

ITEM

EXCO/S80/M.COM/WRDM COUNCIL

BUDGET AND TREASURY OFFICE: 2026/2027 DRAFT ANNUAL BUDGET

5/1

PURPOSE

To table the 2026/2027 Draft Annual Budget to Council for consideration.

INTRODUCTION

Section 16(2) of Municipal finance management Act, 2003 states that the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

Section 17 of MFMA further states that

- (1) An annual budget of a municipality must be a schedule in the prescribed format—
 - (a) Setting out realistically anticipated revenue for the budget year from each revenue source;
 - (b) Appropriating expenditure for the budget year under the different votes of the municipality;
 - (c) Setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
 - (d) Setting out—
 - (i) estimated revenue and expenditure by vote for the current year; and
 - (ii) actual revenue and expenditure by vote for the financial year preceding the current year; and
 - (e) A statement containing any other information required by section 215(3) of the Constitution or as may be prescribed.
- (2) An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.

Format of the Annual Budget

Regulation 9 of the Municipal Budget and Reporting Regulations 2009 require that the annual budget be in a prescribed format:

“9 The format of the annual budget and its supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the minister in terms of Section 168(1) of the Act.”

The following budget tables as Annexure A for Council approval:

- Table A1 – Budget Summary;
- Table A2 – Budgeted Financial Performance by (Functional classification);
- Table A4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);
- Table A5 – Budgeted Capital Expenditure by Vote, standard classification and funding;
- Table A6 – Budgeted Financial Position;
- Table A7 – Budgeted Cash Flows;
- Table A8 – Cash Backed reserves / accumulated surplus reconciliation;
- Table A9 – Asset Management; and

The supporting schedules SA1 to SA38 are part of the final budget tables.

DISCUSSION

As per Municipal Finance Management Act, MFMA budget circular 132 and the municipal compliance calendar, the Draft Annual budget is expected to be tabled to council by the 31 March 2026.

RECOMMENDATIONS THAT:

It is recommended that –

1. Council take note of the tabling of the Draft Annual budget of the municipality for the financial year 2026/27 and the two outer years 2027/28 and 2028/29 as per Annexure A (Budget schedules A1 to A9);
2. Council take note of the proposed changes to the draft budget related policies attached in Annexure B, and again be re-submitted to Council by 30 May 2026 for final consideration.
3. Council take note of the tabled draft tariffs as contained in Annexure C for the 2026/27 budget year;
4. Council take note of the MFMA Budget Circular 132 attached as Annexure D;
5. Council take note that version 7.1 of the mSCOA classification framework was used to prepare the budget;
6. The Draft Annual budget be published on the municipal website for public participation and be submitted to National and Provincial Treasury.

7. Council take note of the following annexures that will be submitted when the final annual budget is considered for approval:
 - The quality certificate signed by the Accounting officer;
 - The draft 2026/27 MTREF Procurement Plan;
 - The draft sector department projects of the Gauteng Provincial Government in West Rand District municipality for the 3 year 2026/27 MTEF;
 - The draft Top Layer SDBIP;
8. The municipality to amend the draft annual budget to improve revenue in achieving a funded budget.
9. The municipality to engage relevant spheres of government to address unfunded mandate.
10. The item be tabled at the WRDM Council meeting

WEST RAND DISTRICT MUNICIPALITY



DRAFT ANNUAL BUDGET REPORT 2026/2027 MTREF

MARCH 2026

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PART ONE: ANNUAL BUDGET

1. Section one: Executive Mayor's Budget Speech

The Executive Mayor's budget speech for the 2026/27 Medium Term Budget and Expenditure Framework (MTREF) will be submitted to Council by 30 May 2026, after the public participation process has been completed, and when the annual budget is considered by Council for approval.

