Annexure AU
Draft Procurement Plan

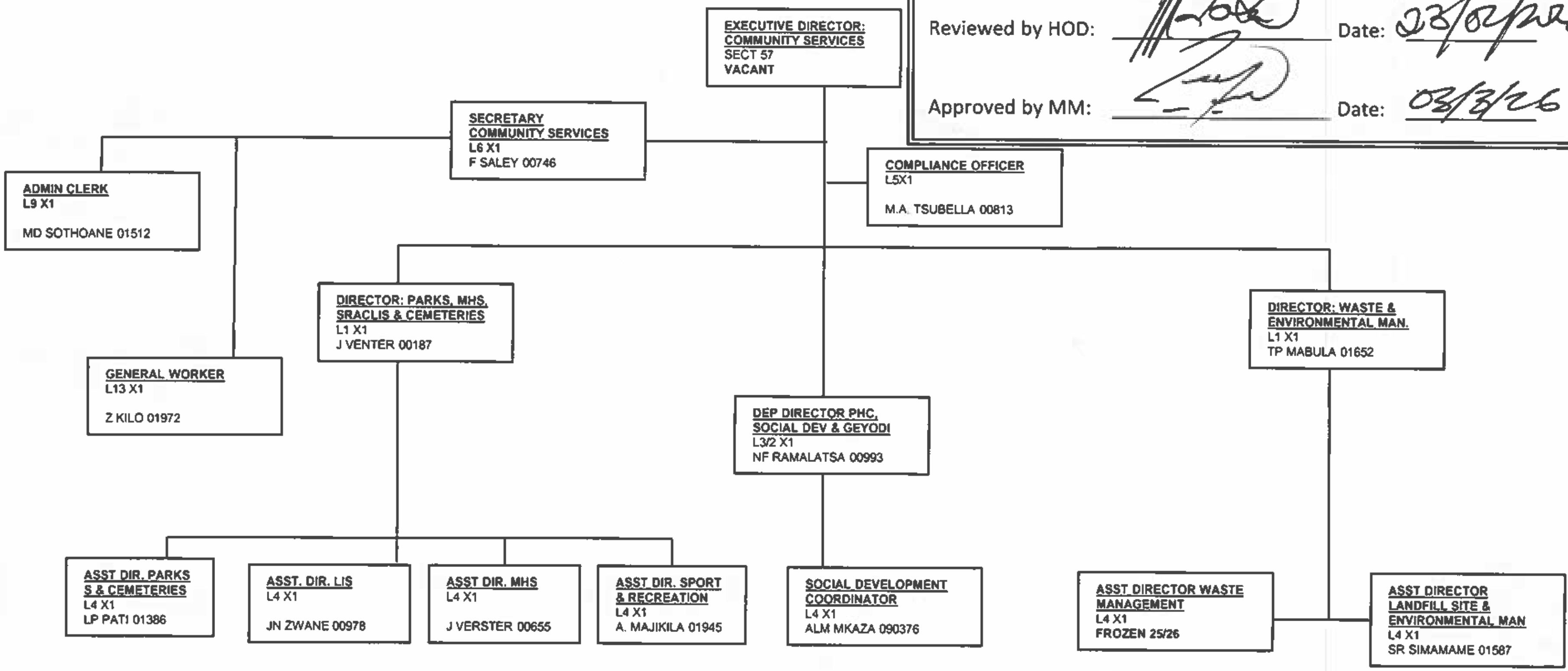
	Proposed Budget 2627	PROCUREMENT						CASHFLOW PROJECTIONS			
Vote Description	dept requests	Procurement Method	Bid Number	Submission of Spec	Projected Advertising	Projected Evaluation	Projected Award	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
CCTV CAMERAS & EQUIPMENT NEW	2 000 000.00	Formal bid			2026/03/24	2026/04/30	2026/06/30	660 000.00	660 000.00	680 000.00	-
RADIOS AND REPEATER	350 000.00	Formal bid	same as before				2025/07/01	115 500.00	115 500.00	119 000.00	-
New Fire Equipment	200 000.00	3 quotes	TBC		N/A	N/A		66 000.00	66 000.00	68 000.00	-
AGED BULK WATER PIPE REPLACEMENT	27 000 000.00	Formal bid	8/2/2/463	13 February 2026	15 April 2026	30 April 2026	15 May 2026	11 000 000.00	16 000 000.00	-	-
PRESSURE MANAGEMENT INFRASTRUCTURE	3 320 000.00	Formal bid	8/2/2/420	Existing Contract	Existing Contract	Existing Contract	Existing Contract	1 400 000.00	1 920 000.00	-	-
REFURBISHMENT/REPLACEMENT-SUPPLY VALVES	1 000 000.00	Formal bid	8/2/2/413	Existing Contract	Existing Contract	Existing Contract	Existing Contract	400 000.00	600 000.00	-	-
BULK WATER METERS	5 083 000.00	Formal bid	8/2/2/440	Existing Contract	Existing Contract	Existing Contract	Existing Contract	2 033 200.00	3 049 800.00	-	-
DOMESTIC WATER METERS	12 000 000.00	Formal bid	8/2/2/451RE	15 January 2026	06 February 2026	30 March 2026	15 April 2026	4 800 000.00	7 200 000.00		
OFFICE FURNITURE	400 000.00		7 day bid	8/2/5/1/42		2026/09/01	SCM			400 000.00	
AIR CONS	100 000.00		7 day bid		2026/09/01		SCM			100 000.00	
LIBRARY FURN & EQUIPMENT - MEYERTON-NEW	500 000.00	Formal bid	8/2/5/142					R200 000	R100 000	R200 000	
ITC HARDWARE (COMPUTORS) - NEW	400 000.00	Formal bid	8/2/5/131					R100 000	R100 000	R100 000	R100 000
MEYERTON LIBRARY BOOKS (DAC)	250 000.00	Formal bid	8/2/4/226					R50 000	R100 000	R50 000	R50 000
MEYERTON LIBRARY BOOKS (DAC)	250 000.00	Formal bid	8/2/4/226					R50 000	R100 000	R50 000	R50 000
SAVANNA CITY LIBRARY BOOKS (DAC) - NEW	2 000 000.00	Formal bid	8/2/4/226					R500 000	R500 000	R500 000	R500 000
RENEWABLE ENERGY FOR LIBRARIES	1 000 000.00	Formal bid	TBC	01 July 2026	01 August 2026	01 August 2026	01 September 2026		R1 000 000		
HOK LIBRARY BOOKS (DAC)	150 000.00	Formal bid	8/2/4/226					R30 000	R50 000	R50 000	R20 000
HOK LIBRARY BOOKS (DAC)	150 000.00	Formal bid	8/2/4/226					R30 000	R50 000	R50 000	R20 000
DE DEUR LIBRARY BOOKS (DAC)	150 000.00	Formal bid	8/2/4/226					R30 000	R50 000	R50 000	R20 000
RANDVAAL LIBRARY BOOKS (DAC)	150 000.00	Formal bid	8/2/4/226					R30 000	R50 000	R50 000	R20 000
SICELO LIBRARY BOOKS (DAC)	150 000.00	Formal bid	8/2/4/226					R30 000	R50 000	R50 000	R20 000
LAKESIDE LIBRARY BOOKS (DAC)	150 000.00	Formal bid	8/2/4/226					R30 000	R50 000	R50 000	R20 000
BANTU BONKE LIBRARY BOOKS (DAC)	100 000.00	Formal bid	8/2/4/226					R30 000	R30 000	R30 000	R10 000
TRAILER FOR WALK BEHIND ROLLERS	300 000.00	7 day bid		2026 April	2026 April		2026 April	300 000.00			
ROLLER COMPACTOR	800 000.00	Formal bid		2026 May	2026 May	2026 June	2026 July	800 000.00			
EQUIPMENT	250 000.00	3 quotes	8/2//9/19				2024 August	250 000.00			
ROADS REHABILITATION	8 500 000.00	Formal bid	TBC	2026 MARCH	2026 APRIL	2026 MAY	2026 June	-	1 700 000.00	2 550 000.00	4 250 000.00
SIDEWALK PROJECT	1 500 000.00		8/2/2/412				2024 December	750 000.00	750 000.00		
EQUIPMENT & TOOLS	700 000.00						2025 November		200 000.00	200 000.00	300 000.00
Network strengthening	5 000 000.00						2025 December		1 500 000.00	1 500 000.00	2 000 000.00
AIRCONDITIONERS	25 000.00	3 quotes					2026 September	25 000.00			
EQUIPMENT	100 000.00	7 day bid		2026 JULY	2026 JULY	2026 AUGUST	2026 September		100 000.00		
CHAINSAWS	100 000.00	7 day bid		2026 JULY	2026 JULY	2026 AUGUST	2026 September		100 000.00		
BRUSH CUTTERS	100 000.00	7 day bid	TBC	2026 JULY	2026 JULY	2026 AUGUST	2026 September	-	100 000.00		
NEW MACHINERY AND EQUIPMENT	500 000.00	Formal bid	TBC	2026 JULY	2026 AUGUST	2026 SEPTEMBER	2026 October	-	-	500 000.00	
SELF PROPELLED LAWN MOWER	300 000.00	7 day bid	TBC	2026 JULY	2026 JULY	2026 AUGUST	2026 September	-	300 000.00		
NEW MACHINERY AND EQUIPMENT	300 000.00	7 day bid	TBC	2026 JULY	2026 JULY	2026 AUGUST	2026 September	-	150 000.00	150 000.00	
6000L VACUUM TRUCK	2 000 000.00	NT Transversal bid		2026 May	2026 June	2026 August	2026 September		-	2 000 000.00	
PUMPSTATION REFURBISHMENT AND UPGRADE -	2 000 000.00	Formal bid	8/2/2/459	2026 January	2026 March	2026 May	2026 June		1 000 000.00	1 000 000.00	
EQUIPMENT & TOOLS	500 000.00	Formal bid	TBC	2026 JULY	2026 AUGUST	2026 SEPTEMBER	2026 October	-	-	500 000.00	
PUMPSTATION REFURBISHMENT AND UPGRADE -WWTW	2 600 000.00	Formal bid	8/2/2/459	2026 January	2026 March	2026 May	2026 June		600 000.00	1 000 000.00	1 000 000.00
JOJO TANKS	300 000.00	7 day bid		2026 JULY	2026 JULY	2026 AUGUST	2026 September		100 000.00	200 000.00	
TOOL AND EQUIPMENT (WATER DEMAND)	1 000 000.00	Formal bid	NEW BID	01 April 2026	2026/05/15	2026/05/30	15 June 2026	300 000.00	700 000.00		
FIRE HYDRANTS	500 000.00	Formal bid	8/2/2/463	13 February 2026	15 April 2026	30 April 2026	15 May 2026		500 000.00		
NETWORKS&COMPUTER RELATED HARDWARE	2 500 000.00	Formal bid	BID 8-2-5-139RE				2025 September	R 1 000 000.00	R 1 000 000.00	R 500 000.00	
LAPTOPS & DESKTOPS (MOBILE DEV REFURBISH	1 500 000.00	Formal bid	BID 8-2-5-139RE				2025 September	R 1 000 000.00	R 500 000.00		
ADDITIONAL LANDFILL SITE	10 345 000.00	Formal bid		30/06/2026	N/A	N/A	31/12/2026			R3 000 000	R7 345 000
REFUSE COLLECTION TRUCKS	6 500 000.00	NT Transversal bid								6 500 000.00	
LDV 2	2 000 000.00	NT Transversal bid							2 000 000.00		
SKIP TRUCK	3 000 000.00	NT Transversal bid								3 000 000.00	
ROLL ON TRUCK	3 500 000.00	NT Transversal bid								3 500 000.00	
MAYORS VEHICLE	850 000.00	NT Transversal bid		2026 May	2026 June	2026 August	2026 September		850 000.00		
1 X SINGLE CAB	600 000.00	NT Transversal bid		2026 May	2026 June	2026 August	2026 September		600 000.00		

BUS TRUCK	1 000 000.00	NT Transversal bid		2026 May	2026 June	2026 August	2026 September			1 000 000.00	
LAND CRUISERS	950 000.00	NT Transversal bid		2026 May	2026 June	2026 August	2026 September			950 000.00	
HORSE FOR LOWBED	2 600 000.00	NT Transversal bid		2026 May	2026 June	2026 August	2026 September			2 600 000.00	
GRAVEL TO TAR (MIG)NEW	14 000 000.00	Formal bid	8/2/2/412	N/A	N/A	N/A	2024/12/17	5 000 000.00	7 500 000.00	1 500 000.00	
SICELO/HIGHBURY (VALLEY SETTLEMENTS) RES	19 000 000.00	Formal bid	8/2/2/434	N/A	N/A	N/A	2025/10/13	R 6 000 000.00	R 7 000 000.00	R 4 000 000.00	R 2 000 000.00
HIGHMAST LIGHTS - SAVANNA CITY	3 522 000.00	Formal bid	8/2/2/446	N/A	N/A	N/A	2025/09/11	R 1 000 000.00	R 2 000 000.00	R 522 000.00	
MEYERTON FARMS ERF 78 (WALK UP UNITS -sicelo erf 78 electrification	5 400 000.00	Formal bid	8/2/2/444	N/A	N/A	N/A	2025/08/28	R 2 400 000.00	R 3 000 000.00	R -	R -
HIGHMAST & STREET LIGHTS: UNSERVICED AR-LED LIGHT	4 000 000.00	Formal bid	8/2/2/446	N/A	N/A	N/A	2025/09/11			R 4 000 000.00	
SAVANNA CITY ELECTR. NETWORK	4 458 000.00	Formal bid	8/2/2/453	N/A	N/A	N/A	2025/12/11	R -	R 4 458 000.00	R -	R -
RAPID RESPONSE VEHICLE	1 000 000.00	Formal bid		2026 May	2026 June	2026 August	2026 September				1 000 000.00
	170 953 000.00							**40 409 700.00**	**68 549 300.00**	**43 269 000.00**	**18 725 000.00**

Annexure AV
Organisational Structures
2026/2027

PROPOSED ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - ADMIN (2026-2027)

Prepared by HR:		Date: 2026/02/23
Reviewed by HOD:		Date: 23/02/2026
Approved by MM:		Date: 03/3/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

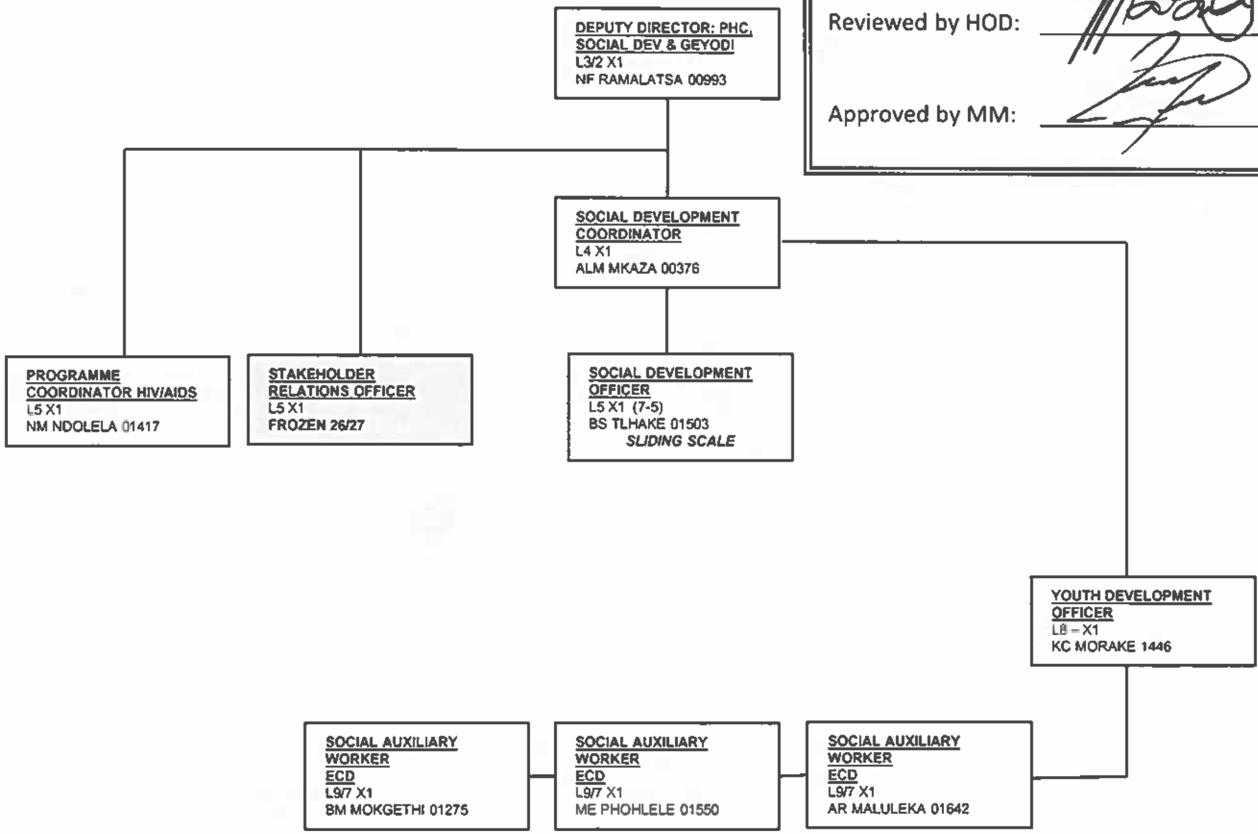
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – SOCIAL DEVELOPMENT (2026-2027)

Prepared by HR: ____________ Date: 2026/02/23

Reviewed by HOD: ____________ Date: 25/02/2026

Approved by MM: ____________ Date: 03/03/26

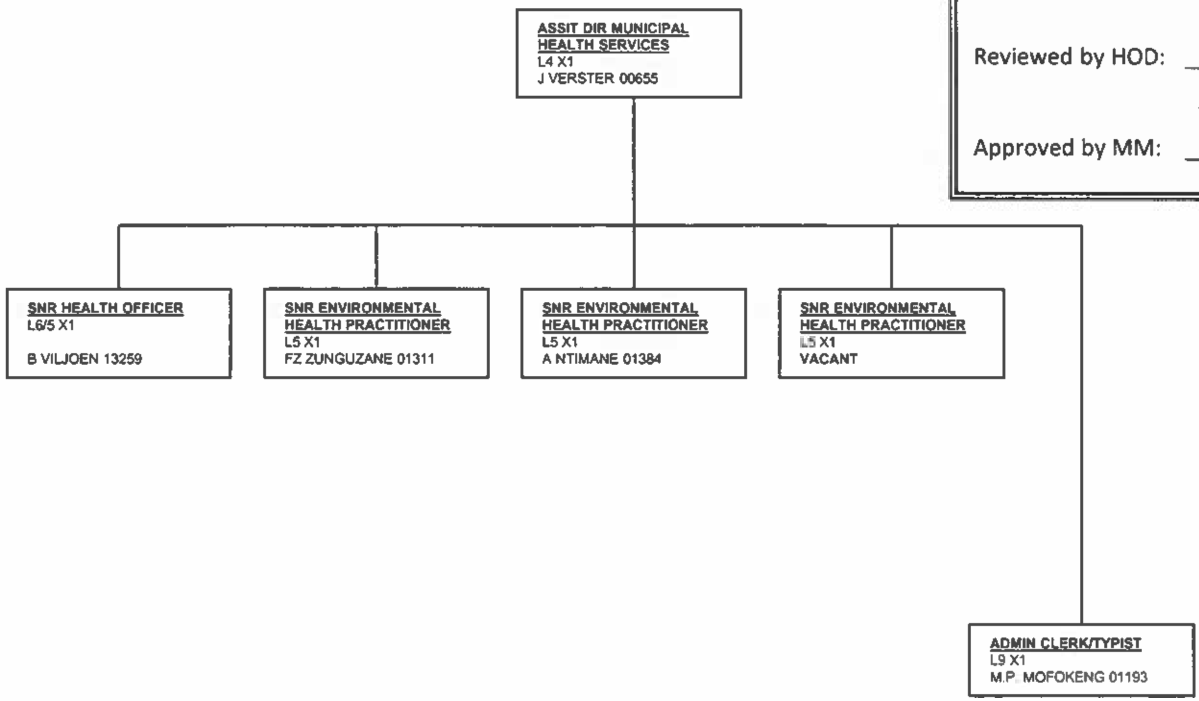


MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – ENVIRONMENTAL HEALTH (2026-2027)

Prepared by HR:	Date: 2026/02/23
Reviewed by HOD:	Date: 25/02/2026
Approved by MM:	Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - CLINICS (2026-2027)

Prepared by HR:		Date:	2026/02/23
Reviewed by HOD:		Date:	25/02/2026
Approved by MM:		Date:	03/03/26

- **DEPUTY DIRECTOR: PHC, SOCIAL DEV & GEYODI** — L3/2 X1 — *NF RAMALATSA 00993*
  - **CHIEF MEDICAL OFFICER (MEYERTON CLINIC)** — L3 X1 — (GDH)
  - **MANAGER PRIMARY HEALTH CARE** — L4 X1 — *VACANT*

RANDVAAL CLINIC

- **RECEPTIONIST/ADMIN CLERK** — L9 X1 — L MPAKA 00474

MEYERTON CLINIC

- **CHIEF PROFESSIONAL NURSE** — L5 X1 — S MYAKA 00676
  - **DRIVER** — L11 - X1 — FROZEN 26/27
  - **SNR PROFESSIONAL NURSE** — L7/6 X3 — GDH
  - **SNR PROFESSIONAL NURSE** — L7/6 X2 — GDH
  - **SNR PROFESSIONAL NURSE** — L7/6 X4 — GDH
  - **RECEPTIONIST/ADMIN CLERK** — L8 X1 — M VILAKAZI 00363
  - **ENROLLED/ STAFF NURSE** — L9 X1 — GDH
  - **RECEPTIONIST/ADMIN CLERK** — L8 X1 — M MORAILANE 00584
  - **ENROLLED/ STAFF NURSE** — L9 X1 — GDH
  - **GENERAL WORKER/ CLEANER** — L13 X1 — NJ BONKOLO 0177

KOOKRUS CLINIC

- **SNR.PROFESIONAL NURSE** — L7 X1 — MC NHLAPO 00518
- **RECEPTIONIST / ADMIN CLERK** — L8 X1 — IM MONAHENG 00299
- **GENERAL WORKER/ CLEANER** — L13 X1 — FROZEN 26/27

MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

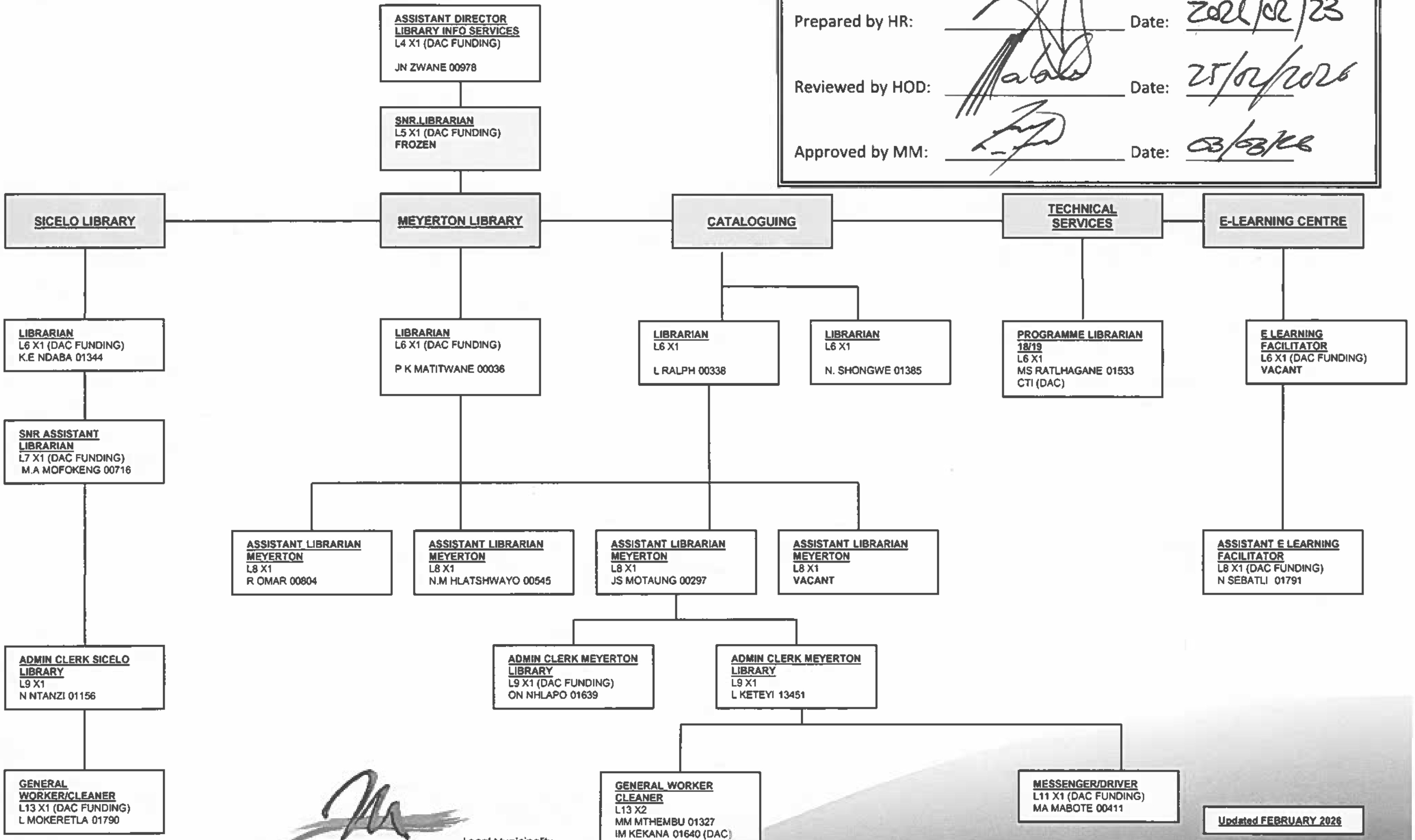
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – LIBRARIES (2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 25/02/2026

Approved by MM: ______ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – LIBRARIES (2026-2027)

Prepared by HR: ____________ Date: 2021/02/23

Reviewed by HOD: ____________ Date: 25/02/2020

Approved by MM: ____________ Date: 08/03/26

- **ASSISTANT DIRECTOR LIBRARY INFO SERVICES**
  L4 X1
  JN ZWANE 00978 (DAC)
  - **BRANCHES**
    - **LIBRARIAN LAKESIDE**
      L6 X1 (DAC FUNDING)
      D TSHUKETANA 01400
      - **SNR ASSISTANT LIBRARIAN LAKESIDE**
        L7 X1 (DAC FUNDING)
        NP MSIMANGA 01088
        - **ADMIN CLERK LAKESIDE LIBRARY**
          L9 X1 (DAC FUNDING)
          TP TYANTINI 01130
          - **GENERAL WORKER/ CLEANER - LAKESIDE**
            L13 X1 (DAC FUNDING)
            TL RIKHOTSO 01141
    - **LIBRARIAN BANTU BONKE**
      L6 X1 (DAC FUNDING)
      ML LETSOALO 01878
      - **ADMIN CLERK BANTU BONKE 17/18**
        L9 X1 (DAC)
        S J KOEITHING 00952 CTI
        - **GENERAL WORKER/ CLEANER – BANTU BONKE 17/18**
          L13 X1 (DAC FUNDING)
          B.R MENYANTSOE 01359
  - **BRANCHES**
    - **LIBRARIAN RANDVAAL**
      L6 X1 (DAC FUNDING)
      M FROST 00743
      - **SNR ASSISTANT LIBRARIAN RANDVAAL**
        L7 X1 (DAC
        FJ JIYANE 00161
      - **ASSISTANT LIBRARIAN (MOBILE BUS)**
        L8 X1
        VACANT 25/26
        - **ADMIN CLERK RANDVAAL LIBRARY**
          L9 X1
          MA SEKHOTO 01332
          - **GENERAL WORKER CLEANER (RANDVAAL)**
            L13 X1 (DAC FUNDING)
            VACANT
    - **LIBRARIAN HOK LIBRARY**
      L6 X1 (DAC FUNDING)
      VACANT
      - **ASSISTANT LIBRARIAN HOK 17/18**
        L8 X1
        N M MASIPA 00954 (CTI)
        - **GENERAL WORKER CLEANER HOK**
          L13 X2
          MA MOHAPI 01149 (DAC)
          FROZEN 26/27
    - **LIBRARIAN DE DEUR LIBRARY**
      L6 X1 (DAC FUNDING)
      M MASEKO 00528
      - **ASSISTANT LIBRARIAN DE DEUR**
        L8 X1
        RV SIBANYONI 01743
        - **ADMIN CLERK DE DEUR LIBRARY**
          L9 X1
          LL MAAROGANYE 01660
          - **GENERAL WORKER CLEANER – DE DEUR**
            L13 X1
            E MOLOI 00791

MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – PARKS – GRASS CUTTING & TRACTORS (2026-2027)

Prepared by HR:		Date: 2026/02/23
Reviewed by HOD:		Date: 25/02/2026
Approved by MM:		Date: 03/03/26

- **ASST DIR. PARKS & CEMETERY** — L4 X1 — LP PATI 01386
  - **ADMIN CLERK/TYPIST PARKS & CEMETERIES** — L9 X1 — FROZEN 25/26
    - **GENERAL WORKER** — L13 X 1 — FROZEN 26/27
  - **FOREMAN GRASS CUTTING & TRACTOR** — L6 X1 — K GWEBU 28894
    - **SPECIAL WORKSMAN IRRIGATION** — L8 X1 — M MATLA 00517
      - **GENERAL WORKER PARKS IRRIGATION** — L13 X 2 — FROZEN 26/27
  - **SPECIAL WORKSMAN: PEST CONTROL** — L8X1 — A TEMA 01711
    - **PEST AND WEED OPERATOR** — L12 X1 — VACANT
      - **GENERAL WORKERS: PEST AND WEED CONTROL** — L13 X 1 — FROZEN 26/27

MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

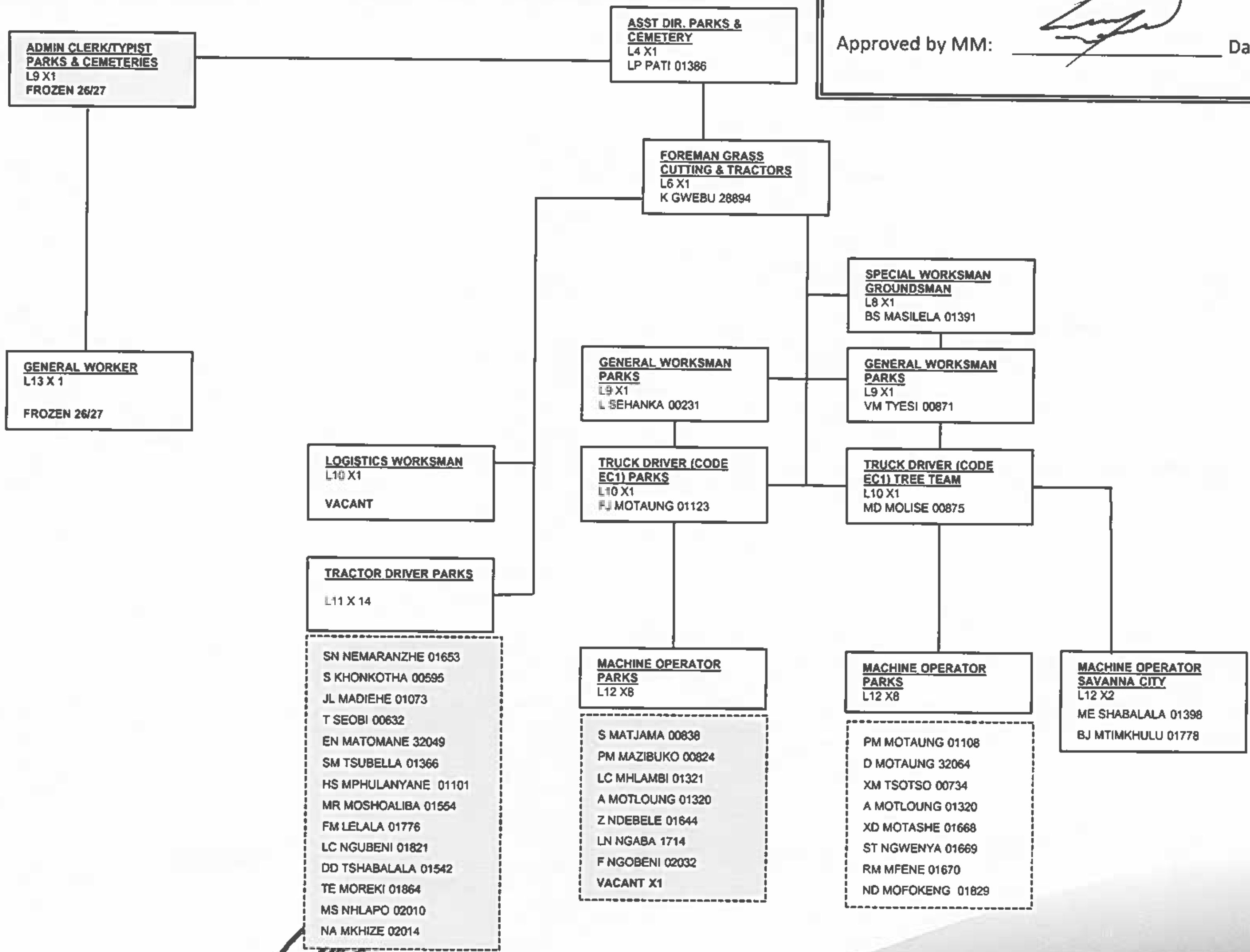
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – PARKS – GRASS CUTTING & TRACTORS (2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 25/02/2026

