnaires to gather feedback from consumers on their experience with the smart meters.

12.3.3 Stakeholder Meetings: Hold periodic meetings with key stakeholders such as community leaders, business associations, and consumer groups to discuss challenges, gather suggestions, and update them on progress.

12.3.4 Engagement Through Local Events: Participate in local events and forums to maintain visibility and engagement with the community.

12.3.5 Monitoring social media: Actively monitor social media channels for public sentiment and concerns, responding appropriately where needed.

13) Monitoring and evaluation

13.1 Performance Indicators

For the smart meter installation project in the Municipality, clearly defined Key Performance Indicators (KPIs) are crucial to objectively measure the project's success and guide decision-making. These KPIs include:

13.1.1 **Installation Rate:** Measures the number of smart meters installed against the planned number within a specific timeframe. This KPI helps in tracking the progress of the physical installation process.

13.1.2 **Operational Efficiency:** Assessed by the reduction in time and costs associated with meter reading and billing processes post-installation. This KPI reflects the operational benefits of smart meters.

13.1.3 **Data Accuracy:** Monitors the precision of the data captured by smart meters. This can be measured by the decrease in billing disputes and corrections.

13.1.4 **Consumer Satisfaction:** Gauged through surveys and feedback mechanisms. High satisfaction levels indicate successful adoption and perceived benefits among consumers.

13.1.5 **System Reliability:** Measured by the frequency and duration of outages or system failures. Reliable performance is crucial for the credibility of the new system.

13.1.6 **Energy and Water Conservation:** Tracks any reductions in overall consumption or improvements in efficiency, indicating the effectiveness of smart meters in promoting conservation.

13.2 Review and Reporting

Regular review and reporting are vital components of the project's monitoring and evaluation framework:

13.2.1 **Regular Progress Reviews:** Scheduled reviews, possibly on a quarterly basis, to assess progress against the KPIs. These reviews should involve all key stakeholders, including installation teams, utility companies, and municipal officials.

13.2.2 **Reporting Mechanism:** Establish a clear reporting mechanism for all parties involved in the project. This could include monthly or quarterly reports detailing the installation progress, operational issues, consumer feedback, and any deviations from the planned schedule or budget.

13.2.3 **Public Reporting:** Periodic public reporting on the project's progress and performance against KPIs. This maintains transparency and keeps the community informed and engaged.

13.2.4 **Data-Driven Adjustments:** Utilize the data collected through monitoring to make informed decisions and adjustments to the project plan as necessary.

13.3 Feedback and Improvement

The collection and utilization of feedback are essential for the continuous improvement of the policy and its implementation:

13.3.1 **Consumer Feedback Channels:** Establish and maintain various channels for consumers to provide feedback, such as online portals, customer service hotlines, and email.

13.3.2 **Stakeholder Meetings:** Regular meetings with key stakeholders, including community groups and business associations, to discuss experiences, concerns, and suggestions for improvement.

13.3.3 **Surveys and Questionnaires:** Conduct periodic surveys and questionnaires among consumers and other stakeholders to collect structured feedback on various aspects of the smart meter system. Information Technology (IT) Section to assist with electronic surveys, as and when required.

13.3.4 **Feedback Integration:** Actively integrate the feedback into the ongoing project management process. This involves analysing the feedback, identifying areas for improvement, and implementing changes where necessary.

13.3.5 **Continuous Learning and Adaptation:** Encourage a culture of continuous learning and adaptation within the project team and among stakeholders. Share lessons learned and best practices both internally and with other municipalities or organizations undertaking similar projects.

14) Risk Management and Contingency Planning

14.1 Potential Risks

Effective risk management is crucial for the smart meter installation project in the Municipality. Key potential risks include the following:

14.1.1 **Technological Failures:** This includes hardware malfunctions, software glitches, or issues with data transmission. Such failures can disrupt the metering system, leading to inaccurate billing or data loss.

14.1.2 **Resistance from Consumers:** Consumer resistance can arise due to concerns over privacy, data security, or changes in billing. Misunderstandings or misinformation about smart meters can exacerbate this issue.

14.1.3 **Funding Shortfalls:** Insufficient funding can delay or halt the project. This risk is particularly pertinent if the project depends heavily on external funding sources like government grants or loans.

14.1.4 **Regulatory Changes:** Sudden changes in national or local regulations regarding utility metering or data privacy can impact the project's viability.

14.1.5 **External Security Threats:** Risks such as cyber-attacks or physical tampering with the meters, which can compromise data integrity and system functionality.

14.2 Mitigation Strategies

To mitigate these risks, the following strategies should be employed:

14.2.1 **Robust Testing and Quality Assurance:** Implement thorough testing of the smart meters and supporting infrastructure before and during deployment to minimize the risk of technological failures.

14.2.2 **Consumer Education and Engagement:** Develop a comprehensive communication strategy to educate consumers about the benefits of smart meters, how they work, and the measures taken to protect their privacy and data.

14.2.3 **Diversified Funding Strategy:** Secure funding from multiple sources to reduce dependency on a single stream and create a financial buffer. This includes exploring options like public-private partnerships and phased implementation to manage costs.

14.2.4 **Regular Compliance Reviews:** Stay abreast of regulatory changes and ensure ongoing compliance. This includes maintaining flexibility in the project plan to accommodate potential regulatory shifts.

14.2.5 **Enhanced Security Measures:** Implement robust cybersecurity measures for the metering system and conduct regular security audits. Physical security features for the meters should also be considered.

14.3 Crisis Management

In case of unexpected challenges or emergencies, a well-defined contingency plan is necessary, which includes the following:

14.3.1 **Rapid Response Team:** Establish a dedicated team to respond quickly to crises, be they technological failures, security breaches, or other emergencies.

14.3.2 **Emergency Communication Protocols:** Develop clear protocols for internal and external communication during a crisis. This includes timely and transparent communication with consumers and stakeholders.

14.3.3 **Backup Systems:** Ensure backup systems are in place, particularly for data storage and recovery, to minimize disruptions in case of system failures.

14.3.4 **Crisis Simulation Exercises:** Regularly conduct crisis simulation exercises to test the effectiveness of response plans and refine them based on learnings.

14.3.5 **Stakeholder Collaboration:** Collaborate with stakeholders, including technology providers, emergency services, and local authorities, to ensure a coordinated response to emergencies.

15) Review of the Policy

This policy may be reviewed annually in conjunction with the Municipality's budget process.

16) Date of implementation

The proposed amendments to this policy will be effective from 01 July 2026.

SOL PLAATJE LOCAL MUNICIPALITY



SUPPLY CHAIN MANAGEMENT POLICY

Final Reviewed Version of May 2026

Reviewed by Council May 2026

MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003

SUPPLY CHAIN MANAGEMENT POLICY REVIEW AND ADOPTION PROCESS

SUPPLY CHAIN MANAGEMENT POLICY 2025/2026- 2026/2027				
Item No.	Original Author(s)	Policy status	Council Resolution No	Date of Approval
1	**Mrs. Betty Nkoe**	17th Review		
2	Name of Speaker Mrs. Dipuo Peters	17th Review		
3	Name of Accounting Officer (MM)	Signature	Date	
4	**Council Resolution**			

Council *resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the Supply Chain Management Policy of the* ***Sol Plaatje Municipality***

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A. Abbreviations:

ABBREVIATION	MEANING
AC	Accounting Officer
AG	Auditor General
B-BBEE	Board Based Black Economic Empowerment
B-BBEE Act	Board Based Black Economic Empowerment, Act No, 53 of 2003
BEE	Black Economic Empowerment
CFO	Chief Financial Officer
CIDB	Construction Industry Development Board 2000 (Act No.38 of 2000)
DTI	Department of Trade and Industry
EMT	Executive Management Team
GCC	General Conditions of contract
IDP	Integrated Development Plan
IT	Information Technology
ITC	Information to Consultants
LCC	Life Cycle costing
MFMA	Municipal Finance Management Act, act No. 56 of 2003
MM	Municipal Manager
MSA	Municipal Systems Act
MSCM Regulations	Municipal Supply Chain Management Regulations
MTREF	Medium Term Revenue and Expenditure Framework
NIPP	National Industrial Participation Programme
NT	National Treasury
PCCA	Prevention and Combating of Corrupt Activities Act, Act No.12 of 2004
PPP	Public -Private Partnership
PPP	Preferential Procurement Policy
PPPFA	Preferential Procurement Policy Framework Act, Act No. 5 of 2000
PT	Provincial Treasury
QBS	Quality Based Selection
QCBS	Quality and Cost Based Selection
RDP	Reconstruction and Development Programme
RFI	Request for Information
RFP	Request for Proposal
RFQ	Request for Quotation
SAPS	South African Police Services
SARS	South African Revenue Services
SCM	Supply Chain Management
SCM Unit	Supply Chain Management Unit
SITA	State Information Technology Agency
SLA	Service Level Agreement
SPM	Sol Plaatje Municipality
TCO	Total Cost of Ownership
TOR	Terms of Reference
WIP	Work in Progress

B. Definitions

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Municipal Finance Management Act and relevant regulations has the same meaning as in the Act and relevant Regulations.

TERM	DEFINITION
Acceptable tender	Means any tender which, in all respects, complies with the specifications and conditions of tender as set out in the tender document.
Accountability	The personal responsibility of a person to his senior or higher authority for any act or omission in the execution of his assigned duties (accountability cannot be delegated.
Accounting	Means the recording of all receipts and issues and continued recording thereof.
Accounting Officer	Means the Municipal Manager and also means the municipal officer referred to in section 60 of the MFMA.
Accredited agent	Service provider who is authorized to deliver certain goods/services and can be trading in a specific area, however an accredited agent is not a sole provider.
Accredited	Goods/services that are officially recognized, are generally accepted or having a guaranteed quality.
Acquisition Management	The process of procurement of goods, work and services and includes the: ▪ Identification of preferential policy objectives; ▪ Determination of market strategy; ▪ Application of depreciation rates; ▪ Application of total cost of ownership principle; ▪ Compilation of quotation/bid documentation, including conditions; ▪ Determination of evaluation criteria; ▪ Publishing of quotes/bids; ▪ Receiving and opening of quotes/bids; ▪ Evaluation of quotes/bids and tabling of recommendations; ▪ Award of quotes/bids; ▪ Negotiations; ▪ Compilation and signing of contract documents; ▪ Access to information; ▪ Contract administration
Asset	It is a resource controlled by the municipality as a result of past events and from which future economic benefits or service potential is expected to flow to the municipality. It has the following characteristics: ▪ It possesses service potential or future economic benefit that is expected to flow to the municipality; ▪ It is controlled by the municipality; ▪ It originates as a result of a past transaction or event.
Asset Controller	A person delegated to be in charge of a division/section and to whom non-consumable items are issued. The asset controller will be held responsible for these items, until such times as they are returned to store or are disposed of. |The asset controller may appoint sub asset holders.

TERM	DEFINITION
Authority	Authority is the right or power attached to a rank or appointment permitting the holder thereof to make decisions, to take command or to demand action by others.
Black people	A generic term which means Africans, Coloureds and Indians as defined in the Broad-Based Black Empowerment Act (No. 53 of 2003).
Black Designated Group	Assigned to it in the codes of good practice issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act. In the context of this policy it shall therefore mean black people; women, people with disabilities; or small enterprises, as defined in section 1 of the National Small Enterprise Act, 1996 2.11. (Act No. 102 of 1996).
Broad Based Black Economic Empowerment	Means the economic empowerment of all black people including women, youth, people with disabilities and people living in rural areas through diverse but integrated socio-economic strategies that include, but are not limited to: ▪ Increasing the number of black people that manage, own and control enterprises and productive assets; ▪ Facilitating ownership and management of enterprises and productive assets by communities, workers, cooperatives and other collective enterprises; ▪ Achieving equitable representation in all occupational categories and levels in the workforce; ▪ Preferential procurement; ▪ Investment in enterprises that are owned or managed by black people.
Chief Financial Officer	Means a person designated in terms of MFMA section 80(2)(a).
Community or broad-bases enterprise	Has an empowerment shareholder who represents a broad base of members such as local community or where the benefits support a target group for example black women, people living with disabilities, youth and workers.
Close Family Member	Means the spouse, child and parent of a person in the service of the state or who has been in the service of the state in the previous twelve months.
Combative Practices	Practices that includes but are not limited to: ▪ Suggestions to fictitious lower quotations; ▪ Reference to non-existent competition; ▪ Exploiting errors in bids; ▪ Soliciting bids from bidders whose names appear on the list or restricted bidders/suppliers/persons.
Competitive Bid	Bid in terms of a competitive bidding process.
Constitution	Republic of South Africa Act, No. 108 of 1996
Contract	Agreement that results from the acceptance of a bid by an organ of state.
Contract	means the agreement that results from the acceptance of a bid by an organ of state
Designated sector	means a sector, sub-sector or industry or product designated in terms of section 8(1)(a) of Preferential Procurement Regulations of 2017;
EME	means an. exempted micro enterprise in terms of a code of

TERM	DEFINITION
	good practice on black economic empowerment issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act;
Emergency procurement	emergency cases are cases where immediate action is necessary in order to avoid dangerous or risky situation (life threatening) or misery such as floods or fires,
Conditions/Circumstances that necessitate Deviation.	o Disastrous situation leading to loss or damage to public or private property. o Life-threatening o Environmental pollution o Loss of revenue by the municipality
Exceptional / Urgent Cases	exceptional cases are cases where early delivery is of critical importance and the invitation of competitive bids is either impossible or impractical it must be shown where and how the market was tested. However, a lack of proper planning should not be constituted as an urgent case subject to the approval of the Accounting Officer. The nature of the urgency and the details of the justifiable procurement must be recorded.
Final award	in relation to bids or quotations submitted for a contract, means the final decision on which bid or quote to accept;
Formal written price quotation	means quotations referred to in paragraph 12 (1) (c) of this Policy;
Highest acceptable tender	means a tender that complies with all specifications and conditions of tender and that has the highest price compared to other tenders;
"in the service of the state" means to be –	(a) a member of – (i) any municipal council; (ii) any provincial legislature; or (iii) the National Assembly or the National Council of Provinces (b) a member of the board of directors of any municipal entity; (c) an official of any municipality or municipal entity; (d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999); (e) a member of the accounting authority of any national or provincial public entity; or (f) an employee of Parliament or a provincial legislature;
Irregular expenditure	means expenditure, other than unauthorized expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation
Locality	Means the jurisdiction of the Sol Plaatje Municipality
Long term contract	means a contract with a duration period exceeding one year;
Lowest acceptance tender	means a tender that complies with all specifications and conditions of tender and that has lowest price compared to other tenders;