2. Section two: Resolutions

It is recommended that –

1. Council take note of the tabling of the Draft Annual budget of the municipality for the financial year 2026/27 and the two outer years 2027/28 and 2028/29 as per Annexure A (Budget schedules A1 to A9);
2. Council take note of the proposed changes to the draft budget related policies attached in Annexure B, and again be re-submitted to Council by 30 May 2026 for final consideration.
3. Council take note of the tabled draft tariffs as contained in Annexure C for the 2026/27 budget year;
4. Council take note of the MFMA Budget Circular 132 attached as Annexure D;
5. Council take note that version 7.1 of the mSCOA classification framework was used to prepare the budget;
6. The Draft Annual budget be published on the municipal website for public participation and be submitted to National and Provincial Treasury.
7. Council take note of the following annexures that will be submitted when the final annual budget is considered for approval:
 - The quality certificate signed by the Accounting officer;
 - The draft 2026/27 MTREF Procurement Plan;
 - The draft sector department projects of the Gauteng Provincial Government in West Rand District municipality for the 3 year 2026/27 MTEF;
 - The draft Top Layer SDBIP;
8. The municipality to amend the draft annual budget to improve revenue in achieving a funded budget.
9. The municipality to engage relevant spheres of government to address unfunded mandate.
10. The item be tabled at the WRDM Council meeting

11. Section three: Executive summary

a. Introduction

In preparing this budget, all communities and stakeholders in the West Rand District will be consulted as required by Chapter 5 of the Local Government: Municipal Systems Act. Strategic alignment of the West Rand Integrated Development Plan (IDP) with the National Development Plan, Provincial Strategic Objectives as well as the District Vision to integrated district governance to achieve a better life for all and further guided by our available resources to achieve our goals in reducing poverty, unemployment and inequality within our region.

This budget is tabled in a most difficult times where South Africans households are under pressure from the rising cost of living and unemployment. The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 percent and municipalities are required to justify all increases in excess of the projected inflation target for 2026/27 in consideration of socio-economic impact.

At the end of December 2025, South Africa's unemployment rate eased from 32.1% to 31.9%. This excludes those that are no longer seeking employment.

This budget seeks to provide resources towards objectives depicted in the municipality's Integrated Developmental Plan (IDP). The IDP process in the South African context is amongst others, an approach to planning aimed at involving the municipality and stakeholders such as private sector, government departments and the community to jointly find the best solutions towards sustainable development. Therefore, the IDP provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

Furthermore, it is important that municipal IDPs correlate with national and provincial priorities. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of lives of the communities. The West Rand Region aims to master the integrated planning process by collaborating with local municipalities, sector departments and private sector amongst others, to ensure improved service delivery and economic development.

It is within this context that the municipal budget was prepared for the 2026/27 MTREF period. The objective for the municipality during the budget planning process was to keep the tariffs as low as possible to provide some relief in this uncertain economic environment

b. 2026/27 National budget

Honorable Minister Enoch Godongwana to deliver his budget speech on 25 February 2026.

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

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
CPI Inflation	4.4%	3.3%	3.7%	3.3	3.2%

Source: Medium Term Budget Policy Statement 2025

c. 2026/27 West Rand District Municipal budget

The fourth review of the approved 2022/23-2026/27 Integrated Development Plan (IDP) under the new administration, which is the 2026/27 IDP will also be considered by Council by 30 May 2026 and is included in a separate agenda item. This IDP will be supported by sector departmental plans from both National and provincial sphere of government. A perfect alignment is expected between the budget and IDP to ensure that all projects are sufficiently funded.

d. Municipal Regulations on a Standard Chart of Accounts (mSCOA)

The municipality has prepared its budget and A schedules on version 7.1 of the mSCOA classification framework.

A high-level summary of the 2026/27 MTREF budget is provided in the table below:

Table 1: High level summary of the 2026/27 MTREF

Description	Current year 2025/26		2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28	Budget Year +2 2028/29
Rand thousands					
Revenue					
Transfer and subsidies - Operational	303 768	303 768	318 977	329 503	340 047
Transfer and subsidies - Capital	3 000	3 000	3 111	3 214	3 317
Other Revenue	69 340	69 340	71 574	73 936	76 302
Total Revenue	376 108	376 108	393 662	406 653	419 666
Expenditure					
Operational costs	371 910	372 562	389 873	403 776	416 697
Capital Expenditure	4 147	3 547	3 679	3 800	3 921
Total Expenditure	376 057	376 109	393 552	407 575	420 618
Surplus/(Deficit) for the year	51	(1)	111	(922)	(952)

e. Operating budget

A summary of the operating budget is provided in the table below:

Table 2: Operating budget

Gauteng: West Rand (DC48) - Table A4 Budgeted Financial Performance					
Description	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands					
Revenue					
Exchange Revenue					
Sale of Goods and Rendering of Services	11,513	11,513	11,139	11,507	11,875
Interest earned from Current and Non Current Assets	7,804	7,804	10,737	11,091	11,446
Rental from Fixed Assets	3,620	3,620	5,554	5,737	5,921
Licence and permits	766	766	794	821	847
Operational Revenue	31,442	31,442	28,593	29,536	30,481
Transfer and subsidies - Operational	303,768	303,768	318,977	329,503	340,047
Gains on disposal of Assets	1,488	1,488	1,543	1,594	1,645
Other Gains	12,707	12,707	13,214	13,651	14,087
Total Revenue (excluding capital transfers and contributions)	373,108	373,108	390,551	403,439	416,350
Expenditure					
Employee related costs	248,301	247,780	258,930	267,475	276,034
Remuneration of councillors	15,446	15,446	16,017	16,546	17,076
Inventory consumed	638	690	716	739	763
Debt impairment	(1,949)	(1,949)	(2,021)	(2,088)	(2,155)
Depreciation and amortisation	6,878	6,878	7,007	7,239	7,470
Interest	12,773	11,673	12,105	12,504	12,905
Contracted services	39,606	39,696	47,060	48,613	50,169
Transfers and subsidies	12,131	12,131	12,600	13,015	13,432
Operational costs	38,086	40,217	37,459	39,732	41,003
Total Expenditure	371,910	372,562	389,873	403,776	416,697
Surplus/(Deficit)	1,198	546	678	(336)	(347)
Transfers and subsidies - capital (monetary allocations)	3,000	3,000	3,111	3,214	3,317
Capital Expenditure	4,147	3,547	3,678	3,800	3,921
Surplus/(Deficit) after capital transfers and contributions	51	(1)	111	(922)	(952)

The main contributors to the operating revenue and operating expenditure of the 2026/27 financial year are as indicated in the two graphs below:

Figure 1: Operating Revenue budget

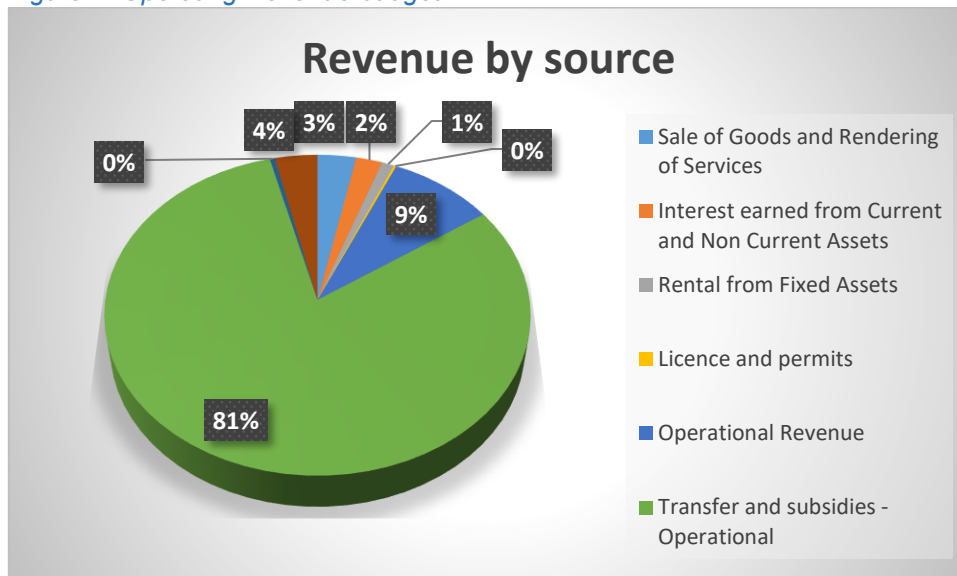
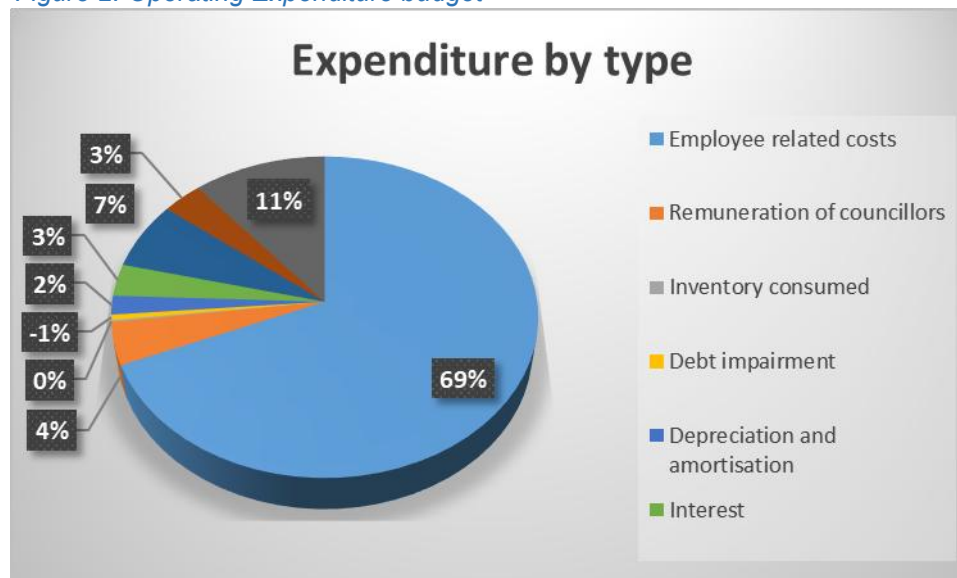