Approved by MM: ______ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehoe Plaaslike Munisipaliteit

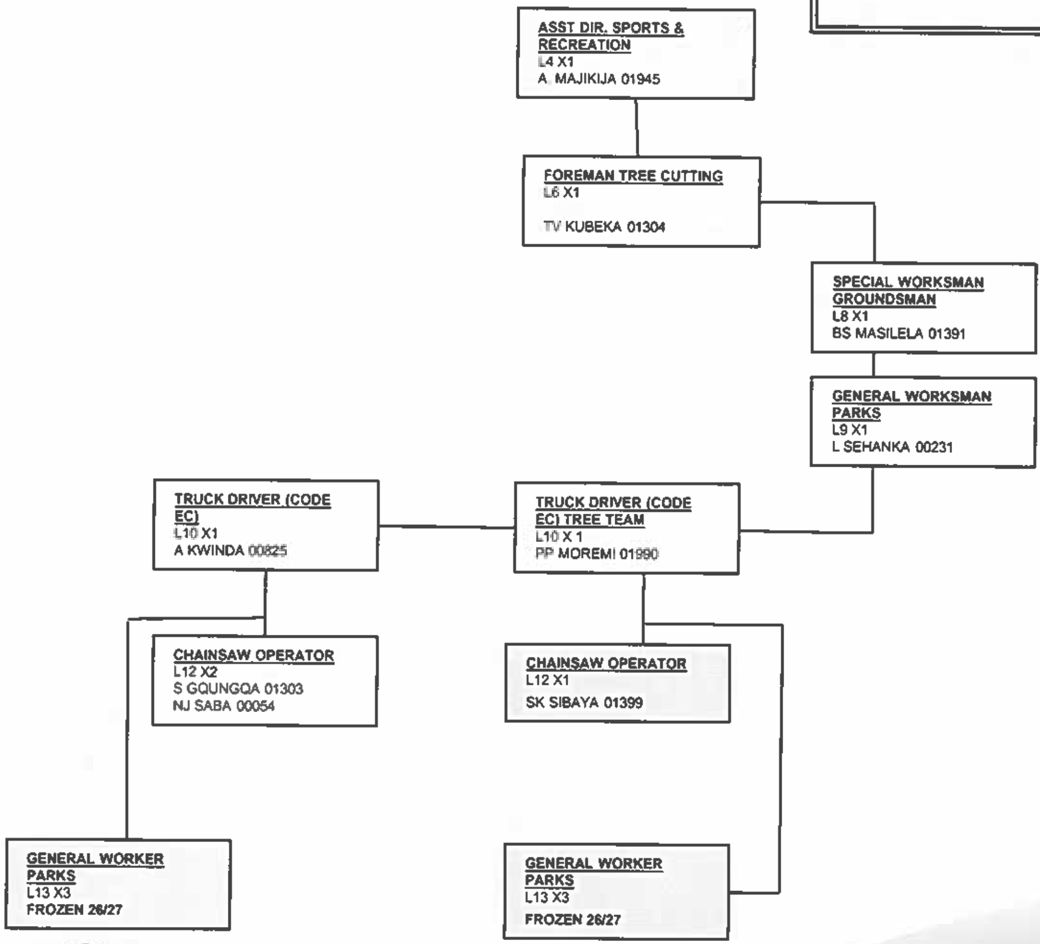
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – PARKS – GRASS CUTTING & TRACTORS (2026-2027)

Prepared by HR: ____________ Date: 2026/02/23

Reviewed by HOD: ____________ Date: 23/02/2026

Approved by MM: ____________ Date: 08/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

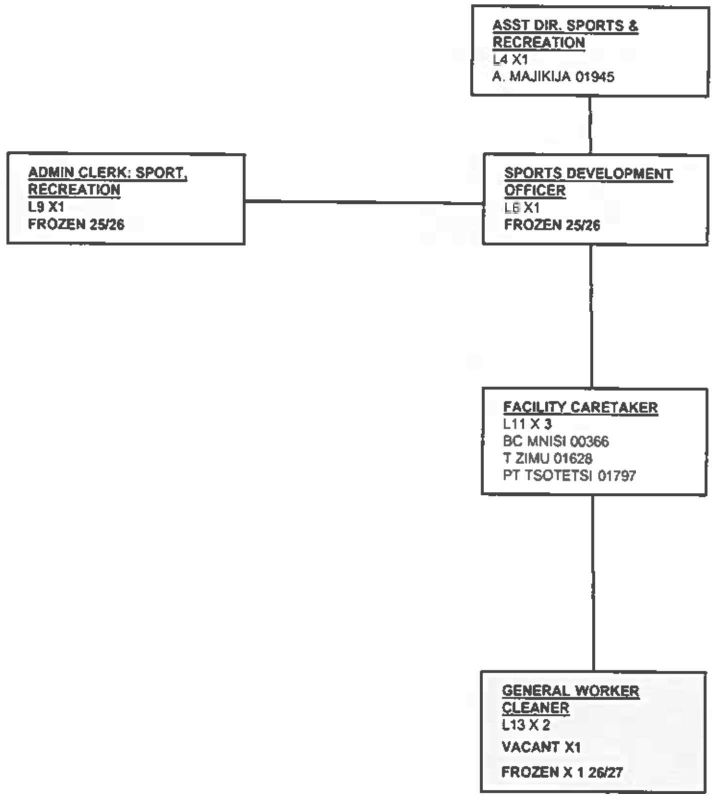
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – PARKS – SPORTS AND RECREATION (2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 25/02/2026

Approved by MM: ______ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – PARKS (2026-2027)

Prepared by HR:	Date:	2026/02/23
Reviewed by HOD:	Date:	25/02/2026
Approved by MM:	Date:	03/03/26

ASST DIR.SPORT, RECREATE & CEMETERY
L4 X1
A. MAJIKIJA 01945

SPORTS DEVELOPMENT OFFICER
L6 X1
FROZEN 25/26

SWIMMING POOL SUPERVISOR
L8 X1
L HOOD 10332

GENERAL WORKER CLEANER
L13 X 1
N MAFUXWANA 01067

GENERAL WORKER SWIMMING POOL
L13 X 2
A RALEQHEKA 32081
MJ LEKEKELA 01307

TEMP CASHIER
CONTRACT/SEASONAL WORKER X1 (SEPT 27)
GD ABE 01839

TEMP LIFE SAVER
CONTRACT/SEASONAL WORKER X1 (SEPT 27)
FL NDABA 01833

TEMP LIFE SAVER
CONTRACT/SEASONAL WORKER X1 (SEPT 27)
T SEKESE 01837

TEMP LIFE SAVER
CONTRACT/SEASONAL WORKER X1 (SEPT 27)
F KHOZA 01838

MIDVAAL Local Municipality
Masepala Wa Selehoe
Plaaslike Munisipaliteit

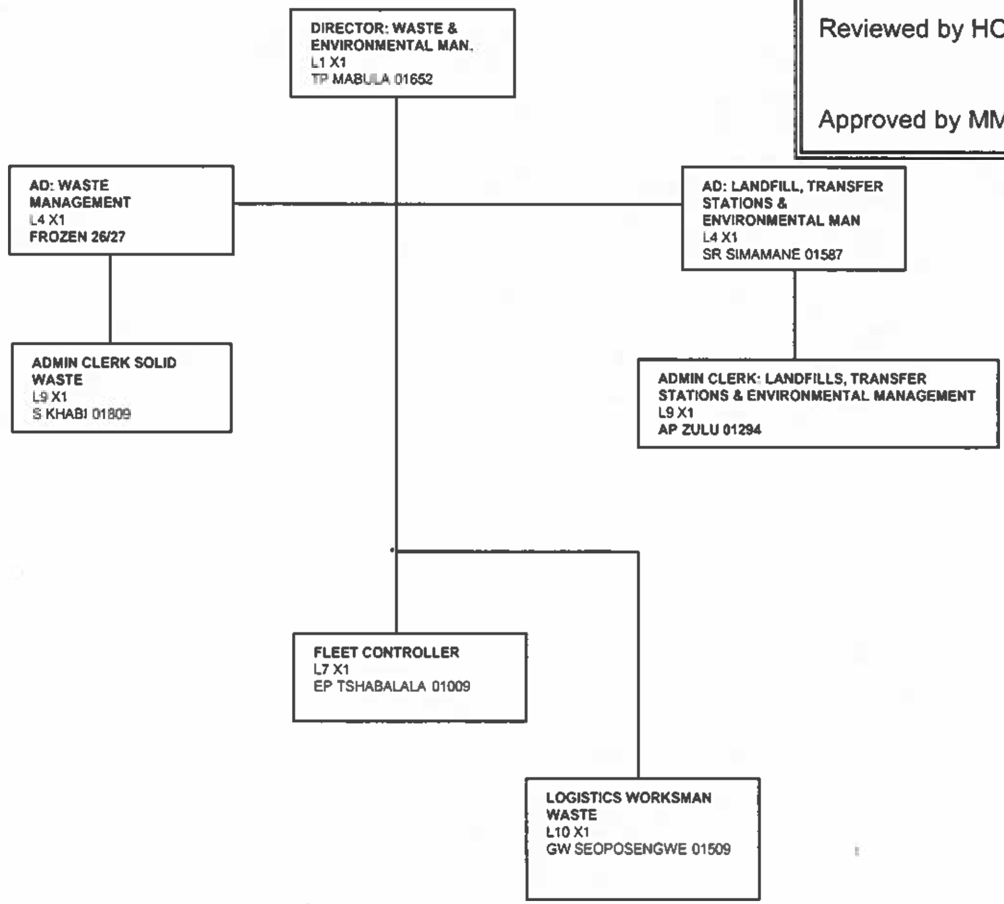
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – WASTE AND ENVIRONMENTAL MANAGEMENT (2026-2027)

Prepared by HR: ____________ Date: 2026/2/23

Reviewed by HOD: ____________ Date: 25/02/2026

Approved by MM: ____________ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – WASTE AND ENVIRONMENTAL MANAGEMENT (2026-2027)
ENVIRONMENTAL MANAGEMENT

Prepared by HR: ____________ Date: 2026/02/23

Reviewed by HOD: ____________ Date: 23/02/2026

Approved by MM: ____________ Date: 03/03/26

DIRECTOR: WASTE & ENVIRONMENTAL MAN.
L1 X1
TP MABULA 01652

AD: LANDFILL, TRANSFER STATIONS & ENVIRONMENTAL MAN
L4 X1
SR SIMAMANE 01587

ADMIN CLERK LANDFILL SITES,TRANSFER STATIONS & ENVIRONMENTAL
L9 X1
AP ZULU 01294

ENVIRONMENTAL OFFICER
L5 X1
D PHASWA 01618

ENVIRONMENTAL OFFICER
L5 X1
F.P. MAFUNE 01830

ENVIRONMENTAL OFFICER
L5 X1
FROZEN 26/27

MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

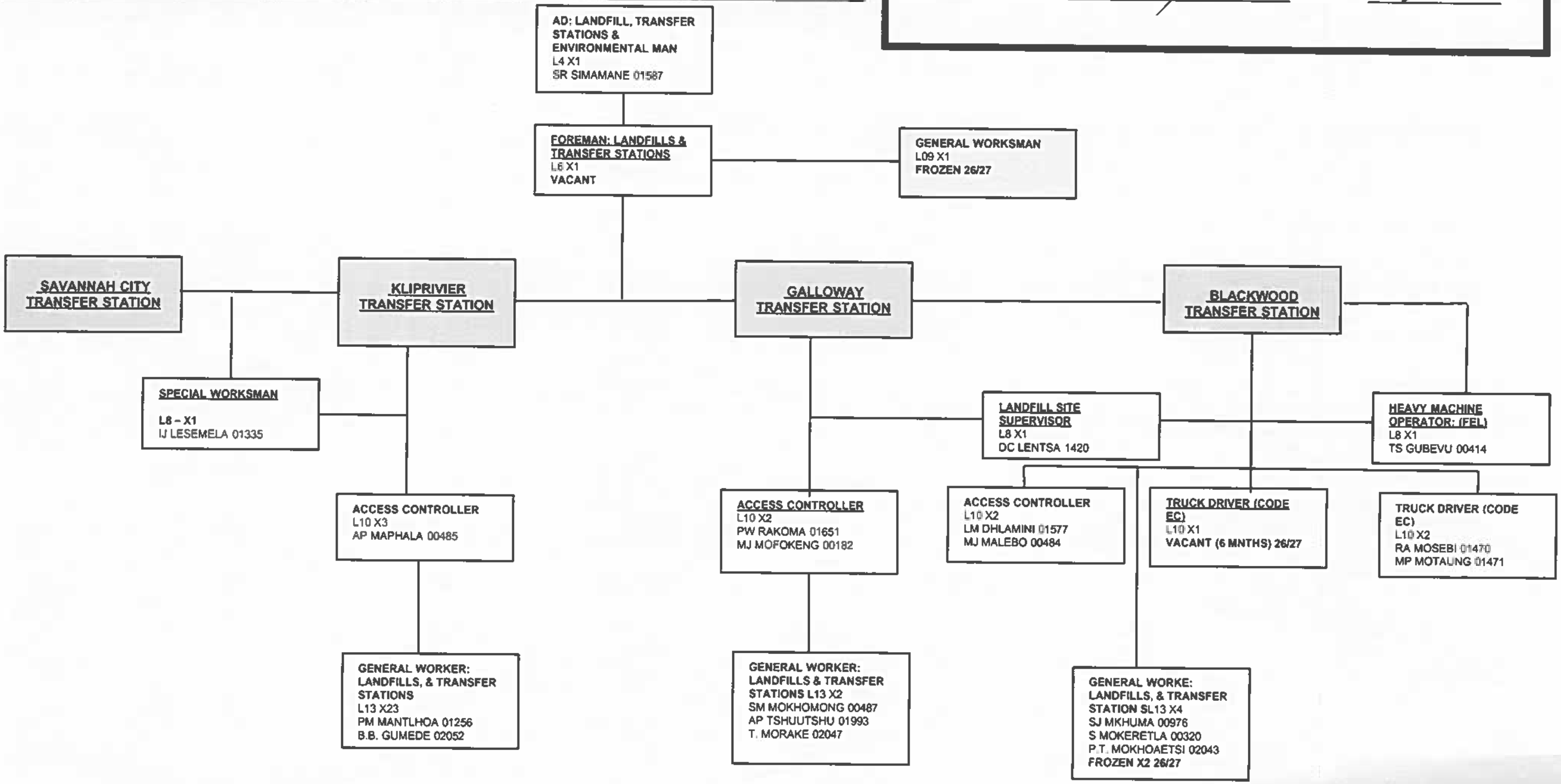
ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – WASTE MANAGEMENT (2026-2027)

[TRANSFER STATIONS]

Prepared by HR: ____________ Date: 2026/02/23

Reviewed by HOD: ____________ Date: 25/02/2026

Approved by MM: ____________ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

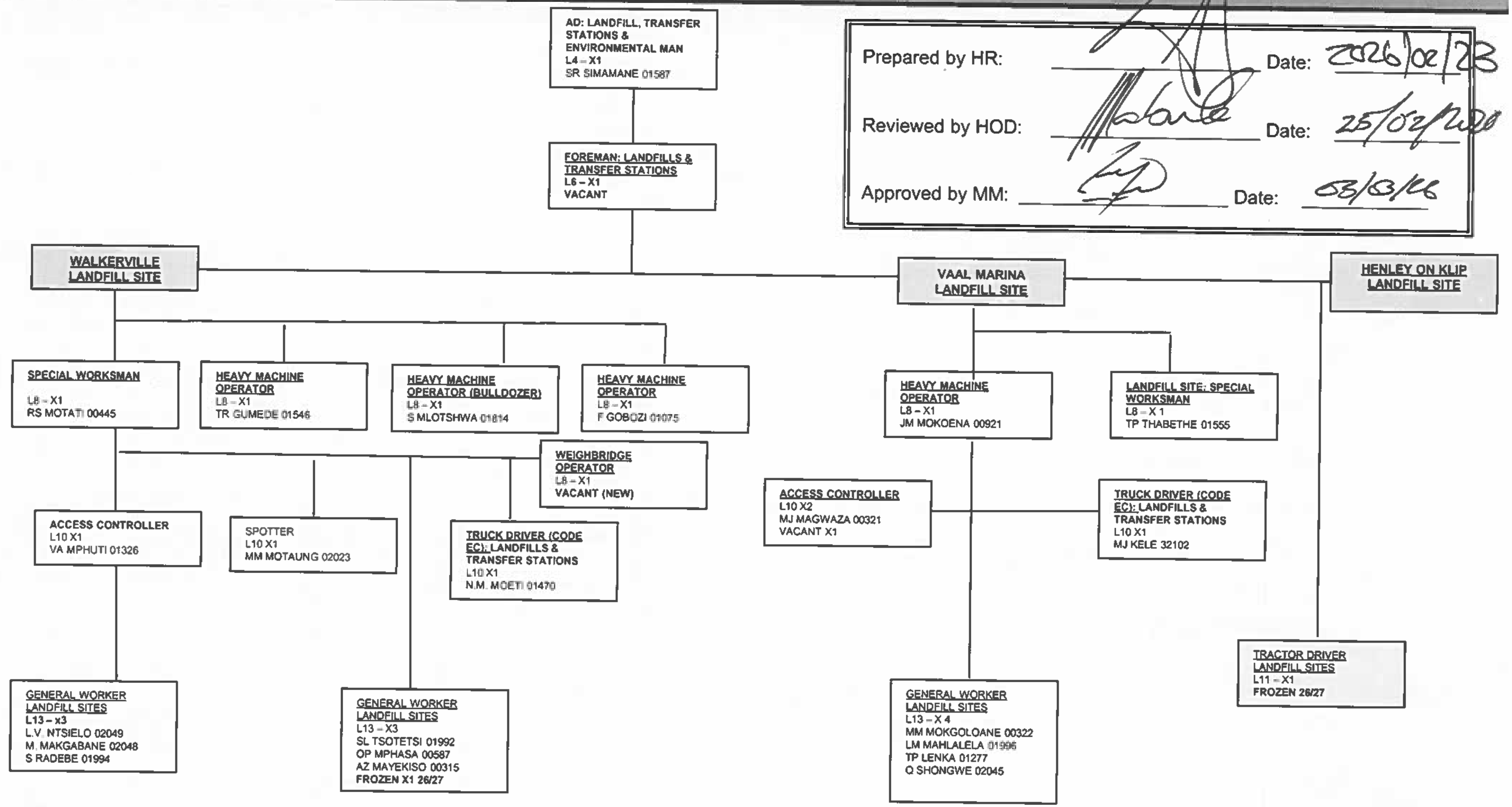
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – WASTE AND ENVIRONMENTAL MANAGEMENT (2026-2027)
LANDFILL SITES

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 25/02/2026

Approved by MM: ______ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

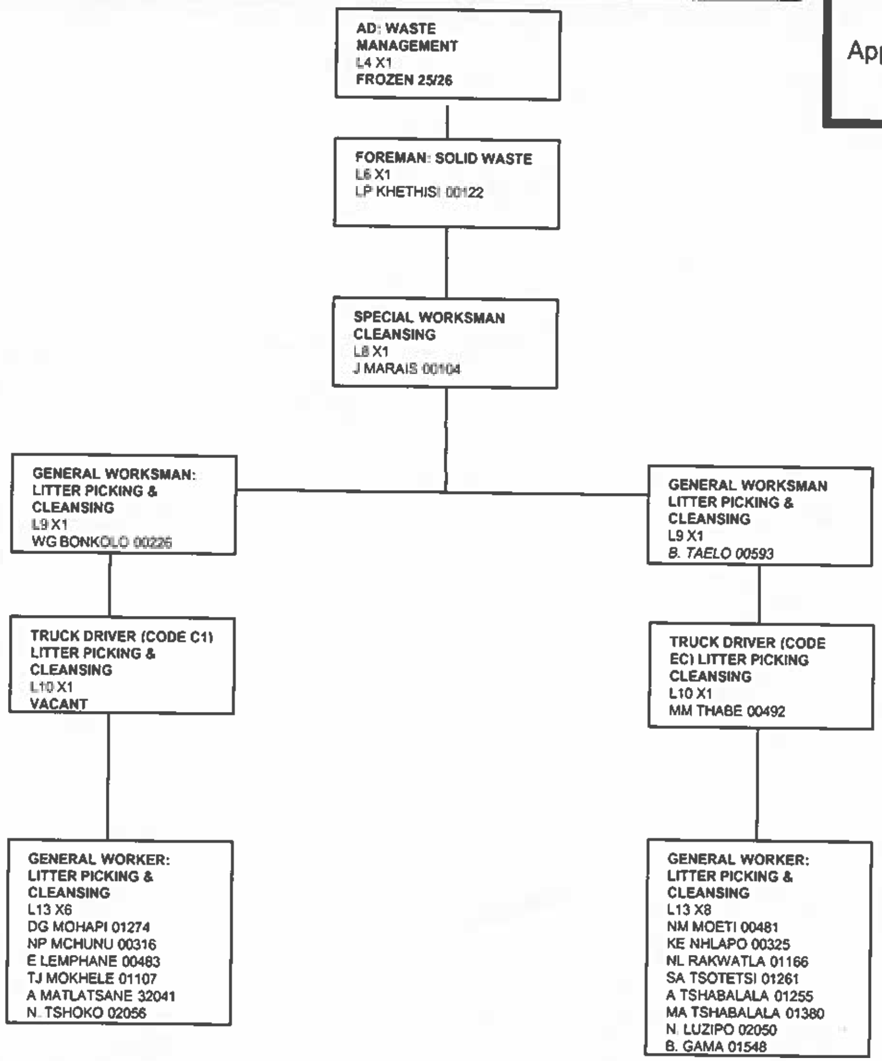
ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – WASTE AND ENVIRONMENTAL MANAGEMENT (2026-2027)

STREET CLEANSING

Prepared by HR: ____________ Date: 2026/02/23

Reviewed by HOD: ____________ Date: 28/02/2026

Approved by MM: ____________ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

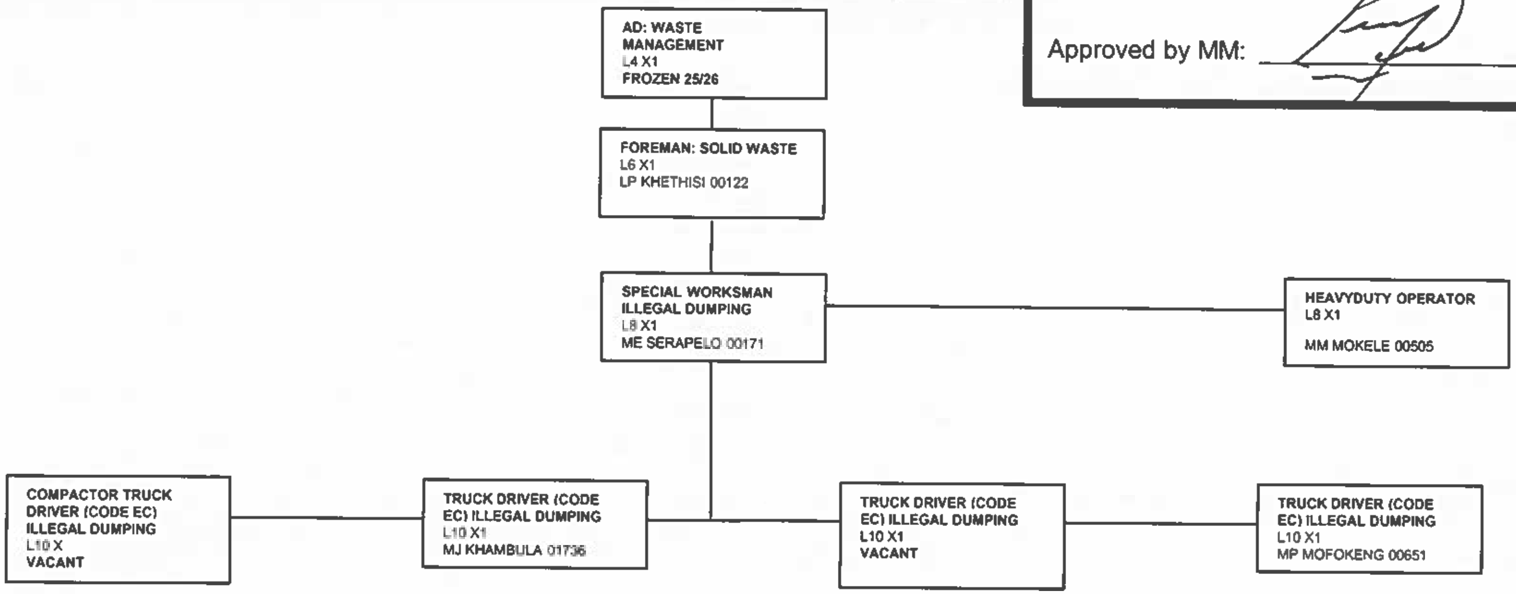
ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – WASTE AND ENVIRONMENTAL MANAGEMENT (2026-2027)

ILLEGAL DUMPING

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 28/02/2026

Approved by MM: ______ Date: 08/03/26



ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – WASTE AND ENVIRONMENTAL MANAGEMENT (SC) (2026-2027)
REFUSE COLLECTION

Prepared by HR:		Date: 2026/02/23
Reviewed by HOD:		Date: 28/02/2026
Approved by MM:		Date: 03/03/26

AD: WASTE MANAGEMENT
L4 X1
FROZEN 25/26

FOREMAN: SOLID WASTE
L6 X1
LP KHETHISI 00122

SPECIAL WORKSMAN REFUSE COLLECTION
L08 X1
PM MOKGOLANE 01421 CTI

SPECIAL WORKSMAN VAAL MARINA
L8 X1
FROZEN 25/26

GENERAL WORKSMAN:REFUSE COLLECTION
L09 X1
FROZEN 26/27

TRUCK DRIVER (CODE EC) REFUSE COLLECTION
L10 X1
MV MBONA 01469

GERENAL WORKER REFUSE COLLECTION
L13 X4
W MZENI 01581
TN NDALA 01850
T RALUSHE 01851
G.M. MOSALA 02042

TRUCK DRIVER (CODE EC) REFUSE COLLECTION
L10 X1
A SEKHOSANA 00542

GENERAL WORKER:REFUSE COLLECTION
L13 X4
MJ TSOTETSI 00866
VW MASANGANE 01090
NOCELA LA 01862
L TAU 01919
P.J. MOFOKENG 02046

TRUCK DRIVER (CODE EC) REFUSE COLLECTION
L10 X1
TE MOSALA 01360

GENERAL WORKER REFUSE COLLECTION
L13 X6
CX MABIDA 01547
CHABA LS 01863
M.A. TSOTETSI 02044
L.F. DIALE 02057
S.S. PIETERSEN 02051
B. KOHLANI 02058

TRUCK DRIVER (CODE EC) REFUSE COLLECTION
L10 X1
MJ POOSHO 01574

GENERAL WORKER REFUSE COLLECTION
L13 X6
MG MOTAUNG 01572
PT LEBUSA 01358
I MATSEPANE 01579
VUMISA AB 01861
TT MASANGANE 01852
MM MPHAGO 01923

TRUCK DRIVER (CODE EC) REFUSE COLLECTION
L10 X1
TP NAMLI 01259

GENERAL WORKER REFUSE COLLECTION
L13 X6
MA DLAMINI 01918
B MOGOLOTSANE 01920
TR TSHOTSHOTSHO 01857
AN GWATYUZA 01858
TM HAYO 01856
M.C. MOMOZA 02041

TRUCK DRIVER (CODE EC) REFSUE COLLECTION
L10 X1
L TOSE 01260

GENERAL WORKER:REFUSE COLLECTION
L13 X 6
VK CHABANGU 01921
PM MARAULE 01468
MCSF REIS 01917
LB MTHOMBENI 01576
FROZEN X1 26/27

TRUCK DRIVER (CODE EC) REFUSE COLLECTION
L10 X1
MO MAKHABANE 01250
IS MOKUBUNG 01999
LG PHUMO 01922

GENERAL WORKER:REFUSE COLLECTION
L13 X6
EM NGEMA 01859
P JWARA 01860
MKI PHASA 01853
TS MOKHANELI 01854
FROZEN X2 26/27

MIDVAAL Local Municipality
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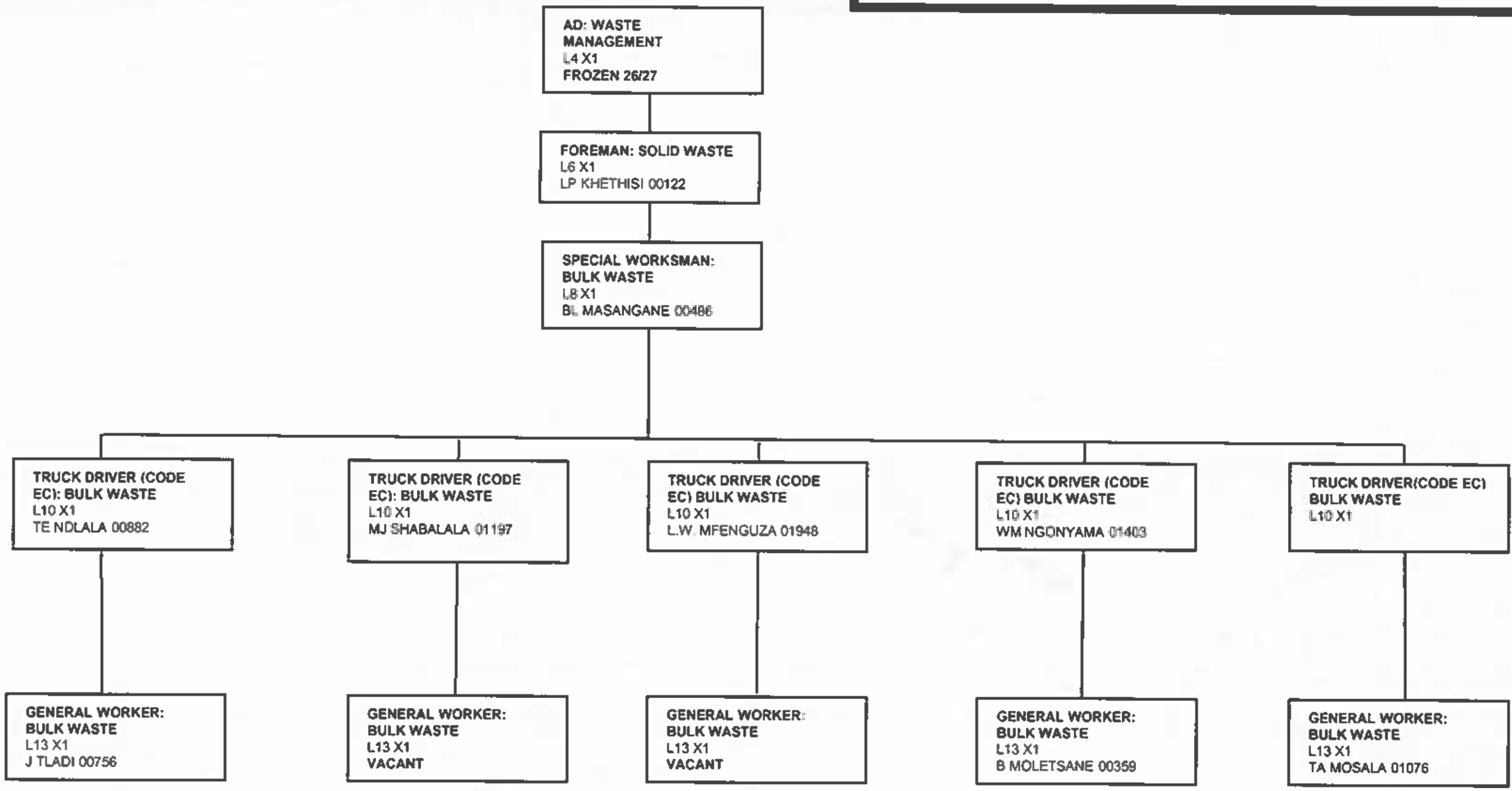
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – WASTE AND ENVIRONMENTAL MANAGEMENT (2026-2027)