TERM	DEFINITION
List of accredited prospective providers	means the list of accredited prospective providers which the municipality must keep in terms of paragraph 14 of this policy;
Other applicable legislation"	means any other legislation applicable to municipal supply chain management, including (a) the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000); (b) the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003); and (c) the Construction Industry Development Board Act, 2000 (Act No.38 of 2000);
Military Veteran	has the meaning assigned to it in section 1 of the Military Veterans Act, 2011 (Act No. 18 of 2011)
Non-Executive Director	A Non-Executive Director is an independent member of the company's board or committee or tribunal, but he or she does not possess management responsibilities and gets paid a service fee, not a salary. They are not involved in the day-to-day operation, and they have no voting rights over any decision made.
Price	Means an amount of money tendered for goods and services and includes all applicable taxes less all unconditional discounts.
QSE	means a qualifying small business enterprise in terms of a code of good practice on black economic empowerment issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act;
Rand Value	Means the total estimated value of a contract in Rand, calculated at a time of the tender invitation.
Rural area	means- a sparsely populated area in which people farm or depend on natural resources, including villages and small towns that are dispersed through the area; area including a large settlement which depends on migratory labour and remittances and government social grants for survival, and may have a traditional land tenure system;
Specific goals	means specific goals may include categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender , military veterans, people with disability, locality and including the implementation of programmes of the Reconstruction and Development Programme as published in Government Gazette No. 16085 dated 23 November 1994. Specific goals include
Sub-contracting	means the primary contractor assigning or leasing or making out work to, or employing another person or contractor with lower CIDB grading with the intention to develop and capacitate such contractor in the execution of part of the project in terms of the contract.
Tender	means a written offer in the form determined by an organ of state in response to an invitation to provide goods or services through price quotations, competitive tendering process or any other method envisaged in legislation;

TERM	DEFINITION
Tender for Income - generating contracts	means a written offer in the form determined by an organ of state in response to an invitation for the origination of income-generating contracts through any method envisaged in legislation that will result in a legal agreement between the organ of state and a third party that produces revenue for the organ of state, and includes, but is not limited to, leasing and disposal of assets and concession contracts, excluding direct sales and disposal of assets through public auctions.
"the Act"	Means the Local Government: Municipal Finance Management Act (Act No. 56 of 2003)
Treasury guidelines	means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;
The Regulations	means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005;
Township	means an urban living area that any time from the late 19th century until 27 April 1994, was reserved for black people, including areas developed for historically disadvantaged individuals post 27 April 1994;
Municipality	means the Sol Plaatje Local Municipality.
Municipal Entity	has the meaning assigned to it by section 1 of the Municipal Systems Act, 2000.
SPLM	means the Sol Plaatje Local Municipality
Sole Provider	means a provider of specialized or exclusive goods/services who has a sole distribution/patent/manufacturing rights and copyrights.
Youth	has the meaning assigned to it in section 1 of the National Youth Development Agency Act, 2008 (Act No. 54 of 2008).

CHAPTER 1. INTRODUCTION

1.1 Adoption of SCM policy

1.1.1 The Municipal Supply Chain Management (MSCM) Regulations provide that:

i. Regulations 3 (1) states that the Accounting Officer (AO) who is the Municipal Manager (MM) of the municipality shall:

ii. promptly prepare and submit a draft Supply Chain Management (SCM) policy, complying with the MSCM regulation 2 to the Council for adoption:

iii. at least annually review the implementation of the policy and

iv. When the MM considers it necessary, submit the proposal for the amendment of the policy to the Council.

1.1.2 Regulations 3 (2) states that:

i. The MM may use any Treasury guidelines determining standards for municipal SCM policies and submit to Council that standard or a modified version thereof, as a draft policy.

ii. If the MM submit a draft policy to the Council that differs from the National Treasury guideline standard, the MM shall ensure that such draft policy complies with Regulations 2.

iii. The MM shall report any deviation from the guideline standard to the National Treasury and relevant Provincial treasury.

iv. Regulations 3 (3) states that when preparing or amending its SCM policy, the municipality shall take account of the need for uniformity in SCM practices, particularly to promote accessibility of SCM systems for small businesses.

v. Regulations 3 (4) states that the MM shall in terms of section 62 (1) (f) (iv) of the MFMA take all reasonable steps to ensure that the municipality has implemented a SCM Policy as set out in regulation 2.

1.2 Review of SCM policy

1.2.1 The approved supply chain management (SCM) policy shall be reviewed at least annually to ensure that it is aligned with applicable legislation and regulations.

1.2.2 Following each review, if the SCM requires updating, the MM shall submit an updated draft policy to the Council for adoption**.**

1.3 Amended history

The amendments and reviews are done on an annual basis but in the case of NT instructions, amendments can be done as and when required.

1.4 Distribution of SCM policy

1.4.1 All changes shall be distributed to relevant SCM role players.

1.4.2 The reviewed policy was sent to the following:
The Policy Manager
The EMT
The Finance Committee
The Bid Committee Members
The Supply Chain Officials
Other Officials

1.4.3. This policy is applicable to all SPM Officials and all procurement activities shall be executed in line with this policy.

1.5 Transgression of SCM policy

1.5.1. Any SPM official who acts contrary to any provision of this policy, shall be subjected to disciplinary action in line with SPM ‘s Disciplinary Policy.

1.6 Specific Goals

1.6.1. The specific goals emanate from the Preferential Procurement Policy Act 5 of 2000, which its main purpose is to advance the participation of Small Medium and Micro Enterprises (SMME’s) as well as historically disadvantaged Individuals (HDIs) in mainstream public procurement. In addition, the RDP makes provision for SMMEs and HDIs to participate effectively in the economy.

This thus gives rise to specific goals as contemplated in section 2(1)(d) of the Act which includes contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender, and disability. The basket of specific goals that the municipality seeks to achieve is outlined in the Municipality Preferential Procurement Policy 2024.

CHAPTER 2: IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

2. Supply Chain Management policy

1. All relevant role players in the supply chain management system of the Sol Plaatje Municipality must implement this Policy in a way that –
   (a) gives effect to
      (i) section 217 of the Constitution; and
      (ii) Part 1 of Chapter 11 and other applicable provisions of the Act;
   (b) is fair, equitable, transparent, competitive, and cost-effective;
   (c) complies with –
      (i) Chapter 2 of the Regulations Framework; and
      (ii) any minimum norms and standards that may be prescribed in terms of section 168 of the Act;
   (d) is consistent with other applicable legislation;
   (e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and
   (f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.

2. The Policy applies when the municipality:

   (a) procures goods, services or infrastructure deliveries;
   (b) disposes of goods no longer needed;
   (c) selects contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
   (d) selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

3. The Policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including

   (a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and
   (b) electricity from Eskom or another public entity, another municipality or a municipal entity.

3. Amendment of the Supply Chain Management policy

1. The Accounting Officer must:
   (a) at least annually review the implementation of this Policy; and
   (b) when the Accounting Officer considers it necessary, submit proposals for the amendment of this Policy to the council.

2. If the Accounting Officer submits proposed amendments to the council that differs from the model policy issued by the National Treasury, the Accounting Officer must –
   (a) ensure that such proposed amendments comply with the Regulations, chapter 2; and
   (b) report any deviation from the model policy to the National Treasury and the relevant provincial treasury.

3. When amending this supply chain management policy, the municipality must take account of the needs for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

4. Delegation of Supply Chain Management powers and duties

1. The council hereby delegates all powers and duties to the Accounting Officer which are necessary to enable the Accounting Officer:
   (a) to discharge the supply chain management responsibilities conferred on Accounting Officers in terms of:
      (i) Chapter 8 or 10 of the Act; and
      (ii) this Policy;
   (b) to maximize administrative and operational efficiency in the implementation of this Policy;
   (c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this Policy; and
   (d) to comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.

2. Sections 79 and 106 of the Act apply to the sub-delegation of powers and duties delegated to an Accounting Officer in terms of sub-section (1).
3. The Accounting Officer may not sub-delegate any supply chain management powers or duties to a person who is not an official of the municipality or to a committee that is not exclusively composed of officials of the municipality;
4. This section may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in section 26 of this Policy.

5. Sub-delegations

1. The Accounting Officer may in terms of section 79 or 106 of the Municipal Finance Management Act and sections 4 and 5 of the Supply Chain Management Regulations as well as the Delegation Register of the municipality sub-delegate any supply chain management powers and duties, including those delegated to the Accounting Officer in terms of this Policy, but any such sub-delegation must be consistent with sub-section (2) of this section and section 4 of this Policy.
2. The power to make a final award:
   (a) above R10 000 000 (VAT included) may not be sub-delegated by the Accounting Officer.
   (b) above R300 000 (VAT included) but not exceeding R10 000 000 (VAT included) may be sub-delegated to the bid adjudication committee.
   (c) above R30 000 (VAT included) but not exceeding R300 000 (VAT included) must be procured by inviting formal written quotations and advertised for minimum of 7 calendar days, to attract as many possible service providers that are registered on the CSD. This must be done in accordance with Preferential Procurement Regulations of 2022 and final evaluations and must be approved by General Manager of supply chain management, or his/her delegate. The Chief Financial Officer must be provided monthly with a list of all procurements.
   (d) Petty cash procurement above R100 but not exceeding R2000, may be sourced from one supplier, however specific goals shall be applied regardless.
   (e) Formal Written Price Quotation (FWPQ) for procurement above R2000.00 (VAT included) but not exceeding R30,000 (VAT included) may be procured by inviting formal written quotations from at least 3 (three) prospective service providers. All quotations invited must be recorded and approved by the Manager Acquisition, or his/her delegate and the specific goals shall be applied.
   All quotations will be subjected to 80/20 points calculations. The 80 points will be for price, 20 points will be for specific goals.

The following specific goals and points are applicable:

Military veteran	Women	Youth	Disability	**Total**
5	5	5	5	**20**

3. The bid adjudication committee to which the power to make final awards has been sub-delegated in accordance with subsection (2) must within **seven working days** after each award submit to the Accounting Officer, a written report containing particulars of each final award made by such official or committee during that month, including:
   (a) the amount of the award;
   (b) the name of the person or company to whom the award was made; and
   (c) the reason why the award was made to that person or company.
4. A written report referred to in sub-section 3 must be submitted:
   (a) to the Accounting Officer, in the case of an award by:
      (i) the Chief Financial Officer; or his/her delegate.

(ii) a Bid Adjudication Committee of which the Chief Financial Officer or his/her delegate; or

5. Sub-sections (3) and (4) of this policy do not apply to procurements out of petty cash. This section may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in section 26 of this Policy.
6. No supply chain management decision-making powers may be delegated to an advisor or consultant.

6. Oversight role of council

1. The council reserves its right to maintain oversight over the implementation of this Policy.
2. For the purposes of such oversight the Accounting Officer must:
   (a) Within 30 days of the end of each financial year, submit a report on the implementation of this Policy and the supply chain management policy of any municipal entity under the sole or shared control of the municipality, to the council of the municipality; and
   (b) Whenever there are serious and material problems in the implementation of this Policy, immediately submit a report to council.
3. The Accounting Officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the Executive Mayor.
4. The reports must be made public in accordance with section 21A of the Municipal Systems Act as well as section 75 of MFMA.
5. For the purposes of oversight in accordance with MFMA Circular 77 the Accounting Officer must:
   (a) within **30 days of the end of each financial year**, submit a report on the implementation of this Policy and the equivalent policy to the council;
   (b) whenever there are serious and material problems in the implementation of the Policy immediately submit a report to the council;
   (c) within **10 days of the end of each quarter**, submit a report on the implementation of the Policy to the Executive Mayor; and
   (d) make the reports public in accordance with section 21A of the Municipal Systems Act 0f 2000.

7. Supply Chain Management unit

1. A supply chain management unit is hereby established to implement this Policy.
2. The supply chain management unit operates under the direct supervision of the Chief Financial Officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

8. Training of Supply Chain Management officials and Bid Committees.

The Accounting Officer and all other officials of the municipality involved in the implementation of the SCM Policy must meet the prescribed competency levels in terms of the National Treasury Competency Regulations:

(i) The municipality must provide opportunities and resources for training of officials preferred to meet the relevant prescribed supply chain management competency levels.
(ii) That National and Provincial Treasury or any other accredited body may assist the municipality in the training of officials in meeting the relevant prescribed supply chain management competency levels.
(iii) The members of the bid committees must be provided with relevant training in order to effectively and efficiently execute their delegated duties in connection with bids.
(iv) Refresher training must be provided annually to SCM officials and bid committee members.

CHAPTER 3: SUPPLY CHAIN MANAGEMENT SYSTEM

9. Format of Supply Chain Management system

This Policy provides systems for:
(i) Demand and Specification Management;
(ii) Acquisition Management;
(iii) Logistics and Disposal Management;
(iv) Risk and Performance Management;

10. System of Demand and Specification Management

1. The Accounting Officer must establish and implement an effective system of demand management in order to ensure that the resources required by the municipality support its operational commitments and its strategic goals outlined in the Integrated Development Plan.
2. The Demand Management system must:
   (a) be co-ordinated by SCM in consultation with end users.
   (b) Include timely planning and management processes through the proper implementation of the consolidated procurement plan as well as the Quotation Procurement Request Plan.
   (c) Each end user department shall perform an annual needs analysis of strategic objectives and programmes involving SCM and Finance to determine strategic sourcing that will ultimately provide best value for money.
   (d) Consider any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature.
   (e) Provide for the compilation of the required specifications to ensure that its needs are met.

(f) undertake appropriate industry analysis and research to ensure that innovations and technological benefits are maximized.

(g) Annually inform Line Managers to submit all Procurement Plans for the new financial year before the 15th March annually.

10. (a) Framework for Infrastructure Procurement (Gate 1- 4)

The framework for infrastructure procurement outlines the minimum infrastructure procurement policy requirements for municipal planning and implementation.
The strategic direction set in the Integrated Development Plan (IDP) informs the framework for infrastructure procurement. For example, procurement strategies must be aligned to the municipality's developmental and internal transformation needs, as specified in the IDP.

1. **Minimum Requirement for Infrastructure Procurement**

(a) Infrastructure procurement must be undertaken in accordance with all applicable Infrastructure Procurement related legislation and this Framework.

(b) Infrastructure procurement must be implemented in accordance with the institutional Supply Chain Management System, which promotes differentiated procurement for infrastructure.

(c) Infrastructure procurement must be implemented in accordance with the procurement gates prescribed in paragraph 11.

(d) The Accounting Officer must ensure that a budget is available for the duration of the project, in line with MFMA provisions for capital and operating budgets.