Figure 2: Operating Expenditure budget



f. Budgeted operating deficit

The budgeted operating surplus of R111 thousand for the budget year 2026/27. The reason that the municipality is budgeting for a balanced budget for the 2026/27 budget year) is that the non-cash items are not fully cashed-back and increase on interest charges from the valuation of employee benefits, in contrast the Medium Term Revenue and Expenditure Framework (MTREF) indicates a possible deficit due to the West Rand District Municipality having cashflow challenges. The contributing factors include the reduction of the NDPG grant which the municipality invests in its call account to generate interest income another factor is also the underfunded mandates that the municipality is financing out of the Equitable Share which does not increase in proportion to the underfunded mandates expenses.

The contracted services is mainly contributed by NDPG programme of R33 million which was significantly reduced/not received in the 2025/26 financial year, the inclusion for the ensuing 2026/27 budget year is for purposes of adhering to the DoRA Bill allocations for the 2026/27 budget year.

The other reason that has put financial pressure relates to salaries and wages increment based on inflation increase which is 4.45% in 2026/27.

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on the 6th September 2024 and municipalities have implemented the agreement as from 1 July 2024.

In respect of the 2026/27 financial year, salaries will increase based on the average CPI percentage for the period plus 0.75 per cent which is 4.45% (3.7%+0.75%) in this budget year. The average CPI as published by National Treasury is 3.7%.(salary increase is 4.45). Senior Manager's salaries have increased in line with the upper limits and determination of grading

Councilor's remuneration to be budgeted at an 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.

It is anticipated that this salary determination for councilors will also consider the fiscal constraints, therefore the municipality should also consider the guidance provided above on salary increases for municipal officials during this process.

g. Capital budget

National Treasury has urged municipality to prioritize spending on capital projects. The summary of capital projects over the MTREF is listed in the table below.

Capital expenditure is constantly at 1% of the total municipal budget in 2026/27, and throughout MTREF due to capital expenditure of Neighborhood Development Partnership grant (NDPG) from National government being redirected to operational expenditure.

The provincial gazette is not yet publish to confirm additional grants for capital expenditure. The municipality has allocated R1,8 million to ICT equipment and municipal vehicle that would be funded by internally generated funds and fire services from provincial government. The other grant portion will be reallocated to operational expenditure.

Table 3: Capital projects as % of total municipal budget

Gauteng: West Rand (DC48) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding					
Description R thousands	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure - Functional					
<i>Municipal governance and administration</i>	1,147	1,747	1,812	1,871	1,931
Finance and administration	1,147	1,747	1,812	1,871	1,931
<i>Community and public safety</i>	3,000	1,800	1,867	1,951	1,990
Public safety	3,000	1,800	1,867	1,928	1,990
<i>Economic and environmental services</i>	–	–	–	–	–
Total Capital Expenditure - Functional	4,147	3,547	3,678	3,822	3,921
Funded by					
National Government	–	–	–	–	–
Provincial Government	3,000	1,800	1,867	1,951	1,990
Transfers recognised - capital	3,000	1,800	1,867	1,951	1,990
Borrowing					
Internally generated funds	1,147	1,747	1,812	1,871	1,931
Total Capital Funding	4,147	3,547	3,678	3,822	3,921
Total expenditure	371,910	372,562	365,689	378,794	390,915
% of municipal expenditure	0.01	0.01	0.01	0.01	0.01

h. Repairs and maintenance expenditure

The budget for repairs and maintenance for budget year and the outer years is R3,6 and R3,8 respectively (see table below). The amounts reflected under repairs and maintenance is mainly contributed by municipal properties and the emergency vehicles in responding to service delivery. In terms of National Treasury norms repairs and maintenance must be 8% of total operating budget, however due financial challenges faced by the municipality repairs and maintenance comprise 1.5% of the total operating budget throughout MTREF. The municipality is also intending to repair municipal buildings due to its current state to improve the working conditions of the employees.