BULK WASTE

Prepared by HR:	[signature]	Date:	2026/02/23
Reviewed by HOD:	[signature]	Date:	28/02/2026
Approved by MM:	[signature]	Date:	08/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

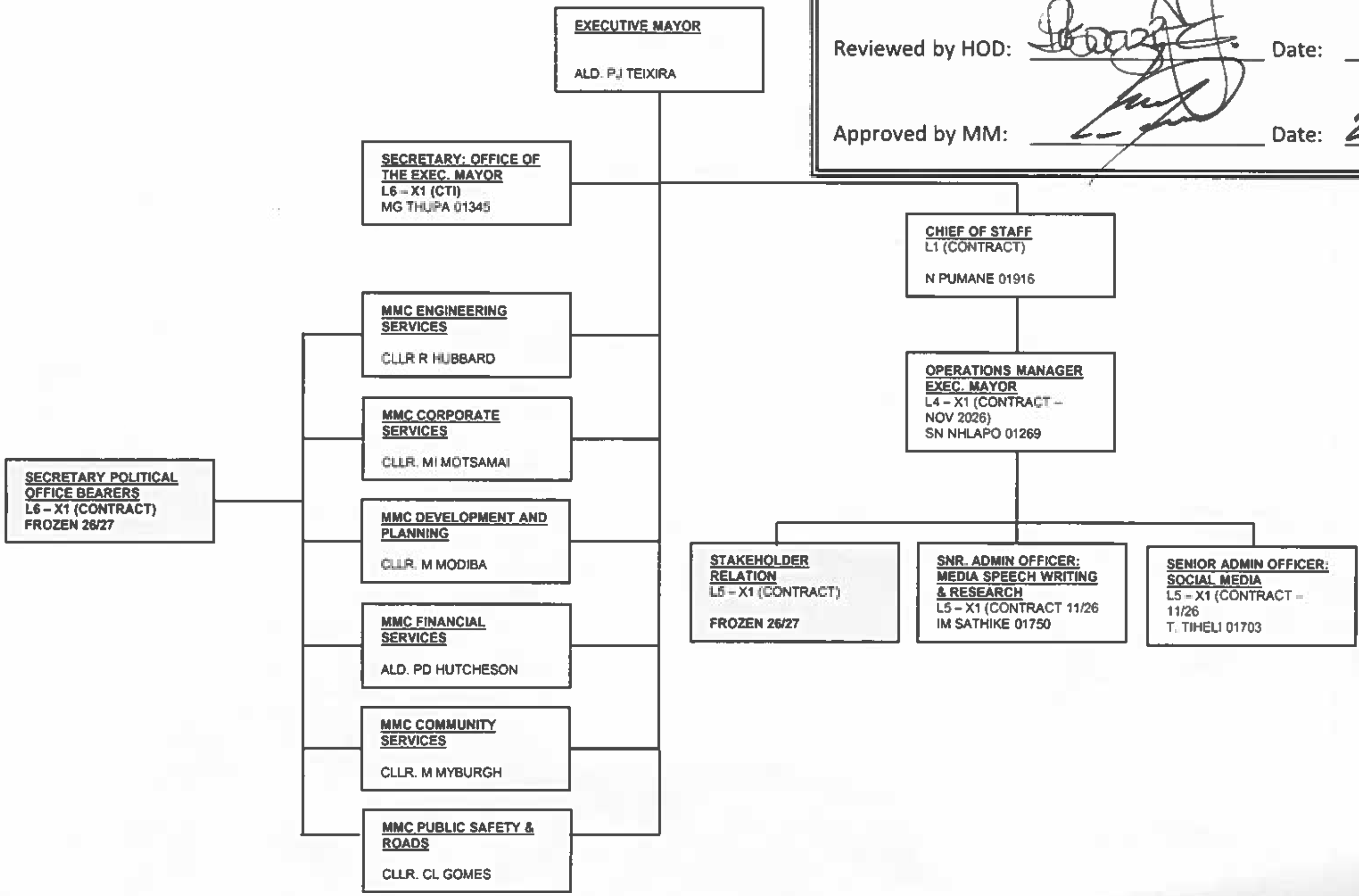
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OFFICE OF THE EXECUTIVE MAYOR (2026-2027) – POLITICAL OFFICE BEARERS (CORPORATE SERVICES)

Prepared by HR: ______ Date: 2026/02/20

Reviewed by HOD: ______ Date: 20/02/2026

Approved by MM: ______ Date: 26/2/26



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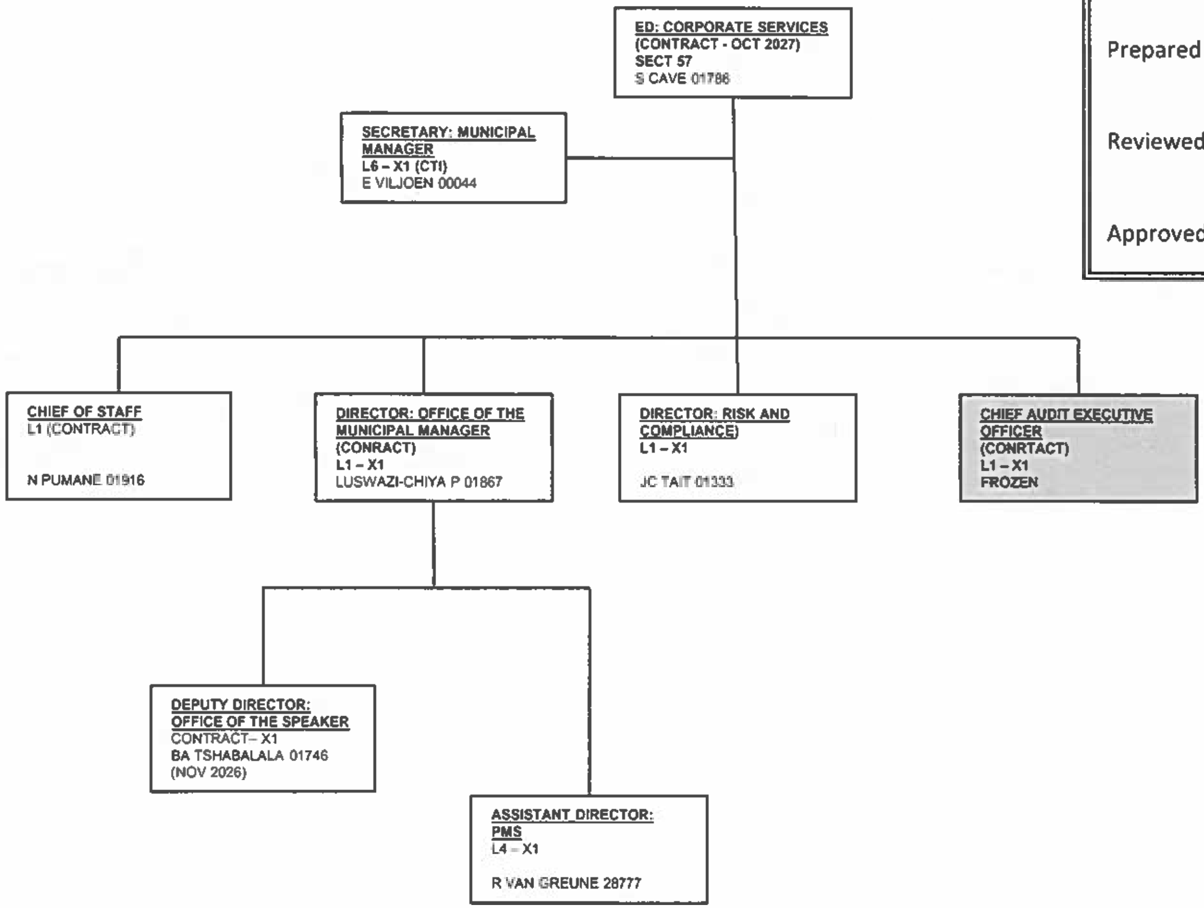
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OFFICE OF THE MUNICIPAL MANAGER (2026-2027)

Prepared by HR:		Date:	2026/02/23
Reviewed by HOD:		Date:	23/02/2026
Approved by MM:		Date:	26/2/26

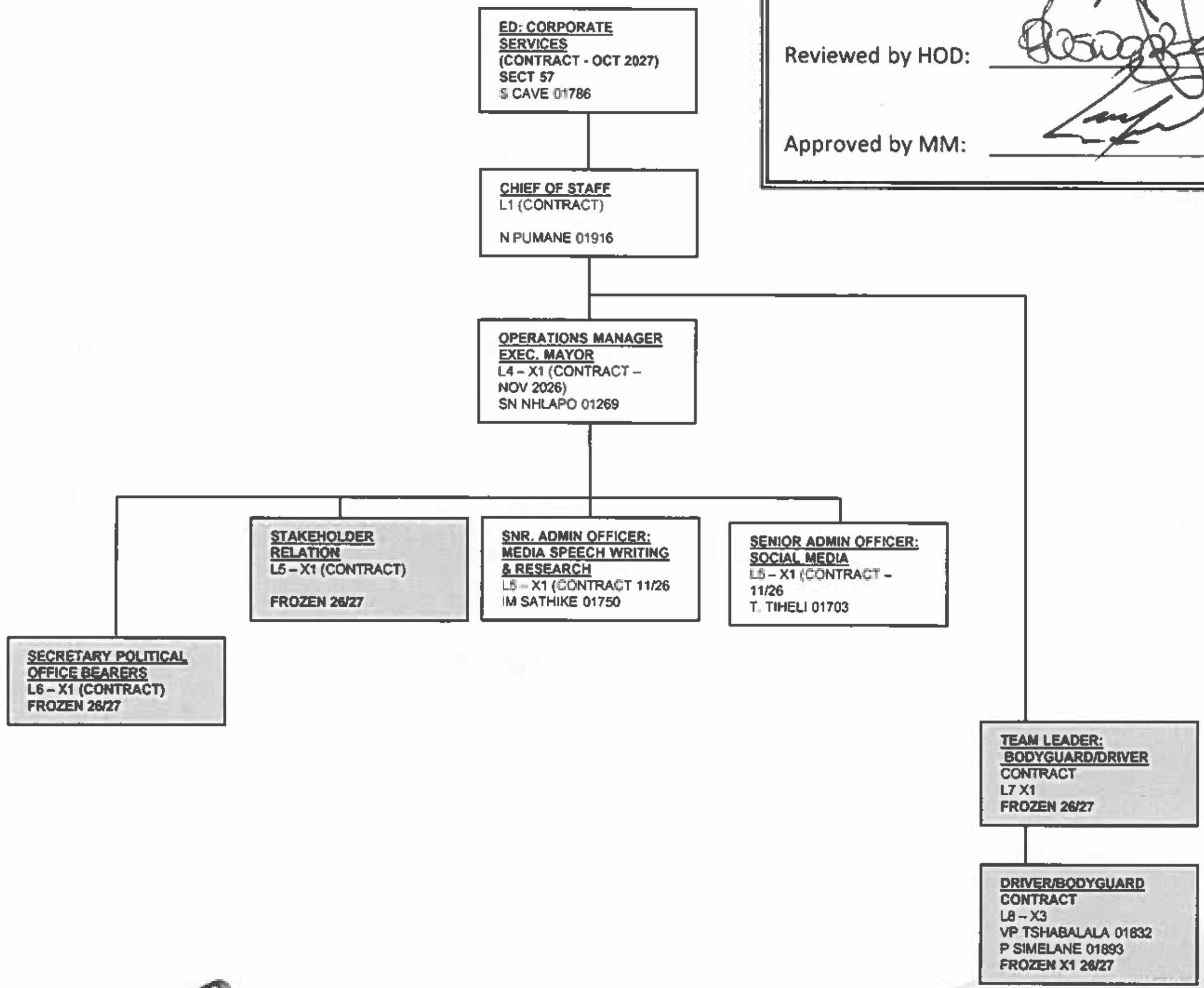


MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OFFICE OF THE EXECUTIVE MAYOR (2026-2027)

Prepared by HR:	Date: 2026/02/20
Reviewed by HOD:	Date: 20/02/2026
Approved by MM:	Date: 24/2/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

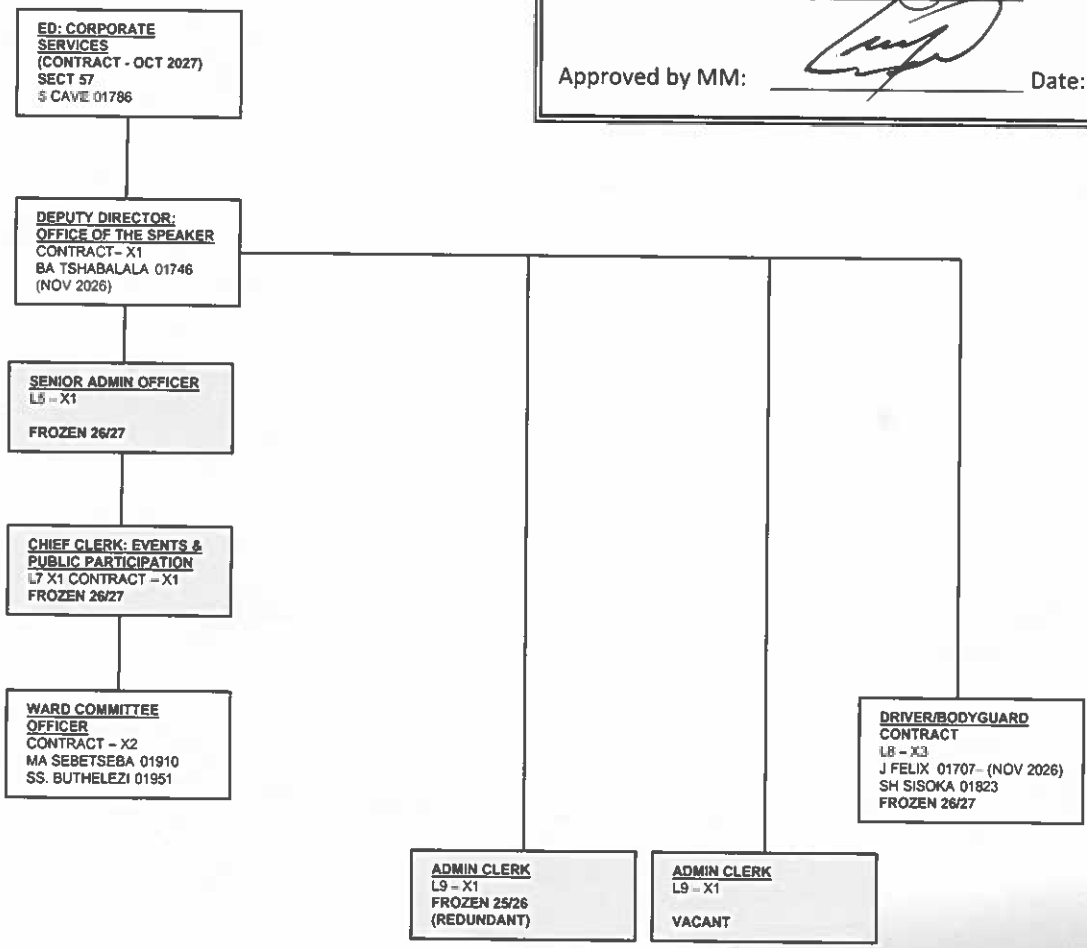
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OFFICE OF THE SPEAKER (2026-2027)

Prepared by HR: _______ Date: 2026/02/26

Reviewed by HOD: _______ Date: 20/02/26

Approved by MM: _______ Date: 26/2/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OFFICE OF THE MUNICIPAL MANAGER (EXECUTIVE DIRECTORS) (2026-2027)

Prepared by HR:		Date:	2026/02/20
Reviewed by HOD:		Date:	20/02/26
Approved by MM:		Date:	26/2/26

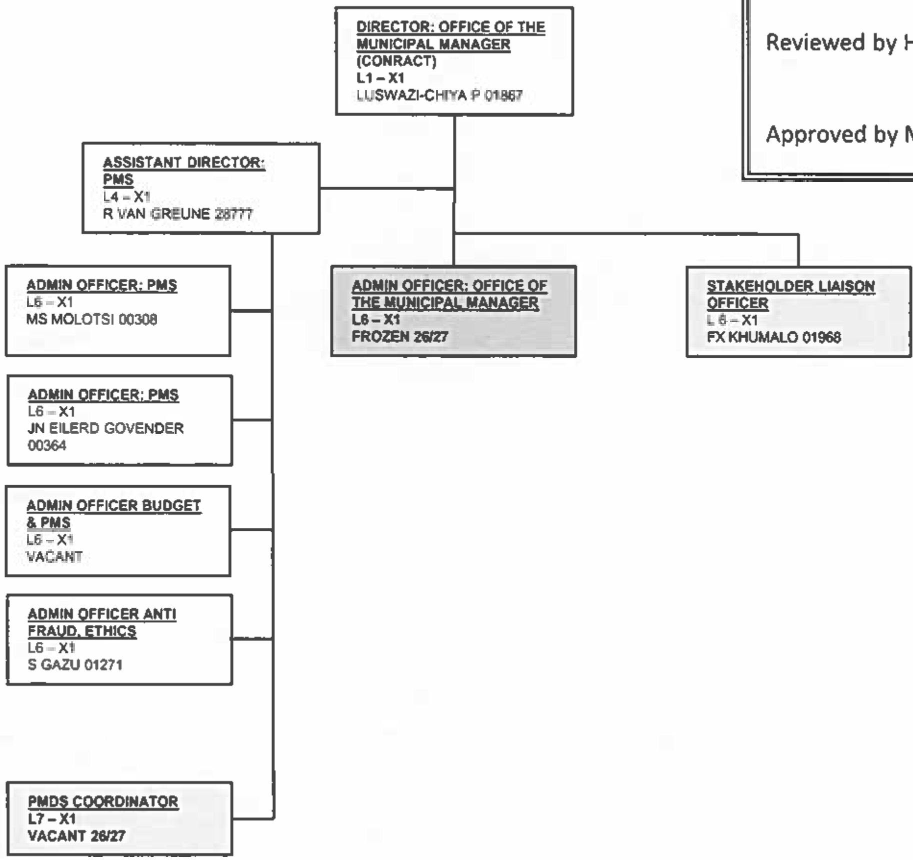
- **MUNICIPAL MANAGER** (CONTRACT) SECT 57 P MAGODI 01593
  - **SECRETARY: MUNICIPAL MANAGER** L6 – X1 (CTI) E VILJOEN 00044
  - **ED: CORPORATE SERVICES** (CONTRACT - OCT 2027) SECT 57 S CAVE 01786
  - **ED: FINANCIAL SERVICES** SECT 57 VACANT
  - **ED: COMMUNITY SERVICES** SECT 57 VACANT
  - **ED: ENGINEERING SERVICES** SECT 57 VACANT
  - **ED: DEV & PLANNING** SECT 57 KC MOKWENA 01844
  - **ED: PUBLIC SAFETY & ROADS** SECT 57 E LENSLEY 00114

MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OFFICE OF THE MUNICIPAL MANAGER
DIRECTOR: OFFICE OF THE MUNICIPAL MANAGER
(2026-2027)

Prepared by HR:		Date: 2026/02/23
Reviewed by HOD:		Date: 23/02/26
Approved by MM:		Date: 26/2/26



MIDVAAL
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Masepala Wa Selehoe
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OFFICE OF THE MUNICIPAL MANAGER (RISK, ETHICS & AUDIT) (2026-2027)

Prepared by HR: ____________ Date: 2026/02/20

Reviewed by HOD: ____________ Date: 20/02/26

Approved by MM: ____________ Date: 26/2/26

DIRECTOR: RISK AND COMPLIANCE)
L1 – X1
JC TAIT 01333

- **ASSISTANT DIRECTOR: RISK & NTERNAL AUDIT**
  L4 – X1
  VACANT
  - **SUB ACCOUNTANT: RISK MANAGEMENT**
    L6 – X1
    Z DUBULA 01464
    - **CLERK: RISK & COMPLIANCE**
      L9 – X1
      FROZEN
  - **SENIOR NTERNAL AUDIT REPORTING OFFICER:**
    L5 – X1
    BS KUNENE 01954
    - **IA OFFICER: AUDIT SUPPORT**
      L6 – X1
      FROZEN 26/27

MIDVAAL Local Municipality Masepala Wa Selehoe Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – CORPORATE CLUSTER (2026-2027)

Prepared by HR: ______ Date: 2026/02/20

Reviewed by HOD: ______ Date: 20/02/26

Approved by MM: ______ Date: 26/2/26

ED: CORPORATE SERVICES
(CONTRACT - OCT 2027)
SECT 57
S CAVE 01786

SECRETARY: CORPORATE SERVICES
L6 – X1 (CTI)
S NEETHLING 00179

DIRECTOR: IT
L1 – X1
S MNGUNI 01585

DIRECTOR: LEGAL
L1 – X1
N AMEER VAN WYK 01062

DIRECTOR: HR
L1 – X1
00197 SCUTTS A

DIRECTOR: OFFICE OF THE MUNICIPAL MANAGER
(CONRACT)
L1 – X1
LUSWAZI-CHIYA P 01867

CHIEF OF STAFF
L1 (CONTRACT)
N PUMANE 01916

DIRECTOR: RISK AND COMPLIANCE)
L1 – X1
JC TAIT 01333

DEPUTY DIRECTOR: AUXILIARY SERVICES
L3/2 – X1
TJ MAKGOBA 01008

DEPUTY DIRECTOR: OFFICE OF THE SPEAKER
CONTRACT– X1
BA TSHABALALA 01746
(NOV 2026)

ASSISTANT DIRECTOR: ADMINISTRATION
L4 – X1
A WELMAN 00108

ASSISTAN DIRECTOR COMMUNICATION
L4 –X1
01627 SOLOMONS YS

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Local Municipality
Masepala Wa Selehoe
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMUNICATIONS (2026-2027)

Prepared by HR: ______ Date: 2026/02/20

Reviewed by HOD: ______ Date: 20/02/2026

Approved by MM: ______ Date: 26/2/26

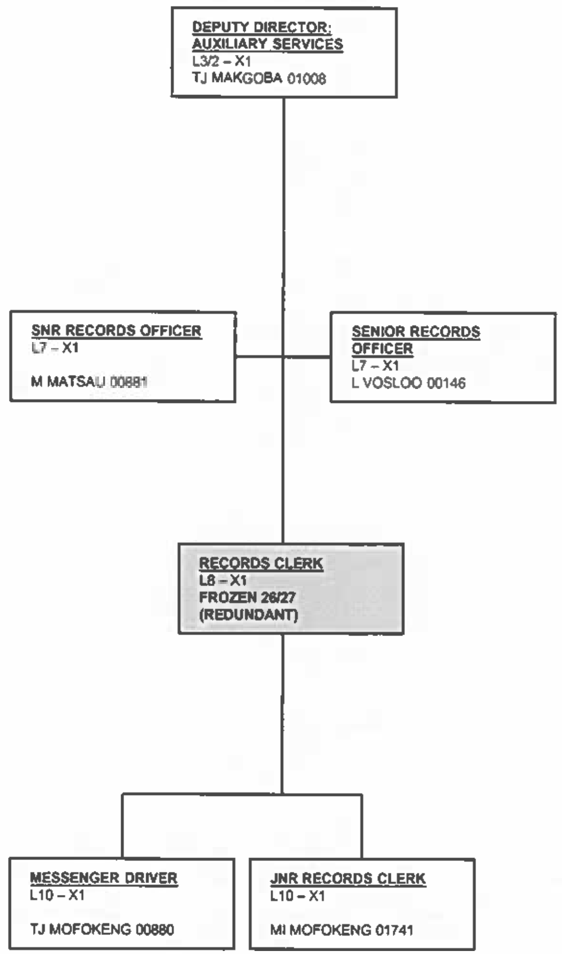
- **ED: CORPORATE SERVICES** (CONTRACT - OCT 2027) SECT 57 — S CAVE 01786
  - **ASSISTANT DIRECTOR COMMUNICATIONS** L4 – X1 — 01627 SOLOMONS YS
  - **ASSISTANT DIRECTOR PR & MARKETING** L4 – X1 — FROZEN 26/27
  - **MARKETING OFFICER** L5 – X1 — S. DE WEE 01941
    - **COMPLAINTS OFFICER** L8 – X1 — S MPHAGO 00173
      - **SNR SWITCHBOARD OPERATOR** L9 – X2
        - S DE BRUIN 00072
        - 01390 MAKHAMBA LA
      - **CALL CENTRE AGENT** – X9 (CONTRACT)
        - 01613 NDLOVU V
        - 01606 NGOXE MP
        - 01605 PUSO MM
        - 01723 SEHLABAKA KR
        - 01607 MOKHACHANE MM
        - 01747 TSOTETSI P
        - 01805 NGUDLE P
        - D ZONGO ANTONIO 01970
        - FROZEN X1 25/26
  - **COMMUNICATIONS OFFICER** L5 – X1 — H FOWLDS 01779
  - **GRAPHIC DESIGNER** L5 – X1 — VJ NKONYANI 01827

MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – RECORDS (2026-2027)

Prepared by HR:		Date:	2026/02/20
Reviewed by HOD:		Date:	20/02/2026
Approved by MM:		Date:	26/2/26

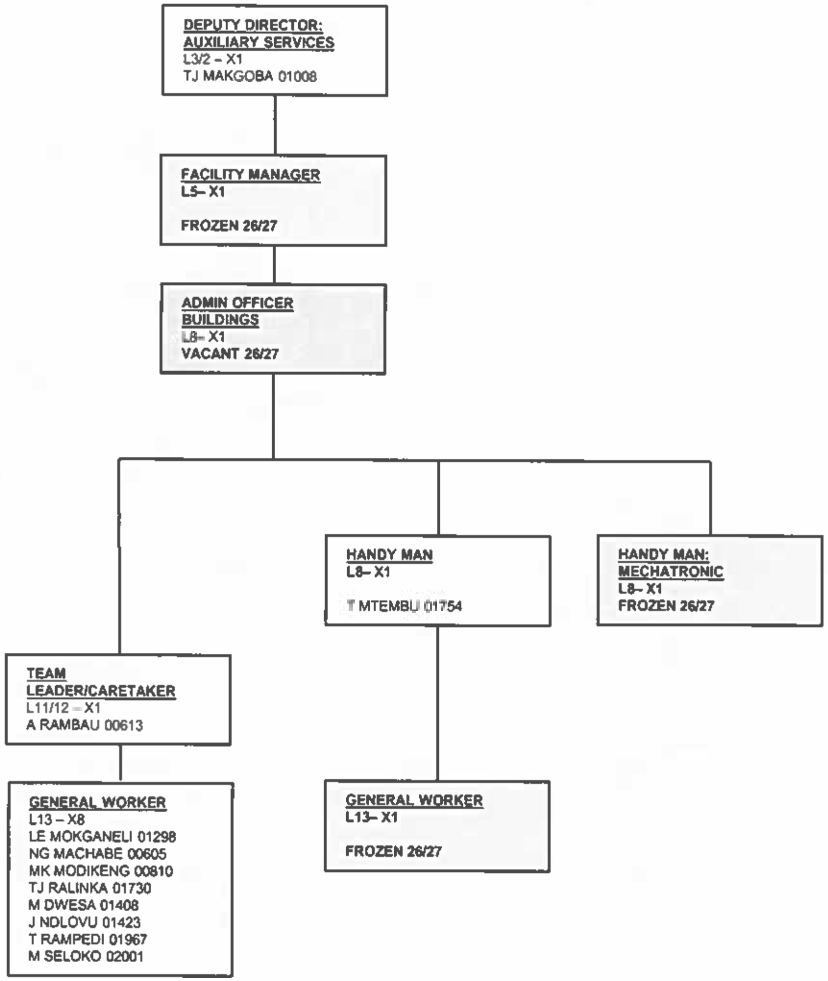


MIDVAAL
Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – AUXILIARY SERVICES (2026-2027)

Prepared by HR:	Date:	2026/02/20
Reviewed by HOD:	Date:	20/02/26
Approved by MM:	Date:	26/2/26



MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – COMMITTEES (2026-2027)

Prepared by HR:	Date: 2026/02/20
Reviewed by HOD:	Date: 20/02/26
Approved by MM:	Date: 26/2/26

ED: CORPORATE SERVICES
(CONTRACT - OCT 2027)
SECT 57
S CAVE 01786

ASSISTANT DIRECTOR: ADMINISTRATION
L4 – X1
A WELMAN 00108

SNR ADMIN OFFICER COMMITTEES
L5 – X1
TP MANOTO 00951

ADMIN OFFICER COMMITTEES
L7 – X1
FROZEN 26/27

ADMIN OFFICER COMMITTEES
L7 – X1
NC NTISA 01336

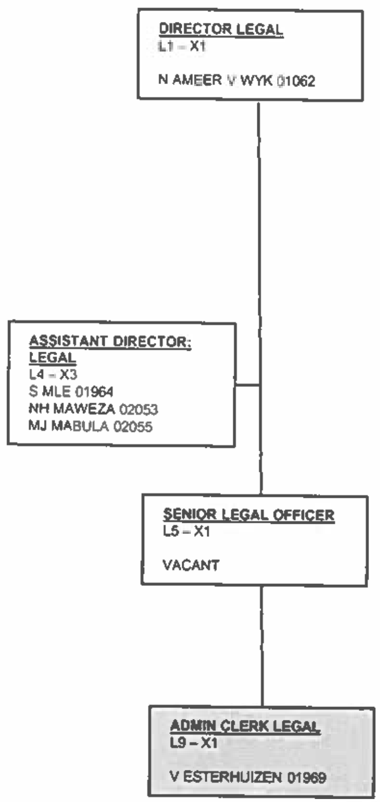
ADMIN OFFICER COMMITTEES
L7 – X1
M LOMBARD 00636

ADMIN OFFICER COMMITTEES
L7 – X1
E GAYBBA 00726

MIDVAAL
Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

ORGANISATIONAL STRUCTURE – LEGAL (2026-2027)

Prepared by HR:	[signature]	Date:	2026/03/03.
Reviewed by HOD:	[signature]	Date:	04/03/202
Approved by MM:	[signature]	Date:	05/03/2026



ORGANISATIONAL STRUCTURE – INFORMATION TECHNOLOGY (2026-2027)