(e) The Accounting Officer must ensure that cash flow management processes are in place to meet payment obligations within the time periods specified in the contract.

(f) Procurement gates provided in paragraph 11 of this policy must be used, as appropriate, to:
  (i) Authorise commencement of activities that lead to the next control gate;
  (ii) Confirm conformity with requirements; and/or
  (iii) Provide information

(g) The authorisation to proceed to the next procurement gate must be given by a delegated person or body. The delegated person or body must be able to apply relevant built environment knowledge and skill to achieve the intended results required at the relevant procurement gate. The level of detail contained in the documentation on which a decision to proceed to the next procurement gate is made, must be sufficient to enable an informed decision.

(h) The Accounting Officer must develop and implement effective and efficient emergency procurement procedures, including relevant approval delegation, in compliance with relevant legislation.

(i) The Accounting Officer must develop and implement an effective and efficient infrastructure disposal policy in line with the Municipal Asset Transfer Regulations. The institution may consider disposal strategies aligned to their internal disposal policy, prior to proceeding with the procurement strategy.

(j) The Accounting Officer must keep records of Procurement Gate Approvals, in a

manual or electronic format, with the following minimum requirements:

(i) Procurement gate;
(ii) Delegated person/s or body;
(iii) Date on which the approval request was received;
(iv) Date on which the approval was actioned; and
(v) Signature of the delegated person or body.

(k) All assets must be recorded in the municipal asset register as required by the GRAP standards.

1.1. **Infrastructure Procurement Gates (PG1)**

(a) Initiate a procurement process;
(*See Annexure C: In order for the initiation to be completed, and the decision to proceed with procurement is effected; the Project Stage Deliverables for Stages 1 and 2 must be completed. In the case of Mega Projects (Projects in excess of R50 million) the Gateway Review requirements must be adhered to as stipulated within Annexure C*)

1.2. Minimum Requirement for PG 1

(i) Establish and clarify the procurement need, aligned to the municipality's development and transformation priorities specified in the IDP.
(ii) Determine a suitable title for the procurement, to be applied as the project description.
(iii) Prepare the broad scope of work for the procurement.
(iv) Perform market analysis.
(v) Estimate the financial value of proposed procurement and contract for budgetary purposes, based on the broad scope of work.
(vi) Confirm the budget.
(vii) Compliance with section 33 of the MFMA with respect to community and stakeholder consultation.

(b) PG 1 is complete when a designated person or body makes the decision to proceed/not to proceed, with the procurement of the infrastructure.

1.3 Procurement Gate 2 for PG 2:

(a) Approve procurement strategy to be adopted.
(*See Annexure C: In order for the procurement strategy to be adopted, and the decision to proceed with an approved procurement strategy; the Project Stage Deliverables for Stages 3 and 4 must be completed*

1.3.1 Minimum Requirement for PG 2:

(a) Develop a procurement strategy aligned to the institutional procurement strategy:

(i) Establish contracting and pricing strategy comprising of an appropriate allocation of responsibilities and risks; and the methodology for contractor payments.
(ii) Identify service required for works.

(iii) Decide on contracting strategy.
(iv) Decide on pricing strategy.
(v) Decide on form of contract.
(vi) Establish opportunities for promoting preferential procurement in compliance with legislative provisions and the Construction Sector Code.

(b) PG 2 is complete when a delegated person or body approves the procurement strategy that is to be adopted.

1.4 Procurement Gate 3 (PG 3)

(a) Approve procurement documents.

1.4.1 Minimum requirements for PG 3:

(b) Prepare procurement documents that are compatible with:
(i) Approved procurement strategies.
(ii) Project management design documentation.
(c) PG 3 is complete when the Bid Specification Committee approves the procurement document.

1.5 Procurement Gate 4 (PG 4)

(a) Confirm that cash flow processes are in place to meet projected contractual obligations.

1.5.1 Minimum requirement for PG 4

(a) Confirm that cash flow processes are in place to meet contractual obligations.
(b) Establish control measures for settlement of payments within the time period specified in the contract.
(c) PG 4 is complete when a delegated person or body confirms in writing that cash flow processes are in place; and control measures are established for the procurement to take place.

1.6 Verification of bids in access of R10 million

Prior to advertisement: Verification by the CFO, the senior manager responsible for a vote must submit to the CFO:

- proof that budgetary provision exists for the procurement of the goods/services and / or infrastructure projects;
- any ancillary budgetary implications related to the bid;
- any multi-year budgetary implications;

11. System of Acquisition management

1. The Accounting Officer must implement the system of acquisition management set out in this Part in order to ensure:

(a) that goods and services are procured by the municipality in accordance with authorized processes only;
(b) that expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;
(c) procurement of goods and services, either through quotations of a bidding processes, shall be within the threshold values as determined by National Treasury; and
(d) the approval of the thresholds of supply chain officials are set and reviewed annually.

2. When procuring goods or services contemplated in section 110(2) of the Act, the Accounting Officer must inform council and must be made public that such goods or services are procured otherwise than through the municipality supply chain management system, including:

(a) the kind of goods or services; and
(b) the name of the supplier.

11. (a) Framework for Infrastructure Procurement (Gate 5 - 7)

The framework for infrastructure procurement outlines the minimum infrastructure procurement policy requirements for municipal planning and implementation. The strategic direction set in the Integrated Development Plan (IDP) informs the framework for infrastructure procurement. For example, procurement strategies must be aligned to the municipality's developmental and internal transformation needs, as specified in the IDP.

1. Procurement Gate 5 (PG 5)

(a) Solicit tender offers.
Minimum requirements for PG 5
(i) Invite contractors to submit tender offers.
(ii) Receive tender offers.
(iii) Record tender offers.
(iv) Safeguard tender offers.
(b) PG 5 is complete when tender offers received are recorded and safeguarded by a delegated person from the SCM unit.

2. Procurement Gate 6 (PG 6)

(a) Evaluate tender offers premised on undertakings and parameters established in procurement documents.

Minimum Requirement for PG 6:
(i) Determine whether tender offers are complete.
(ii) Determine whether tender offers are responsive.
(iii) Evaluate tender submissions.
(iv) Review minimum compliance requirements for each tender.

(v) Perform a risk analysis.

(vi) Prepare a report on tender offers received, and on their achievement of minimum compliance.

(b) PG 6 is complete when the chairperson of the Bid Evaluation Committee approves the BEC report.

3. Procurement Gate 7 (PG 7)

(a) Award the contract.

Minimum Requirement for PG 7:

(i) Bid adjudication committee review of the BEC evaluation report.

(ii) The Bid Adjudication Committee makes an award.

(iii) Accounting Officer's Approval of the tender process.

(iv) Notify successful tenderers and unsuccessful tenderers of the outcome (by publishing information on the municipal website).

(v) Sign the contract document.

(vi) Formally accept the tender offer.

(b) PG 7 is complete when the Accounting Officer or the Bid Adjudication Committee where delegated, confirms that the tenderer has provided evidence of complying with all requirements stated in the tender data and formally accepts the tender offer in writing, and issues the contractor with a signed copy of the contract.

12. Range of procurement processes

1. Goods and services may be procured by way of:

Table: 3

Description	**Value (VAT inclusive)**	**Advertisement**
Petty cash purchases	Transaction up to the value of R 2000 (SCM no longer has physical cash but generates an official order.)	Request one quotation through email.
Written quotation	R 2000 to R 30 000 (Minimum three quotations)	Request a minimum of three quotations through email.
Formal written price quotation	Above R 30,000 to R 300,000 (7 days advertisement quote)	Advertised on the municipal website and/or CIDB. May be advertised on E-tender upon re-advertisement and special cases.
Competitive bidding process	Above R300 000 (Tender)	Advertised on the municipal website, CSD e-tender, local newspaper, and CIDB (construction-related bids).

2. Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction, depending on the nature and the required item by the municipality.

13. General preconditions for consideration of written quotations or bids

1. A written quotation or bid may not be considered unless the provider who submitted the quotation or bid:
   (a) has furnished the municipality with the following details:
      (i) full name of sole proprietor or company;
      (ii) identification number, company registration number or other;
      (iii) Tax Compliance Status (TCS) pin from the SARS;
      (iv) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears for 90 days or Submit a current Municipal Account or Lease Agreement.
      (v) Declaration of interest is compulsory (MBD4) to be completed and signed.
      (vi) Compulsory disclosure of related parties in terms of MBD4 - 3.13.
      (vii) Full disclosure of business interests on MBD4 - 3.14 must be in line with the CSD report/ CIPC document.
      (viii) No bid will be accepted from persons in the service of the state.
      (ix) The Current Central Supplier database report (CSD).
      (x) CSD report, a valid BBBEE certificate accredited by South African National Accreditation System (SANAS) or an original Sworn Affidavit for EMEs and QSEs or BBBEE certificate for EME's and start up enterprises; to claim points for specific goals.
      (xi) Medical Certificate where a specific goal for disability is applicable.

   (b) Requirements for construction and engineering-related bids should be awarded according to CIDB Regulations and have indicated or disclosed:
      (i) If a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months;
      (ii) any person or service provider who fails to disclose his or her employment status with organs of state, his or her contract will be terminated immediately, the service provider shall be deregistered and shall not be allowed to bid for a period not less than three years and shall be reported to National Treasury for blacklisting.
   (c) Any persons or directors in the service of the state, or has been in the service of the state in the previous twelve months are not allowed to do business with the municipality and this excludes non-executive directors as per definition in (d) below.
   (d) A Non-Executive Director is an independent member of the company's board or committee or tribunal, but he or she does not possess the management responsibilities and get paid a service fee not a salary. They are not involved on day to day operations and they have no voting rights over any decision made, therefore non declaration of such non-executive directors' interest will not warrant disqualification as outlined in the MBD4.

(e) The non-executive director must furnish the municipality with a letter stating that they are not the directors of the company but a non-executive of the institution, such as a member of the audit committee/ tribunal/ legal advisor, etc.

14. Lists of service providers

1. The Accounting Officer must:
   (a) Keep a list of service providers of goods and services that must be used for the procurement requirements through Petty cash, written quotations, and formal written price quotations;
   (b) at least once a year through various mode of communication invite service providers to register and update business information as well as commodities or type of business on the municipal database.
   (c) Failure to update the account will be deactivated (inactive) until renewal has been made.
   (d) Service providers are allowed to submit applications for listing at any time.
   (e) specify the minimum listing criteria for service providers:
      (i) Business or Owner's address;
      (ii) Bank confirmation letter of the business;
      (iii) CSD report;
      (iv) SARS Tax Compliance Status (TCS) pin for tax status;
      (v) An annual compulsory declaration of interest (MBD4)
      (vi) Listing criteria stating services provided by bidders;
      (vii) Municipal rates and taxes not in arrears for more than 90 days, or a valid lease agreement stating who is responsible for the municipal account;
      (viii) In terms of the policy, no award will be made to persons whose municipal rates, taxes, and service fees are more than 90 days in arrears or no arrangements have been made with the relevant Municipality to pay up arrears.
      (ix) BBBEE certificate accredited by SANAS or a Sworn Affidavit for EME'S and QSE'S for ownership and supplier classes.
   (f) Disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector, in accordance with the MFMA Circular 46 (as amended from time to time).
2. The commodity must be aligned with the goods and services provided by suppliers as per listing criteria.
3. In the case where the supplier database is maintained by a government department, in this case, National Treasury, through the Central Supplier Database, the municipality shall keep records of service providers at the level of detail that will ensure minimum compliance requirements in as far as status of the municipal account, declaration of interest, relatedness to people in service of state.

15. Petty Cash purchases

1. The conditions for the procurement of goods by means of petty cash purchases referred to in section 12 (1) (a) of this Policy, are as follows:

   (a) Council determines the terms on which a manager may delegate responsibility for petty cash to an official reporting to the manager; petty cash threshold to be delegated per month is R2000 per case;
   (b) The Council determines the maximum number of petty cash purchases or the maximum amounts per month for each manager; the threshold per month is R2000 in total per case;
   (c) a monthly reconciliation report from the acquisition manager must be provided to the chief financial officer, including:
      (i) the total amount of petty cash purchases for that month; and
      (ii) receipts and appropriate documents for each purchase.
   (d) insert any other conditions determined by the council.

16. Written or Verbal Quotation (deleted in line with the amendment of the regulation)

17. Formal Written Price Quotations (FWPQ)

1. The conditions for the procurement of goods or services through formal written price quotations are as follows:
   (a) At least three (3) written price quotations must be obtained from three (3) different suppliers registered on the CSD.
   (b) That quotations may be obtained from providers who are not listed, provided that such providers meet the listing criteria in the Supply chain management policy required by regulation 14(1)(b) and (c);
   (c) If it is not possible to obtain at least three (3) written price quotations from three (3) different suppliers registered on the CSD, except where suppliers are exempted from registration on the CSD, the reason should be recorded and approved by the Head of supply chain management and reported to the CFO and records be kept for audit purposes.
   (d) The Head of supply chain management must ensure that the prices received are market-related by testing the market through requests for quotation, and where they are not, negotiations may be entered into or re-advertisement.
   (e) The Accounting Officer must record the names of the potential providers and their written quotations.
   (f) The specific goals are applicable for all quotations and will be subjected to 80/20 points.
   (g) The 80 points for price, 20 points for specific goals, and will be allocated as follows:
   (h) Five 5 points for Military veteran, 5 points for women, 5 points for youth, and 5 points for disability.

The following specific goals and points are applicable:

Military veteran	Women	Youth	Disability	**Total**
5	5	5	5	**20**

The Acquisition manager must at the end of each month report to the Head of SCM regarding the procurement of the above specific goals.

18. The procedure for the procurement of goods or services through formal written price quotations, is as follows:

(a) When using the list of service providers, the Accounting Officer must promote ongoing competition amongst providers by inviting providers to submit quotations on a rotation basis.

(b) All requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of regulation 17, be advertised for at least seven (7) **calendar** days on the website and/or CSD e tender and an official notice board of the municipality; evaluation will be on 80:20-point system where 80 points is for price and 20 points for specific goal as per the Preferential Procurement Regulation of 2022 and SPM Preferential Procurement Policy 2024.

(c) Offers received must be evaluated on a comparative basis taking into account only unconditional discounts;

(d) the Chief Financial Officer must on a monthly basis be notified in writing of all written quotations and formal written price quotations accepted by an official acting in terms of a sub-delegation;

(e) On the second time of re-advertising a bid/quotation, suppliers on the municipal database may be consulted to apply for the bid, this must be construed as supplier and official relationship.