Table 4: Repairs and maintenance expenditure

Repairs and maintenance					
Description R'000	Current year 2024/25		2025/26 Medium Term Revenue &		
	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs of equipment	156	545	566	584	603
Repairs and maintenance of unspecified assets: Municipal properties	3,889	3,500	1,630	1,684	1,737
Repairs of emergency vehicles	760	1,260	1,107	1,144	1,180
Repairs of other municipal vehicles	177	177	184	190	196
Total	4,983	5,483	3,486	3,601	3,716
Total Municipal Expenditure	373,108	372,562	365,689	378,794	390,915
% of municipal expenditure	-	1.5%	1.0%	1.0%	1.0%

i. Tariffs and charges

The proposed 2026/27 tariff and charges increase percentages have been provided in the table below. For comparability the previous 4 years' increases are also provided. The information presented is based on the current financial year and is subject to changes in the final budget.

Table 5: Tariffs for 2026/27

Description	Budget 204/25	Budget 2025/26	Budget 2026/27
Municipal own revenue tariffs			
Emergency Service Training Academy	4.8%	4.8%	5.3%
Emergency Service Fire risk management	10.0%	10.0%	7.0%
Municipal health services	10.0%	10.0%	10.0%
Environmental services air quality services	Per regulation	Per regulation	Per regulation
Donaldson Dam entrance fee	5.5%	5.5%	5.3%
Rental of land and commercial premises	8.0%	8.0%	8.0%
Rental of halls	10.0%	10.0%	10.0%
Sale of plant	4.8%	4.8%	5.3%
Sale of tender documents	4.8%	4.8%	10.0%

The tariffs for 2026/27/25 and 2027/28 will increase with the inflation targets, except for rental of halls and commercial premises due to lease agreements held with commercial customers.

j. Working capital Analysis: Employee costs vs Equitable Share

Equitable share and Employee costs analysis					
Description	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	R' Increase	% Increase
Equitable share	251 142	251 142	257 403	6 261	2.49%
Employee costs	(248 301)	(247 780)	(258 930)	(11 150)	4.50%
Remuneration of Councilors	(15 446)	(15 446)	(16 017)	(572)	3.70%
Surplus/(Shortfal)	(12 605)	(12 084)	(17 545)	(5 461)	

The municipality will only have a surplus cash to settle its creditors in 2026/27 provided that is collecting from long outstanding debtors. The municipality is expected incur a shortfall of R17 million in the budget year due to the negative impact of non-cash items and salaries being the highest expenditure with no additional revenue streams. The equitable share is not sufficient to cover employee costs before taking into account other short-term obligations and creditors.

k. Unfunded and underfunded mandates

The municipality continues to carry the fire fighting and disaster management functions as unfunded mandates. These unfunded mandates constitute more than 45% of the operating budget. The firefighting function is responsible for servicing all households, businesses and farms of the West Rand region and it is centralized at the district municipality. Municipal Health services focus on health inspections and environmental health is underfunded and constitute more than 20% of the operating budget. It is imperative that a permanent solution be sought to fund both unfunded and underfunded mandates.

l. Powers and Functions

The restoration of Powers and functions in terms of section 84(1) of the Municipal structures Act remains a priority to the municipality to enable a sustainable financial position of the district. The financial situation of the municipality is mainly caused by the fact that the municipality is completely grant dependent due to it having been deprived of its powers and functions that would have allowed it to generate its own revenue. Several interactions with external stakeholders in National and Provincial Government to remedy the situation has not yet been achieved.

m. Conclusion

Currently there are many economic uncertainties. Many households and businesses are in distress. The municipality is also operating the financial recovery mode without generating sufficient own revenue to meet its current obligations. It is important to note that expenditure required to address the challenges facing the municipality and our communities will always exceed the available funding, hence the implementation

of the financial strategies to achieve the balance to expenditure against realistically anticipated revenue as stipulated in Section 18 of the MFMA.