Prepared by HR: ______ Date: 2026/02/20

Reviewed by HOD: ______ Date: 20/02/2026

Approved by MM: ______ Date: 26/2/26

DIRECTOR: INFORMATION TECHNOLOGY
L1 – X1
01585 MNGUNI S

ADMIN CLERK (HELPDESK)
L9 – X1
FROZEN 26/27
Vacant

ASSISTANT DIRECTOR: SYSTEMS/APPLICATIONS
L4 – X1
KM. MOKOENA 01940

ASSISTANT DIRECTOR: IT
L4 – X1
AA SIBEKO 01452

SYSTEM SECURITY ADMINISTRATOR
L6 – X1
01502 SHIBURI C

SYSTEM ADMINISTRATOR
L6 – X1
R TSHABANGU 01047

TECHNICAL ADMINISTRATOR
L6 – X1
D MOSIYA 01046

TECHNICIAN
L8/7 – X1
01601 CHONCO NJ

TECHNICIAN
L8/7 – X1
B MAKELEFANE 01611

TECHNICIAN
L8/7 – X1
FROZEN 26/27

TECHNICIAN
L8/7 – X1
AR MURUGAN 01430

TECHNICIAN
L8/7 – X1
K OTTO 01048

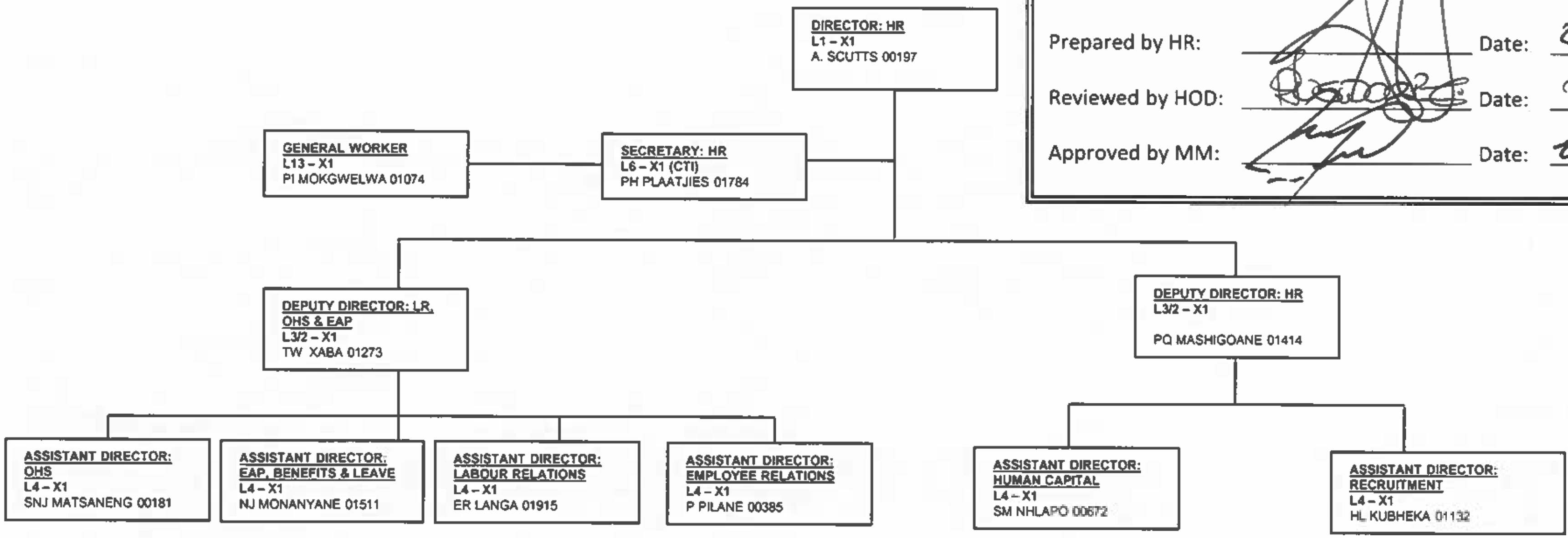
TECHNICIAN
L8/7 – X1
LS MORE 01742

MIDVAAL Local Municipality
Masepala Wa Selehoe
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – HUMAN RESOURCES DIRECTORATE (2026-2027)

Prepared by HR:	[signature]	Date:	2026/02/20
Reviewed by HOD:	[signature]	Date:	20/02/26
Approved by MM:	[signature]	Date:	26/2/26



MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – HUMAN RESOURCES DIRECTORATE
PMDS
(2026-2027)

Prepared by HR: ____________ Date: 2026/02/20

Reviewed by HOD: ____________ Date: 20/02/26

Approved by MM: ____________ Date: 26/2/26

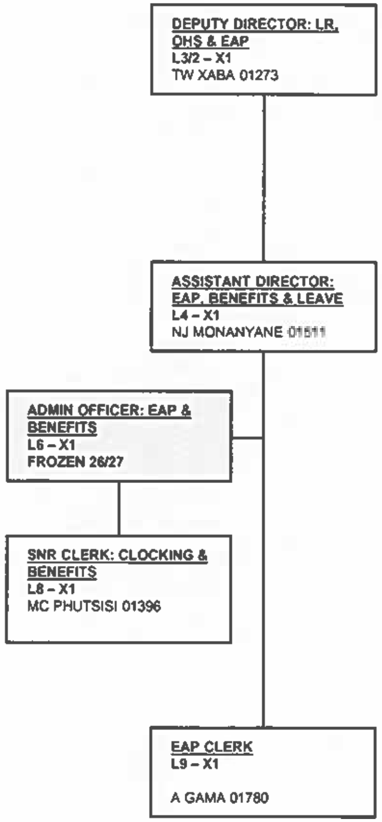
DIRECTOR: HR
L1 – X1
A. SCUTTS 00197

DEPUTY DIRECTOR: HR
L3/2 – X1
PQ MASHIGOANE 01414

ADMIN OFFICER: PMDS
L6 – X1
(MOVE TO PMS)
FROZEN 26/27

ORGANISATIONAL STRUCTURE – EAP, BENEFITS, TIME & ATTENDANCE & LEAVE (2026-2027)

Prepared by HR:		Date: 2026/02/20
Reviewed by HOD:		Date: 20/02/26
Approved by MM:		Date: 26/2/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

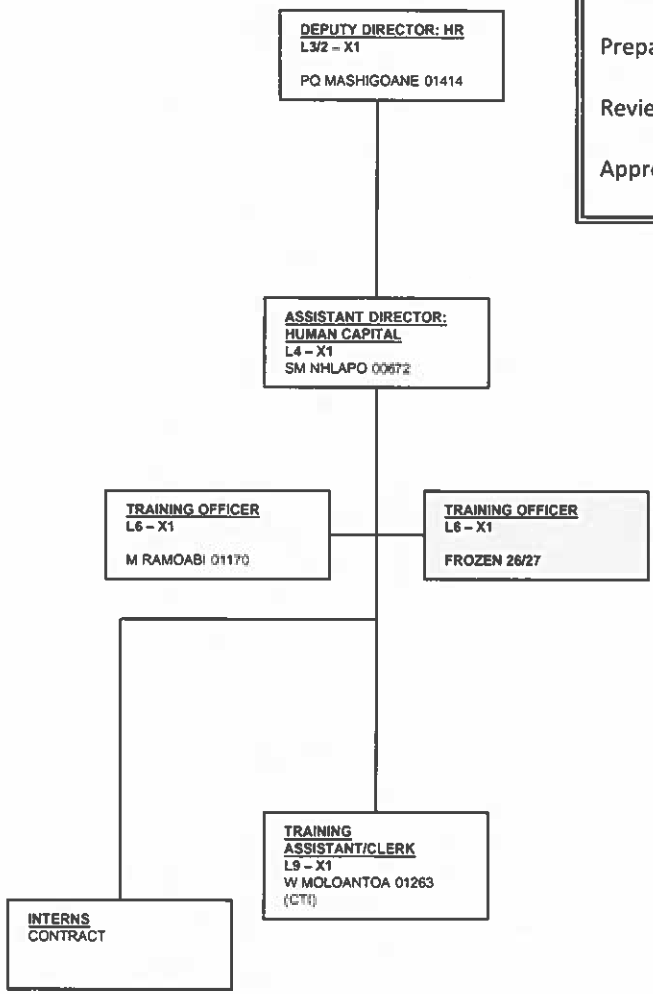
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE –TRAINING (2026-2027)

Prepared by HR: ______ Date: 2026/02/20

Reviewed by HOD: ______ Date: 20/02/2026

Approved by MM: ______ Date: 26/2/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

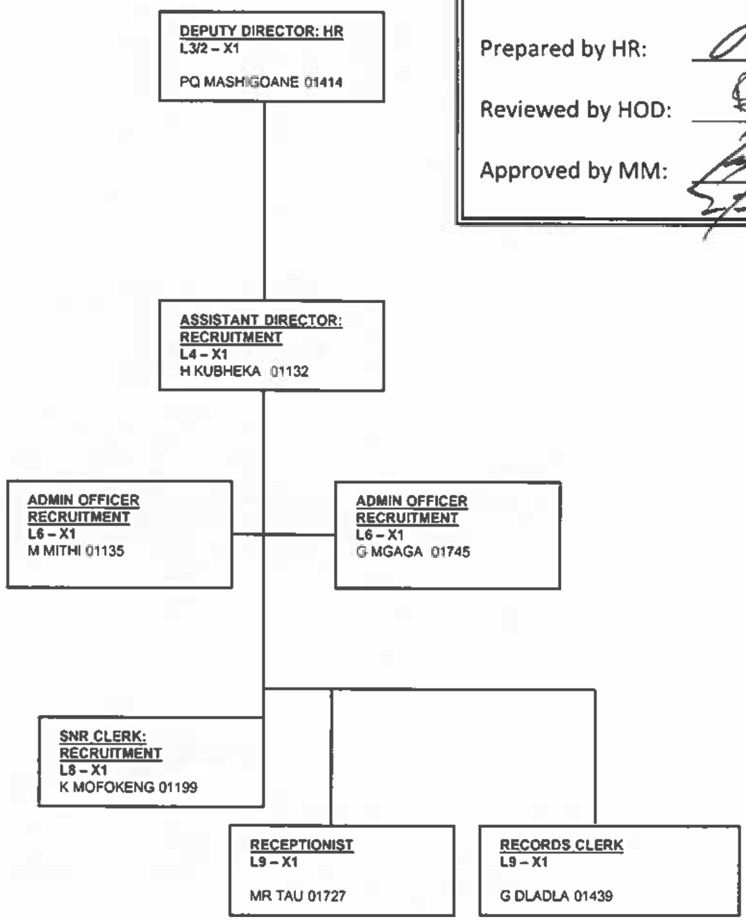
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OPERATIONS, RECRUITMENT AND SELECTION (2026-2027)

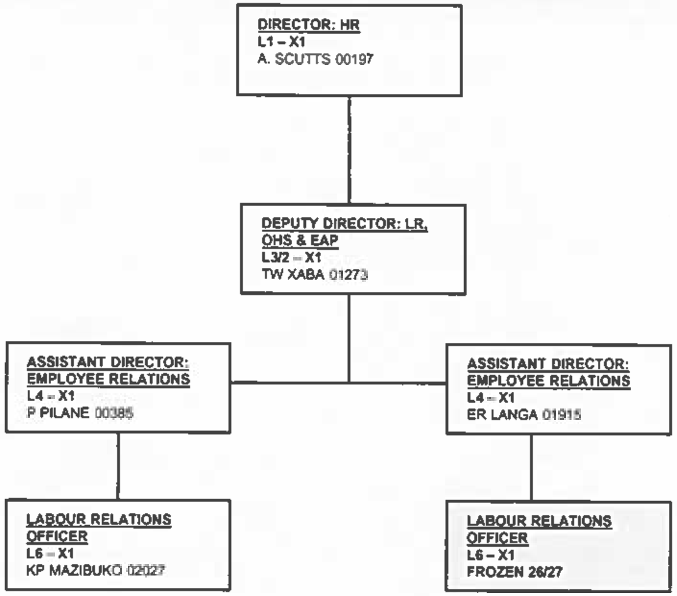
Prepared by HR: ______ Date: 2026/02/26

Reviewed by HOD: ______ Date: 20/02/26

Approved by MM: ______ Date: 26/2/26



ORGANISATIONAL STRUCTURE – LABOUR RELATIONS (2026-2027)



Prepared by HR: Date: 2026/02/20

Reviewed by HOD: Date: 20/02/2026

Approved by MM: Date: 26/2/26

MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – OCCUPATIONAL HEALTH & SAFETY (2026-2027)

Prepared by HR:		Date: 2026/02/20
Reviewed by HOD:		Date: 20/02/26
Approved by MM:		Date: 26/2/26

DEPUTY DIRECTOR: LR, OHS & EAP
L3/2 – X1
TW XABA 01273

ASSISTANT DIRECTOR: OHS
L4 – X1
SNJ MATSANENG 00181

OCCUPAITONAL HEALTH & SAFETY OFFICER
L6 – X1
D SWART 00628

SNR CLERK: OHS
L8 – X1
NK MOGASHOA 01331

OHS CLERK
L9 – X1
T.E. MOTAUNG 01506

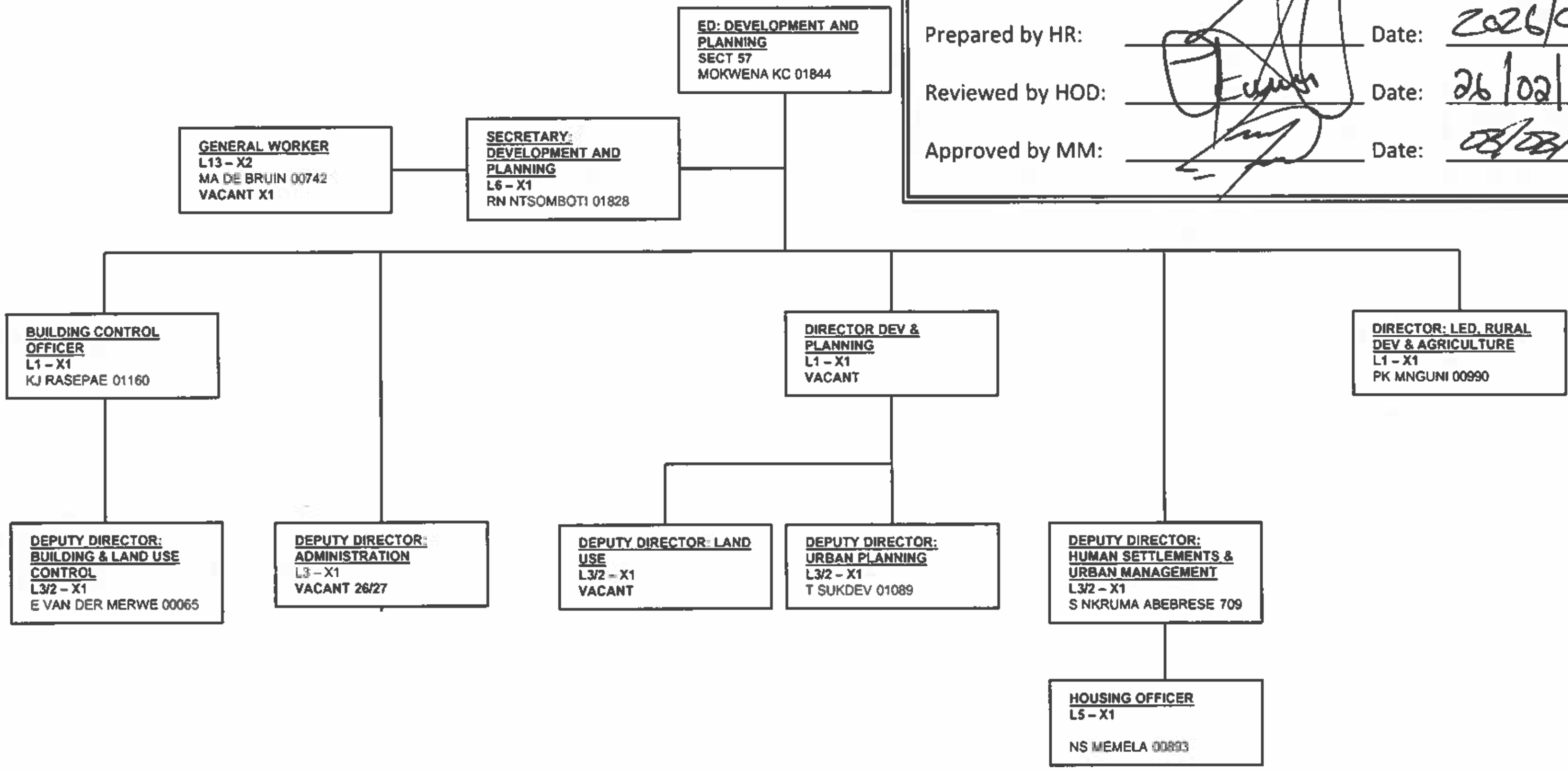
MIDVAAL Local Municipality Masepala Wa Selehoe Plaaslike Munisipaliteit

PROPOSED ORGANISATIONAL STRUCTURE – DEVELOPMENT & PLANNING (2026-2027)

Prepared by HR: Date: 2026/02/23

Reviewed by HOD: Date: 26/02/2026

Approved by MM: Date: 03/03/26

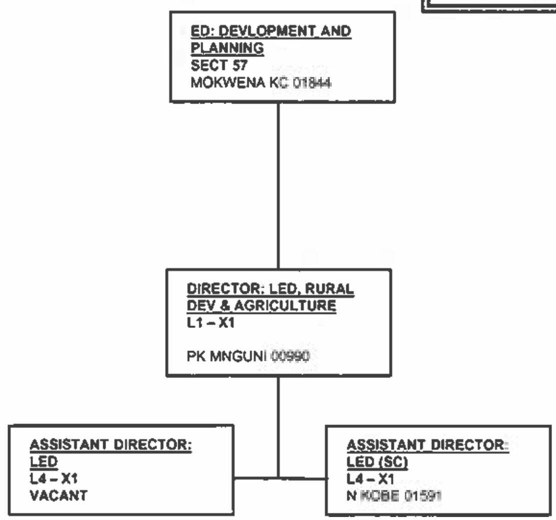


MIDVAAL Local Municipality Masepala Wa Selehoe Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – DEVELOPMENT & PLANNING– LED RURAL DEVELOPMENT & HUMAN SETTLEMENT (2026-2027)

Prepared by HR:		Date:	2026/02/23
Reviewed by HOD:		Date:	26/02/2026
Approved by MM:		Date:	03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

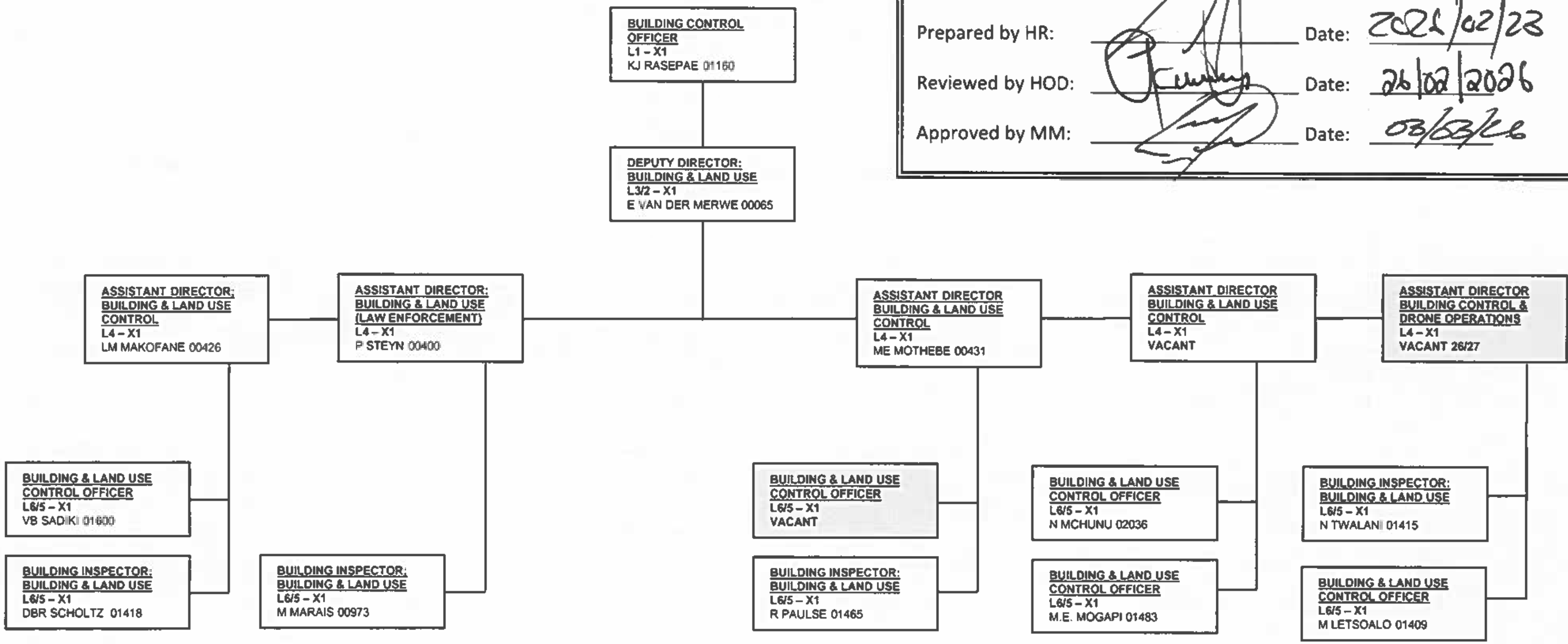
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – DEVELOPMENT & PLANNING– BUILDING CONTROL (2026-2027)

Prepared by HR: Date: 2021/02/23

Reviewed by HOD: Date: 26/02/2026

Approved by MM: Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehoe Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – DEVELOPMENT & PLANNING
BUILDING CONTROL: LAW ENFORCEMENT AND INFORMAL TRADING
(2026-2027)

Prepared by HR:		Date:	2026/02/23
Reviewed by HOD:		Date:	26/02/2026
Approved by MM:		Date:	03/03/26

- **BUILDING CONTROL OFFICER**
  L1 – X1
  KJ RASEPAE 01160
  - **BUSINESS TRADING LICENSING OFFICER**
    L8 – X1
    NM MAZINGELA 00678
    (CTI)
  - **LAW ENFORCEMENT / COURT WARRANT OFFICER**
    L8 – X1
    FROZEN X 1 2
    (REDUNDANT)
  - **LAW ENFORCEMENT / COURT WARRANT OFFICER**
    L8 – X1
    TL PLAATJIES 01208 (CTI)
    - **BY-LAW OFFICERS**
      CONTRACT x 10
      CS MATANZIMA 01771
      VA RADEBE 01773
      TK NYOKONG 01774
      MB RANTHO 01958
      L MSHAYISE 01960
      VACANT X4
      FROZEN X1

MIDVAAL
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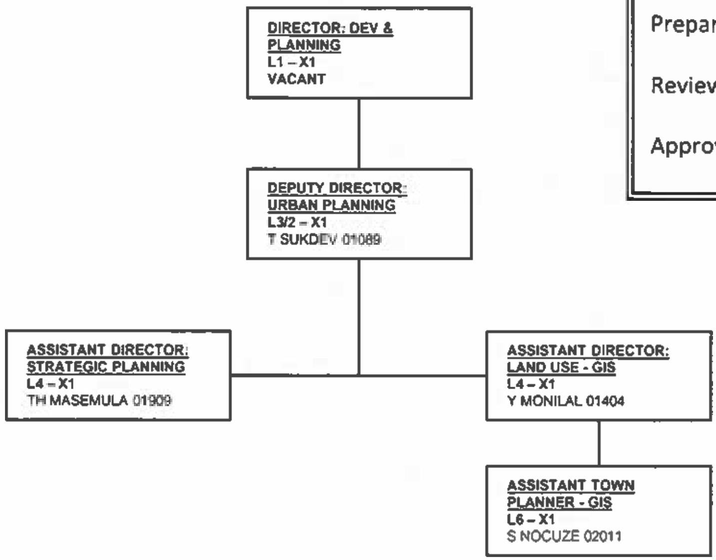
ORGANISATIONAL STRUCTURE – DEVELOPMENT & PLANNING– URBAN PLANNING (2026-2027)

Prepared by HR:		Date:	2026/02/23
Reviewed by HOD:		Date:	26/02/2026
Approved by MM:		Date:	08/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

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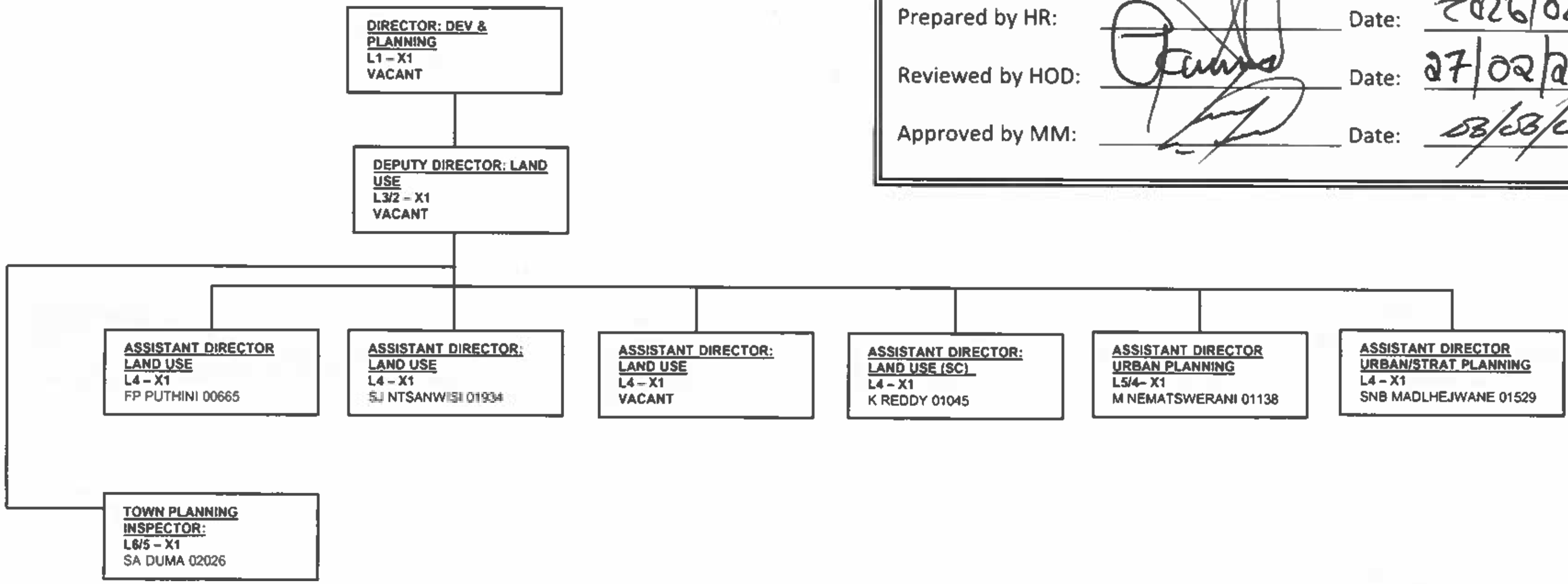
ORGANISATIONAL STRUCTURE – DEVELOPMENT & PLANNING – LAND USE (2026-2027)

Prepared by HR: Date: 2026/02/27

Reviewed by HOD: Date: 27/02/2026

Approved by MM: Date: 03/03/26

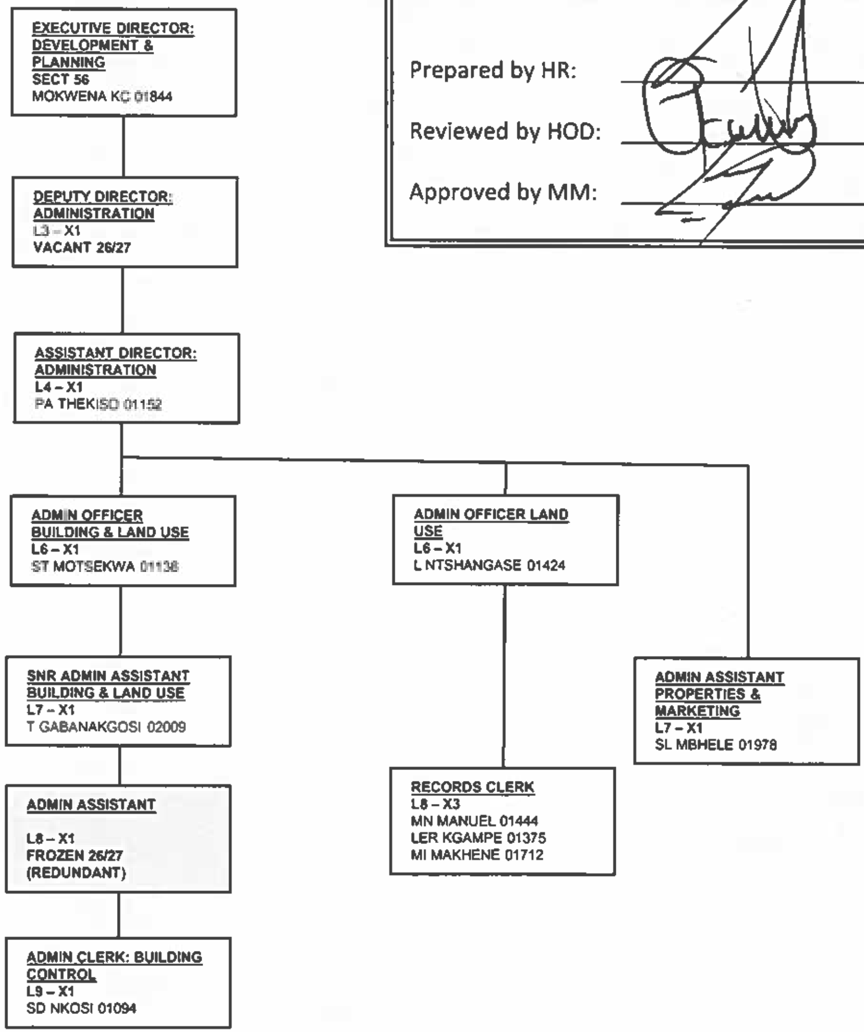


ORGANISATIONAL STRUCTURE – DEVELOPMENT & PLANNING – ADMINISTRATION (2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 26/02/2026

Approved by MM: ______ Date: 08/03/26



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Masepala Wa Selehae
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ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES - ADMIN (2026-2027)

Prepared by HR:		Date: 2026/02/23
Reviewed by HOD:		Date: 26/02/2026
Approved by MM:		Date: 06/03/2026

- **EXECUTIVE DIRECTOR: ENGINEERING SERVICES**
  CONTRACT
  SECT 57
  VACANT
  - **ASSISTANT DIRECTOR: ADMINISTRATION**
    L4 – X1
    KR MOLOI 01351
  - **SECRETARY ENGINEERING SERVICES**
    L6 - X1 (CTI)
    ID NTLHAILE 01216
  - **DIRECTOR TECHNICAL SUPPORT**
    L1- X1
    D MUKWEVHO 01367
  - **DIRECTOR WATER & SANITATION**
    L1 – X1
    R. MADIMUTSA 01766
  - **DIRECTOR PROJECT MANAGEMENT**
    L1 – X1 (MIG FUNDING)
    PV TSHABALALA 01537
  - **DIRECTOR: ELECTRICAL ENG.**
    L1 – X1
    N NKOMO 01641
  - **DIRECTOR: SYSTEMS DEVELOPMENT & PLANNING**
    L1 – X1
    CONTRACT
    H HUMAN 00599
    - **SECRETARY ENG DIRECTORS**
      L6 - X1
      VM MASEHE 01134

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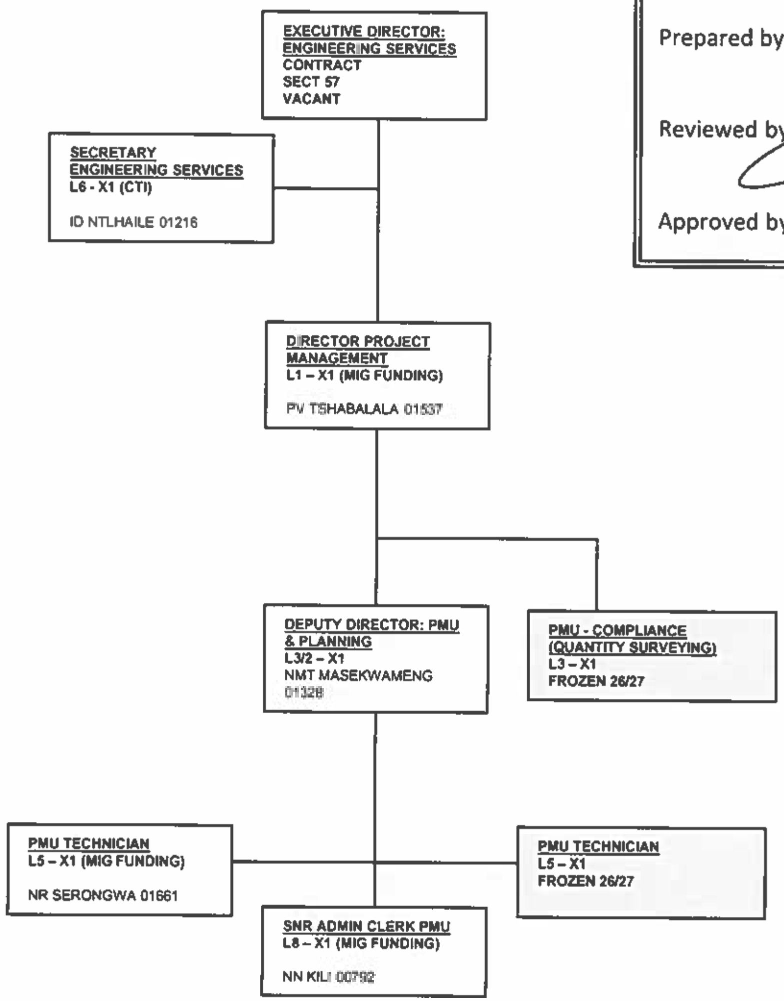
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES – ADMIN - PMU
(2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 26/02/2026