(f) The prescripts of the Preferential Procurement Policy (PPP) 2024 and its Regulations shall be applied to all procurement below R 50 million (all applicable taxes included) for 80/20;

(g) Acceptable offers, which are subject to specific goals in line with PPP 2023 and associated regulations, must be awarded to the bidder whose offer is according to specifications, has got the ability to deliver the required service (as per specification/ scope of work/ functionality criteria provided), has scored the highest points and is compliant with all the SCM requirements and is registered on CSD;

(h) The delegated officials must ensure that quotations received from bidders, letters of award and any other related relevant documentation are maintained in a standard filing system for proper record-keeping purposes.

19. Competitive Bidding process

1. Goods or services above a transaction value of R300 000 (VAT included) and long-term contracts may only be procured through a competitive bidding process, subject to section 11(2) of this Policy.
2. No requirement for goods or services above an estimated transaction value of R300 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.
3. Point systems to be used:

3.1	80:20-points	80 points for price 20 points for specific goals (equal to or below R50 million)
3.2	90:10-point system	90 points for price 10 points for specific goals (Above R50 million)

3.3 The specification committee will indicate on a bid document if functionality criteria points need to be used, and the evaluations committee will evaluate based on the functionality criteria for a specific bid.

3.4 For construction projects CIDB Act and Regulations to be used for quotations/bids from the value of R30 000.

20. Procedures for Competitive Bidding

1. The procedures for the following stages of a competitive bidding process are as follows:
   (a) Compilation of bidding documentation as required;
   (b) Public invitation of bids in line with the policy;
   (c) Site meetings or briefing sessions as and when required.
   (d) Handling of bids submitted in response to public invitation in line with the policy;
   (e) Evaluation of bids in line with the policy
   (f) Award of contracts in line with the policy;
   (g) Administration of contracts; and
   (h) Proper record keeping:
   (i) Any extension of a tender validity period requires the Accounting Officer's approval.

21. Compilation of bid documentation for Competitive bids

1. In addition to regulation 13 the criteria to which bid documentation for a competitive bidding process must:
   (a) take into account:

(i) the general conditions of contract and any special conditions of contract, if specified;
(ii) any Treasury guidelines on bid documentation; and
(iii) the requirements of the Construction Industry Development Board, in the case of a bid relating to the construction, upgrading or refurbishment of buildings or infrastructure;

(b) include the specific goals to be used, as contemplated in the Preferential Procurement Regulations of 2022, & Preferential Procurement Policy 2024 and evaluation and adjudication criteria, including any criteria required by other applicable legislation;

(c) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;

(d) if the value of the transaction is expected to exceed R10 million (VAT included), require bidders to furnish:

(i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements:

(aa) for the past three years, or

(bb) since their establishment, if established during the past three year;

(ii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;

(iii) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what portion and whether any portion of payment from the municipality or municipal entity is expected to be transferred out of the Republic; and

(e) stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation) or when unsuccessful, in a South African court of law. The Accounting Officer reserves the right to stipulate that such a dispute to be settled utilizing a court of law within the jurisdiction of Sol Plaatje municipality.

22. Public invitation for Competitive Bids

1. Supply chain management policy must determine the procedure for the invitation of competitive bids and must stipulate:

(a) That any invitation to prospective providers to submit bids must be by means of a public advertisement if possible in newspapers commonly circulating locally, the website of the municipality **or** any other appropriate ways which may include the Government Tender Bulletin, e-Tender Publication, CIDB i-Tender system for construction-related tenders, and in any other appropriate media.

(b) The information contained in a public advertisement, must include:

(i) The closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R10 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to sub regulation (2); and

(ii) A statement that bids may only be submitted on the bid documentation provided by the municipality of municipal entity.
(iii) The bid must be advertised a minimum of 30 calendar days, from the date on which the advertisement is placed in a newspaper if possible, or the municipal website and e-tender.
(iv) In exceptional cases the tender will be advertised for 14 calendar days subject to approval by the Accounting Officer, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.
(v) If the tender is for a period of more than 12 months or value exceeding R10 million VAT inclusive, the tender cannot be advertised for 14 days.
(vi) All bids may only be submitted on the bid documentation provided by the municipality; and
(vii) date, time and venue of any proposed site meetings or briefing sessions must be stipulated on the tender invitation.
(viii) Bids submitted must be sealed; the envelope must contain the bid number, description of bid and closing date.

2. A supply chain management policy may allow the accounting officer to determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, but only if such shorter period can be justified on the grounds of urgency of emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.
3. Bids submitted to the municipality or municipal entity must be sealed.
4. Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

23. Procedure for Handling, opening and recording of bids.

1. The time for the bid opening should be the same as the closing of bids, or promptly thereafter and should be announced, together with the place for bid opening, in the invitation to bid. The normal closing time for submission of bids is 10:00:00 and immediately opening will take place. No bids will be accepted after 10:00:00. Any submission received seconds after the official closing time will not be accepted. No late bids will be accepted under any circumstances.
2. Bids official will not sign for bids delivered via courier services. It is the responsibility of the courier personnel to ensure that the bid is placed inside the official tender box before the closing time.
3. All the tenders must be placed inside the tender box by the bidders or a courier company.
4. For RFQ, RFP, emergency, closed tenders closing time as and when will be determined by SCM.
5. All bids must be opened in public at the stipulated place and time, if practical. Notwithstanding the number and volume of the bids received, bidders or their representatives should be allowed to be present at the bid opening meeting immediately after closing.

6. The names of the bidders and if practical, the total price of each bid, should be read out.
7. The procedures for the handling, opening and recording of bids, are as follows:
   (a) Bids:
   (i) may be opened in public;
   (ii) must be opened at the same place and time of the closing of bids; and
   (iii) bids received after the closing time should be recorded and but will not be considered and will be returned unopened immediately.
   (b) An opening register must be compiled for all bids received and must be made available for public inspection;
   (c) No information must be disclosed to bidders before awards.
   (d) The bidding results and all other related bidding information, including but not limited to 14-day notifications, notices in terms of Section 23, Section 75, and any other applicable notices, will be published on the Municipal website and made available to the public. It shall therefore be the responsibility of all bidders to regularly visit the Municipal website to obtain such information and updates.

24. Negotiations with preferred bidders

1. For tenders advertised through a competitive bidding process, the necessary approval or mandate to negotiate with any service provider must obtained in writing from relevant BAC or Accounting Officer or any delegated official, as the case may be.
2. The approval or mandate to negotiate must at least include the following:
   (a) Reasons for negotiations (price negotiations)
   (b) Negotiation parameters
   (c) Objectives of the negotiations
   (d) Names of identified service providers to negotiate with and
   (e) Names of the persons authorized to conduct the negotiations - the Adhoc committee appointed by the Accounting Officer.
   (f) Minutes and attendance register of the negotiating team must be recorded in writing or virtual recording.
3. For RFQ (web quote, deviations, closed tenders below R300 000), and RFP, the General Manager of SCM and SCM team are mandated to negotiate with any service providers in a fairly, equitable transparent, competitive, cost-effective and must be done within the parameters set above and the principles of best practice.
4. The Accounting Officer may, in terms of this Supply Chain Management Policy negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provide that such negotiation:
   (a) does not allow any preferred bidder a second or unfair opportunity.
   (b) is not to the detriment of any other bidder; and
   (c) does not lead to a higher price than the bid as submitted.
5. Minutes of such negotiations must be kept for record purposes.
6. All negotiations must be exercised in a fair, equitable, transparent and competitive manner that will not unduly disadvantage other bidders and comprise integrity of the process.

25. Two-stage bidding process

1. A two-stage bidding process is allowed for:
   (a) large complex projects;
   (b) projects where it may be undesirable to prepare complete, detailed technical specifications; or
   (c) long term projects with a duration period exceeding three years.

2. In the first stage technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.
3. In the second stage final technical proposals and priced bids should be invited.

26. Committee system for Competitive Bids

1. A committee system for competitive bids shall consist of the following committees:
   (a) a bid specification committee;
   (b) a bid evaluation committee; and
   (c) a bid adjudication committee;
2. The Accounting Officer appoints the members of each committee, taking into account section 117 of the Act; and cannot be sub-delegated except for the CFO in the adjudication committee who can appoint a sub-delegate:
   (a) All members of the three committees are appointed for 12 months and may be re-appointed for another 12 months (1st July to 30th June) and must declare their financial interest in line Municipal policies, sign the SCM code of conduct, and also declare business interest(s) as per Regulation 46(2)(e) and (f).
3. Members of all the bid committees are jointly and severally responsible for the decisions made by the committees in which they serve.
4. A neutral or independent observer, appointed by the Accounting Officer, must attend or oversee a committee when this is appropriate for ensuring fairness and promoting transparency. Such an observer must ensure there is no conflict of interest and should not participate in any government procurement processes.
5. The committee system must be consistent with:
   (a) sections 27, 28 and 29 of this Policy; and
   (b) any other applicable legislation.
6. The Accounting Officer may appoint the committee system to formal written price quotations.
7. Quorum: The BSC and BEC cannot undertake business without a quorum present, consisting of 50% plus 1 of its total members with voting powers (rounded to the nearest whole number).

27. Bid Specification Committee

The Accounting Officer / Authority is responsible for the appointment of bid committees and such appointment must be in writing:

1. A bid specification committee must compile the specifications for the procurement of goods or services for infrastructure delivery in accordance with MFMA Circular 77 by the municipality.
2. Determining Specifications/Terms of Reference:
   (a) The Bid Specification Committee shall draw up clear and unbiased specifications and terms of reference.
   (b) Must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited by or recognised by the South Africa National Accreditation System with which the equipment or material or workmanship should comply;
   (c) Where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;
   (d) May not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;
   (e) Include clear evaluation criteria prior to the invitation of the quotation/bid as offers may only be evaluated according to the criteria stipulated in the quotation/bid document.
   (f) It is the responsibility of the end user through the facilitation of the Cross-Functional Team and the Bid Specification Committee to compile detailed and clear specification with which to source proposals.
   (g) Specifications should be based on relevant characteristics and/or performance requirements. Reference to brand name, catalogue numbers, or similar classifications to be avoided. If it is necessary to quote a brand name the words “or equivalent “should be added after the reference.
   (h) The specification should commit the acceptance of office for goods which have similar characteristics, and which provide performance at least equivalent to those specified. The quality required should not be over-specified to the extent that it will be impossible for others to offer such a product.
   (i) Must indicate the specific goal for each tender before advertisement takes place in line with the Preferential Procurement Regulation 2022 and as set out in the Preferential Procurement Policy 2024.
   (j) The Bid Specification Committee must determine the Bid advert days in line with Supply Chain Policy.
   (k) The Bid Specification Committee may, after due consideration of the circumstances around the already advertised bid, consider extension for the closing of the bid as may be requested by the service provider.
   (l) The BSC is responsible for the approval of Bid specifications prior to publication of the invitation for bids in terms of this Policy.
   (m) The specification committee will indicate on a bid document if functionality criteria points need to be used.

(n) The Accounting Officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of their own to preside at the meeting provided they form a quorum.

3. A bid specification committee must be composed of 50% + 1 (one) of the appointed members, for a period as determined by the Accounting Officer; the Chairperson; Engineer (depending on the type of specification); SCM practitioner; official from Finance / Budget Office (BTO) and a Secretariat of the BSC and other officials from any cross functional section depending on the number of members.
4. All committee members must declare their interests during the introduction of the meeting either in writing or virtual.
5. BSC members must complete the code of conduct on an annual basis.
6. The Line Managers will be invited as and when their items are presented at the Bid Specification Committee for their presentation.
7. Internal or external advisor with no voting rights can form part of the Bid Specification Committee and the number of specialists is not restricted.
8. A legal expert may be required to provide advisory support to the committee.
9. the Risk Manager attending the meeting shall ensure that evaluations are compliant to policy, procedure and process.
10. The specification committee will approve the functionality points that must be used.
11. No person, advisor or corporate entity involved with the bid specification and procurement documentation committee, or director of such a corporate entity, may bid for any resulting contracts.
12. Secretariat of the BSC shall fulfill the professional Secretariat function.
13. For general goods and services that are frequently procured, a specifications library may be compiled, and such specifications revised annually.

28. Bid Evaluation Committee

The Accounting Officer / Authority is responsible for the appointment of bid committees and such appointment must be in writing:

1. Bid Evaluation Committee for infrastructure (construction), **goods and services** must:
   (a) Evaluate bids in accordance with:
   (i) The specifications for a specific procurement; and
   (ii) The point system must be set out in the supply chain management policy of municipality in terms of regulation 27(2) (f) and as prescribed in terms of the Preferential Procurement Policy 2024.
   (iii) The committee will evaluate each bidder in line with the specific goal setup in the tender document as set out.
   (b) Evaluate each bidder's technical and financial ability to execute the contract;
   (c) Check that the bid under the evaluation are compliant as per bid document;
   (d) Check in respect of the recommended bidder whether municipal rates and taxes are not in arrears for more than 90 days;
   (e) Check in respect of the recommended bidder, whether a valid lease agreement exists indicating which party is responsible for the municipal account. However, the absence of a lease agreement that does not clearly state the party responsible for the municipal account, shall not automatically result in

disqualification. In such instances, the BEC may exercise its discretion, guided by the principles of fairness, equity, transparency, and competitiveness as outlined in Section 217 of the Constitution.

(f) Submit to the adjudication committee a report and recommendations regarding the award of the bid or any other related matter to the adjudication committee for consideration and/or approval.

(g) The BEC may, if necessary, authorise communication where clarification is required with bidders prior to recommending of the tender to BAC for consideration of award.

(h) Such communication must go to all bidders if all bidders are affected but in case where one bidder is required to clarify certain information, only that bidder must be communicated with, and such communication must be recorded in the minutes.

(i) Any communication authorised by the BEC shall be in the form of a written request for clarification on any matter affecting the evaluation of the bid offer.

(j) A copy of the notice, together with a transmission verification report/proof of posting, shall be submitted to the BEC and be kept for record purposes.

(k) The BEC members are the custodians of the minutes, although SCM are safe keeping the minutes, and the BEC is accountable to the Municipal Manager and the Chairperson must attach his or her signature thereto.

(l) The Risk Manager attending the meeting shall ensure that evaluations are compliant to policy, procedure, and process.

(m) All committee members must declare their interests during the introduction of the meeting either in writing or virtually.

(n) The BEC must ensure that the recommended bidder(s) are not listed in the National Treasury's Register for tender Defaulters or the list of restricted suppliers; and

(o) The BEC must ensure the declaration of interest (MBD 4) is completed and signed by the bidder and no bid will be accepted from persons in the service of the state.

(p) All bidders must complete the declaration of interest accurately and honestly, failure to do so may lead to disqualification.

(q) The current compliant Central Supplier database report (CSD).