12. Section four: Annual budget tables

The following budget tables have been completed and are attached as **Annexure A**:

- Table A1 – Budget Summary;
- Table A2 – Budgeted Financial Performance by Functional classification);
- Financial Performance (Revenue and Expenditure by Municipal Vote);
- Table A4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);
- Table A5 – Budgeted Capital Expenditure by Vote, standard classification and funding;
- Table A6 – Budgeted Financial Position;
- Table A7 – Budgeted Cash Flows;
- Table A8 – Cash Backed reserves / accumulated surplus reconciliation;
- Table A9 – Asset Management; and

The supporting schedules SA1 to SA 38 are also included as part of **Annexure A**.

PART TWO: SUPPORTING DOCUMENTATION

13. Section five: Overview of annual budget process

The overview of the 2026/27 Budget and IDP process is provided in the table below:

Table 7: Overview of annual budget process

Activity	Date
Budget and IDP timetable approved by Council	31 August 2025
IDP public participation process	07 September 2025 to 30 September 2025
Budget steering committee meetings	09 February 2026 08 March 2026 12 May 2026
Departments requested to budget in accordance with IDP needs	29 November 2025 to February 2026
Tabling of DoRA Bill and Gauteng Provincial government appropriation bill	23 February 2026 to 09 March 2026
Table Budget and IDP to Council	31 Mar 2026
Advertise budget in the website and local newspaper	29 April 2026
Public participation and stakeholders engagement meetings	4 to 14 April 2026
Closing of comments and representations on the IDP and tabled budget	21 April 2026
Workshop with Council on budget related policies and public inputs	28 April 2026
Budget benchmarking exercise with Gauteng Provincial Treasury	6 May 2026
Consideration of final budget approval by Council	23 May 2026

14. Section six: Overview of the alignment of the annual budget with the IDP

The IDP serves as a guideline to the municipality for the correct budget and resource allocations in ensuring that it meets the needs of its residents. It is also an integrated inter-governmental system of planning which requires the involvement of all three spheres of government. Contributions are made by provincial and national government to assist municipal planning and therefore government has created a range of policies and strategies to support and guide development and to ensure alignment between all spheres of government as stated by the section 24 of the Municipal Systems Act, No 32 of 2000.

The IDP drives the strategic development of WRDM. The Municipality's budget is influenced by the municipal strategic focus areas and strategic objectives identified in the IDP. The Service Delivery Budget Implementation Plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets. The budget has been compiled in accordance with the municipality's IDP document. Also refer to tables SA3, SA4 and SA5 which is aligned with the strategic objectives and goals of the municipality.

15. Section seven: Measurable performance objectives and indicators

This budget is indicative of our commitment to achieving the objectives of local government set out in the Constitution of the Republic of South Africa and to do so in an efficient, effective and sustainable manner. These commitments are entrenched in our mission, vision and value statements and as such are reflected so in our budget and services delivery processes.

The MTREF has been compiled in such a manner to ensure sustainable service delivery and to invest in infrastructure that will ensure growth over the medium term to long term.

The measurable performance objectives are indicators included in the budget tables SA4 and SA7.

16. Section eight: Overview of budget related policies

The proposed amendments to the budget related policies are attached as Annexure B.

The following are key budget documents (strategies) and/or related policies that affect, or are affected, by the annual budget:

- Banking and investment policy
- Virement policy
- Credit control and debt management policy
- Supply chain management policy
- Supply chain management for infrastructure policy
- Fleet management policy
- Funding and Reserves policy
- Budget Management policy
- Asset management policy
- Unauthorized, irregular or fruitless and wasteful expenditure policy
- Unforeseen and unavoidable expenditure policy
- Revenue enhancement strategy
- Municipal tariff book
- Loss Control Policy
- Cost Containment policy
- Contract Management policy
- Travel allowance policy
- Financial turnaround strategy/ Funding budget plan

17. Section nine: Overview of budget assumptions

The following assumptions were used in the preparation of the budget:

Revenue budget assumptions

- The average estimated CPIX which were used to determine the revenue increases was 3.7% for 2026/27, 3.3% for 2026/27 and 3.2% for 2027/28 as guided by MFMA Circular 132
- Refer to section 3.9 for more information about the tariff increases.
- Tariffs and charges are not cost reflective in compiling a funded budget due to unfunded mandates.
- National grants was budgeted in accordance with Division of Revenue Bill and gazetted allocations.