Approved by MM: ______ Date: 05/03/2026



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Masepala Wa Selehae
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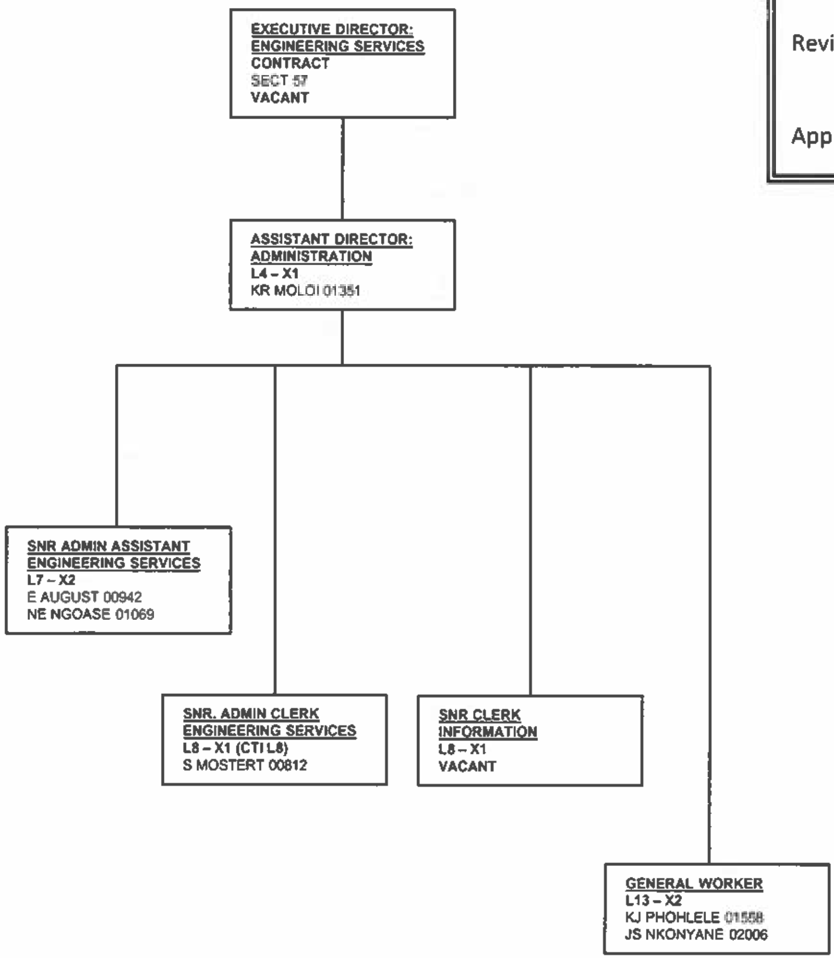
ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES – TECHNICAL SUPPORT - ADMIN (2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 26/02/2026

Approved by MM: ______ Date: 05/03/2026



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Masepala Wa Selehae
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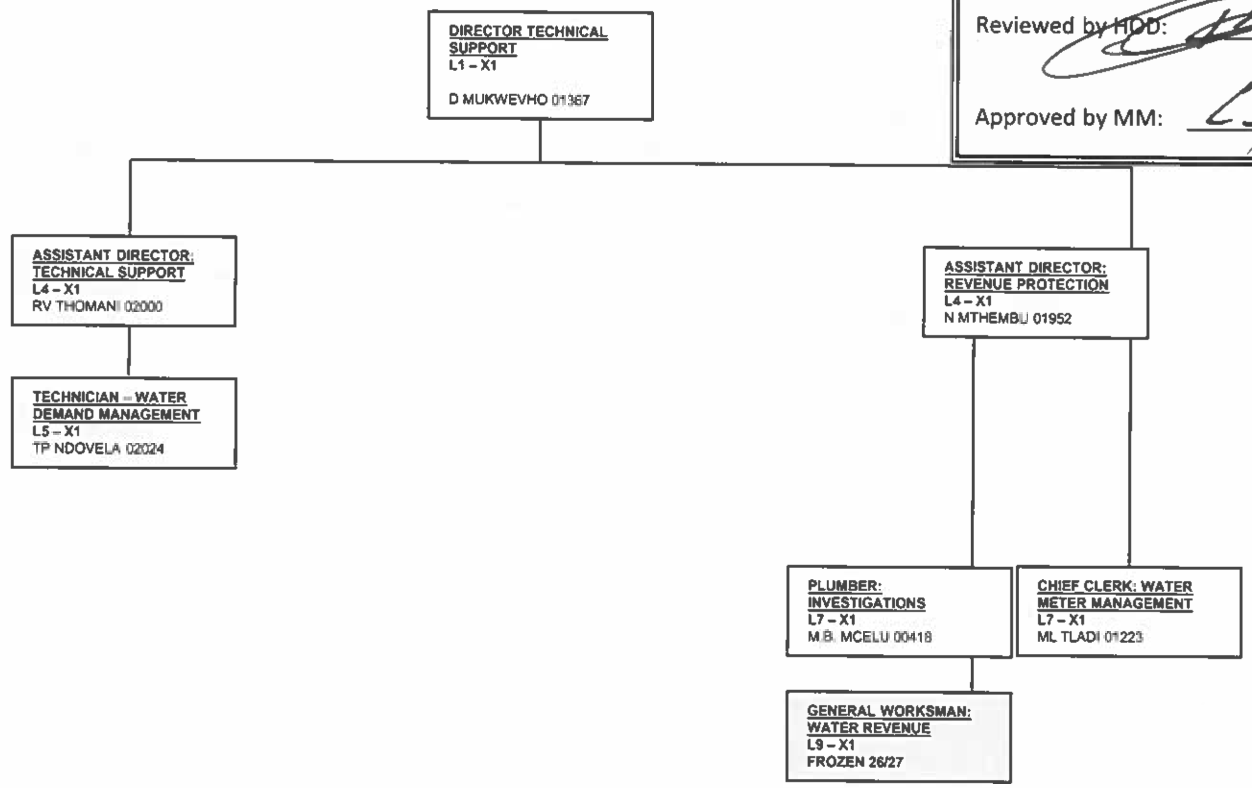
ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES – TECHNICAL SUPPORT (2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 26/02/2026

Approved by MM: ______ Date: 05/03/2026



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Masepala Wa Selehae
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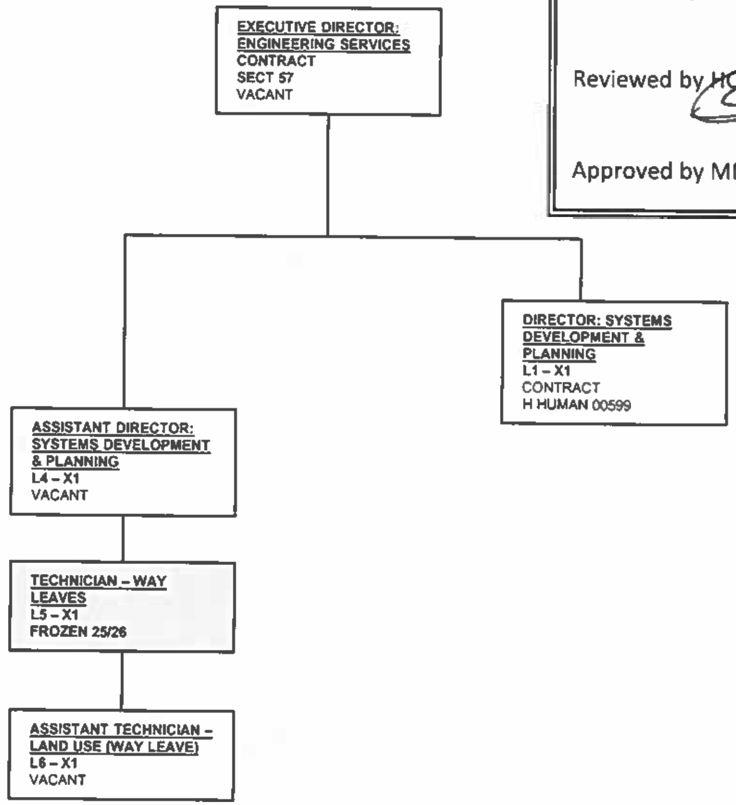
ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES – SYSTEMS DEVELOPMENT & PLANNING (2026-2027)

Prepared by HR:		Date:	2026/02/23
Reviewed by HOD:		Date:	26/02/2026
Approved by MM:		Date:	05/03/2026



ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES - PURIFICATION (2026-2027)

Prepared by HR: ______________ Date: 2026/02/23

Reviewed by HOD: ______________ Date: 26/02/2026

Approved by MM: ______________ Date: 05/03/2026

- **DIRECTOR: WATER & SANITATION** — L1 – X1 — R. MADIMUTSA 01766
  - **ASSISTANT DIRECTOR: SANITATION** — L4 – X1 — NS RATSHILI 01525
    - **TECHNICIAN PURIFICATION & EFFLUENT** — L5 – X1 — LS NXALA 01203
      - **ADMIN CLERK** — L9 – X1 — FROZEN 26/27
      - **MILLWRTIGHT** — L6 – X1 — RM SERERO 01429
        - **SPECIAL WORKSMAN** — L8 – X1 — S NTISA 01636
        - **SPECIAL WORKSMAN PUMP OPERATIONS** — L8 – X1 — S MABELANE 00916
        - **GENERAL WORKSMAN** — L9 X2 — MBF SEKELE 01146; SI MOTLOUNG 01498
      - **PROCESS CONTROLLER IV (BANTU-BONKE WWWTW** — L6 – X1 — TK MOKHOMOLA 01434
        - **PROCESS CONTROLLER III** — L8 – X1 — VACANT X1
          - **PROCESS CONTROLLER II** — L11 – X1 — FROZEN X1 26/27
            - **PROCESS CONTROLLER I** — L12 – X1 — PJ MOTAUNG 01563
      - **PROCESS CONTROLLER IV** — L6 – X3 — DM MATYOBENI 01451; NC MASANABO 01662; NR MAMMEGWANA 02028
        - **PROCESS CONTROLLER III** — L8 – X5 — BNT NXOZANA 01573; PJ SHEKOE 01565; OD SELAI 00861; LS MASILELA 01907; FROZEN X1 25/26
        - **BOBCAT OPERATOR** — L8 – X1 — TE MOKHASI 01087
        - **DRIVER C1** — L10 – X2 — MB MOTAUNG 00947; MJ MONCHO 28720
        - **PUMP OPERATOR PURIFICATION** — L11 – X4 — MM NHLAPO 28725; NS MASINA 01659; L ZULU 00980; VACANT X1
          - **PROCESS CONTROLLER I** — L12 – X4 — AK NYONI 01564; T LEPHAILA 01688; MM TSELE 01689; JT JUOELE 01492
            - **GENERALWORKER** — L13 – X 09 — BJ MELLO 01694; NE MOLULI 01819; LW MBONA 01930; MP MOFOKENG 01696; KA VILAKAZI 01820; MI SEKONYELA 02002; KW RAMPAI 01698; TI THELETSANE 01924; SA GUMEDE 02007
      - **PROCESS CONTROLLER (OHENIMURI)** — L6 – X1 — MK NTSHEBELE 01817
        - **PROCESS CONTROLLER III** — L8 – X1 — P SITHOLE 01936
          - **PUMP OPERATOR PURIFICATION** — L11 – X2 — K. THIBA 01938; E. LITHOLE 01937
          - **PUMP OPERATOR PURIFICATION** — L11 – X2 — AB BEKEMYA 00981; MA MOKULUBETE 00974
      - **PROCESS CONTROLLER (ROTHDENE)** — L6 – X1 — SP LETLHAKE 00815
        - **PUMP OPERATOR (ROTHDENE)** — L11 – X4 — BV MOHAPI 01212; NE MPEMBE 00923; K. SEGELE 01939; DT TSHABALALA 01213

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ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES - SANITATION (2026-2027)

Prepared by HR:		Date: 2026/02/23
Reviewed by HOD:		Date: 26/02/2026
Approved by MM:		Date: 05/03/2026

- **DIRECTOR: WATER & SANITATION** – L1 – X1 – R. MADIMUTSA 01766
  - **ASSISTANT DIRECTOR: SANITATION** – L4 – X1 – NS RATSHILI 01525
    - **SUPERINTENDENT SANITATION** – L5 – X1 – MR MAMATSHARAGA 01973
      - **ADMIN CLERK** – L9 X1 – E.K. MONDEMA 01295
        - **GENERAL WORKER / CLEANER** – L13 – X1 – ST LETSOKA 00888
      - **MILLWRIGHT** – L6 – X2 – CW MNISI 01362, MN MAKWELA 01433
        - **GENERAL WORKSMAN** – L9 X3 – ND SENAKGOMO 00927, JM NDLOVU 00884, L.P. MAKOFANE 1759
          - **ARTISAN ASSISTANT** – L12 – X1 – S MFENE 00919, MD MATLA 02022
      - **PLUMBER** – L7 X1 – FROZEN 26/27
        - **SPECIAL WORKSMAN** – L8 – X2 – I SINGO 01262, TP KHOALI 00915
          - **GENERAL WORKSMAN** – L9 X1 – FROZEN 26/27
            - **GENERAL WORKER** – L13 X1 – FROZEN 26/27
      - **FOREMAN: SEWER** – L6 – X1 – MS HLAKOTSA 00188
        - **DRIVER(CODE EC)** – L10 – X3 – J.M. NGUBENI 00925, C. MCHUNU 01019, VACANT X1 25/26 (6 MTHS)
        - **PLANT OPERATOR** – L8 – X1 – FROZEN 25/26
        - **TLB OPERATOR** – L8 – X1 – M MYATAZA 00534
        - **PLUMBER** – L7 X1 – GL MASHIMBUKA 01499
          - **SPECIAL WORKSMAN** – L8 – X4 – SH BIKIZANA 01003, TMP TSOTETSI 01354, JJ THANJEKWAYO 01202
            - **GENERAL WORKER** – L13 – X 16

DT MAKHATHENG 00251	KOJ MOKOENA 00434	LD MDUNA 00917
P STATU 00928	TC SHOTO 01343	LS RAMAISA 01379
BM MOLOTO 01487	P.J. NAKEDI 1761	S.H. MAKUBU 1757
V.M. MTWAZ 17641	FJ MPAHANE 02005	MV MADONSELA 02004
VACANT X4		

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Masepala Wa Selehae
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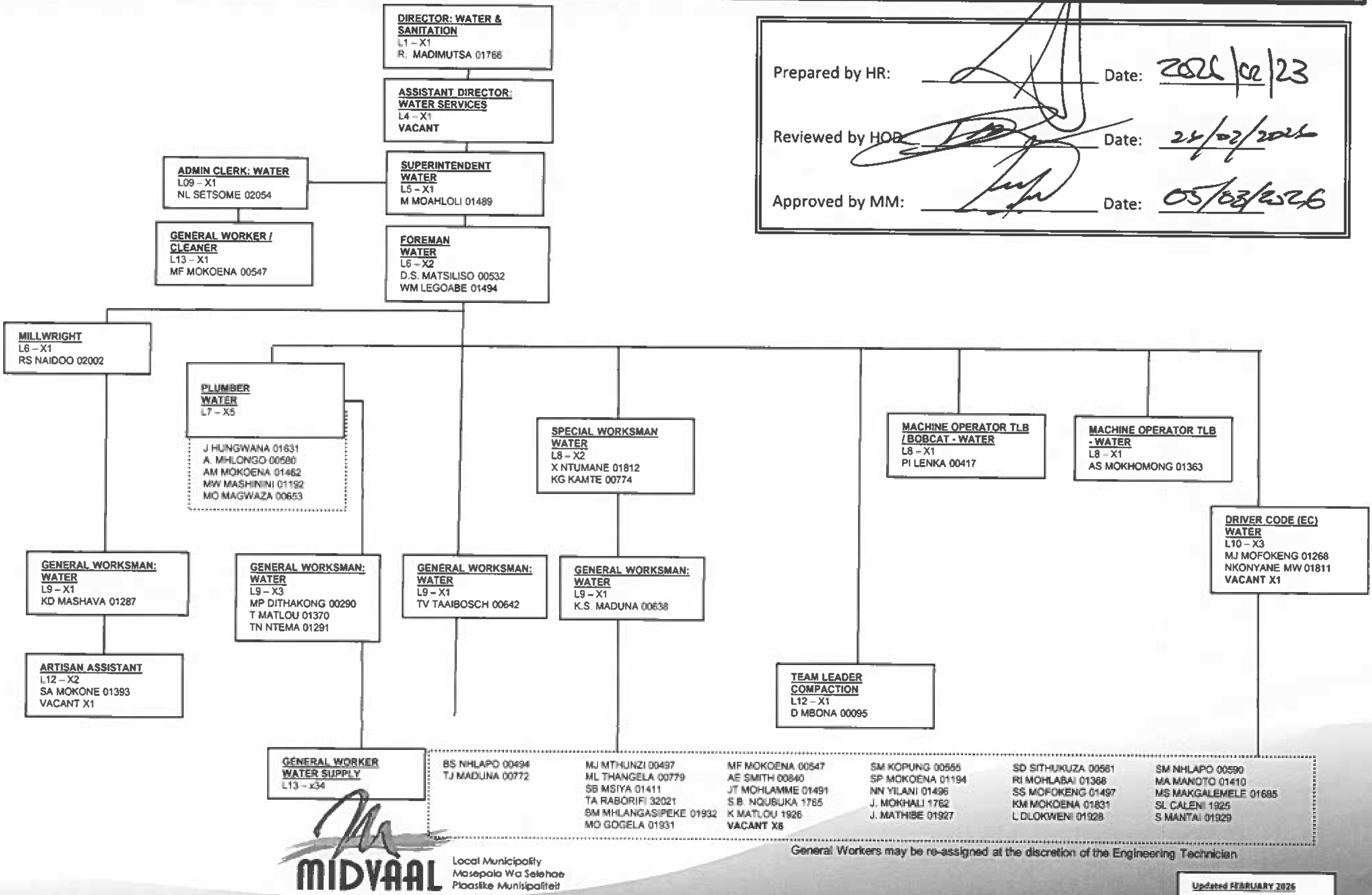
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES - WATER
(2026-2027)

Prepared by HR: ____________ Date: 2026/02/23

Reviewed by HOD: ____________ Date: 24/02/2026

Approved by MM: ____________ Date: 05/03/2026



ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES – ELECTRICAL - MAINTENANCE (2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 26/02/2026

Approved by MM: ______ Date: 05/03/2026

- **DIRECTOR: ELECTRICAL ENGINEERING** — L1 – X1 — N NKOMO 01641
  - **ASSISTANT DIRECTOR: MAINTENANCE** — L4 – X1 — L MOTLOUNG 02035
    - **SUPERINTENDENT ELECTRICAL SUPPLY** — L5 – X1 — A DU TOIT 00058
      - **ADMIN CLERK** — L9 – X1 — EN KONDILE 02021
        - **GENERAL WORKER CLEANER** — L13 – X1 — NM CEKISO 00437
      - **FOREMAN** — L6 – X1 — J ROSSOUW 0008
        - **ELECTRICIAN** — L7 – X1 — DP SIMELANE 01142
          - **SPECIAL WORKSMAN ELECTRICAL SUPPLY (streetlight attendance)** — L8- X3 — TR MOKOAKOE 00936 — FROZEN X2 26/27
            - **GENERAL WORKSMAN: ELECTRICAL** — L9 – X4 — MJ HLOMOKA 00415
        - **ELECTRICIAN** — L7 – X1 — S MSIPHA 01777
          - **SPECIAL WORKSMAN / TLB OPERATOR ELECTRICAL SUPPLY** — L8 – X1 — VACANT
            - **GENERAL WORKSMAN: ELECTRICAL** — L9 – X4 — B LATAKGOMO 00930
              - **ARTISAN ASSISTANT** — L12 – X2 — PP TSOLO 01365 — VACANT X1
                - **GENERAL WORKER ELECTRICAL SUPPLY** — L13 – X5
                  - P MOFOKENG 00254; N SIEGONYELA 01738; ME BHAMBALELE 01997; RODOLO 01057; J CHALALA 01739
        - **ELECTRICIAN** — L7 – X1 — E RATSHALINGWA 02039
          - **SPECIAL WORKSMAN / TLB TRUCK OPERATOR** — L8 – X1 — MA PHAHLANE 00710
            - **GENERAL WORKSMAN: ELECTRICAL** — L9 – X1 — FROZEN 26/27
              - **ARTISAN ASSISTANT** — L12 – X1 — M MKUNDLU 00140
        - **ELECTRICIAN - LOADSHEDDING** — L7 – X2 (CONTRACT) — VACANT 25/26 (6 MTHS)

General Workers may be re-assigned at the discretion of the Engineering Technician

MIDVAAL Local Municipality
Masepala Wa Selehoe
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES – ELECTRICAL - MAINTENANCE (2026-2027)

Prepared by HR:	Date: 2026/02/23
Reviewed by HOD:	Date: 26/02/2026
Approved by MM:	Date: 05/03/2026

- **DIRECTOR ELECTRICAL ENGINEERING** – L1 – X1 – N NKOMO 01641
  - **ASSISTANT DIRECTOR: MAINTENANCE** – L4 – X1 – L MOTLOUNG 02035
    - **SUPERINTENDENT ELECTRICAL SUPPLY** – L5 – X1 – A DU TOIT 00058
      - **ADMIN CLERK** – L9– X1 – EN KONDILE 02021
        - **GENERAL WORKER CLEANER** – L13 – X1 – NM CEKISO 00437
      - **FOREMAN** – L6 – X1 – VACANT
        - **ELECTRICIAN** – L7 – X1 – VACANT
          - **TLB OPERATOR** – L8 – X1 – VACANT
            - **GENERAL WORKSMAN: ELECTRICAL** – L9 – X1 – TO MBONANI 00441
              - **ARTISAN ASSISTANT** – L12 – X2 – TM THEJANE 01724; A DLAMINI 01726
                - **GENERAL WORKER ELECTRICAL SUPPLY** – L13 – X 13
        - **ELECTRICIAN** – L7 – X1 – VO SITHOLE 01352
          - **SPECIAL WORKSMAN Boilermaker/Welder** – L8 – X1 – SG NOVUKELA 01454
            - **GENERAL WORKSMAN: ELECTRICAL** – L9 – X1 – TRJ MOLOANTOA 01364
        - **ELECTRICIAN** – L7 – X2 – H. KOEKEMOER 01825; MB HLATSHWAYO 01556
          - **SPECIAL WORKSMAN ELECTRICAL (streetlights)** – L8 – X1 – MJ MOLOTO 01734
            - **GENERAL WORKSMAN: ELECTRICAL** – L9 – X1 – MS MODIBA 00931
        - **ELECTRICIAN** – L7 – X1 – VACANT
          - **SPECIAL WORKSMAN TLB TRUCK OPERATOR** – L8 – X1 – EM SIBIYA 00249
            - **GENERAL WORKSMAN: ELECTRICAL** – L9 – X1 – MG MOTSHELE 1323

M. MBELE 01270	D. TSHAGALA 01356	TS MOFOKENG 00256
J PIETERSEN 01675	AN ZUMA 01449	LC LITABE 01673
AK MALATJIE 01735	MF KOTELO 01737	J BOUWER 01913
RD RAPHUNGA 01914	R MOFOKENG 01977	FP XABA 01980
NJ MSHAYISA 01976		

General Workers may be re-assigned at the discretion of the Engineering Technician

MIDVAAL Local Municipality / Masepala Wa Selehoe / Plaaslike Munisipaliteit

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ORGANISATIONAL STRUCTURE – ENGINEERING SERVICES – ELECTRICAL – REVENUE PROTECTION (2026-2027)

Prepared by HR: ________ Date: 2026/02/23

Reviewed by HOD: ________ Date: 26/02/2026

Approved by MM: ________ Date: 05/03/2026

DIRECTOR: ELECTRICAL ENGINEERING
L1 X1
N NKOMO 01641

- **ASSISTANT DIRECTOR: BULK CONTRIBUTION**
  L4 – X1
  VACANT
  - **SSEG TECHNICIAN BULK CONTRIBUTIONS (RENEWABLE/SOLAR)**
    L5 – X1
    FROZEN 26/27
- **ASSISTANT DIRECTOR: ELECTRICAL METER MANAGEMENT**
  L4 – X1
  VACANT
  - **INSTALLATION INSPECTOR**
    L5 – X1
    AL WATTEN 00425
  - **ELECTRICIAN: ELECTRICAL METER MANAGEMENT**
    L7 – X3
    TM MORABA 01834
    LN MAWELA 02037
    SE MAPUMULO 02038
  - **ENGINEERING TECHNICIAN: METER MANAGEMENT**
    L5 – X1
    O.G. TSHIKHUDO 01249
  - **CHIEF CLERK: ELECTRICAL METER MANAGEMENT**
    L7 – X1
    MOLEFE MY 01650

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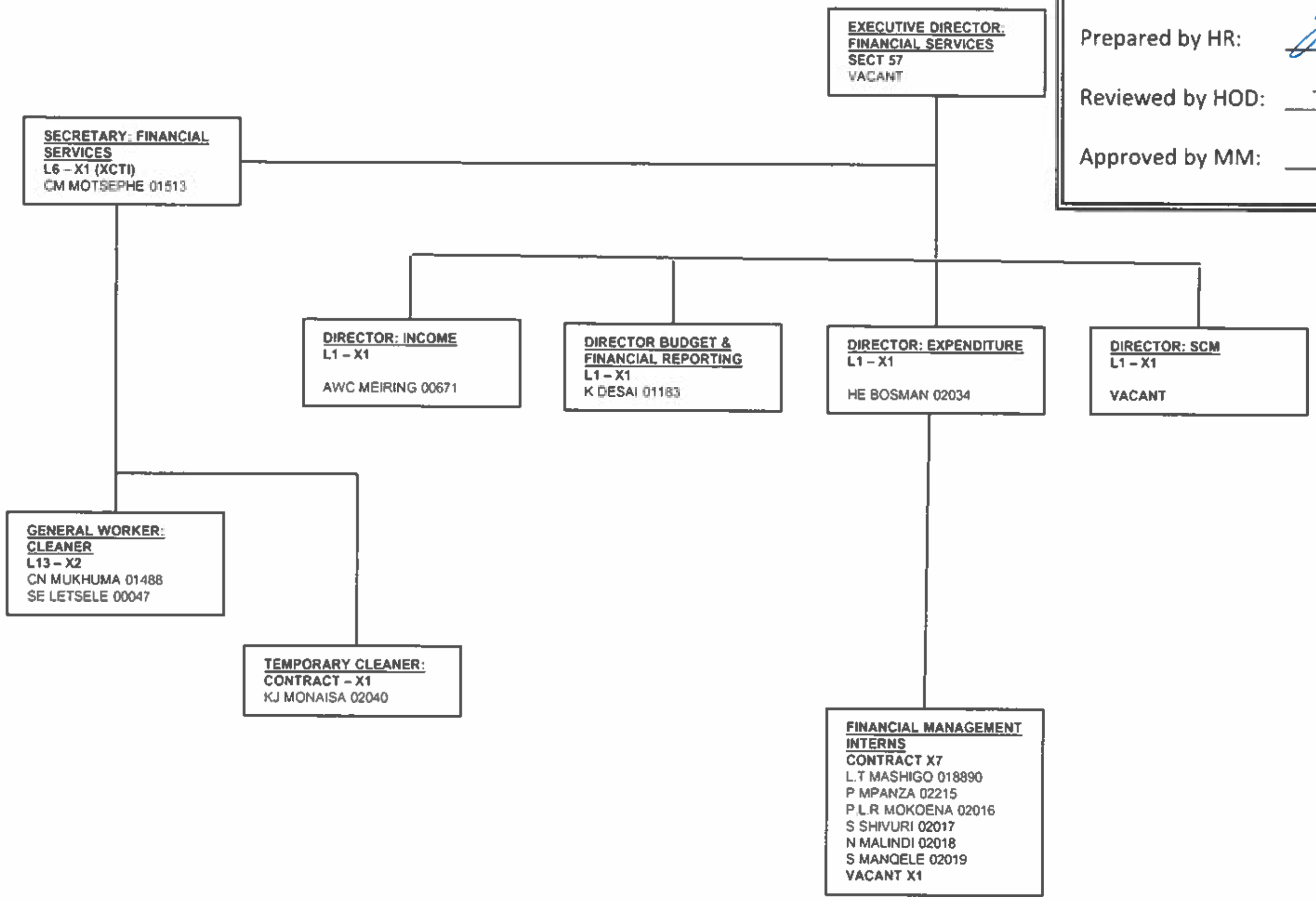
ORGANISATIONAL STRUCTURE – FINANCIAL SERVICES (2026-2027)

Prepared by HR:		Date:	2026/03/03
Reviewed by HOD:		Date:	03/03/2026
Approved by MM:		Date:	05/03/2026