(r) CSD report, BBBEE certificate accredited by South African National Accreditation System (SANAS) or Sworn Affidavit for EMEs and QSEs or BBBEE certificate for EMEs and start-up enterprises; to claim points for specific goals.

(s) Medical Certificate where a specific goal for disability is applicable

(2) A bid evaluation committee composition:

(a) 50% + 1 (one) as appointed by the Accounting Officer, for the period stated and the quorum is constituted by the **Chairperson**, **SCM practitioner**, **official from the Finance division** and **three (3) other officials** from any cross-functional section, depending on the number of members (user departments).

(b) Officials, including an internal specialist from the department, who require the goods and/or services.

(c) The Accounting Officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are

present must elect one of them to preside at the meeting provided they form a quorum.

(d) Members of the committee will be appointed for a period determined by the Accounting Officer.

(e) All committee members must declare their interests during the introduction of the meeting either in writing or virtual.

(f) BEC members must be complete the code of conduct on an annual basis.

(g) Secretariat of the BEC shall fulfill the professional Secretariat function.

(h) A legal expert may be required to provide advisory support to the committee.

(i) An official may not be a member of the Bid Evaluation Committee and the Adjudication Committee for the same bid.

29. Bid Adjudication Committee

The accounting Officer / Authority is responsible for appointment of bid committees and such appointment must be in writing:

1. A bid adjudication committee for infrastructure (construction), **goods and services** must:

(a) Consider the report and recommendations of the bid evaluation committee; and either:

(i) verify that the procurement process which was followed complies with the provisions of this document;

(i) confirm that the report is complete and addresses all considerations necessary to make a recommendation;

(ii) depending on its delegations, make a final award or a recommendation to the Accounting Officer to make the final award; or

(iii) make another recommendation to the Accounting Officer for the award and on how to proceed with the relevant procurement.

(b) A BAC shall ensure that:

(i) All bids have been evaluated in a compliant manner.

(ii) Disqualifications are justified and that valid and accountable reasons/motivation were furnished for passing over of bids.

(iii) Scoring have been fair, consistent and correctly calculated and applied, and

(iv) Declarations of interest have been taken into account.

(d) A BAC shall ensure, before recommending or awarding a bid, that the bid represents the best value available to the Municipality in terms of price, functionality, local content and specific goals.

(e) consider commercial risks and identify any risks that have been overlooked or fall outside of the scope of the report which warrant investigation prior to taking a final decision.

2. A bid adjudication committee composition:

must consist of at least four senior managers of the municipality which must include-

(i) The Chief Financial Officer or, if the chief financial officer is not available, another manager in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer; and

(ii) At least one senior supply chain management practitioner who is an official of the municipality; and any other 4 senior managers.

(iii) A technical expert in the relevant field who is an official of the Municipality, if the Municipality has such an expert.

3. Outside technical experts may form part of the adjudication process in case; they must leave the meeting after advice has been given. Only the standing committee members can be involved in final deliberations and recommendations for final approval.
4. A legal expect may be required to provide advisory support to the committee.
5. The risk and compliance officer attending the meeting shall ensure that evaluations are compliant to policy, procedure and process.
6. All committee members must declare their interests during the introduction of the meeting either in writing or virtual.
7. BAC members must complete the code of conduct on an annual basis.
8. The Accounting Officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.
9. An official may not be a member of the Bid Evaluation Committee and the Adjudication Committee for the same bid.
10. (a) If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid:

    (i) check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears, and;

    (ii) notify the Accounting Officer.

    (b) The Accounting Officer may:

    (i) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in section (1a); and

    (ii) if the decision of the bid adjudication committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration and

    (iii) refer the report back to the evaluation committee for their reconsideration or make an award of a tender with or without conditions if the value is below R10 million. If above R10 million, make recommendation to the Accounting Officer.
11. The Accounting Officer may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.
12. The Accounting Officer must comply with section 114 of the MFMA within 10 working days.
13. The Accounting Officer shall appoint an alternative bid committee member for continuity where the appointed member is unavailable.
14. The BAC committee shall consider proposals regarding the variation, cancellation, amendment, extension or transfer of contracts that have been awarded.
15. The BAC committee shall consider the merits of an unsolicited offer and make a recommendation Accounting Officer.

16. The BAC committee shall report to the Accounting Officer any recommendation made to award a contract to a bidder other than the bidder recommended by the evaluation committee giving reasons for making such a recommendation.

17. The recommendations of the Bid Adjudication Committee (BAC) must be submitted to the Accounting Officer for consideration and final approval. Where deemed necessary and based on risk considerations, the Accounting Officer may refer the BAC recommendation to the Internal Audit Unit to conduct a compliance or quality assurance review of the bidding process prior to the award of the contract. Such review shall be conducted in line with the principles of good governance and internal control as encouraged in MFMA Circular 62.

18. The infrastructure project, including any other project with a value above R10 million, will be subjected to internal audit for quality assurance.

19. The BAC committee shall not make a recommendation for an award of a contract or order if the recommended bidder or framework contractor has:
    (i) made a misrepresentation or submitted false documents in competing for the contract or order; or
    (ii) been convicted of a corrupt or fraudulent act in competing for any contract during the past five years.
20. The BAC committee may on justifiable grounds and after following due process, disregard the submission of any bidder if that bidder or any of its directors, members or trustees or partners has abused the delivery management system or has committed fraud, corruption or any other improper conduct in relation to such system. The National Treasury and the provincial treasury shall be informed where such tenderers are disregarded.
21. BAC must check the CIDB status of the bidder before an award.
22. BAC can only make an award if the bidder's CIDB status is active.

29. (a) High-level responsibilities of Bid Secretariat

1. Secretariats of the Bid committees shall fulfil the professional Secretariat function.
2. Prepare submission packs, agendas, signed minutes of bid committees' meeting.
3. Ensure timeous distribution of packs to committees.
4. Coordinate meeting to take place in an orderly fashion.
5. Communicate submissions and decisions.
6. Ensure that documentation is aligned with recommendations from the committees.
7. Keep record of all minutes and recordings and follow up on actions items.
8. Manage proper record-keeping of the committees.
9. Ensure that minutes are properly filed for audit purposes.

30. Procurement of Banking Services

1. A contract for the provision of banking services:
    (a) must be procured through competitive bids;
    (b) must be consistent with section 7 or 85 of the Act; and

(c) may not be for a period of more than five years at a time.

2. The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.
3. The closure date for the submission of bids may not be less than sixty (60) calendar days from the date on which the advertisement is placed in a newspaper in terms of the section.
4. Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

31. Procurement of IT related goods or services

1. The Accounting Officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT-related goods or services through a competitive bidding process.
2. The parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.
3. The Accounting Officer must notify SITA, together with a motivation of the IT needs of the municipality if:
   (a) The transaction value of IT-related goods or services required by the municipality in any financial year will exceed R50 million (VAT included); or
   (b) The transaction value of a contract to be procured by the municipality, whether for one or more years, exceeds R50 million (VAT included).
4. If SITA comments on the submission and the municipality disagrees with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National Treasury, the relevant provincial treasury and the Auditor General.

32. Procurement of goods and services under contracts secured by other organs of state

1. The Accounting Officer may procure goods or services for the municipality under a contract secured by another organ of state, but only if:
   (a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;
   (b) the municipality has no reason to believe that such contract was not validly procured;
   (c) there are demonstrable discounts or benefits for the municipality to do so; and
   (d) that other organ of state and the provider have consented to such procurement in writing.

2. Sub-sections (1)(c) and (d) do not apply if:
   (a) a municipal entity procures goods or services through a contract secured by its parent municipality; or

(b) a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

33. Procurement of goods necessitating special safety arrangements

1. The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, must be restricted where ever possible.
2. Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership and cost advantages for the municipality.

34. Proudly South African Campaign / Locality

The Municipality supports the Proudly South African Campaign to the extent that, as far as possible, preference is given to procuring local goods and services from:

(a) Offices within the jurisdiction of SPM.
(b) Offices within the jurisdiction of the Francis Baard District
(c) Offices within the Northern Cape Province
(d) Offices within the Republic of South Africa

Table: 4 Locality

No#	Criteria	80/20 Points allocation	90/10 Points allocation
1.	Offices within the jurisdiction of SPM	20	10
2.	Offices within the jurisdiction of Francis Baard District	5	3
3.	Offices within the Northern Cape Province	3	2
4.	Offices within the Republic of South Africa	1	1

All tenders must comply with locality point scoring and this scoring will vary according to the nature of the tender as and when required by the BSC.

NB. The bidder must clearly stipulate the location of the business. For the above measurement, the business/trading address in the form of a municipal account lease agreement, or both will be used as proof of locality. The inspection will be done by the Municipality where applicable.

35. Appointment of Consultants

1. A supply chain management policy may allow the accounting officer to procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.
2. A contract for the provision of consultancy services to a municipality must be procured through competitive bids if –
   (a) The value of the contract exceeds R 300,000 (VAT included); or
   (b) The duration period of the contract exceeds one year.
3. In addition to any requirements prescribed by these Regulations for competitive bids, bidders must furnish the municipality with particulars of:
   (a) All consultancy services provided to an organ of state in the last five years; and
   (b) Any similar consultancy services provided to an organ of state in the last five years
4. The municipality must ensure that copy right in any document produced, and the patent rights or ownership in any plant, machinery, thing, system process designed or devised by a consultant in the course of consultancy services is vested in the municipality**.**

36. Deviation from, and ratification of minor breaches of, procurement processes

1. The Accounting Officer may:
   (a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only
   (i) in an emergency;
   (ii) if such goods or services are produced or available from a single provider only;
   (iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;
   (iv) acquisition of animals for zoos; or
   (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
   (b) ratify any minor breaches of the procurement processes by officials or committees acting in terms of delegated powers or duties which are purely of a technical nature.

2. The Accounting Officer must record the reasons for any deviations in terms of subsection (1)(a) and (b) of this policy and report them to the next meeting of the council, and include as a note to the annual financial statements.
3. Subsection (2) does not apply to the procurement of goods and services contemplated in section 110(2) of the Act.
4. Minor Breaches in line with the MFMA Circular 68

The supply chain management policy may allow the accounting officer to ratify any minor breaches of the procurement process by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

- Ratifying these minor breaches shall apply strictly to process-related or administrative aspects and must not, under any circumstances, be used to override, alter, or bypass any applicable legislation, including the Municipal Finance Management Act (MFMA), Treasury Regulations, or any other prescripts governing SCM. This ratification function is strictly limited to issues that do not affect the fairness, transparency, competitiveness, or legality of the procurement process.
- Under no circumstances may this clause be used to ratify material non-compliance such as irregular awards, conflict of interest, or any act that compromises legal procurement standards. All ratifications must be documented and reported in accordance with applicable SCM reporting procedures.

Examples of minor technical or administrative breaches may include:

- Use of outdated internal templates or forms (e.g. use of an outdated technical report or listing criteria)
- Omission of non-substantive reference numbers (e.g. tender number or description on paid orders)
- Delayed scanning or uploading of bid documents where no prejudice occurred.
- Minor clerical errors that do not affect the bid outcome or evaluation.

Examples of minor process-related breaches (in the context of the MFMA and SCM regulations) may include:

- Late submission of award details to the municipal website or National Treasury portal, provided the award process was lawful and fair.
- Minor deviations in timelines for bid opening or briefing sessions, where all suppliers were still given fair and equal opportunity.
- Slight delays in submitting procurement plans to the Accounting Officer, without impacting compliance or transparency.
- Late submission of technical reports

The municipality will deal with the minor breaches of the SCM policy as indicated above, contained and guided by the MFMA circular 68 and in the flowchart in Annexure B of the circular 68.

5. For the sole provider or accredited agency, the procurement of any class of goods (parts) or services will be procured within the threshold not exceeding R200 000 for each sole provider or accredited agency, as it will be determined by the Supply Chain. This will be selected from the database of accredited agencies and the sole provider. This procurement strategy cannot be viewed as splitting, but to improve service delivery. This clause is in line with section 61 of the policy under the sole provider.

36. (a) Conditions/Circumstances that necessitate deviations

1. There are mandatory and extreme conditions that compel a Line Manager to urgently want to dispense of Supply Chain Management or procurement, and these reasons should at least cover the following;
   (a) Disastrous situation leading to loss or damage to public or private property
   (b) Life-threatening
   (c) Environmental pollution
   (d) Loss of revenue by the municipality
2. These circumstances may lead to emergency procurement to mitigate the risk anticipated from the eventuality, and in the case of an eventuality, minimize the impact on life, environment and property.
3. Emergency procurement in its nature is aimed to avert temporarily, whilst permanent strategies must be sought to address the situation and /or an unexpected and sudden event that must be dealt with urgently and where there is an immediate threat to revenue, to property, to life and limb.
4. All reports for deviations submitted by Line Managers and respective ED's are to be checked by all respective General Managers of Finance Directorate as indicated in the deviation form for any of the following:
   (a) Is the motivation valid for the deviation?
   (b) Is the process fair, equitable, transparent and cost effective?
   (c) Is there sufficient reason for not going out to tender?
   (d) Is there no existing tender similar to the request?
   (e) Is there an adequate budget?

5. The administrative process of the deviation must be concluded within 14 working days which relates to the signing off by various parties reflected in the deviation template.
6. Extension of deviation is not allowed since the deviation is regarded as an interim solution while putting a long term solution to the problem.
7. Extension may only be granted under exceptional cases where justifiable grounds are made and it must be recommended by, ED's and approved by the Accounting Officer.
8. The Head of SCM together with other the SCM practitioners (Managers) and the technical experts of user department can negotiate with bidders who responded to RFP for deviation in the best interest of the municipality without any prejudices to bidders.

37. Unsolicited Bids

1. In accordance with section 113 of the Act, the municipality is not obliged to consider unsolicited bids received outside a normal bidding process.
2. If an Accounting Officer decides in terms of section 113(2) of the Act to consider an unsolicited bid, only if:
   (a) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;

(b) the product or service will be exceptionally beneficial to, or have exceptional cost advantages for the municipality;
(c) the person who made the bid is the sole provider of the product or services for the municipality; and
(d) the reasons for not going through the normal bidding processes are found to be sound by the Accounting Officer.

3. Where the Accounting Officer decides to consider an unsolicited bid that complies with subsection (2) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with –
(a) its reasons as to why the bid should not be open to other competitors;
(b) an explanation of the potential benefits if the unsolicited bid were accepted; and
(c) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.

4. Once the Accounting Officer has received written comments, it must submit such comments to the National Treasury and the relevant provincial treasury.