- Provincial grants are budgeted in accordance with the Provincial Gazette. **(not yet issued)**
- VAT recovery is based on 15% of payments made to vat-able suppliers

Expenditure budget assumptions

- The average estimated CPIX which were used to determine the expenditure increases was 3.7% for 2026/27, 3.3% for 2026/27 and 3.2% for 2027/28 as guided by MFMA Circular 132
- Employee related cost based on Salary and Wage Collective Agreement implemented from effective 1 July 2024 and increment aligned to inflationary increases. In 2026/27 the salary increment is 4.45% (CPI: 3.7%+0, 75%) Notch increment has been put on abeyance.
- Senior managers salaries have increased in line with the upper limits and determination of grading
- Councillor remuneration is informed by upper limit (CPIX provision is made along with other expenditure)
- Departments were required to budget in terms of general cost containment measures.

Capital budget assumptions

- Capital budget projects and funding sources based on capital programmes on Division of Revenue Bill and gazetted allocations.
- ICT equipment based on the needs analysis and reports tabled to ICT steering committee.

18. Section ten: Grants and allocation to the municipality

The total grants to be received for 2026/27 comprises R321 million, and for the two outer years are R331 million and R341 million respectively. The split between the various grants are listed below. The grant reduction is from the NDPG which is adjusted from R29 million to R38 million as per 2025 DoRA. The Provincial grants and transfers are subject to change after the final publication of the Gazette.

Table 8: Grants allocation

Gauteng: West Rand (DC48) - Table SA18 Transfers and Grant Receipts						
Description	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands						
RECEIPTS						
Operating						
National Government						
Equitable Share	251 142	251 142	251 142	257 403	265 089	273 572
Expanded Public Works Programme Integrated Grant	1 649	1 649	1 649	1 452	1 500	1 548
Local Government Financial Management Grant	1 300	1 300	1 300	1 500	1 550	1 599
Neighbourhood Development Partnership Grant	29 418	29 418	29 418	38 192	39 452	40 715
Road Asset Management Systems Grant	3 041	3 041	3 041	3 164	3 268	3 373
Total Operating/National Government	286 550	286 550	286 550	301 711	310 859	320 807
Provincial Government						
Capacity Building and Other	13 500	13 500	13 068	13 500	13 946	14 392
Total Operating/Provincial Government	13 500	13 500	13 068	13 500	13 946	14 392
Other Grant Providers						
Education, Training and Development Practices SETA	3 000	3 000	3 000	3 267	3 374	3 482
Unspecified						
Total Operating/Other Grant Providers	3 000	3 000	3 000	3 267	3 374	3 482
Total Operating	303 050	303 050	302 618	318 478	328 179	338 681
Capital						
National Government						
Rural Road Asset Management Systems Grant						
Total Capital/National Government	-	-	-	-	-	-
Provincial Government						
Capacity Building and Other	3 000	3 000	3 000	3 111	3 214	3 317
Total Capital/Provincial Government	3 000	3 000	3 000	3 111	3 214	3 317
Total Capital	3 000	3 000	3 000	3 111	3 214	3 317
TOTAL	306 050	306 050	305 618	321 589	331 393	341 997

19. Section eleven: Transfers and grants made by the municipality

The total transfers and grants amount to R13,5 million in 2026/27, HIV/ Aids subsidy is made to local municipalities in two trenches.

Table 9: Transfers and grants

Description R thousands	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Transfers & Subsidies					
Mogale City Local Municipality	5 346	5 346	5 346	5 522	5 699
Rand West City Local Municipality	3 888	2 836	3 888	4 016	4 145
Merafong City Local Municipality	2 916	2 570	2 916	3 012	3 109
Administrative Fees 10%	1 350	1 350	1 350	1 395	1 439
Total Transfers	13 500	12 102	13 500	13 946	14 392

20. Section twelve: Budgeted cash flow and monthly targets for revenue expenditure and cash flows

This is contained in Table A7 of Annexure A as well as the supporting schedule table SA25 and SA30.

21. Section thirteen: Annual budgets and SDBIP

The final service delivery and budget implementation plans (SDBIP) will be dealt with after the budget is finally approved to be submitted to the Mayor within 14 days after the approval of the budget and approved by the Mayor within 28 days after the approval of the budget.