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

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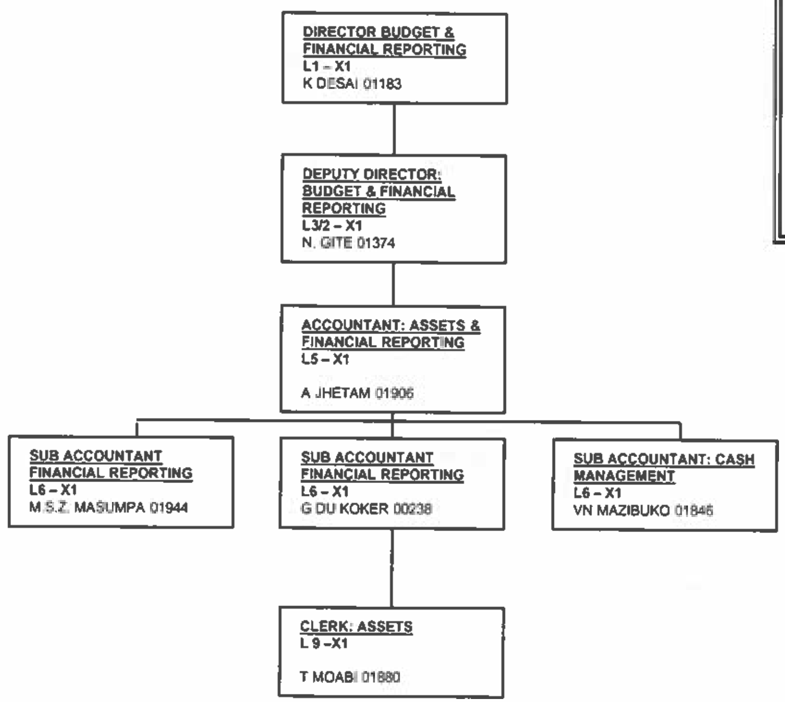
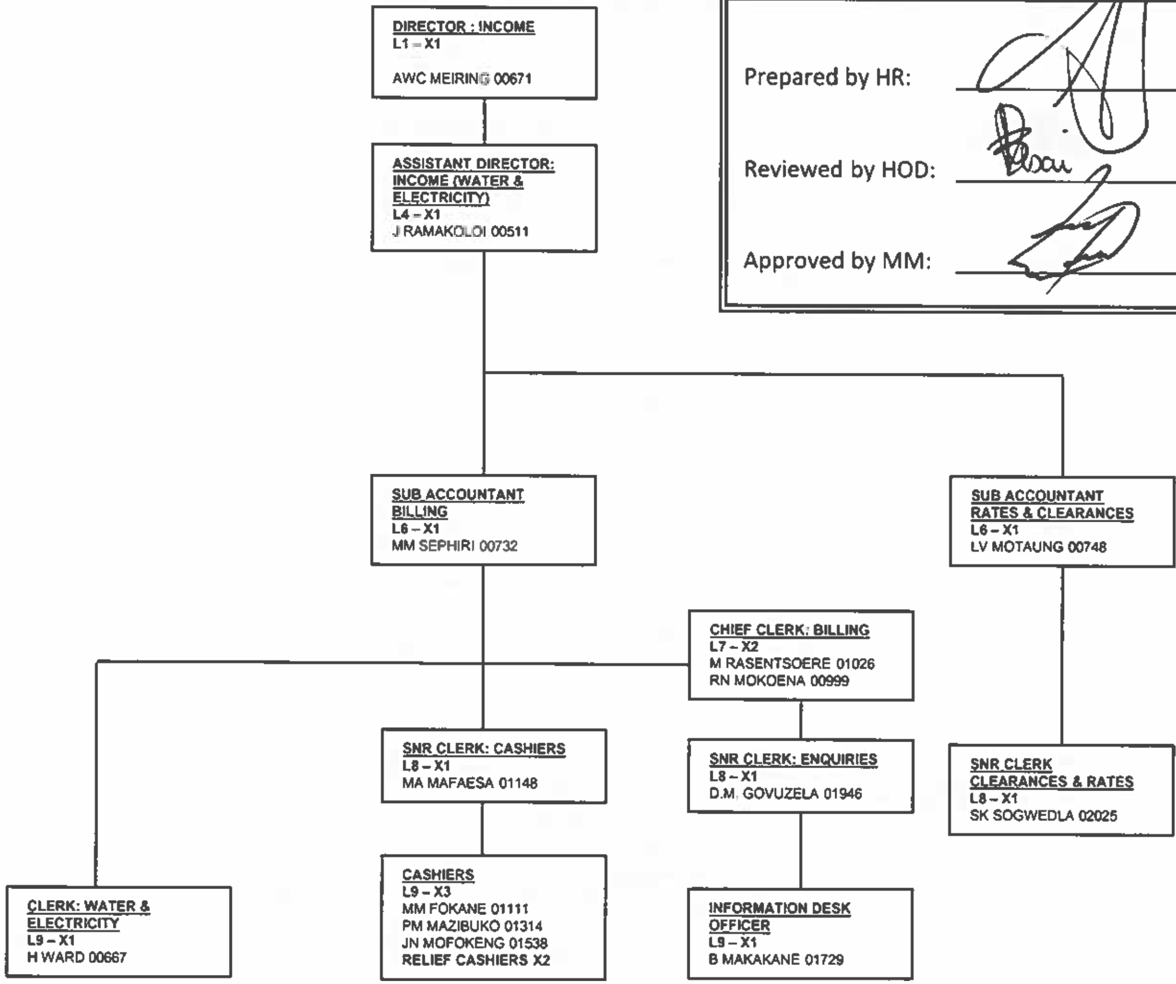
ORGANISATIONAL STRUCTURE – FINANCIAL REPORTING - ASSETS (2026-2027)

Prepared by HR:	[signature]	Date:	2026/02/23
Reviewed by HOD:	[signature]	Date:	27/02/2026
Approved by MM:	[signature]	Date:	05/03/2026



ORGANISATIONAL STRUCTURE – INCOME SERVICES (2026-2027)

Prepared by HR:	[signature]	Date:	2026/02/23
Reviewed by HOD:	[signature]	Date:	27/02/2026
Approved by MM:	[signature]	Date:	05/03/2026



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Masepala Wo Selehae
Plaaslike Munisipaliteit

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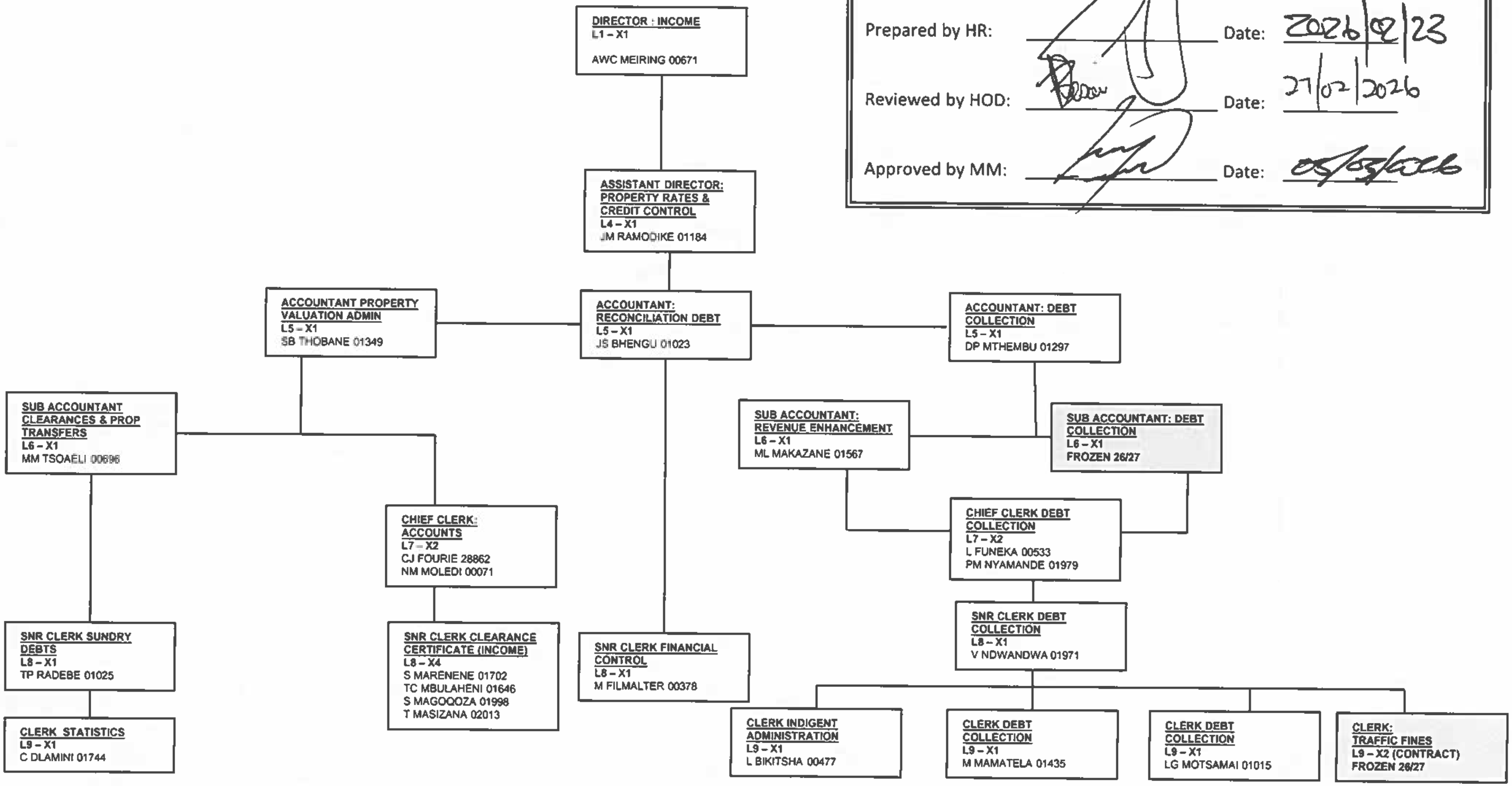
ORGANISATIONAL STRUCTURE – DEBT COLLECTION (2026-2027)

Prepared by HR: ______ Date: 2026/02/23

Reviewed by HOD: ______ Date: 27/02/2026

Approved by MM: ______ Date: 05/03/2026



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ORGANISATIONAL STRUCTURE – SUPPLY CHAIN MANAGEMENT (2026-2027)

Prepared by HR:		Date:	2026/02/23
Reviewed by HOD:		Date:	27/02/2026
Approved by MM:		Date:	05/03/2026

- **DIRECTOR: SCM** – L1 – X1 – VACANT
  - **ASSISTANT DIRECTOR: SCM** – L4 – X1 – KD SEMANO 01508
    - **ACCOUNTANT: STRATEGIC SOURCING** – L5 – X1 – NL NTULI 01472
      - **SUB ACCOUNTANT: PROCUREMENT** – L6 – X1 – FROZEN 26/27
    - **ACCOUNTANT: ACQUISITIONS** – L5 – X1 – NA MTHIMKULU 01597
      - **SUB ACCOUNTANT: PROCUREMENT** – L6 – X1 – VACANT
    - **ACCOUNTANT: SCM** – L5 – X1 – SAM MASUKU 01167
      - **SUB ACCOUNTANT: PROCUREMENT** – L6 – X1 – SY MARIRI 01164
        - **SNR CLERK PROCUREMENT** – L8 – X3 – XF KUMALO 01416, LM MABENA 01119, NT NTSHANGASE 01690
          - **CLERK PROCUREMENT** – L9 – X1 – TK MOFOKENG 02012
  - **ASSISTANT DIRECTOR: CONTRACTS** – L4 – X1 – M. MDLALOSE 01947
    - **ACCOUNTANT CONTRACT MANAGEMENT** – L5 – X1 – TK LEMEKO 01667
      - **SNR.CLERK CONTRACT MANAGEMENT** – L8 – X1 – NA MITHI 01956
        - **CLERK PROCUREMENT** – L9 – X1 – TK DEVENHIUS 01957
    - **ASSISTANT DIRECTOR: LOGISTICS** – L4 – X1 – MS LETSATSI 00669
      - **SUB-ACCOUNTANT: STORES** – L6 – X1 – SJ POWELL 00489
        - **STOREMAN** – L9 – X2 – RT KGARITSI 01319, S NKABINDE 01432
      - **GENERAL WORKER: STORES** – L13– X1 – D LEDWABA 01981

MIDVAAL Local Municipality
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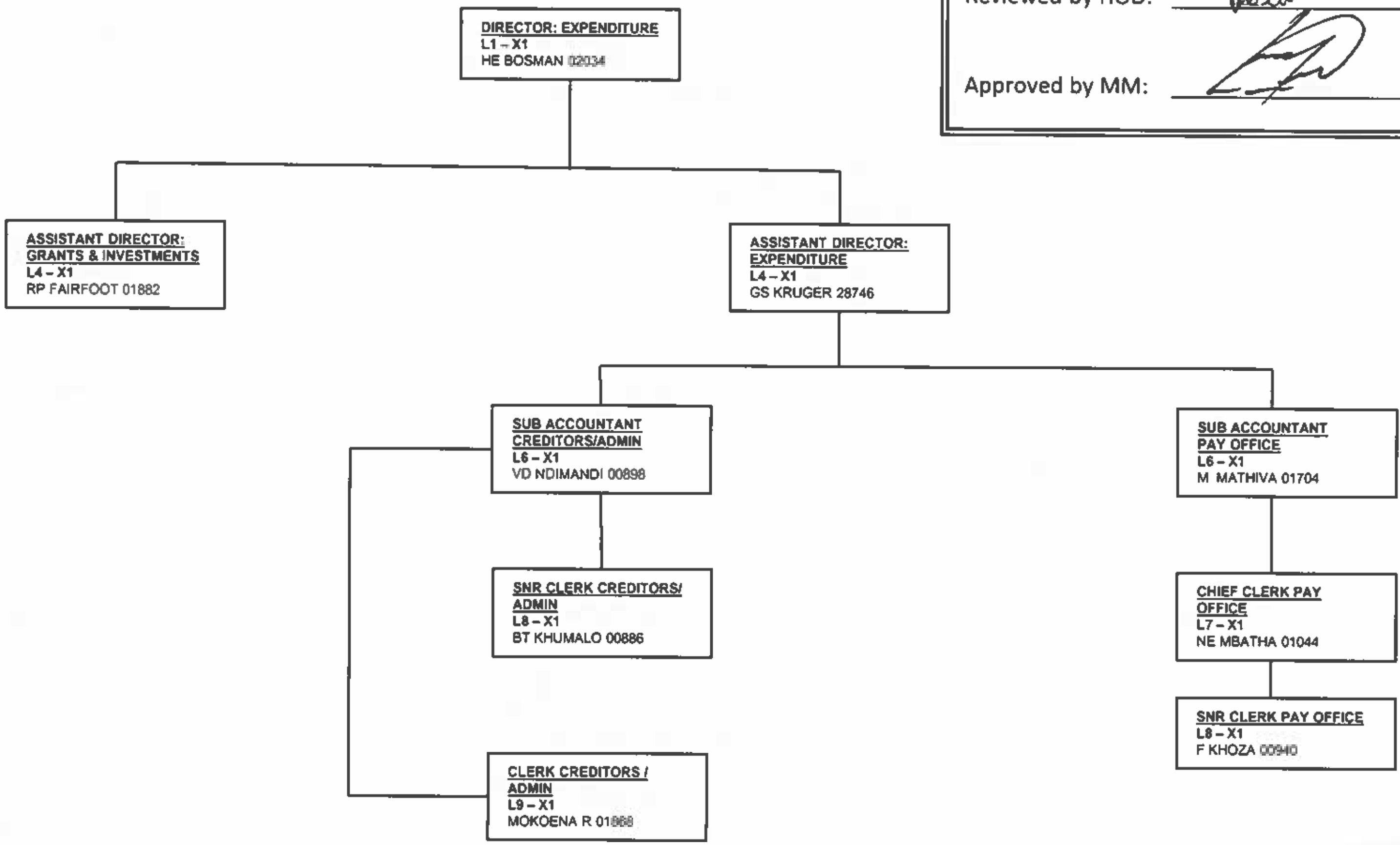
ORGANISATIONAL STRUCTURE – EXPENDITURE (2026-2027)

Prepared by HR:		Date:	2026/02/23
Reviewed by HOD:		Date:	27/02/2026
Approved by MM:		Date:	05/03/2026



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Plaaslike Munisipaliteit

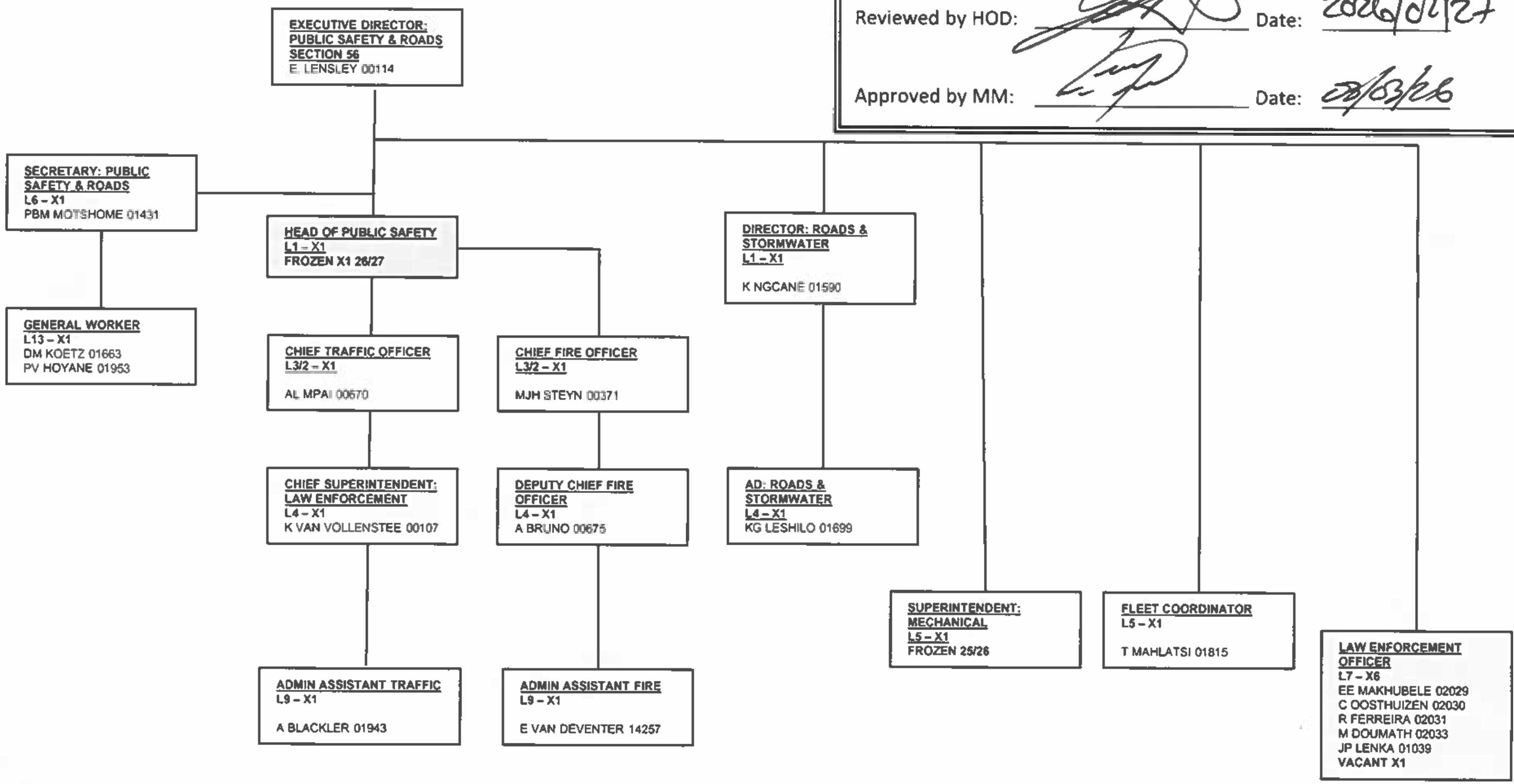
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS – TRAFFIC & FIRE (2026-2027)

Prepared by HR: ________ Date: 2026/02/27

Reviewed by HOD: ________ Date: 2026/02/27

Approved by MM: ________ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS - TRAFFIC (2026-2027)

Prepared by HR:		Date: 2026/02/27
Reviewed by HOD:		Date: 2026/02/27
Approved by MM:		Date: 09/03/26

- **CHIEF TRAFFIC OFFICER**
  L3/2 – X1
  AL MPAI 00670
  - **CHIEF SUPERINTENDENT: LAW ENFORCEMENT**
    L4 – X1
    K VAN VOLLENSTEE 00107
    - **SUPERINTENDENT SPEED**
      L6/5 – X1
      B SMIT 00042
      - **TRAFFIC OFFICER**
        L8/7 – X6
        S VAN DER BERG 00536
        LB MBATHA 01981
        VACANT X4 26/27 (6 MTHS)
        (SLIDING SCALE)
        - **TRAFFIC OFFICER GR2**
          L9 – X1
          AS NKUNA 01782
          (SLIDING SCALE)
    - **SUPERINTENDENT LAW ENFORCEMENT**
      L6/5 – X1
      D SIMELANE 00543
      - **ASSISTANT SUPERINTENDENT**
        L6 – X1
        NM GODOLE 01027
        - **TRAFFIC OFFICER**
          L8/7 – X6
          KJ BALOYI 00240
          MR MAZIBUKO 01030
          TA NKEKI 01031
          XD MAZINGELA 01040
          MJ LOURENS 00858
          SG RADEBE 01842
          (SLIDING SCALE)
          - **TRAFFIC WARDEN OFFICER (INTERNS)**
            L14 – X3 (CONTRACT)
            FROZEN X2
            VACANT X1
    - **SUPERINTENDENT LAW ENFORCEMENT**
      L6/5 – X1
      P NKWINIKA 00540
      - **TRAFFIC OFFICER**
        L8/7 – X6
        NA MAHODE 00375
        DG LABUSCHAGNE 00822
        JT SOLDAT 01034
        M PHULE 00539
        SA BIYELA 01785
        VACANT X1
        (SLIDING SCALE)
        - **TRAFFIC WARDEN OFFICER (INTERNS)**
          L14 – X4 (CONTRACT)
          VACANT X4 26/27 (6 MTHS)
      - **CBD OFFICER**
        L8 – X1
        FROZEN 26/27
    - **POINT DUTY OFFICER**
      X15 (TEMP CONTRACT)
      TJ LUTA 00214
      KJ DHLAMINI 00241
      PV HOYANE 01265
      PK SEBILOANE 01648
      SH SELBALO 01732
      PP MANOELI 01767
      ZWANE XK 01267
      VACANT X8 26/27

MIDVAAL Local Municipality
Masepala Wa Selehoe
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS
TRAFFIC
(2026-2027)

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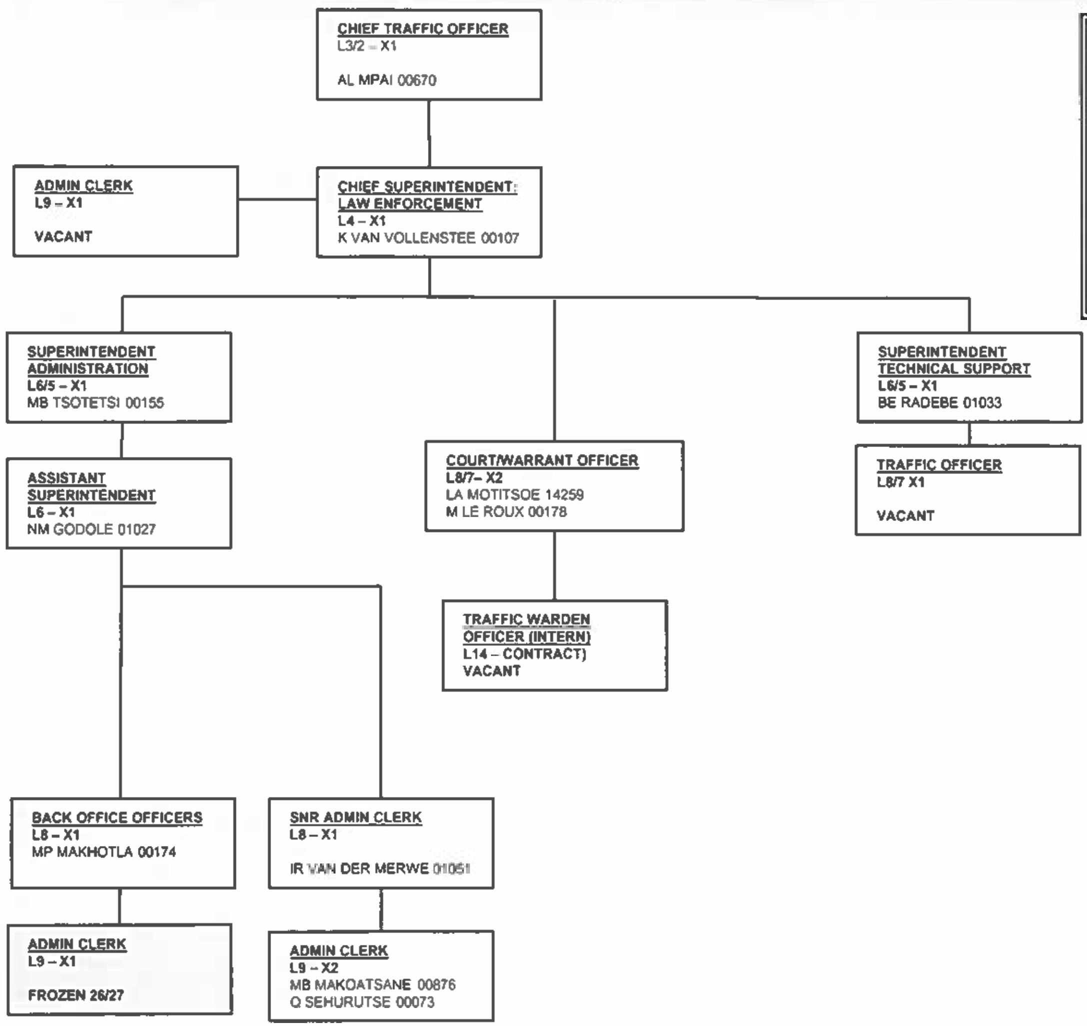

MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS
FIRE (2026-2027)

Prepared by HR: Date: 2026/02/27

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Approved by MM: Date: 03/03/26

- **CHIEF FIRE OFFICER**
  L3/2 – X1
  MJH STEYN 00371
  - **DEPUTY CHIEF FIRE OFFICER**
    L4 – X1
    A BRUNO 00675
    - **REGIONAL DIVISIONAL OFFICER OPERATIONS**
      L6/5 – X1
      CJ HEYMANS 14146
      - **STATION OFFICER**
        L7 – X1
        THA ENGELBRECHT 00160
        - **SNR FIRE FIGHTER**
          L8 – X5
          JJ. HANYANE 80173
          KNJ MTAMBO 00698
          L NGOEPE 00612
          C MASHISHI 01097
          RMM MOKGATLE 01237
          (SLIDING SCALE)
          - **FIRE FIGHTER**
            L9 X1
            FROZEN X1 26/27
            (SLIDING SCALE)
            - **JNR FIRE FIGHTER**
              L10 – X1
              ME RADEBE 01176
      - **STATION OFFICER**
        L7 – X1
        G VAN STADEN 00166
        - **SNR FIRE FIGHTER**
          L8 – X5
          MD PHEKO 00701
          JD MOREBA 01159
          M MAKOLA 00608
          TS TSOARI 01179
          PX ZWANE 01161
          (SLIDING SCALE)
          - **FIRE FIGHTER**
            L9 X 1
            KB BOTHA 01614
            (SLIDING SCALE)
            - **JNR FIRE FIGHTER**
              L10 – X2
              PR NDALA 01621
              KC LUVHIMBI 01615
      - **STATION OFFICER**
        L7 – X1
        C VERMEULEN 00914
        - **SNR FIRE FIGHTER**
          L8 – X4
          MJ MOTLOUNG 80468
          TA NTSANE 00700
          FROZEN X2
          (SLIDING SCALE)
          - **FIRE FIGHTER**
            L9 X1
            DK HLUBI 01180
            (SLIDING SCALE)
            - **JNR FIRE FIGHTER**
              L10 – X3
              TS MOTLOUNG 01848
              CT MOKOATSI 01855
              VACANT X1
      - **STATION OFFICER**
        L7 – X1
        MS MAMATELA 80015
        - **SNR FIRE FIGHTER**
          L8 – X4
          A MONTLE 00620
          A HERBST 00907
          NE TSHABALALA 01178
          VACANT X1
          (SLIDING SCALE)
          - **FIRE FIGHTER**
            L9 X1
            PT MARUMO 1616
            FROZEN X1
            (SLIDING SCALE)
            - **JNR FIRE FIGHTER**
              L10 – X1
              RM MOTLHATLHEDI 01239
      - **PIER STATION OFFICER**
        L7 – X1
        VACANT
        - **CONTROL ROOM OPERATOR**
          L8 – X5
          AKA LUBBE 00964
          A ZULU 80456 (CTI)
          TJ RAMODIBE 13098
          EN MAHLANGU 01847
          FROZEN X1

MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS
FIRE (2026-2027)

Prepared by HR: ______ Date: 2026/02/27

Reviewed by HOD: ______ Date: 2026/02/27

Approved by MM: ______ Date: 28/03/26

CHIEF FIRE OFFICER
L3/2 – X1
MJH STEYN 00371

DEPUTY CHIEF FIRE OFFICER
L4 – X1
A BRUNO 00675

REGIONAL DIVISIONAL OFFICER TRAINING
L6/5 – X1
M MOMMSEN 00900

FIRE & RESCUE INSTRUCTOR
L7 – X1
T.G. MOLESIWA 01836

TEMP FIRE FIGHTERS
CONTRACT – X 31
NM THUSI 01870
IE XABA 01872
W SIBUYI 01873
HD MALINGA 01877
TS KHANYA 01883
P MOSIANE 01885
LG MOJAJU 01886
T SOMPANE 01982
G MADONDO 01983
TE PATSE 01984
L KHUMALO 01985
MD SEODISA 01986
BP ZONDO 01987
KM KHESA 01988
MA OOSTHUIZEN 01989
VACANT X10 26/27
FROZEN X6 26/27

ADMIN CLERK FIRE
L8 – X1 (CTI)
E VAN DEVENTER 14257

PIER INSTRUCTOR
L7 – X1
FC TRUTER 01620

PIER ASSISTANT
L9 – X1
DM RANTSIE 01473

REGIONAL DIVISIONAL OFFICER FIRE SAFETY
L6/5 – X1
NMJ GOUWS 00697

FIRE EMERGENCY SAFETY OFFICER
L7 – X1
G BELLINGAN 00159

MIDVAAL Local Municipality
Masepala Wa Selehoe
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS
FIRE (VAAL MARINA) (2026-2027)

Prepared by HR: ____________ Date: 2026/02/27

Reviewed by HOD: ____________ Date: 2026/02/27

Approved by MM: ____________ Date: 03/03/26

- **CHIEF FIRE OFFICER** – L3/2 – X1 – MJH STEYN 00371
  - **DEPUTY CHIEF FIRE OFFICER** – L4 – X1 – A BRUNO 00675
    - **REGIONAL DIVISIONAL OFFICER OPERATIONS** – L6/5 – X1 – CJ HEYMANS 14146
      - **GENERAL WORKER** – L13 – X1 – VACANT 26/27
      - **STATION OFFICER** – L7 – X1 – SM PHAKATHI 1800
        - **SNR FIRE FIGHTER** – L8 – X1 – FROZEN X1 26/27 (SLIDING SCALE)
          - **FIRE FIGHTER** – L9 X1 – UNFUNDED (SLIDING SCALE)
            - **JNR FIRE FIGHTER** – L10 – X3 – QJ BREEDT 01798, MD MOKHOKA 01798, TC BLANKWE 01799
              - **TEMP FIRE FIGHTER** – CONTRACT – X2 – NM THUSI 01870, HD MALINGA 01877
      - **STATION OFFICER** – L7 – X1 – RJ MAMATELA 00609
        - **SNR FIRE FIGHTER** – L8 – X0 (SLIDING SCALE)
          - **FIRE FIGHTER** – L9 X 1 – UNFUNDED (SLIDING SCALE)
            - **JNR FIRE FIGHTER** – L10 – X3 – PJ MANELE 1803, A MATEE 01802, VACANT
              - **TEMP FIRE FIGHTER** – CONTRACT– X2 – IE XABA 01872, W SIBUYI 01873
      - **STATION OFFICER** – L7 – X1 – E PIENAAR 01991
        - **SNR FIRE FIGHTER** – L8 – X0 (SLIDING SCALE)
          - **FIRE FIGHTER** – L9 X1 – UNFUNDED (SLIDING SCALE)
            - **JNR FIRE FIGHTER** – L10 – X3 – PN TSOTETSI 01865, J TSHABALALA 01849, FROZEN X1 26/27
              - **TEMP FIRE FIGHTER** – CONTRACT– X2 – L KHUMALO 01985, VACANT X1
      - **STATION OFFICER** – L7 – X1 – PJ MOFOKENG 00163
        - **SNR FIRE FIGHTER** – L8 – X0 (SLIDING SCALE)
          - **FIRE FIGHTER** – L9 X1 – UNFUNDED (SLIDING SCALE)
            - **JNR FIRE FIGHTER** – L10 – X2 – AT MPINGA 01801, ZBL VAN BILJION 01975
              - **TEMP FIRE FIGHTER** – CONTRACT– X3 – T SOMPANE 01982, G MADONDO 01983, TE PATSE 01984
        - **CONTROL ROOM OPERATOR** – L8 – X4 – FROZEN X4 26/27

MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

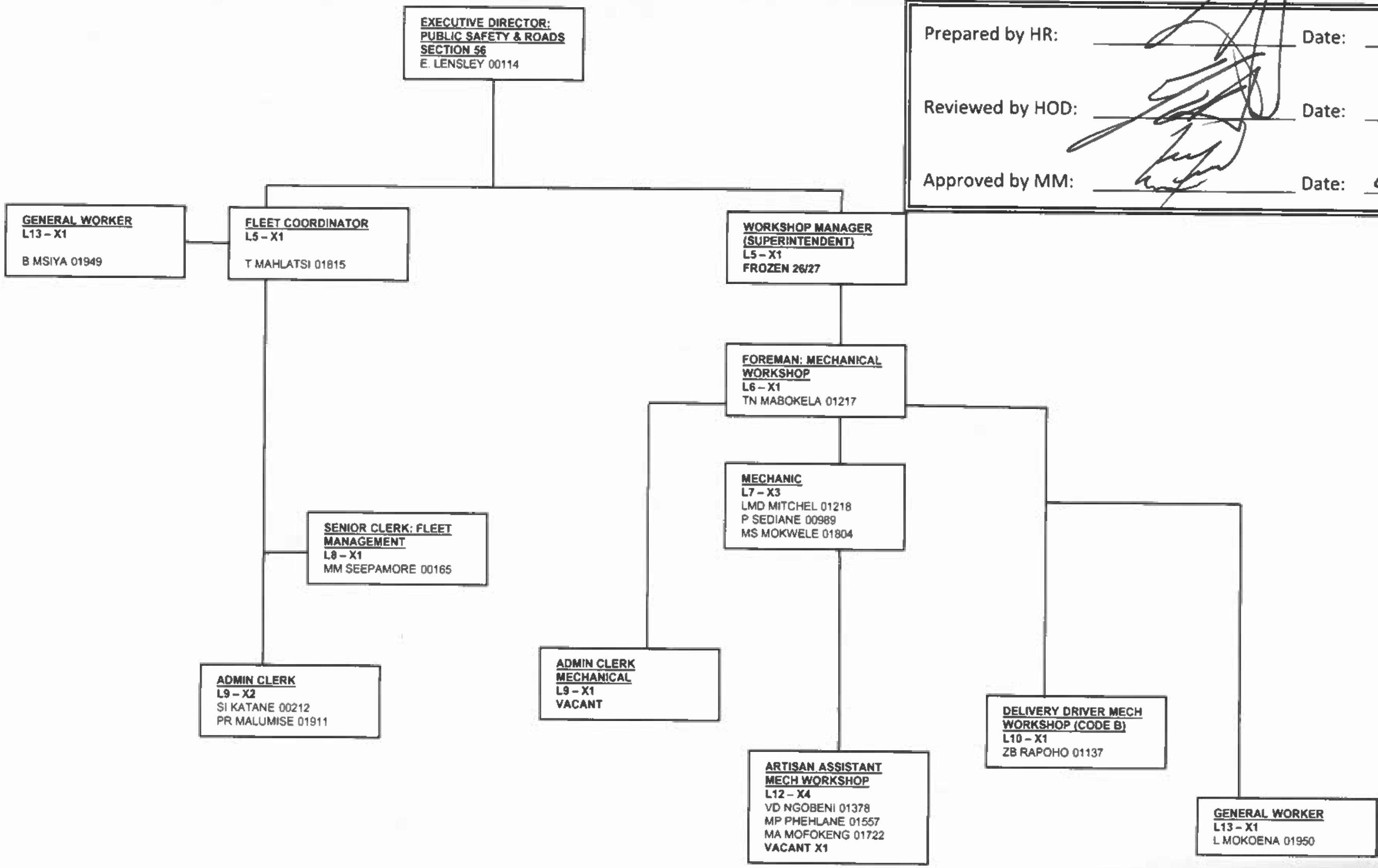
Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS MECHANICAL WORKSHOP (2026-2027)

Prepared by HR: ____________ Date: 2026/02/27

Reviewed by HOD: ____________ Date: 2026/02/27

Approved by MM: ____________ Date: 03/03/26



MIDVAAL Local Municipality Masepala Wa Selehae Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS
ROADS & STORMWATER
(2026-2027)

Prepared by HR:		Date: 2026/02/27
Reviewed by HOD:		Date: 2026/02/27
Approved by MM:		Date: 03/03/26

DIRECTOR ROADS & STORMWATER
L1 – X1
K NGCANE 01590

AD ROADS & STORM WATER
L4 – X1
KG LESHILO 01699

SUPERINTENDENT ROADS & STORMWATER
L5 – X1
VACANT

ADMIN CLERK: ROADS & STORMWATER
L9 – X1
P NDLELENI 01126

ADMIN CLERK: ROADS & STORMWATER
L9 – X1 (CONTRACT)
FROZEN 26/27

GENERAL WORKER / CLEANER
L13 – X1
ML MOTSOENENG 01394

FOREMAN ROADS & STORMWATER
L6 – X1
L VELEBAYI 01728

FOREMAN ROADS & STORMWATER
L6 – X1
FB NETSHILUNGWI 02039

FOREMAN ROAD MARKINGS
L6 – X1
OS MAINE 00300

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
JM LOMBAARD 00356

GENERAL WORKSMAN ROADS & STORMWATER
L9 – X1
L OLIFANT 00277

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
BS NOBOZA 00360

GENERAL WORKSMAN ROADS & STORMWATER
L9 – X1
MB TAU 00767

MACHINE OPERATOR: ROADS
L9 – X1
FROZEN 26/27

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
BM MBAMBATHO 00752

GENERAL WORKSMAN ROADS & STORMWATER
L9 – X1
F SHANGE 01493

MACHINE OPERATOR: ROADS
L12 – X1
FROZEN 26/27

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
RT BOLOANG 00352

GENERAL WORKSMAN ROADS & STORMWATER
L9 – X1
TJ MOFOKENG 01495

MACHINE OPERATOR: ROADS
L12 – X1
FROZEN 26/27

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
J DLOMO 00424

GENERAL WORKSMAN ROADS & STORMWATER
L9 – X1
W MOFOKENG 01898
MJ TAU 01095

TEAM LEADERS
L12 – X1
MK KHANYILE 01649

GENERAL WORKER
L13 – X7
KA GUQUKA 00904
F TSHABALALA 00932
C LEDWABA 01894
KJ MBONGWA 01895
B MDASHE 01896
FROZEN X2 26/27

GENERAL WORKER
L13 – X6
AM KWINDA 01066
ME MFENGUZA 01068
NA NGUBE 01070
TG MACHUBA 01897
MD MOKOENA 01899
VACANT X1

GENERAL WORKER
L13 – X7
MC RAKWALA 01679
MP MOTSAMAI 01676
XN MAYEKISO 01677
HM MALETE 01900
PE LETANTA 01901
BM SEJAKE 01902
FROZEN X2 26/27

GENERAL WORKER
L13– X8
P THUTHU 01348
MR MKWANAZI 01369
ME NYAKO 01678
NS MOKOENA 01903
TI MOKWENA 01904
FROZEN X3 2

GENERAL WORKER
L13– X7
NC RALUSHE-JONGA 01071
M NOGWENTE 01021
ML MOKOENA 01099
OP MPHASA 00587
MM KALAKE 01908
TP MYEZA 01912
VACANT X1

MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

GENERAL WORKERS MAY BE RE-ASSIGNED AT THE DISCRETION OF THE ENGINEERING TECHNICIAN

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS
ROADS & STORMWATER (OPERATORS)
(2026-2027)

Prepared by HR:	Date:	2026/02/27
Reviewed by HOD:	Date:	2026/02/27
Approved by MM:	Date:	03/03/26

SUPERINTENDENT ROADS & STORMWATER
L5 – X1
VACANT

FOREMAN ROADS & STORMWATER
L6 – X3
L VELEBAYI 01728
OS MAINE 00300
FB NETSHILUNGWI 02039

GRADER OPERATOR
L8 – X1
VACANT X1

FRONT END TLB OPERATOR
L8 – X1
AK GAZO 01302

GRADER OPERATOR
L8 – X1
HJ MOKOENA 32096

BOMAC OPERATOR
L10 – X1
FROZEN 26/27

WATER CART DRIVER
L10 – X4
ML MOHALE 01731
AGR SEGALO 01792
FROZEN X 2 26/27

TRUCK DRIVER (CODE C1)
L10 – X4
MM MADZIPANE 014695
JF MSIMANGA 00488
JA MKHONDWANE 01098
S NYOKANA 01195

MIDVAAL Local Municipality
Masepala Wa Selehae
Plaaslike Munisipaliteit

Updated FEBRUARY 2026

ORGANISATIONAL STRUCTURE – PUBLIC SAFETY AND ROADS
ROAD MARKING
(2026-2027)

Prepared by HR:		Date: 2026/02/27
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Approved by MM:		Date: 03/03/26

ASSISTANT DIRECTOR: ROADS & STORMWATER
L4 – X1
KG LESHILO 01699

SUPERINTENDENT ROADS & STORMWATER
L5 – X1
VACANT

FOREMAN ROADS MARKINGS L6 – X1
OS MAINE 00300

SPECIAL WORKSMAN ROADS
L8 – X1
JZ DLHOMO 00424

GENERAL WORKSMAN
L9 – X1
W MOFOKENG 01898

DRIVER/GENERAL WORKER
L9 (CTI) – X1
VACANT

GENERAL WORKER
L13 – X2
MP MOTSAMAI 01676
MC RAKWALA 01679

Annexure AW
Midvaal Service Charter
2026/2027

<u>CC: CS]: SERVICE CHARTER ANNUAL REVIEW</u>

10/1/P

<u>COMPETENCY: COUNCIL</u>

<u>PURPOSE</u>

To review the Service Charter for Midvaal Local Municipality, serving the Midvaal area is tasked by The Constitution to provide services at a fair and acceptable cost, to all our customers and it is therefore necessary to indicate the level of service that our customers can expect from the municipality. This level of service shall be applied and maintained consistently throughout the municipality.

<u>RECOMMENDATION</u>

1. That the Service Charter be reviewed as part of the annual amendment to update service delivery processes and developments.

2. That the reviewed and amended Service Charter for the Midvaal Local Municipality, attached to the report as “Annexure A”, be approved.

<u>REPORT</u>

The Service Charter outlines Midvaal’s commitment to service delivery and fulfilling its vision and mission.

Attached as “Annexure A", is the reviewed and amended Service Charter for the financial year 2024/2025.

COMMENTS:

CORPORATE SERVICES

DEVELOPMENT AND PLANNING

COMMUNITY SERVICES

FINANCE SERVICES

ENGINEERING SERVICES

SERVICE CHARTER

2026/2027

MIDVAAL
LOCAL MUNICIPALITY

Contents

1. Background

The Midvaal Local Municipality is responsible for providing equitable and cost-effective services to Midvaal residents, as directed by the South African constitution. It is, therefore, necessary to inform residents about the level of service they can expect from the municipality.

In 1997, the White Paper on the Transformation of Public Service Delivery introduced eight Batho Pele (people first) principles, which aim to transform public service delivery and prioritize the needs of the residents. The said principles obligate the municipality to meet basic customer requirements.

The Batho Pele principles are still central to this Service Charter and are essential to promoting service excellence in the public sector, particularly within local government.

2. Vision

The Vision of the Midvaal Local Municipality is to *"Achieve excellence in service delivery".*

3. Mission

To achieve this vision the municipality strives to:

- Enhance service delivery through innovative technologies.
- Enable a safe, healthy community and environment.
- Promote local economic development and tourism.
- Adopt clean, renewable energy.
- Build strong partnerships, and
- Be a people-centred, compassionate institution.

4. Strategic focus

The Municipality implements its mandated powers, duties and functions through its Integrated Development Plan which focuses on the following strategic focus areas,

1. Good governance
2. Safe and Healthy environment
3. Community development
4. Institutional development
5. Financial stability
6. Infrastructure and sustainable living environment
7. Communications and Customer Care
8. Economic growth and spatial transformation

5. Service Standards

At an operational level the following will apply:

5.1 Office hours

- The Municipal offices will be open between 07h30 and 16h00 daily, except weekends.
- Libraries, Clinics and the Rates Hall will remain open during lunch periods.

5.2 Switchboard

The number for the Midvaal Local Municipality switchboard can be reached on 016 360 7400.

The following service standards will be maintained:

- Staff should endeavour to answer all calls within five rings (switchboard).
- Staff should endeavour to whenever possible, resolve customer enquiries at first contact.
- All telephonic messages must be responded to as soon as practically possible, preferably within 48 hours if the message was left over a weekend, and/or public holiday.

5.3 Customer Care

All complaints can be logged via the direct Call centre number, 087 106 2471, Chatbot (Virtual Agent: 081 876 0408) or My Midvaal App and will be subject to the turn-around times approved by relevant service departments. (

The Midvaal Local Municipality Call centre is operational between 06:00 - 22:00, 7 days a week.

Complaints to the Call Centre can be raised via the following channels:

5.3.1 DIRECT CALLING

Calling the Call Centre on 087 106 2471 between the hours of 06h00 and 22h00.

5.3.2 MY MIDVAAL APP

The My Midvaal App is a digital platform that brings municipal services to communities through mobile technology. The App provides a tool to enable improved interaction between residents and the municipality. The My Midvaal App can be downloaded on the Google App Store and App Store.

5.3.3 VIRTUAL AGENT (CHATBOT)

The Midvaal Virtual Agent is an additional resident engagement channel. The agent operates on a what's app interface and allow citizens to view account statements, log complaints, pay for municipal services (accounts, traffic infringements and procurement of prepaid services). In addition, the agent allows residents to submit meter readings and view service delivery notices and schedules.

5.3.4 WALK-IN CUSTOMERS

Supplementing the above engagement channels, the Call Centre also allow for residents to walk into the facility and submit complaints using the kiosks within the Call Centre. The walk-in services operate between 07h30 and 16h00 hours.

6. Municipal Departments

The Municipality is structured to deliver services to Midvaal residents across six Departments. It consists of four service delivery and two supporting departments. The Departments and the associated services and service levels or response times is listed below:

6.1 Development and Planning

BUILDING PLANS	
• **Acknowledgement of receipt**	• Within (5) working days
• **Approval / Non-Approval of Building Plans process:** - **Standard Building Plans**	▪ Written response within an average of (40) working days excluding pending and circulation period from date of application.
- **Non-standard building plans**	▪ Written response within and an average of (60) working days (excluding pending and circulation period) from date of application.
- **Occupancy Certificate**	▪ Written response within an average of (20) working days from submission of Occupancy Certificate application.

BY-LAW ENFORCEMENT	
• **Formal Trade License:**	
- **Consider an application for trading on a demarcated area.**	- Written response within an average of (3) working days from date of application.
- **Consider an application for trading on non-demarcated area.**	- Written response within an average of (14) working days including the consent from the relevant Ward Councillor and internal departments.
- **Consider an application for business for the selling of food**	- Written response within an average of (21) working days from date of application.
• **Poster Management:**	
- **Consider an application for posters.**	- Written response within an average of (3) working days from date of application.
- **Response to complaints pertaining to posters.**	- Within an average of (7) working days from date of receipt of such complaint.
- **Removal of Posters**	- Within an average of (3) working days after the expiry date of such approval.
- **Deposit Refunds**	- Within an average of (21) working days from receipt of such a deposit refund application.
APPLICATION FOR LAND USE	
- **Acknowledgement of receipt of application**	Within (5) working days
- **Consideration of Land Use applications if the application meets the minimum requirements in terms of the time frames.**	- Administration phase may not be longer than (12) months. - Consideration phase may not be longer than (3) months. - Decision phase within (30) days from the last Municipal Planning tribunal or the authorized official.
• **Public Participation**	

• **The Integrated Development Plan (IDP) review process**	To be conducted as per the approved IDP Process Plan.

6.2 Community Services

Sport fields and swimming pools	
- **Mowing of grass of sport fields**	- Done according to prescheduled match programmes.
- **Swimming pools**	- Public has access between 01 September to 31 May every year.
Public parks	
• **Mowing of lawns and pruning of shrubs and trees**	- Done according to a prescheduled programme.
Illegal dumping	
• **When polluter is identified**	- The identified polluter will be given a Notice within (3) working days. - Otherwise removed within (2) weeks.
Cleaning and waste removal	
• **Collection of residential, garden and business refuse:**	- Done on a weekly basis according to programme.
- **Residential areas** - **Business areas** - **Central Business District (CBD)**	- Done (3) times a week. - Swept daily.
Libraries	
• **Operating Hours:**	
- **09:00 to 17:00 in winter**	- Fridays from 09:00 to 17:00
- **09:00 to 17:30 in summer**	- Saturdays from 09:00 to 12:00
Clinics	

- **Clinics will be open from 07:30 to 18:00 on weekdays.** - **Operating hours on Saturdays will be from 08:00 to 13:00**	All patients to be attended to within (2) hours.
Cemeteries	
- **Grave applications and allocations**	- Finalised immediately upon permit. Applications to be dealt within 24 hours.
- **Cemetery maintenance**	- According to facility maintenance schedule.

6.3 Corporate Services

Council Meetings	- Open to the public, at least once a month at ~~13:0~~ **14:00** (not open to the public during the declared national state of disaster).
• **Anti-Fraud and Corruption Hotline**	- 0860 268 624 (24 hours, 7 Days a week).
• **Legal & Properties**	- Enquiries and requests for Legal assistance response within 48 Hours.
• **Auxiliary Services**	- Halls confirmation of booking upon proof of payment. Assistance within 1 working day. - Rental of municipal facilities confirmation immediately upon proof of payment. Assistance within 1 working day.
• **Human Resources**	- Open to the public during working hours from Monday to Friday, 07:30 to 16:00. - Flexible time hours will be amended to core working hours subject to Council Approval.

• **Information Technology (IT)**	- Response to calls logged on the (IT) Helpdesk, this includes Hardware, Software, Wide area network, and local area network. - The (IT) helpdesk operates from Monday to Friday, 07:30 to 16:00. - Internal Calls at 25 Mitchell Street must be attended to within an hour from the call being logged at the IT.
• **Call Centre** (087 106 2471) Virtual Agent Chatbot: 081 876 0408	- Switchboard open to the public from 7:30 - 16:00. - Call Centre operational from 06:00 to 22:00 Monday to Sunday. - Call is diverted to Midvaal Fire Department from 22:00 to 06:00. - Walk in customers will be attended to during working hours, Monday to Friday, 07:30 to 16:00. - The Virtual Agent (for complaints logging) is available 24x7x365

6.4 Finance Department

Queuing time for municipal accounts payments	The Municipality will endeavor to serve customers within a reasonable timeframe.
Clearance certificate turnaround time	Within (5) working days.
Meter readings	Will be read monthly.

6.5 Public Safety & Roads

Streets	
- **Grading of gravel streets**	- Done according to a scheduled programme. Schedule to be made available on website. - Done within (1) week.
- **Repair of potholes**	- Done according to a scheduled programme.

- **Maintenance of tarred roads**	- Schedule to be made available on website.
Storm water	
- **Floods/emergencies**	- Reaction within (1) day after incident has been reported.
Emergency Calls	
- **Emergency calls dispatching times after receiving the logged call response times to affected site.**	- Within (3) minutes.
Vehicle Licensing and Registrations	
- **Sedibeng District Function for Learners and drivers' licenses**	- This falls under the management of Sedibeng District Municipality and can be contacted on the following telephone numbers: (016) 450 3940 / 1 / 2 / 3 / 4.
Road markings and Road Signs	
- **Road markings complaints**	- Complaints investigated and finalized within (7) to (14) days.
- **Road marking, street names and road signs**	- As per technical roster (2) months per ward subject to availability of stock.
- **Replacement of damaged stop signs**	- Immediate after reporting, (1) day subject to availability of stock.
- **Repainting of faded stop markings**	- Immediately after reporting, (1) day subject to availability of stock.
Speed Law Enforcement	
- **As per approved schedule** - **Ad hoc law enforcement requests consideration**	Feedback within (2) working days.

Accident Scene	
- **In case of an unforeseen accidents**	Immediate dispatch to the scene, within 3 minutes**.**
Law Enforcement Complaints	
- **Logged via the Call Centre or Control Room**	- Within (5) working days subject to an approval from the Municipal Manager**.**
Events	
- **Events Applications**	- Big events: Apply (6) months before the event.
- **Functions**	- An event with a spectator capacity of at least 2,000 persons.
- **Safety Certificates**	- Small events: Apply 30 working days before the event. - An event with a spectator capacity of 250 to 1,999 persons. - Should there be high profile persons VIP's, the event will be considered as a risk event, the application period can be more than (30) days. - Apply 30 working days before the event. An event with 30 - 250 persons for example weddings, funerals, celebrations, initiation ceremonies etc.

6.6 Engineering Services

Electricity	• Planned	• Unplanned
1. Power Outages (communicate with relevant stake holders)	• Office hours • 6 hours depends on outage cause, Staff availability and workload. All HT calls will receive priority. Afterwards area complaints will be attended to. Single calls will then be dealt with. • After hours • Within 6 hours. As per Nersa guidelines, depends on outage cause, Staff availability and workload. All HT calls will receive priority. Afterwards area complaints will be attended to. Single calls will then be dealt with.	• Within 2 working days prior to the interruption before any planned tasks are executed, notices will be served to the relevant stakeholders two days in advance. • For Area interruptions, notices will be served to the relevant stakeholders 2 days prior to the interruption. As per Nersa guidelines • Notice of planned interruptions • Where possible, at least 48 hours advance notification should be given of any planned interruption. • Midvaal Local Municipality may choose to give certain customers on the Emergency Priority List (EPL) more than 48 hours notification and may even decide to notify these customers personally.

• **2. Service outages or Power outages** (Midvaal supply arears for electricity**)** **Note**: Midvaal Local Municipality however has no control over Eskom schedule or unforeseen power outages.	**Office hours** • 6 hours depends on outage cause, Staff availability and workload. All HT calls will receive priority. Afterwards area complaints will be attended to. Single calls will then be dealt with. • Within 6 hours. As per Nersa guidelines, depends on outage cause, Staff availability and workload. All HT calls will receive priority. Afterwards area complaints will be attended to. Single calls will then be dealt with.	**After hours** • Within 2 working days prior to the interruption before any planned tasks are executed, notices will be served to the relevant stakeholders two days in advance. • For Area interruptions, notices will be served to the relevant stakeholders 2 days prior to the interruption. As per Nersa guidelines **Notice of planned interruptions** • Where possible, at least 48 hours advance notification should be given of any planned interruption. • Midvaal Local Municipality may choose to give certain customers on the Emergency Priority List (EPL) more than 48 hours notification and may even decide to notify these customers personally.
	Planned	**Unplanned**
• **4. Overhead lines**	• Office hours • 6 hours depends on outage cause, Staff availability and workload. All HT calls will receive priority. Afterwards area complaints will be	• Within 2 working days prior to the interruption before any planned tasks are executed, notices will be served to the relevant stakeholders two days in advance.

	attended to. Single calls will then be dealt with. • After hours • Within 6 hours. As per Nersa guidelines, depends on outage cause, Staff availability and workload. All HT calls will receive priority. Afterwards area complaints will be attended to. Single calls will then be dealt with.	• For Area interruptions, notices will be served to the relevant stakeholders 2 days prior to the interruption. As per Nersa guidelines Notice of planned interruptions • Where possible, at least 48 hours advance notification should be given of any planned interruption. • Midvaal Local Municipality may choose to give certain customers on the Emergency Priority List (EPL) more than 48 hours notification and may even decide to notify these customers personally.
5. Skew / falling pole	**Planned**	**Unplanned**
	• Office Hours • Within 2 working days.	• After hours • Will be attended to the next working day. Except if lives are in danger.
6. Open substation / Kiosk	**Office hours** • Availability of staff (Same day.)	**After hours** • **Within 24 hours.**

1. **Streetlights** (after receiving complaint) –
   - **Planned maintenance:** Communication via notices.
   - **Reactive Maintenance:** All open calls will be dealt within the given area where planned maintenance is being done

8. New connections	• **Standard connection and upgrading.**	• **Non-Standard connection and upgrading.**
• **9.** All quotations must be obtained from the Assistant Director Bulk Connections or Chief Clerk pre-paid electricity.	• Quotations for standard connection and upgrading. • Work will only commence after receiving a works order from the Chief Clerk Electrical and will only be completed within 21 working days.	• Quotations to customers, if a customer has made a written request for supply and has provided all the necessary documentation, the following time frames for quotation shall apply: • Within 10 working days where existing infrastructure can be used. • Within 1 month where network extensions are required; and • If new networks must be installed or if supply is required for industrial and commercial customers, the period for providing a quotation shall be negotiated between the customer and the licensee. • The target percentage success is at least 97%. • Work will only commence after receiving a works order from the Chief Clerk Electrical and will only be completed within 21 working days. This excludes special conditions as outlined by quotation.

10. Pre-paid meter • All queries regarding pre-paid meters during office hours must be forwarded to the Chief Clerk	**Office hours**	**After hours**
	Theft / Illegal connections must be reported to Finance Department. Stolen cable or transformers will be replaced within the same day, depending on spares availability.	• Theft / Illegal connections must be reported to Finance Department. • Replacement of apparatus that's been stolen will be done the same day.
11. Conventional meter	Will attend within 2 working days.	No new connections are done after hours. Call outs same as above.
12. Theft / Illegal connections	Theft / Illegal connections must be reported to Finance Department. Stolen cable or transformers will be replaced within the same day, depending on spares availability	• Theft / Illegal connections must be reported to Finance Department. • Replacement of apparatus that's been stolen will be done the same day.

Water	**Response time**
1. No water a) Bulk supply (Midvaal) b) Reticulation outage c) Rand water supply	• 72 hours • 24 hours • Dependent on Rand Water responsiveness
• 2. Water pressure a) Bulk supply (Midvaal) b) Reticulation outage c) Rand water supply	• 72 hours • 24 hours • Dependent on Rand Water responsiveness

Water	Response time	
3. Water leak a) Bulk supply (Midvaal) b) Reticulation outage **c)** Rand water supply	• 72 hours • 8 hours • Dependent on Rand Water responsiveness	
4. Water theft and Illegal connections	• **1 week**	
5. Water meter leak	• **8 hours**	
7. Delivery water tanker • **Informal settlement** • **Purchases**	• **Per schedule** • **7 days**	
8. Leaking tap • **Informal settlements**	• **8 hours**	
9. Fire hydrant	• **8 hours**	
10. New connections	**Standard connections** • 6 weeks after receipt of payment	**Non-Standard connections** Negotiable subject to delivery times of resources and materials
SANITATION	**Response time**	
1.Spillage / Blockage/ Overflowing Manhole	**4 hours**	
2. New Connections	With a line • 6 weeks	Without a line • 6 months, subject to budget, materials, and resources.

7. CONCLUSION

Certain areas within the municipal boundaries rely on the supply of water and electricity services provided by Eskom and Rand Water. The Midvaal Local Municipality has no control over the performance of these utility service providers. The performance of these services is subject to responses from the providers.

Annexure AX
NT MFMA Cost Containment Regulations 2026/2027

NATIONAL TREASURY

NOTICE 317 OF 2019

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003

MUNICIPAL COST CONTAINMENT REGULATIONS, 2019

The Minister of Finance has, acting with the concurrence of the Minister of Cooperative Governance and Traditional Affairs, in terms of section 168(1) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), made the Regulations as set out in the Schedule.

SCHEDULE

TABLE OF CONTENTS

Definitions

1. In these Regulations, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, unless the context indicates otherwise, and–

"Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);
"consultant" means a professional person, individual, partnership, corporation, or a company appointed to provide technical and specialist advice or to assist with a design and implementation of projects or to assist a municipality or municipal entity to perform its functions to achieve the objects of local government in terms of section 152 of the Constitution;
"cost containment" means measures implemented to curtail spending in terms of these regulations; and
"credit card" means a card issued by a financial services provider, which creates a revolving account and grants a line of credit to the cardholder.

Object of Regulations

2. The object of these Regulations, in line with sections 62(1)(a), 78(1)(b), 95(a) and 105(1)(b) of the Act, is to ensure that resources of a municipality and municipal entity are used effectively, efficiently and economically by implementing cost containment measures.

Application of Regulations

3. These Regulations apply to all officials and political office bearers in municipalities and municipal entities.

Cost containment policies

4. (1) Each municipality or municipal entity must develop or revise and implement a cost containment policy which must–
- (a) in the case of a municipality, be adopted by the municipal council, and in the case of a municipal entity, by the board of directors as part of its budget related policies;
- (b) define a municipality or municipal entity's objectives for the use of consultants; and
- (c) be consistent with the Act and these Regulations.

(2) The cost containment policy of a municipality or a municipal entity contemplated in sub-regulation (1) must–
- (a) be in writing;
- (b) give effect to these Regulations;
- (c) be reviewed annually, as may be appropriate;
- (d) be communicated on the municipality's or municipal entity's website; and
- (e) set out–
  - (i) monitoring measures for ensuring implementation of the policy;
  - (ii) procedures for the annual review of the policy; and
  - (iii) consequences for non-adherence to the measures contained therein.

Use of consultants

5. (1) A municipality or municipal entity may only appoint consultants if an assessment of the needs and requirements confirms that the affected municipality or municipal entity does not have the requisite skills or resources in its full-time employ to perform the function.

(2) An accounting officer must adopt a fair and reasonable remuneration framework for consultants taking into account the rates–
- (a) determined in the "Guideline on fees for audits undertaken on behalf of the Auditor-General of South Africa", issued by the South African Institute of Chartered Accountants;
- (b) set out in the "Guide on Hourly Fee Rates for Consultants", issued by the Department of Public Service and Administration; or
- (c) as prescribed by the body regulating the profession of the consultant.

(3) The tender documentation for the appointment of consultants must include a clause that the remuneration rates will be subject to negotiation, not exceeding the applicable rates mentioned in sub-regulation (2).

(4) When negotiating cost-effective consultancy rates for international consultants, the accounting officer may take into account the relevant international and market-determined rates.

(5) When consultants are appointed, an accounting officer must–
- (a) appoint consultants on a time and cost basis with specific start and end dates;
- (b) where practical, appoint consultants on an output-specified basis, subject to specific measurable objectives and associated remuneration;
- (c) ensure that contracts with consultants include overall cost ceilings by specifying whether the contract price is inclusive or exclusive of travel and subsistence disbursements;
- (d) ensure the transfer of skills by consultants to the relevant officials of a municipality or municipal entity;
- (e) undertake all engagements of consultants in accordance with the Municipal Supply Chain Management Regulations, 2005 and the municipality or municipal entity's supply chain management policy; and
- (f) develop consultancy reduction plans to reduce the reliance on consultants.

(6) All contracts with consultants must include a fee retention or penalty clause for poor performance.

(7) A municipality or municipal entity must ensure that the specifications and performance are used as a monitoring tool for the work to be undertaken and are appropriately recorded and monitored.

(8) The travel and subsistence costs of consultants must be in accordance with the national travel policy issued by the National Department of Transport, as updated from time to time.

(9) The contract price must specify all travel and subsistence costs and if the travel and subsistence costs for appointed consultants are excluded from the contract price, such costs must be reimbursed in accordance with the national travel policy of the National Department of Transport.

Vehicles used for political office-bearers

6. (1) The threshold limit for vehicle purchases relating to official use by political office-bearers must not exceed R700 000 or 70% (VAT inclusive) of the total annual remuneration package for the different grades of municipalities, as defined in the Public Office Bearers Act and the notices issued in terms thereof by the Minister of Cooperative Governance and Traditional Affairs, whichever is lower.

(2) The procurement of vehicles in sub-regulation (1) must be undertaken using the national government transversal contract mechanism, unless it may be procured at a lower cost through other procurement mechanisms.

(3) Before deciding to procure a vehicle as contemplated in sub-regulation (2), the accounting officer or delegated official must provide the council with information relating to the following criteria which must be considered:

(a) status of current vehicles;

(b) affordability of options including whether to procure a vehicle as compared to rental or hire thereof, provided that the most cost effective option is followed and the cost is equivalent to or lower than that contemplated in sub-regulation (1);

(c) extent of service delivery backlogs;

(d) terrain for effective usage of the vehicle; and

(e) any other policy of council.

(4) If the rental referred to in sub-regulation (3) is preferred, the accounting officer must review the costs incurred regularly to ensure that value for money is obtained.

(5) Regardless of their usage, vehicles for official use by political office bearers may only be replaced after completion of 120 000 kilometres.

(6) Notwithstanding sub-regulation (5), a municipality or municipal entity may replace a vehicle for official use by political office bearers before the completion of 120 000km only in instances where the vehicle has a serious mechanical problem and is in a poor condition and subject to obtaining a detailed mechanical report by the vehicle manufacturer or approved dealer.

(7) An accounting officer must ensure that there is a policy that addresses the use of municipal vehicles for official purposes.

Travel and subsistence

7. (1) An accounting officer–

(a) may approve the purchase of economy class tickets for all officials or political office bearers where the flying time for the flights is five hours or less; and

(b) may only approve the purchase of business class tickets for officials, political office bearers and persons reporting directly to the accounting officer for flights exceeding five hours.

(2) In the case of the accounting officer, the mayor may approve the purchase of economy class tickets where the flying time is five hours or less and business class tickets for flights exceeding five hours.