5. The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the Accounting Officer, depending on its delegations.

6. A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.

7. When considering the matter, the adjudication committee must take into account –
(a) any comments submitted by the public; and
(b) any written comments and recommendations of the National Treasury or the relevant provincial treasury.

8. If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the Accounting Officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.

9. Such submission must be made within seven days (7) after the decision on the award of the unsolicited bid is taken, but no contract committing the municipality to the bid may be entered into or signed within 30 days of the submission.

37. (a) Unsolicited Bids (National Treasury Practice Note No.11 of 2008/9)

1. Criteria for consideration of an Unsolicited proposal:
(a) A comprehensive and relevant project feasibility study has established a clear business case; and
(b) The product or service involves an innovative approach to project development and management; or

2. The Accounting Officer must reject the unsolicited proposal if the proposal relates to known institutional requirements that can, within reasonable and practicable limits, be acquired by conventional competitive bidding methods.

3. Use of external consultants. The municipality may seek advice from independent consultants or experts provided that:
(a) An appropriate undertaking be obtained from any such person that any confidential material or information provided by the proponent will not be disclosed to anyone other than an employee or agent of such a third party who

will, in turn treat the information or material as confidential and give an undertaking to do so; and

(b) The cost of obtaining independent advice will be incurred by the institution, unless the proponent withdraws the proposal prior to entering into an unsolicited proposal agreement, in other which event the proponent will be liable to the institution for these costs.

38. Combating of abuse of Supply Chain management system (bid rigging)

1. The Accounting Officer must–

(a) Take all reasonable steps to prevent abuse of the supply chain management system;

(b) Investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Policy, and when justified –

(i) take appropriate steps against such official or other role player; or

(ii) report any alleged criminal conduct to the South African Police Service;

(c) Check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited from doing business with the public sector;

(d) Reject any bid from a bidder–

(i) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the municipality, or to any other municipality or municipal entity, are in arrears for more than three months; or

(ii) who during the last five years has failed to perform satisfactorily on a previous contract with the municipality or any other organ of state after written notice was given to that bidder that performance was unsatisfactory;

(e) Reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;

(f) Cancel a contract awarded to a person if –

(i) the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or

(ii) an official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and

(g) Reject the bid of any bidder if that bidder or any of its directors –

(i) has abused the supply chain management system of the municipality or has committed any improper conduct in relation to such system;

(ii) has been convicted for fraud or corruption during the past five years;

(iii) has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or

(iv) has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).

2. The Accounting Officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of sub-sections (1)(b)(ii), (e) or (f) of this policy.
3. Section 4(1)(b)(iii) of the competition act No.89 of 1998, as amended, prohibits any agreement between or concerted practice by firms, or a decision by association o firms, if it is between parties in horizontal relationship and if it involves collusive bidding/ tendering (or bid rigging).

4. In order to deter any form of collusive bidding (bid rigging), bidders shall confirm that they have not entered into any such practices by completing a certificate to that effect.
5. The standard document pertaining to the certification of the independent bid determination shall accompany all price quotation, advertised competitive bids, limited bids and proposals.
6. SPM is required to utilise the information contained in the Certificate of Independent Bid Documentation (MBD 9) to ensure that when bids are considered all reasonable steps are taken to prevent any form of bid rigging.

39. Logistics Management

1. The Accounting Officer must establish and implement an effective system of logistics management, which must include –

   (a) No issuing of store items or the commencement of the procurement process may take place without a properly completed requisition form.
   (b) The monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;
   (c) The setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;
   (d) The placing of electronic orders for all acquisitions including those from petty cash;
   (e) Before payment is approved, certification by the responsible Municipal Officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;
   (f) Appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;
   (g) Regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes;
   (h) Monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services; and
   (i) The maintenance and administration of term contracts is co-managed with acquisition management for general goods/ services.
   (j) Only orders created via the official SPM mechanism will be deemed valid by SPM.

40. Disposal Management

1. The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets are subject to sections 14 and 90 of the MFMA.
   (a) The committee may be appointed by the Accounting Officer for the disposal of movable and immovable capital assets for a period so determined by the Accounting Officer.
   (b) For movable capital assets, the composition would be consistent with the Asset Management Policy;
   (c) Before disposal of immovable assets refer to section 14 of the MFMA and the Municipal Asset Transfer Regulations (no. R.*878);*
   (d) Such a disposal committee are advisory committees to the Municipal Manager on the disposal of capital assets and do not replace any of the bidding committees.

2. (a) Assets may be disposed of by:
   (i) transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;
   (ii) transferring the asset to another organ of state at market related value or, when appropriate, free of charge;
   (iii) selling the asset; or
   (iv) destroying the asset.
   (b) The Accounting Officer must ensure that:
   (i) immovable property may be sold only at market related prices except when the public interest or the plight of the poor demands otherwise in accordance with section 14 of the MFMA;
   (ii) movable assets may be sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous to the municipality;
   (iii) in the case of disposable computer equipment, the provincial department of education must first be approached to indicate within 30 calendar days whether any local schools are interested in the equipment; and
   (iv) in the case of disposable firearms, National Conventional Arms Control Committee has approved any sale or donation of fire arms to any person or institution within or outside the Republic; provided that:
   (c) Immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise; and
   all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed.
   (d) Ensure that where assets are traded in for other assets, the highest possible trade-in price is negotiated.

3. Competitive bids: The sale and letting of assets:
   (a) 80/20 preference points system for tenders for income-generating contracts with Rand value equal to or below R50 million, shall be evaluated with a specific goal.

(b) 90/10 preference point system for tenders for income-generating contracts with Rand value above R50 million, shall be evaluated with specific goals.
(c) The sale and letting of assets above a transaction value of R300 000 (VAT included) and long-term contracts may only be procured through a competitive bidding process, subject to subsection 11(2) of this Policy.
(d) The sale and letting of assets less than a transaction value of R300 000 (VAT included) may only be procured through a formal written price quotation (7 days web quote).
(e) The sale and letting of assets above an estimated transaction value of R300 000 (VAT included), may not be deliberately split into parts or items of lesser value merely for the sake of selling or letting such assets otherwise than through a competitive bidding process.

41. Risk Management

1. A Supply Chain Management policy must provide for an effective system of risk management for the identification, consideration and avoidance of potential risks in the Supply Chain Management system**.**

2. Risk management must include:
   (a) the identification of risks on a case-by-case basis;
   (b) the allocation of risks to the party best suited to manage such risks;
   (c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;
   (d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and
   (e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.
3. The MFMA requires the accounting officer to effectively manage risk as well as ensure that an effective fraud prevention plan is in place as part of ensuring good governance and effective management of resources of the municipality.
4. A systemic risk management framework which shall incorporate a regular assessment of the relevant risk shall be developed.
5. Risks shall be identified upfront on a case-by-case basis.

42. Performance Management

1. A Supply Chain Management policy must provide for an effective internal monitoring system in order to determine, on the basis a retrospective analysis, whether the authorised supply chain management processes are being followed.
2. In the monitoring of supply chain management performance, the accounting officer together with the Chief Financial Officer, must set goals and performance criteria for SCM officials against which performance can be measured.
3. The SCM will notify the end user department six (6) months (180 days) prior to the expiration of an existing contract.

43. Prohibition on awards to persons whose tax matters are not in order

(in line with National Treasury circular 90 and NT instruction note no.7 of 2017/18)

1. Municipality may not make any award above R10 000 to a person whose tax matters have not been declared by the South African Revenue Service to be in order until written proof from SARS of their tax compliance status or proof from SARS that they have made an arrangement to meet their outstanding tax obligation.
2. In accordance with National Treasury MFMA Circular No. 90 (Tax Compliance Status), the municipality must verify the tax compliance status of the recommended bidder prior to the finalisation of the award. Where the recommended bidder is found to be non-tax compliant, the bidder will be notified of such non-compliant status and requested to submit, within seven (7) working days, written proof from the South African Revenue Service (SARS) confirming their tax compliance status or proof that satisfactory arrangements have been made with SARS to meet their outstanding tax obligations. Failure by the bidder to provide such proof within the stipulated period may result in the rejection of the bid.
3. The SCM will not generate an official order if the service provider is non-compliant as per the CSD report. The bidder will be notified of their non-compliance status. The order will be generated once the tax is compliant.
4. The proof of tax compliance status submitted by the bidder to the municipality must be verified via the CSD or E-filing.
5. The accounting officer should reject any bid submitted by the bidder, if such bidder fails to provide proof of tax compliance status within the time frame stated above.

44. Prohibition on awards to persons in the service of the state

1. Irrespective of the procurement process followed, no award may be made to a person in terms of this Policy:

    (a) Who is in the service of the state;
    (b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or
    (c) a person who is an advisor or consultant contracted with the municipality.
    (d) any persons or directors in the service of the state, or who have been in the service of the state in the previous twelve months, are not allowed to do business with the municipality and this excludes non-executive directors as per definition in (e) below.
    (e) A Non-Executive Director is an independent member of the company’s board or committee or tribunal, but he or she does not possess the management responsibilities and get paid a service fee not a salary. They are not involved on day to day operations and they have no voting rights over any decision made.

2. Any person or service provider who fails to disclose his or her employment status with organs of state, his or her contract will be terminated immediately, the service provider shall be deregistered and shall not be allowed to bid for a period not less than three years and shall be reported to National Treasury for blacklisting.

45. Awards to close family members of persons in the service of the state

1. The Accounting Officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R2000 (incl. VAT) to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including:
   (a) The name of that person;
   (b) the capacity in which that person is in the service of the state; and
   (c) The amount of the award.
2. The SCM relies on the information submitted by the bidder and thus it becomes impractical for the SCM to verify if the close family member of the bidder is in the service of the state in line with the MFMA, circular 62. All the bidders must disclose if their spouses, children, and parents are in the service of the state. If the bidder did not disclose on MBD4-3.13, their account will be suspended.
3. The provision of the POPI Act prohibits the search of personal information without proper authorisation.

46. Ethical standards

1. A code of ethical standards as set out in the "*SPLM's code of conduct for supply chain management practitioners and other role players involved in supply chain management*" is attached as annexure c in order to promote:
   (a) mutual trust and respect; and
   (b) an environment where business can be conducted with integrity and in a fair and reasonable manner.
2. Municipal code of ethical standards must stipulate that an official or other role player involved in the implementation of the supply chain management policy of the municipality
   (a) Must treat all providers and potential providers equitably
   (b) May not use her or his position for private gain or to improperly benefit another person
   (c) May not accept any reward, gift, favour, hospitality or other benefits directly or indirectly, including to any close family members, partner or associate of that person
   (d) Notwithstanding sub-regulation (2)(c), must declare to the accounting officer details of any reward, gift, favour, hospitality or other benefits promised, offered or granted to that person or to any close family member, partner or associate of that person
   (e) Must declare to the accounting officer details of any private or business interests which that person or any close family member, partner or associates may have in

any proposed procurement or disposal process of, or in any award of a contract by, the municipality

(f) must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person or any close family members, partner or associate has any private or business interest.

(g) Must be scrupulous in his or her use of property belonging to the Municipality

(h) Must assist the Accounting Officer in combating fraud, corruption, favouritism and unfair and irregular practices in the SCM system.

(i) Must report to the Accounting Officer any alleged irregular conduct in the SCM system which that person may become aware of including:

(i) Any alleged fraud, corruption, favouritism or unfair conduct

(ii) Any alleged contravention of regulation 47(1)

(iii) Any alleged breach of code of ethical standards

3. A supply chain management policy must:

(a) Determine that all declarations in terms of sub-regulation (2) (d)and (e) must be recorded in a register which Accounting Officer must keep for this purpose.

(b) Determine that all declaration by the Accounting Officer must be made to the Mayor of the Municipality who must ensure that declarations are recorded in the register, and

(c) Contains measures to ensure that appropriate action is taken against any official or other role players who commits a breach of code of ethical standards.

4. A SCM Policy must take into account the National Treasury code of conduct for SCM practitioners and other role players involved in SCM.

5. A Municipality may adopt the National Treasury code of conduct for SCM practitioners and other role players involved in SCM. When adopted such code of conduct becomes binding on all officials and other role players involved in the implementation of SCM Policy of the Municipality.

6. Sub-regulation (2) (c) does not apply to gifts less than R350 in value.

7. A breach of the code of ethics must be dealt with as follows:

(a) in the case of an employee, in terms of the disciplinary procedures of the municipality envisaged in section 67(1)(h) of the Municipal Systems Act;

(b) in the case a role player who is not an employee, through other appropriate means in recognition of the severity of the breach.

(c) In all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act.

8. All members of bid committees and Supply Chain Management practitioners may, where necessary, be subjected to security vetting by the State Security Agency (SSA) in accordance with the provisions of the National Strategic Intelligence Act, 1994 and applicable intelligence regulations. Such vetting may be initiated on the instruction of the Accounting Officer in order to ensure the integrity of the municipal procurement environment.

9. A “Confidential” financial declaration of interest form may be completed by all Bid Adjudication members and submitted to the Accounting Officer annually.

10. A cooling off period for former employees and councillors will apply: they will be prohibited for a period of 12 months after leaving the municipal services to participate in any SCM activities e.g. rendering goods /services or consulting services to the Municipality or its entity if established.

47. Inducements, rewards, gifts and favours to municipalities and other role players

1. No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed of or to be disposed of may either directly or through a representative or intermediary promise, offer or grant:
   (a) any inducement or reward to the municipality for or in connection with the award of a contract; or
   (b) any reward, gift, favour or hospitality to:
   (i) any official; or
   (ii) any other role player involved in the implementation of this Policy.
2. The Accounting Officer must promptly report any alleged contravention of sub-section (1) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.
3. Sub-section (1) does not apply to gifts less than R350 in value.
4. All supply chain practitioners and bid committee members must disclose annually rewards, gifts and favours to the Accounting Officer or his delegate who will maintain a Gift Register**.**
5. The Accounting Officer will disclose any such gifts and or favours annually to the Executive Mayor.

48. Sponsorships

1. The Accounting Officer must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is –
   (a) a provider or prospective provider of goods or services; or
   (b) a recipient or prospective recipient of goods disposed or to be disposed.
2. All sponsorships by the SPM to external organizations or parties shall be subject to such terms and conditions as the Council may determine from time to time, which terms and conditions shall be deemed to be incorporated into this Policy.

49. Objections and complaints

1. Municipality must allow persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within fourteen (14) calendar days of the decision or action, a written objection or complaint against the decision or action to the Accounting Officer, on the prescribed grievance forms or a letter.
2. Objections and complaints must be in writing, addressed to the Accounting Officer of the Municipality.
3. The 14 days period notification for objections and complaints will be published on the municipal website for 14 calendar days. The notice indicates the preferred bidders marked with {*}, as well as the unsuccessful bidders, and stating reasons for unsuccessful. It is the responsibility of bidders to regularly visit the website of the municipality to check such information.
4. Upon conclusion and signing of the contract with the successful bidder marked with {*}, the Municipality shall publish the details of the award in accordance with Section 75 of the Municipal Finance Management Act, 2003 (Act 56 of 2003), which requires that information relating to contracts awarded by the Municipality be made available to the public.
5. Any objections or complaints relating to the bidding process must be submitted to the Municipality within fourteen (14) calendar days from the date of publication of the notice. Objections or complaints received after the expiry of the prescribed 14-day period will not be considered, acknowledged, or responded to by the Municipality, as such submissions will be deemed out of time and outside the prescribed objection period.

50. Resolution of disputes, objections, complaints and queries

1. The Accounting Officer must appoint an independent and impartial person, not directly involved in the supply chain management processes as and when the need arises:
   (a) to assist in the resolution of disputes between the municipality and other persons regarding:
   (i) any decisions or actions taken in the implementation of the supply chain management system; or
   (ii) any matter arising from a contract awarded in the course of the supply chain management system; or
   (b) to deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.
2. The Accounting Officer, or another official designated by the Accounting Officer, is responsible for assisting the appointed person to perform his or her functions effectively. A complaints register must be implemented and maintained per annum.
3. The person appointed must:
   (a) strive to resolve promptly all disputes, objections, complaints or queries received; and
   (b) submit monthly reports to the Accounting Officer on all disputes, objections, complaints or queries received, attended to or resolved.

4. A dispute, objection, complaint or query may be referred to the relevant provincial treasury if:
   (a) the dispute, objection, complaint or query is not resolved within 60 days; or
   (b) no response is forthcoming within 60 days.
5. If the provincial treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.
6. This regulation must not be read as affecting a person's rights to approach a court at any time.

51. Contracts Providing for compensation based on turnover

1. If a service provider acts on behalf of a municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the municipality must stipulate:
   (a) a cap on the compensation payable to the service provider; and
   (b) that such compensation must be performance-based.

CHAPTER 4: OTHER MATTERS

52. Promotion of Environmentally Friendly Procurement

1. The Municipality commits itself to environmentally friendly procurement when procuring goods and services, including, but not limited to:
   (a) the incorporation of energy efficiency measures when procuring electrical supplies such as bulbs, globes etc.
   (b) the adoption of an integrated waste management strategy such as investigating recycling options and the handling of hazardous substances.
   (c) compliance with green building guidelines and standards (SANS).
   (d) sourcing and using resources that are renewable as far as possible.
   (e) consider the extent of pollution of using the type, quantity and energy of materials procured.
   (f) source vehicles and equipment that are more energy efficient and produce less pollution.

53. Local Economic Participation / Contractor Participation Goals (CPGs)

1. Subcontracting may be applied to advance designated groups in line with Specific goals as outlined in the Preferential Procurement Policy Framework Act of 2000.
2. In certain instances:
   (i) Subcontracting may be negotiated after the award of a tender and;

(ii) It can also be included in the specifications during the approval of the specifications by BSC, and this will differ from project to project.

(iii) For construction-related projects, the main contractor must, where required, subcontract construction works to CIDB-registered contractors.

a) In so far as is possible based on the skills and experience required for each project, preference will be given to SPM resident businesses. The SPM management will put in place mechanism to ensure that locality is validated.

b) If no SPM based business qualifies, then businesses based in Francis Baard will be given preference for award.

c) There after preference will be given to businesses based in the Northern Cape Province and those domicile in South Africa.

d) Joint ventures and subcontracting to local businesses will be encouraged to facilitate the development and skills transfers to local SMMEs to allow these entities to grow.

e) The CIDB BUILD Regulations will apply to all construction projects and professional services contracts falling under the ambit of CIDB and that trigger provisions contained in the CIDB regulations and guidelines as set below, including any future updates:

- Contract Skills Development Goals (CSDG) targets are applicable to ALL classes of Engineering and Construction Works contracts of Grade 7 to Grade 9 and with a minimum duration of 12 months. The CSDG is set at 0.25% of the sub-total of the Tender sum for all CIDB classes of works except for the GB class of work, which is set at 0.5%
- Contract Skills Development Goals targets for Professional Services Contracts of a minimum value of R 5 million and with a minimum duration of 12 months is set at 150 hours for every R1 million of the professional fees. These hours are to be utilised for training and development utilising Method 3 and / or Method 4 of CIDB Training Method.
- Indirect Targeting for Enterprise Development is applicable to contracts of grade 7 to grade 9 in the Civil Engineering (CE), Mechanical Engineering (ME) and General Building (GB) with a minimum duration of 6 months. It requires the lead partner or main contractor to subcontract a minimum of 5% up to 30% of the Contract Value to targeted subcontractor(s) or JV partner(s) and provide developmental support.

f) SPM may apply additional criteria and expand local economic participation provisions to any contract or set Contractor Participation Goals (CPGs) of up to 30% where possible or other Supplier Performance Goals and targets that promote local economic participation based on the nature of the projects or services procured as determined by SPM management from time to time.

g) SPM will put in place measures to ensure fair and transparent processes are followed in the recruitment of labour, procurement of suppliers, contractors and professional services providers and in subcontracting opportunities.

h) SPM to develop reporting mechanisms to be complied with by all entities awarded contracts by SPM and where SPM is required by law, ensure these entities submit required documentation as per prescribed by relevant regulatory bodies.

54. Validity period

1. Bids submitted in response to this invitation shall remain valid and binding for a period of 120 days (for goods and services tender and for CIDB 90 days) from the closing date of the tender.
2. During this validity period, bidders may not withdraw or amend their bids, and all pricing and conditions shall remain fixed and enforceable.
3. The Municipality reserves the right to request bidders, prior to the expiry of the original validity period, to extend the validity of their bids for a specified additional period. Such request shall be made in writing.
4. Bidders will have the option to accept or decline the request for extension. Should a bidder decline to extend the validity period, their bid will be deemed to have expired at the end of the original validity period and will not be considered further in the evaluation or award process.
5. In the event that a bidder agrees to extend the validity period, such extension shall be confirmed in writing, and all terms and conditions of the original bid, including pricing, shall remain unchanged unless otherwise expressly agreed to by the Municipality.
6. The Municipality shall not be obligated to consider any bid that has expired due to the bidder's refusal to extend the validity period.
7. The requests for the validity period can only be approved by the accounting officer.
8. The municipality reserves the right to appoint a bid fully or partially or not appoint at all.
9. Line Managers must submit a technical report for tenders within fourteen (14) calendar days from the closing date of the tender.
10. The validity period for all contracts is 120 days, including the once-off (once-off) procurement, except the CIDB Contract.
11. All tenders validity period will require the Accounting Officer's approval before extension.
    (a) An extension must be requested by the line manager in writing before the expiration date.
12. The validity period for the CIDB contract is 90 days.

    (b) Once-off contracts are generally not complex in nature and procurement may be for once-off delivery and payment.
    (c) Short-term contract which are the contract with less than 12 months and may include multiple delivery and payments.

(d) Long-term contracts which are the contract more than 12 months and and may include multiple delivery and payments and could also be complex.
(e) In the case of long-term contract, no price adjustment can be made before the first 12 months cycle from the signing of the contract by the successful bidder. The price must hold goods for 12 months before the price adjustments, unless there are prevailing special circumstances, e.g. natural disasters, pandemic, etc.
(f) The price increase must not exceed 15% in terms of the supply and delivery and not exceed 20% in terms of construction project and consultants.
(g) The SCM and the Line Manager will agree on the percentage depending on the reason provided during the request, then recommendations must be approved by the Accounting officer.
(h) The minutes of the price adjustment must be recorded.
(i) No cooling-off period is applicable for Goods and Services tenders and SCM has to notify all stakeholders through various communication platforms if the tender is withdrawn or cancelled.
(j) If the SCM received no bids during the closing date of the tender, the tender will be re-advertised without taking it to other committees.
(k) In case one or more bids are received and they are non-responsive they must go through all the Bid committees.
(l) The cooling-off period for CIDB tenders is no longer applicable but when re-advertising for the third time the municipality must obtain approval from the National Treasury.

4. The validity period for web quote is for thirty (30) days. It can be extended for 30 days, provided that the proof of confirmation from supplier that the price remains the same.
5. Line Managers must submit a technical report for a web quote within five (5) calendar days from the closing date of the web quote.

55. Evaluation of bids based on functionality as a criterion

1. In general, the need to invite bids based on functionality as a criterion depends on the nature of the required commodity or service considering quality, reliability, viability and durability of a service and the bidder's technical capacity and ability to execute a contract.
   (a) In best practice:
      (i) For infrastructure projects functionality criteria are set at 70 points out of 100 points and this cannot be expressed in percentage. In complex projects can be set as 75 points.
      (ii) For goods and services, the functionality criteria are set at 65 points out of 100 points.
   (b) The Sol Plaatje Municipality must state in the tender documents if the tender will be evaluated on functionality.
   (c) The evaluation criteria for measuring functionality must be objective.
   (d) The evaluation criterion may include criteria such as the consultant's relevant experience for the assignment, the quality of the methodology; the qualifications of key personnel; transfer of knowledge, etc.

(e) The weight allocated to each criterion should not be generic but should be determined separately for each bid on a case by case basis.

(f) The tender documents must specify-

(i) the evaluation criteria for measuring functionality;

(ii) the points for each criteria and, if any, each sub-criterion; and

(iii) the minimum qualifying score for functionality.

(g) The minimum qualifying score for functionality for a tender to be considered further:

(i) must be determined separately for each tender; and

(ii) may not be so:

(iii) low that it may jeopardise the quality of the required goods or services; or

(iv) high that it is unreasonably restrictive.

(h) Points scored for functionality must be rounded off to the nearest two decimal places.

(i) A tender that fails to obtain the minimum functionality threshold as indicated in the tender documents is not an acceptable tender, and should be eliminated.

(j) Each tender that obtained the minimum functionality threshold must be evaluated further in terms of price and the specific goals in line with Preferential Procurement Regulation of 2022 and Preferential Procurement Policy of 2024.

56. Extension of Contract

1. The contract can be extended for a period of three (3) months. Any extension more than three months must be taken to the council in line with MFMA 116 (3).
2. The price increase must not exceed 15% in terms of the supply and delivery and not exceed 20% in terms of the construction project and consultants. Any increase above this threshold is considered a contract amendment and should be taken to the council and public notification in accordance with MFMA section 116 (3).
3. Any request for extension must be made by the Line Manager of the user department and must be recommended by the Executive Director of the user department.
4. The SCM, after verifying the validity of the contract, will formally write to the Municipal Manager to consider approval of such an extension request.
5. The value of the extension may not exceed the original approved value of the contract.
6. Approval for the extension of the contract shall be obtained from the delegated structure that approved the original award of the bid.
7. Where prices are amended for the extended period, the reasonableness of prices shall be established and approved by the delegate structure referred to above.
8. The extension of the current contract shall be requested in advance, before the expiring of the contract in writing by the Line Manager of the user department.
9. The system contracts such as financial system and other related software system must be registered with the ICT and there must be an SLA in place.
10. In case of a software system, the contract may be extended for a period not exceeding 24 months after going through the MFMA section 116 (3) processes.

57. Variation of contracts

1. The expansion or variation of orders against the original contract has, however, led to a wide-scale abuse of the current SCM system.
2. Variation orders for goods and services, construction and consultancy are as follows:
   (i) For construction and consultancy works it can be expanded or varied by not more than 20% of the value of the contract.
   (ii) For goods and services, it can be expanded and varied by not more than 15% of the value of the contract.
3. If it is recognised that, in exceptional cases, an accounting officer of a municipality may deem it necessary to expand or vary orders against the original contract.
4. Contracts may be amended/varied/modified according to SPM's delegated powers to achieve the original objective of the contract.
5. All contractual parties shall agree to the amendment in writing in exception of the SCM practitioners who can only perform compliance.

58. Contract Termination

1. Municipality may terminate a contract awarded to a supplier of goods and services;
   (i) If the supplier committed any proven corruption, and misrepresentation of information or fraudulent act during the bidding process or the execution of the contract.
   (ii) If any official or other role player committed any corrupt, and misrepresentation of information or fraudulent act during the bidding process or the extension of that contract that benefits the supplier.
   (iii) Termination of a contract may be considered for a variety of reasons, as stipulated in the general conditions of contract, such as delayed deliveries, failing to perform any other contractual obligation or if the supplier has engaged in corrupt and fraudulent practices and insolvency.
   (iv) Contract termination must be effected as provided for in the service level agreement/ contract.
   (v) In case of volunteering termination of the contract, the municipality will determine the merits of the termination of the contract as to whether the service provider can be blacklisted or not.

59. Local Production and Content

1. Local content will be applicable in certain designated groups for tenders as determined by the BSC in line with DTI directives when implementing programmes of RDP and this can be used for points allocation for specific goals.
2. Local production and content can no longer be used as a disqualification criterion, but for point allocation.
3. It is advisable and important that organs of state support government’s initiatives in developing and sustaining the local production.

4. The municipality will identify designated sectors, sub-sectors or industries or products for local production and content as outlined by the DTI.
5. The municipality must advertise the tender and specify the minimum threshold required for local content or production.
6. According MFMA circular 62 all local content bids must include the Municipal Bid Document (MBD 6.2) 'Declaration Certificate for Local Production and Content for Designated Sectors" All Annexures (A-E).
7. Bidders must complete Declaration B, D, E and consolidate the information on C. Annexure C must be submitted with the tender by the closing date and time as determined by the Municipality. The municipality reserves the right to request that Declarations D and E also be submitted. If the bidders are successful, the bidder must continuously update Declarations C, D and E with actual values for the duration of the contract.

60. Joint Venture Companies

The SCM policy recognises the opportunity through joint ventures to promote local businesses and promote their sustainability and development.

1. Companies or bidders bidding as Joint venture must include their consolidated:
   (i) Joint Venture Agreement (must clearly stipulate the name of the lead partner).
   (ii) Separate Tax compliance status pin for both companies.
   (iii) Separate CSD report for both companies.
   (iv) Separate Municipal accounts for both companies or a valid lease agreement.
   (v) MBD 4,8 & 9 must be completed respectively by both parties and submitted as part of the bid document.