(3) Notwithstanding sub-regulation (1) or (2), an accounting officer, or the mayor in the case of an accounting officer, may approve the purchase of business class tickets for an official or a political office bearer with a disability or a medically certified condition.

(4) The cost containment policy must limit international travel to meetings or events that are considered critical. The number of officials or political office bearers attending such meetings or events must be limited to those officials or political office bearers directly involved in the subject matter related to such meetings or events.

(5) An accounting officer, or the mayor in the case of the accounting officer, may approve accommodation costs that exceed an amount as determined from time to time by the National Treasury through a notice only–

(a) during peak holiday periods; or

(b) when major local or international events are hosted in a particular geographical area that results in an abnormal increase in the number of local and/or international guests in that particular geographical area.

(6) An official or a political office bearer of a municipality or municipal entity must–

(a) utilise the municipal fleet, where viable, before incurring costs to hire vehicles;

(b) make use of available public transport or a shuttle service if the cost of such a service is lower than-

(i) the cost of hiring a vehicle;

(ii) the cost of kilometres claimable by the official or political office bearer; and

(iii) the cost of parking.

(c) not hire vehicles from a category higher than Group B or an equivalent class; and

(d) where a different class of vehicle is required for a particular terrain or to cater for the special needs of an official, seek the written approval of the accounting officer before hiring the vehicle.

(7) A municipality or a municipal entity must utilise the negotiated rates for flights and accommodation as communicated from time to time by the National Treasury through a notice or any other available cheaper flight and accommodation.

Domestic accommodation

8. (1) An accounting officer must ensure that costs incurred for domestic accommodation and meals are in accordance with the maximum allowable rates for domestic accommodation and meals as communicated from time to time by the National Treasury through a notice.

(2) Overnight accommodation may only be booked where the return trip exceeds 500 kilometres.

Credit cards

9. (1) An accounting officer must ensure that no credit card or debit card linked to a bank account of a municipality or a municipal entity is issued to any official or political office bearer, including members of the board of directors of municipal entities.

(2) Where officials or political office bearers incur expenditure in relation to official municipal activities, such officials or political officer bearers must use their personal credit cards or cash or arrangements made by the municipality or municipal entity, and request reimbursement in accordance with the written approved policy and processes.

Sponsorships, events and catering

10. (1) A municipality or municipal entity may not incur catering expenses for meetings which are only attended by persons in the employ of the municipality or municipal entity, unless the prior written approval of the accounting officer is obtained.

(2) An accounting officer may incur catering expenses for the hosting of meetings, conferences, workshops, courses, forums, recruitment interviews, and proceedings of council that exceed five hours.

(3) Entertainment allowances of qualifying officials may not exceed two thousand rand per person per financial year, unless approved otherwise by the accounting officer.

(4) A municipality or municipal entity may not incur expenses on alcoholic beverages unless the municipality or the municipal entity recovers the cost from the sale of such beverages.

(5) An accounting officer must ensure that social events, team building exercises, year-end functions, sporting events and budget vote dinners are not financed from the municipality or the municipal entity's budgets or by any suppliers or sponsors.

(6) A municipality or municipal entity may not incur expenditure on corporate branded items like clothing or goods for personal use of officials, other than uniforms, office supplies and tools of trade unless costs related thereto are recovered from affected officials or is an integral part of the business model.

(7) An accounting officer may incur expenditure not exceeding the limits for petty cash usage to host farewell functions in recognition of officials who retire after serving the municipality or municipal entity for ten or more years or retire on grounds of ill health.

Communication

11. (1) A municipality or municipal entity may, as far as possible, advertise municipal related events on its website instead of advertising in magazines or newspapers.

(2) An accounting officer must ensure that allowances to officials for private calls and data costs are limited to an amount as determined by the accounting officer in the cost containment policy of the municipality or municipal entity.

(3) Newspapers and other related publications for the use of officials must be discontinued on expiry of existing contracts or supply orders, unless required for professional purposes and where unavailable in electronic format.

(4) A municipality or municipal entity may participate in the transversal term contract arranged by the National Treasury for the acquisition of mobile communication services.

Conferences, meetings and study tours

12. (1) An accounting officer must establish policies and procedures to manage applications to attend conferences or events hosted by professional bodies or non-governmental institutions held within and outside the borders of South Africa taking into account their merits and benefits, costs and available alternatives.

(2) When considering applications from officials or political office bearers to attend conferences or events within and outside the borders of South Africa, an accounting officer or mayor as the case may be, must take the following into account–

(a) the official's or political office bearer's role and responsibilities and the anticipated benefits of the conference or event;

(b) whether the conference or event addresses relevant concerns of the institution;

(c) the appropriate number of officials or political office bearers, not exceeding three, attending the conference or event; and

(d) the availability of funds to meet expenses related to the conference or event.

(3) An accounting officer may consider appropriate benchmark costs with other professional bodies or regulatory bodies prior to granting approval for an official to attend a conference or event within and outside the borders of South Africa.

(4) The benchmark costs referred to in sub-regulation (3) may not exceed an amount as determined from time to time by the National Treasury through a notice.

(5) The amount referred to in sub-regulation (4) excludes costs related to travel, accommodation and related expenses, but includes–

(a) conference or event registration expenses; and

(b) any other expense incurred in relation to the conference or event.

(6) When considering costs for conferences or events these may not include items such as laptops, tablets and other similar tokens that are built into the price of such conferences or events.

(7) The accounting officer of a municipality or municipal entity must ensure that meetings and planning sessions that entail the use of municipal funds are, as far as may be practically possible, held in-house.

(8) Municipal or provincial office facilities must be utilised for conference, meetings, strategic planning sessions, *inter alia*, where an appropriate venue exists within the municipal jurisdiction.

(9) An accounting officer must grant the approval for officials and in the case of political office bearers and the accounting officer, the mayor, as contemplated in sub-regulation (2).

(10) A municipality or municipal entity must, where applicable, take advantage of early registration discounts by granting the required approvals to attend the conference, event or study tour, in advance.

Other related expenditure items

13. (1) All commodities, services and products covered by a transversal contract concluded by the National Treasury must be considered before approaching the market, to benefit from savings where lower prices or rates have been negotiated.

(2) Municipal resources may not be used to fund elections, campaign activities, including the provision of food, clothing, printing of agendas and brochures and other inducements as part of, or during election periods or to fund any activities of any political party at any time.

(3) Expenditure on tools of trade for political office bearers must be limited to the upper limits as approved and published by the Cabinet member responsible for local government in terms of the Remuneration of Public Office Bearers Act, 1998.

(4) A municipality or municipal entity must avoid expenditure on elaborate and expensive office furniture.

(5) A municipality or municipal entity may only use the services of the South African Police Service to conduct periodical or quarterly security threat assessments of political office bearers and key officials and a report must be submitted to the speaker's office.

(6) A municipality or municipal entity may consider providing additional time-off in lieu of payment for overtime worked. Planned overtime must be submitted to the relevant manager for consideration on a monthly basis. A motivation for all unplanned overtime must be submitted to the relevant manager.

(7) A municipality or municipal entity must ensure that due process is followed when suspending or dismissing officials to avoid unnecessary litigation costs.

Enforcement Procedures

14. Failure to implement or comply with these Regulations may result in any official of the municipality or municipal entity, political office bearer or director of the board that authorised or incurred any expenditure contrary to these regulations being held liable for financial misconduct or a financial offence in the case of political office bearers as defined in Chapter 15 of the Act read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014.

Disclosures of cost containment measures

15. (1) The disclosure of cost containment measures applied by the municipality and municipal entity must be included in the municipal in-year budget reports and annual costs savings disclosed in the annual report.

(2) The measures implemented and aggregate amounts saved per quarter, together with the regular reports on reprioritisation of cost savings and on the implementation of the cost containment measures must be submitted to the Municipal Council for review and resolution. The municipal council can refer such reports to an appropriate Council Committee for further recommendations and actions.

(3) The reports referred to in sub-regulation (2) must be copied to the National Treasury and the relevant provincial treasury within seven calendar days after the report is submitted to municipal council.

Short title and commencement

16. These Regulations are called the Municipal Cost Containment Regulations, 2019 and take effect on 1 July 2019.

Annexure AY
Midvaal Cost
Containment Progress

Midvaal Local Municipality
PO Box 9, Meyerton, 1960
Tel: 016 360 7400
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MIDVAAL
LOCAL MUNICIPALITY

[FS]: REPORT ON COST CONTAINMENT MEASURES APPLIED BY THE MUNICIPALITY AND THE COST SAVINGS ON THE IMPLEMENTATION OF THE COST CONTAINMENT MEASURES IN TERMS OF THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019 FOR THE SECOND QUARTER (1 OCTOBER 2025 – 30 DECEMBER 2025) OF THE 2025/2026 FINANCIAL YEAR

(8/1/1)

COMPETENCY: COUNCIL

1. PURPOSE:

To report the cost containment measures applied by the municipality and to highlight the areas of cost savings on the implementation of the cost containment measures in terms of the Municipal Cost Containment Regulations, 2019.

2. RECOMMENDATION

2.1 **That** the report on the disclosure of the cost containment measures applied by the municipality and the cost savings on the implementation of the cost containment measures for the second quarter ending 31 December 2025, be noted.

2.2 **That** since the cost containment measures were implemented in all aspects prior to the Regulations being promulgated in 2019 there are no additional cost savings to report for the current reporting period.

2.3 **That** the report be sent to the Gauteng Provincial Treasury.

3. REPORT

The Municipal Cost Containment Regulations were gazetted and came into effect from 1 July 2019.

The MFMA Circular number 82: Cost Containment Measures was issued by National Treasury on 30 March 2016 with the objective of ensuring that the resources of the municipality are used effectively, efficiently and economically. The Council adopted all the recommendations of the Circular and implemented the cost containment measures from 2016.

The Regulations make specific reference to the following:

Cost containment policy

Each municipality must develop or revise and implement a cost containment policy

All the cost containment measures contained in the Regulations are incorporated into the approved Cost Containment Policy.

Use of consultants

Each municipality may only appoint consultants if an assessment of the needs and requirements confirms that the municipality does not have the requisite skills or resources in its full-time employ to perform the function. In addition, there are other guiding principles around the appointment of consultants.

Consultants are appointed after needs analysis has been completed, and submitted together with the specifications which is then approved by the Municipal Manager. It must be established whether the services being procured could have been provided by the municipality itself or that the municipality ordinarily has the expertise to provide the service but temporarily could not do so or to save costs.

Vehicles used for political office bearers.

The regulations introduce a ceiling in terms of the value of the vehicles to be procured and principles in terms of management of such vehicles.

The threshold limit for vehicle purchases relating to official use by political office-bearers may not exceed R700 000 or 70% of the total annual remuneration package, as defined in the Public Office Bearers Act and the notices issued in terms thereof by the Minister of Cooperative Governance and Traditional Affairs, whichever is lower.

All vehicles are procured using the RT57 tender to save cost unless it may be procured at a lower cost through procurement mechanisms. The threshold limits and other requirements are strictly observed.

Travel and subsistence

The regulations provide the thresholds for purchasing air tickets, limitations on international travel, and hiring of vehicles. Economy class tickets are the norm, except for flights over 5 hours, and for exceptional cases. Accommodation costs are also pegged to the rates determined by Treasury, with exceptions. Use of municipal fleet vehicles is the first consideration, where viable, before incurring costs on hired vehicles.

The travel and subsistence policy has been amended to be in line with the NT prescriptions on travel and subsistence. The appointed travel agent has been instructed to ensure compliance with the Regulations.

Officials travel economy class for all local travel.

Credit and Debit cards

Prohibition on the issuance of debit or credit cards linked to municipal bank accounts to officials or public office bearers.

The municipality has not issued any credit or debit cards.

Sponsorships, Events and Catering

Restrictions on using municipal funds for specific functions which include, amongst others, catering for internal meetings only attended by officials, and social, farewell and team building activities. Entertainment allowances for qualifying officials may not exceed R2 000 per person per financial year.

No catering is considered for meetings. No year-end functions are held at Council's cost.

All entertainment budgets are capped at R2 000 per person per financial year – staff related functions are not funded from the entertainment budgets.

Communication

Municipal events and public information get listed on the website, Government Gazettes and local media and is used to ensure compliance with the Municipal Finance Management Act as well as the Municipal Systems Act. To further enhance communication, the local radio stations are utilized.

Private telephone calls are tracked and deducted from staff salaries.

Newspaper subscriptions have been reviewed and reduced to the bare minimum.

Domestic accommodation / Conferences, meetings and study tours

Delegations is limited to not more than 3 officials per conference. Meetings and planning sessions, as far as may be practically possible be held in-house.

In addition, there are other guidelines. (which have been incorporated into the Cost Containment Policy)

Conferences are only attended if hosted by the professional bodies or government. Delegations are limited to not more than 3 officials per conference, hotel accommodation is kept within the prescribed limits, and car rentals have been reduced and shuttle services are used.

Other related expenditure items

There are other general limitations, relating to the reduction of excessive spending on office furniture and equipment, use of municipal funds for electioneering, brochures, tools of the trade beyond what is already allowed, security measures, and unplanned overtime. Proper processes are followed when dismissing and suspending officials to minimise unnecessary legal costs. Municipalities should conduct periodic threat assessments before approving any costs on security for political office bearers or officials.

- Office furnishings – The budget for furniture is approved by the Budget Steering Committee and only where new positions are created, or furniture is damaged will new furniture be procured. Old furniture is also repaired and re-upholstered where possible to further reduce the cost of new furniture.
- Staff study, perks and suspension costs – Staff are required to repay study cost where they do not pass their exams. Staff above the threshold set by the Department of Labour are not paid overtime but get time off in lieu of overtime worked. When the municipality has many suspensions during the year, the disciplinary processes are fast-tracked as far as possible.
- NT transversal contracts are used insofar as practically possible. The RT46 transversal contract for vehicle maintenance, RT57 for purchasing vehicles, plant and equipment, RT4 for rescue equipment, RT3 for office automation, RT15 for mobile communication and RT69 for tyre contract.
- Printing is minimised and meeting agendas are circulated electronically. A central printer is used, thereby saving costs of cartridges. Double-sided and non-colour printing is encouraged.

Compliance versus saving

It could be argued that there is an inverse proportional relationship between compliance versus saving. Midvaal adopted and implemented the Circular in 2016 and by the time the Regulation was gazetted in 2019 there was already a move towards 100% compliance, hence the additional savings disclosed from 1 July 2020 onwards is minimal, if any.

In view of the above it should be noted that, the municipality has decisively dealt with most or all of the line items relating to cost containment, and at this stage it is impractical to show the costs savings in terms of the actual figures, as these line items are no longer part of the municipal budget.

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RECOMMENDED

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ACTING CHIEF FINANCIAL OFFICER

APPROVED/NOT APPROVED

MR PHUMUDZO MAGODI
MUNICIPAL MANAGER

Annexure AZ
MFMA Budget Circular No 132 dated 05 December 2025

NATIONAL TREASURY

MFMA Circular No. 132

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2026/27 MTREF

CONTENTS:

Introduction:

This budget circular provides guidance to municipalities on the compilation of the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and aims to support municipalities' budget preparation processes to ensure minimum requirements are met.

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

1. The South African economy and inflation targets:

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

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

Table 1: Macroeconomic performance and projections, 2023 – 2029

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

Source: National Treasury Budget Review 2025.

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

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

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

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

2.1 Local government allocations

Over the 2026 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.7 per cent to local government. Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. In 2026/27, this increase comprises R110.6 billion for the local government equitable share, R17.6 billion from the general fuel levy sharing with metropolitan municipalities, and R64.6 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2025 Medium Term Budget Policy Statement; final details will be provided in the 2026 Budget Review.

Notable changes to the conditional grants system

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

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

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

The Integrated National Electrification Programme and the Energy Efficiency and Demand Side Management grant will be merged in the 2026 Budget to streamline electrification funding, while the Public Transport Network Grant will be discontinued due to its failure to meet intended objectives. The phased changes arise from the review of local government conditional grants to address infrastructure delivery inefficiencies.

Division Of Revenue Amendment Bill, 2025 (DoRAB)

Changes to local government allocations –

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

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

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

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

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

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

Changes to conditional grant frameworks and allocations –

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

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

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

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

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

Reporting requirements for Disaster Allocations

The Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) provides for the unallocated funds to local government through the Municipal Disaster Response Grant schedule 7B (MDRG 7B) and the Municipal Recovery Grant schedule 5B (MDRG 5B). The main purpose of the MDRG 7B is to provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002) while the MDRG 5B main goal is to rehabilitate and reconstruct municipal infrastructure damaged by a disaster.

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

Section 25 of the 2025 DoRA provides that:

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

Any additional disaster funding that may be approved by the National Treasury also through section 19 (6) of the DoRA which states that "On a joint request by the transferring officer and the National Disaster Management Centre (NDMC), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster. Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6 allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation". These funds will then form part of the total disaster allocation for that financial year.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are then required to follow all reporting prescripts in terms of DoRA. Therefore, in terms of the duties of receiving officer in respect of schedule 5 or 7 allocations, section 12 requires municipalities to report expenditure and transfers received monthly, not later than 10 working days after the end of each month. Furthermore, a municipality must submit a quarterly non-financial performance report within 30 days after the end of each quarter. Lastly, municipalities must evaluate the financial and non-financial performance of the municipality, in respect of programmes partially or fully funded by a schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2025/26 financial year applicable to a municipality.

In addition to the reporting requirements outlined in section 12 of DoRA, municipalities must also adhere to the reporting guidelines specified in the disaster management frameworks. They are required to implement all approved projects and ensure that allocated funds are used for their intended purposes. Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer to the Provincial Disaster Management Centre (PDMC) within fourteen (14) days of the disaster classification. Additionally, municipalities must provide a performance report, including supporting evidence (such as payment certificates, photographs, and invoices) demonstrating the progress of project implementation, to the PDMC within 30 days after the end of the quarter in which the funds were utilized.

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

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

2.3 Metro Trading Services Reform Incentive

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

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

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

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

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

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

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

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

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

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

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

Budget preparation must include:

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

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

Independent Verification: role and process

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

Metros must upload all performance claims and evidence to the National Treasury's MTSR online portal (in development and scheduled for rollout in early 2026). Metros must also prepare internal data, reporting and governance arrangements to use this portal from the first 2026 submission cycle onward.

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

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

Streamlined and Integrated Reporting Requirements

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

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

Reference to Existing Guidance

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

2.3 Criteria for the release of the Equitable Share

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

Failure to comply with the criteria will result in the National Treasury invoking section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

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

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

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

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

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

2.4 Stopping and re-allocation guidelines

Following the 2025/26 mid-year expenditure reports (second quarter) in terms of section 10 of the 2025 DoRA and section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury intends to invoke section 18 of DoRA which provides that the National Treasury may in its discretion or on request of a transferring officer or a receiving officer stop the transfer of a schedule 4B or 5B allocation, or a portion thereof to a municipality if the National Treasury anticipates that a municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2025/26 financial year. Further, in terms of section 18(2) of DoRA, a request by a transferring officer or a receiving officer to stop the transfer of a schedule 4B or 5B allocation, or a portion thereof must be submitted to the National Treasury by **31 January 2026.**

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

Stopping criteria

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

- Expenditure reported as at 31 December 2025 (40 per cent for allocations under R100 million and 45 percent for allocations over R100 million);
- Progress report against approved projects (provide list/names of approved projects);
- Representation on the cash coverage for grants transferred (ring fencing) (Liquidity ratio);
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rollover for 2025/26 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2026, i.e., commitment that the municipality will not request rollovers against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2025;

- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- Declaration by the municipality on the amount that should be stopped by National Treasury where the municipality anticipates that it will not fully utilise grant funds before 30 June 2026;
- All reporting must be accurate and aligned to *m*SCOA system; and
- An acceleration plan against the 2025/26 approved implementation plan.

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

Reallocations:

According to section 19 of DoRA, when a schedule 4B or 5B allocation, or a portion thereof, is stopped in terms of section 18, the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2025/26 financial year.

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

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

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

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

3. 2026 Local Government Elections and the budget process

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

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

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

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

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

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

3.2 Hand-over reports for the newly elected councils

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

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

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

In addition to the hand-over report, each new councillor should be given the municipalities’ revised IDP, the adopted 2026/27 MTREF budget, the mid-year budget and performance assessment report for 2026/27, the latest monthly financial statement, and the annual report for 2024/25.

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

4. Revenue Management

4.1 Prioritise funding the Electricity Revenue Protection Programme

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities (with the electricity function) as a result, at higher risk of non-technical losses, particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in reduced collections and a related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in 2026/27 and future MTREFs if not already implemented:

- A dedicated Revenue Protection Unit for Electricity, Water, Wastewater and Refuse services administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate, taking into consideration the recommendations and standards set out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity, Water, Wastewater and Refuse services and the Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role;
- The municipality to demonstrate in its MTREF submission (narrative and *m*SCOA data strings) that a percentage of the revenue from the Energy, Water, Wastewater and Refuse function is ring-fenced to fund the municipal Revenue Protection Programme operational need(s) towards developing the program to fruition; and
- The municipality must implement the Municipal Systems Act principle of consolidated billing and strengthen the revenue policies to use electricity and water (in Eskom supply areas or where the municipality does not have the electricity function) to collect on the consolidated municipal bill. The policies should explicitly provide for credit control in this manner.

4.2 Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and its review of critical revenue management related policies, should assess and review its revenue management value chain to identify any gaps, duplications, and / or inefficiencies, aligning with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents), MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A) and MFMA Budget Circular No.130 (Item 3.2 contained in Annexure A). The municipality is required to annually submit its assessment or review thereof to the National Treasury in the format of the Municipal Revenue Management Assessment Tool – to be uploaded to the National Treasury GoMuni upload portal annually as part of the Revenue Management Documents that are required.

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and the South African Local Government Association (SALGA) to integrate and align our support in this area, prevent duplicated efforts and facilitate stronger and systemic change across municipalities through the Single Integrated Revenue Management Framework (SIRMF).

The SIRMF is a national framework for revenue management that guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing challenges relating to the revenue management value chain and ultimately financial sustainability. The SIRMF emphasises the significant role of National and Provincial Government in supporting municipalities in the process of revenue management improvement and how the relevant departments will coordinate their support and their monitoring and evaluation role(s).

The SIRMF aligns with the existing statutory framework and emphasises compliance. The related tasks and responsibilities set out in the SIRMF provides guidance on how municipalities can enhance revenue management as a key approach to increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand, and improve critical revenue management practices of the municipality.

The tool provides an indication of gaps, flaws, duplications, inefficiencies, and risks in the existing revenue value chain that could compromise or affect whether the revenue component of the budget sufficiently caters for long-term planning and is credible and funded. It further provides a comprehensive overview of current revenue management processes by identifying strengths, weaknesses, and areas that need improvement. The tool focuses on eighteen (18) critical areas within the revenue management value chain and helps pinpoint specific areas to optimise revenue collection processes ultimately.

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

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

4.3 Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended and implemented tariffs are cost reflective, whether all critical cost components were considered in the tariff calculation(s), whether the Local Government Equitable Share component relating to basic services were allocated to the actual service(s) and to demonstrate that the Revenue Component of the budget is credible and funded; etc. To facilitate this exercise, the municipality must complete and submit this calculation(s) and or tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjusted MTREF submissions to the National Treasury GoMuni portal (refer MFMA Budget

Circular No. 129. The Cost Reflective Tariff Tool outcomes must also be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions.

If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased in over two to three years and can be approved for the outer years (2027/28,2028/29 and 2029/30). Thus, the indicative tariffs should be phased in over a period of three years.

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

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

4.4 Electricity Tariffs

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

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

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

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

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

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

4.5 Municipal Valuation Roll Reconciliation Tool

Reference is made to MFMA Circulars No. 93 (paragraph 3), No.98 (paragraph 4.1), No. 123 (paragraph 5.1), No. 126, (paragraph 3.1), and No. 130 (paragraph 3.5). To ensure the municipality's rates base is complete, aligns with the Municipal Property Rates Act (MPRA) section 23-Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories. With effect 2025/26 (Quarter 3), the municipality needs to monthly undertake the reconciliation in the format of the **updated National Treasury Municipal Valuation Roll Reconciliation Tool included in Annexure C to this Circular**. Municipalities will note that although, the tool interface remained the same, changes were made to some formula calculations to simplify the municipal experience of the tool.

The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:	**Timeframe**
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on, together with the Council resolution that approved such.	Annually, with the tabled and adopted MTREF's
2. The municipality's time schedule for implementing its new general valuation roll (GVR) (aligned to the MPRA).	Annually
3. The Municipal Property Rates Act (MPRA) (section 23): Part A Register of the latest consolidated general valuation roll (GVR). ***Note –** *The municipality to submit an updated Part A GVR to the GoMuni portal every time that it undertakes a supplementary GVR.*	Annually or every time that a supplementary GVR is undertaken
4. Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly. The monthly reconciliation should be maintained and made available on request to the Treasuries and or the Department of Cooperative Governance (DCoG).	Quarterly and only upon request of NT / relevant PT / CoGTA monthly
5. Property Rates Transaction List (for the 3rd month of every quarter) – in excel format.	Only upon request of NT / relevant PT

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

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

Municipalities are cautioned on the iterations on private service offerings of vending system(s) / solution(s) offered to municipalities. These include service provider(s) funding metering solutions for municipalities, parallel to a pre-paid solution (requiring a vending platform) – these service providers then collect on behalf of the municipality in exchange for a fee. However, in several cases, the service provider does not remit to the municipality what is collected and /or claims a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not undertaking weekly /monthly reconciliation of what they provide / sell (also via prepaid) vs. the revenue they receive from the service provider(s).

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

The National Treasury therefore confirms that with immediate effect, no municipality may enter into or extend any related vending system(s) / solution(s) without the views of the provincial and National Treasury. Should any municipal official and / or political office bearer fail to honour this prohibition, she / he could render themselves personally liable for any related financial loss over and above potential criminal liability for financial misconduct.

Any municipality procuring must first request the National Treasury and relevant provincial treasury for written input. The municipality should send any request for the written input of the National Treasury together with the proposed contract for such a service offering to: both RevenueManagement@treasury.gov.za and RT29.LGBA@treasury.gov.za and Wayne.McComans@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

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

4.6A Smart Meter end-to-end solutions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The National Treasury, in terms of MFMA section 74 requests municipalities to provide certain minimum statistical meter information and in the format of the "**Meter Statistical information – Water and Electricity" workbook included as Annexure D to this Circular**. The template workbook is designed to help municipalities move from high-level smart metering decisions to concrete MTREF's, credible schedules, and monthly reporting. It brings together municipal details, meter requirements, trading services information, and budget information in one place so that electricity and water smart metering can be planned, costed, and monitored in a consistent way. Municipalities are expected to complete and submit this template bi-annually (before the 10th working day of January and July) as part of the relevant MFMA Section 71 and or 72 statement(s). The submissions should cover meter data and key trading service information for the preceding six-month period.

The Municipal Meter Requirements:

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

4.6D Smart Metering Financing Solutions

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

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

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

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

4.7 Training Tools of the National Treasury

Revenue Management Assessment Tool

Municipalities must submit the Revenue Management Assessment Tool annually, as set out above. Training was already undertaken across all provinces, and the National Treasury will facilitate follow-up training during 2026/27, upon request, only for municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries.

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

Tariff Tool

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

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

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

Municipal Valuation Roll Reconciliation Tool

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

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

4.8 GoMuni Portal – Revenue Management Document Uploads required

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

4.9 Monitoring – Water Debt Relief

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

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

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

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

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

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

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

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

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

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

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

[1] Refer MFMA Circular Number 20 (Delegations).

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

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

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

The municipality should send any request (refer step 2 and or 3 above) for the written input of the National Treasury together with the feasibility study (MSA Section 78(3)(c)) and the proposed DAA (any additions and or deviations must clearly be highlighted in the request) to: both RevenueManagement@treasury.gov.za and Wayne.McComans@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury and DCoG.

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

5. Budget and other management issues:

5.1 National Treasury Guideline on Budgeting for a Funded Budget

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

5.2 Employee related Costs

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

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

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

5.3 Remuneration of Councilors

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

5.4 Using section 67 transfers to pay for councillor funeral costs

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

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

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

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

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

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

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

For the 2026/27 budget, municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, for example, annual leave encashment during service, municipalities must consult with labour unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

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

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

5.6 Submission of payroll information on Central Supplier Database

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

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

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

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

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

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

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

The action plan should include the following information:

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

- the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2026 deadline; and
- the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board. This should include processes and procedures for the referral of matters to the disciplinary board.

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

5.8 Fruitless and Wasteful External Legal and Consultant Costs

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

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

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

5.9 Fruitless and Wasteful Expenditure Audit Finding Disputes

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

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

The National Treasury aims to strengthen public trust and foster public accountability in the procurement systems of government. This initiative will be achieved by, amongst others, making the procurement systems more transparent through the publication of procurement information of institutions. An Instruction on Procurement Information Transparency has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities, and constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers.

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

5.11 Additional in-year reporting requirements

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

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

6 Municipal Standard Chart of Accounts (*m*SCOA):

6.1 Release of Version 7.1 of the Chart

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

https://lg.treasury.gov.za/ibi_apps/signin

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

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

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

https://lg.treasury.gov.za/ibi_apps/portal/Explore_mSCOA

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

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

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

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

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

6.2 Important changes in *m*SCOA chart version 7.1

Capitalisation of conversion costs to water inventory

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

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

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

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

Account	Change in chart version 7.1

1	Basic Salary - Capitalisation of Costs to Property, Plant and Equipment (PPE), Water Inventory	• Credit account adjusted • Updated the description and definition to include Water Inventory for all posting levels
2	Capitalisation of Electricity Costs	Credit account added
3	Contracted Services (Maintenance)	Credit accounts added for: • Capitalisation of Maintenance of Building and Facilities • Capitalisation of Maintenance of Equipment • Capitalisation of Maintenance of Unspecified Assets
4	Capitalisation of Depreciation of Water Treatment Works	Credit accounts added
5	Operational Costs	Credit accounts added for: • Capitalisation of Courier and Delivery Services Costs • Capitalisation of Vehicle Tracking Costs • Capitalisation of Wet Fuel Costs • Capitalisation of Licences Costs

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

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

Alignment of cash flow linkages

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

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

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

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

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

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

Intercompany Transfers

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

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

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

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

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

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

6.3 Improving *m*SCOA implementation

***m*SCOA e-Road Map**

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

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

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

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

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

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

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

All consultation documents that were presented at the Integrated Consultative Forums (ICF) can be located on the MFMA Webpage under *m*SCOA – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *m*SCOA/ Working Groups on the following link:

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

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

E1_Draft Regulations - Consultation - Shared

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

6.4 Improving *m*SCOA data string credibility

Introducing a 3rd validation rule

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

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

7 The Municipal Budget and Reporting Regulations:

7.1 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Khanyisile Khosa Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156 012-315 5866/082 887 2968	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za khanyisile.khoza@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za
KwaZulu-Natal eThekwini uMhlathuze	Kgomotso Baloyi Lunathi Dumani Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5866 012-315 5725 012-315 5952/060 923 7343 012-315 5553/060 326 6885 012 315 7538	Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za Kevin.Bell@treasury.gov.za Sifiso.mabaso@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952/060 923 7343	Sifiso.Mabaso@treasury.gov.za Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West Mafikeng	Willem Voigt Makgabo Mabotja Khanyisile Khosa Cethekile Moshane	012-315 5830 012-315 5156 012-315 5079	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za khanyisile.khoza@treasury.gov.za Cethekile.moshane@treasury.gov.za
Western Cape Cape Town George	Willem Voigt Khanyisile Khoza Kgomotso Baloyi Sifiso Mabaso	012-315 5830 012-315 5385 012-315 5866/082 887 2968 012-315 5952/ 060 923 7343	WillemCordes.Voigt@treasury.gov.za khanyisile.khoza@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Sifiso.Mabaso@treasury.gov.za

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

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

8.1 Submissions to the National Treasury

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

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

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

8.2 Time frames for submission

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

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

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

https://lg.treasury.gov.za/ibi_apps/signin

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

8.3 Updating of contact details on GoMuni

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

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

https://lg.treasury.gov.za/ibi_apps/signin

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

8.4 Training on GoMuni and *m*SCOA

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

https://lg.treasury.gov.za/ibi_apps/portal/GoMuni_Navigation

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
05 December 2025