61. Single Source / Sole Provider Selection

1. National Treasury Guidelines provide for single-source / sole provider selection in exceptional cases for services. The justification for single-source or sole provider selection must be examined in the context of the overall interests of SPM and the project.
2. A database must be developed and manage for a single source (sole provider) by SCM.
3. Single source / sole provider may be appropriate if it presents a clear advantage over the competition:
   (a) For services that represent a natural continuation of the previous work carried out by the consultant, and continuity of downstream work is considered essential, provided that the initial appointment was done fairly, equitable, competitive, transparently and value for money.
   (b) Where rapid selection is essential
   (c) For very small appointments
   (d) When only one consultant or service provider is qualified or has experience of exceptional worth for the project

4. The procurement for the services of sole provider supplier, the letter must be submitted, amount must not exceed R200 000, (unless it is a deviation inline with regulation 36) and the report must be submitted to the CFO on a monthly basis.
5. For the sole provider or accredited agency, the procurement of any class of goods (parts) or services will be procured with the value of R200,000 per week for each sole provider or accredited agency.
6. In case of emergency, the requisition and the order must be generated within three working days and for deviation procurement, the order must be generated within three days after receipt of the signed deviation certificate.
7. In case where the service provider is inactive/ tax non-compliant on CSD, the service provider will be notified and given 7 working days to update and correct the tax status.
8. The selection will be done from the database of an accredited agency or the sole provider, and this procurement strategy cannot be viewed as splitting but to improve on service delivery.
9. Single source or Sole provider appointments in terms of a single source selection process must be formalized in a written contract, which describes the terms and conditions of the contract as well as the scope of services required.
10. For any appointment on a single source or sole provider, a letter of accreditation for being the sole provider must be provided as proof or an authorised single source agency letter must be produced.
11. Sole provider must be the manufacturer or accredited agent to provide such goods or service which are unique in its nature or requirements.
12. Such goods or services must be already in the value chain of the municipality and are only supplied by original equipment Manufacturer (OEM) or by a licensed agent thereof.
13. These goods must offer the requirements for compatibility, continuity and / or alignment

62. Rejection of Bids/Non-Responsive Bids

1. Bidding documents must provide for the rejection of all bids if and when deemed necessary. This is justified when there is lack of effective competition or bids are not substantially responsive, provided that lack of competition should not be determined solely on the basis of the number of bidders.
2. If all bids were rejected, the SPM must review the causes justifying the rejection and consider revising the specific conditions of contract, design and specifications, scope of the contract, or a combination of these, before inviting new bids.
3. If rejection is due to lack of competition, wider advertising should be considered.
4. All bids should not be rejected solely for the purpose of obtaining lower prices to the extent to which the provisions of the Preferential Procurement Regulations, 2022 are complied with. A comprehensive risk analysis (documentary evidence) should be conducted.
5. The tender may not be awarded to the service provider who under-quoted / whose prices are not market-related and may pose risk in terms of non-delivery and contract disputes, however, the line manager as well as the SCM, must prove beyond

reasonable doubt that such service provider's prices are not market-related. In proving such, relevant market research documentation must be presented.

6. If the lowest evaluated responsive bid exceeds the SPM's pre-bid cost estimates by a substantial margin, the SPM must investigate the causes for the excessive cost and consider requesting new bids as described above.
7. The SPM should negotiate with the identified preferred bidder(s) to try to obtain a satisfactory contract as contemplated in the Preferential Procurement Regulations, 2022.
8. The Municipal Manager's approval (as delegated to bid committees) must be obtained before rejecting all bids, soliciting new bids, or entering into negotiations with the identified preferred bidder. This approval should be recorded for auditing purposes.

63. Panel of Service providers

1. Panels of service providers shall be established through a competitive bidding process in accordance with section 19 of the Municipal Supply Chain Management Regulations, 2005 and shall be categorised per functional area (e.g., consulting, legal services, maintenance contractors). The panel shall be valid for a defined period as approved by Council or the Accounting Officer.
2. The Supply Chain Management (SCM) Unit shall, when a need arises, invite quotations from the appointed panel through a formal Request for Quotation (RFQ) process, in line with Regulation 12 of the Municipal Supply Chain Management Regulations, 2005.
3. All RFQs issued to panels shall be recorded in a central SCM register and allocated a unique project or contract reference number to ensure proper record-keeping, auditability, and compliance with section 62(1)(a) of the Local Government: Municipal Finance Management Act, 2003.
4. RFQs must be issued to all relevant service providers on the panel and allow a minimum response period of five (5) calendar days, unless a shorter period is justified on the basis of urgency and approved by the Accounting Officer or delegated authority, in line with Regulation 36 of the Municipal Supply Chain Management Regulations, 2005.
5. Where pre-determined rates or tariff structures are applicable, work shall be allocated on a rotational basis to panel members to promote equitable distribution and compliance with the principles of fairness, equity, transparency, competitiveness, and cost-effectiveness as set out in section 217 of the Constitution of the Republic of South Africa, 1996.
6. Where no standardised rates are applicable, quotations shall be evaluated in accordance with the municipality's approved SCM policy and the Preferential Procurement Policy Framework Act, 2000, and the award shall be made to the highest-scoring responsive bidder.
7. No cooling-off period shall apply to procurements conducted through duly appointed panels, provided that such procurement complies with the municipality's SCM policy and applicable legislative requirements.
8. The validity period applicable to contracts shall not apply to the establishment of panels, as the appointment to a panel does not in itself create any financial commitment or cost implication for the municipality, but merely constitutes a pre-qualification of service providers for future work.

64. Consequence Management

In order to prevent the abuse of the SCM processes of the SPM by internal or external parties, the SPM will adopt a system of consequence management.

1. In addition to the stipulations of this section, the Municipal Manager must provide further measures for the combating of abuse of the SCM system. The Municipal Manager is provided with the authority to:
   (a) take all reasonable steps to prevent such abuse;
   (b) refer any allegations of abuse against officials or any other role player for investigation;
   (c) take appropriate action against officials or other role players, including the reporting of any alleged misconduct to the South African Police Service (SAPS; and
   (d) must report such cases to the Municipal Council.
2. Any officials that have adverse findings against them relating to the abuse of the SCM system will be prohibited from taking part in any procurement processes. This section is not applicable to adverse findings related to mistakes made in good-faith during the normal execution of duties.
   (a) participation by such officials in SCM processes will automatically result in that process being put under review, and the process may be invalidated.
   (b) participation by such officials will result in further appropriate disciplinary steps:
      i. against the offending official if the offending official was found to have misled the party making the decision to include them in the process; or
      ii. against the offending official and the party that made the decision to include the offending official if the decision-making party should have reasonably known that the offending official must have been excluded from the process.
3. Where the bids exceed a total value in excess of R5 million, the SPM must conduct a correctness process to ensure that:
   (a) the National Treasury's Database of Restricted Suppliers and Register for Tender Defaulters has been cross-checked for bidders or directors that are prohibited from doing business with the public sector;
   (b) there has been no abuse of the SCM process;
   (c) no official with adverse findings against them relating to the abuse of the SCM process was part of the specific SCM process;
   (d) no councillors exercised any influence over the SCM process;
   (e) the bidder or any of its directors have not been found guilty of abuse of any abuse of any SCM system, corruption or fraud in the past five years.
4. The SPM reserves the right to cancel a contract awarded to a bidder if it is found that:
   (a) the bidder committed any abuse of the SCM system during the bidding process or the execution of the contract; or
   (b) any official or other role player committed any corrupt or fraudulent act during the bidding or in the execution of the contract that benefited the person.

5. The Municipal Manager must inform National Treasury, in a timely manner, of any decisions taken in terms of Clauses 3 and 4.

6. Sureties or performances guarantees for the procurement of goods and services (including consultant services) will not generally be called for, but in exceptional circumstances, where required, will be in accordance with the limits set for construction works below.

Performance guarantees for construction contracts shall be required as a risk mitigation measure to ensure due performance by the contractor. The applicable guarantee values shall be determined based on the total contract value (inclusive of VAT), as follows:

Amount (incl. VAT)	Percentage
Up to R1 000 000	0%
R1 000 000 to R10 000 000	2.5%
Above R10 000 000	5%

6.1 The above indicative thresholds may be increased depending on the complexity and risk of the project.

65. Payment through official orders and vouchers.

1. Payment of invoices will be made within 30 days of receiving the relevant invoice or statement, unless otherwise prescribed for certain categories of expenditure or specific contractual requirements in accordance with any other applicable policies of the SPM.
2. Payments through vouchers must be submitted with a fully motivated application directly to the Expenditure.
3. Expenditure Section must perform all compliance checks such as CSD and SOLAR supplier number for all payments through vouchers.
4. In case where the service provider is inactive on SOLAR, the expenditure will refer the documentation to supply chain to update.

14. Cancellation Of Tender

(a) The Municipality may, before the award of a tender, cancel a tender invitation if:

i) due to changed circumstances, there is no longer a need for the goods or services specified in the invitation.

ii) funds are no longer available to cover the total envisaged expenditure;

iii) no acceptable tender is received; or

iv) there is a material irregularity in the tender process.

(b) The decision to cancel a tender invitation must be published in the same manner in which the original tender invitation was advertised.

(c) The SPM should notify to the Provincial Treasury when a bid is cancelled for the second time and when re-advertised for the third time.

66. Specific Goals:

Procurement of Goods and Services and Infrastructure projects

In this SCM policy the specific goals must be referred to the approved Preferential Procurement Policy of SCM as revised below.

1. Specific Goal 1: Ownership as specific goal

A maximum of 20 points (80/20 preference points system) or 10 (90/10) preference points system), may be allocated. Bidder may score specific goal points based on company ownership.

If Municipality applies ownership as specific goal, the Municipality must advertise the tender with such a specific goal in order for a tenderer to claim 20 / 10 points for specific goals.

The maximum of 20 points will be allocated for ownership (80/20).

The maximum of 10 points will be allocated for ownership (90/10).

80/20 equal to or below R50 million 90/10 above R50 million		
Ownership - Black		
% Ownership	80/20	90/10
<51%	2	1
>51% <100%	4	3
100%	20	10
Total Points	**20**	**10**

2. Specific Goal 2: Gender as specific goal

The maximum of 20 points will be allocated for Black women (80/20).
The maximum of 10 points will be allocated for Black women (90/10).

80/20 equal to or below R50 million 90/10 above R50 million		
Women		
% Women	80/20	90/10
<51%	2	1
>51% <100%	4	3

100%	20	10
Total Points	**20**	**10**

3. Specific Goal 3: Youth as specific goal

The maximum of 20 points will be allocated for Youth (80/20).

The maximum of 10 points will be allocated for Youth (90/10).

80/20 equal to or below R50 million 90/10 above R50 million		
Youth – Black		
% Youth	80/20	90/10
<51%	2	1
>51% <100%	4	3
100%	20	10
Total Points	**20**	10

4. Specific Goal 4: Disability as specific goal

The maximum of 20 points will be allocated for Disability (80/20).

The maximum of 10 points will be allocated for Disability (90/10).

80/20 equal to or below R50 million 90/10 above R50 million		
Disability		
% Disability	80/20	90/10
<51%	2	1
>51% <100%	4	3
100%	20	10
Total Points	**20**	**10**

5. Specific Goal 5: **Military veteran**

The maximum of 20 points will be allocated for Military Veteran (80/20).

The maximum of 10 points will be allocated for Military Veteran (90/10).

80/20 equal to or below R50 million 90/10 above R50 million		
Military Veteran		
% Veteran status	80/20	90/10
<51%	2	1
>51% <100%	4	3

100%	10	5
Total Points	**20**	**10**

Specific Goals for Tenders which Generate Income or Dispose or Lease Assets

(a) Documents required for claiming of specific goal points on income or sale or lease of property/land are the following;

i) Municipal account or lease agreement or letter from the tribal authority.

ii) Official South African Identity will be used to established whether the individual falls below of the age of 35 and can be classified as youth.

iii) Official South African Identity will be used to established whether the gender in line with specific goal.

iv) Medical certificate will be used to determine the status in line with disability of individual.

v) Force number, Identity number and full names (confirm with dept of Military veterans).

(b) Specific goal for **Youth**: Income generating project

80/20 equal to or below R50 million 90/10 above R50 million		
Youth – Black		
% Youth	80/20	90/10
<51%	2	1
>51% <100%	4	3
100%	20	10
Total Points	**20**	**10**

(c) Specific goal for **Women**: Income generating project

80/20 equal to or below R50 million 90/10 above R50 million		
Women		
% Women	80/20	90/10
<51%	2	1

>51% <100%	4	3
100%	20	10
Total Points	**20**	**10**

(d) Specific goal for **Disability**: Income generating project

80/20 equal to or below R50 million 90/10 above R50 million		
Disability		
% Disability	80/20	90/10
<51%	2	1
>51% <100%	4	3
100%	20	10
Total Points	**20**	**10**

(e) Specific goal for **Military Veteran**: Income generating project.

80/20 equal to or below R50 million 90/10 above R50 million		
Military Veteran		
% Veteran status	80/20	90/10
<51%	2	1
>51% <100%	4	3
100%	20	10
Total Points	**20**	**10**

(f) Specific goal for **Ownership**: Income generating project.

80/20 equal to or below R50 million 90/10 above R50 million		
Ownership - Black		
% Ownership	80/20	90/10
<51%	2	1
>51% <100%	4	3
100%	20	10
Total Points	**20**	**10**

67. National Treasury: Transversal Account

- Municipality may procure from the NT: Transversal account after receiving the approval to participate in the account with the guidance from the NT.
- The Transversal account differs from one account to another. Currently the municipality receives the approval for the following accounts.
    - Fuel contract.
    - Lubricants account
    - Vehicles account
    - RT46 Tracker account
    - Prepaid meter RT29
    - PPE for fire department RT4 & 64
    - RT15 application submitted not yet approved

ANNEXURE A

SUPPLY CHAIN MANAGEMENT POLICY REVIEW AND ADOPTION PROCESS

Version No	Adoption and Review	Council Resolution Date	Council Resolution Number
1	Original adoption	17 November 2005	CR500
2	Reviewed and amended	08 February 2006	C26
3	Reviewed and amended	17 February 2010	C75/10
4	Reviewed and amended	02 March 2011	C85/11
5	Reviewed and amended	29 August 2012	C214/12
6	Reviewed and amended	07 August 2013	C175/08/13
7	Reviewed and amended	04 November 2014	C265/11/14
8	Reviewed and amended	24 February 2016	C68/2/16
9	Reviewed and amended	31 May 2018	C38/05/18
10	Reviewed and amended	12 March 2019	C31/04/19
11	Reviewed and amended	30 June 2020	C129/06/20
12	Reviewed and amended	30 March 2021	C36/03/21
13	Reviewed and amended	07 June 2022	C74/06/22
14	Reviewed and amended	04 March 2023	
15	Reviewed and amended	March 2024	
16	Reviewed and amended	March 2025	