22. Section fourteen: Contracts having future budgetary implications

It is required to disclose in the budget documentation any contracts that will impose financial obligations on the municipality beyond the three years covered by the 2026/27 MTREF. The detail of this is included in supporting tables SA32 and SA33.

23. Section 19: Legislation compliance status

All relevant legislations and regulations have been implemented. The applicable legislation and circulars considered were:

- Sections 15 – 33 of the MFMA;
- MFMA circulars 10, 12, 13, 14, 19, 28, 31, 45, 48, 51, 54, 58, 59, 64, 66, 67, 70, 72, 74, 75,78,79, 82, 85, 86, 89, 91, 93 and 94, 98, 99, 107,108, 115,123,129,132.
- Municipal Budget and Reporting Regulations, 2009.
- Municipal Regulations on Standard Chart of Accounts as per gazette notice no. 37577, 22 April 2014.

The most recent MFMA Budget Circular no 132 is included in the budget documentation as Annexure G.

PART THREE: ANNEXURES

Annexure A- Budget tables (A schedule)

West Rand (DC48) - Table A1 Draft Annual Budget Summary

Description	2022/23	2023/24	2024/25	Current year 2025/26				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2027/28
R thousands										
Financial Performance										
Service charges	519	568	514							-
Investment revenue	1 495	3 334	6 665	7 804	7 804	7 482	1 517	8 163	8 432	11 131
Transfer and subsidies - Operational	239 794	249 460	267 522	303 768	303 768	333 115	128 607	317 741	328 227	328 227
Other own revenue	5 840	5 090	4 254	61 536	61 536	56 562	1 186	64 367	66 748	76 308
Total Revenue (excluding capital transfers and contributions)	247 648	258 452	278 955	373 108	373 108	397 158	131 310	390 271	403 407	415 665
Employee costs	199 954	210 246	216 278	248 301	247 780	236 454	54 405	258 930	267 475	276 034
Remuneration of councillors	11 019	11 978	13 155	15 446	15 446	14 809	3 188	16 017	16 546	17 076
Depreciation and amortisation	6 030	5 123	5 350	6 878	6 878	6 594	0	7 194	7 518	7 766
Finance charges	3 476	2 545	2 774	12 773	12 773	12 247	187	13 361	13 962	14 423
Inventory consumed and bulk purchases	267	475	740	638	690	611	140	722	755	779
Transfers and subsidies	11 363	11 932	12 242	12 131	12 131	12 807	6 978	12 689	13 260	13 698
Other expenditure	26 046	70 817	106 344	75 743	76 864	113 076	25 342	80 399	84 017	86 790
Total Expenditure	258 156	313 115	356 882	371 910	372 562	396 598	90 240	389 313	403 533	416 565
Surplus/(Deficit)	(10 508)	(54 663)	(77 927)	1 198	546	560	41 070	958	(125)	(900)
Transfers and subsidies - capital (monetary allocations)	9 518	46 662	79 404	3 000	3 000	3 678	54	3 138	3 279	3 921
Transfers and subsidies - capital (in-kind)	9	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(980)	(8 001)	1 477	4 198	3 546	4 238	41 124	4 096	3 154	3 021
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(980)	(8 001)	1 477	4 198	3 546	4 238	41 124	4 096	3 154	3 021
Capital expenditure & funds sources										
Capital expenditure	5 259	2 130	5 998	4 147	3 547	5 700	114	3 710	3 877	3 877
Transfers recognised - capital	4 758	419	5 717	3 000	1 800	3 678	-	1 883	1 968	1 968
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	921	517	1 147	1 747	2 022	-	1 827	1 910	-
Total sources of capital funds	4 758	1 340	6 234	4 147	3 547	5 700	-	3 710	3 877	1 968
Financial position										
Total current assets	45 094	61 360	53 081	23 195	11 162	26 636	113 465	11 675	12 201	12 591
Total non current assets	71 438	68 433	68 855	68 992	67 883	68 598	68 927	71 006	74 201	76 576
Total current liabilities	167 927	183 858	169 491	132 187	103 753	129 843	140 685	108 526	113 409	117 038
Total non current liabilities	56 372	59 856	64 889	73 890	79 796	74 204	76 897	83 467	87 223	90 014
Community wealth/Equity	(107 933)	(113 921)	(112 444)	(113 890)	(104 504)	(108 813)	(97 041)	(109 311)	(114 230)	(117 885)
Cash flows										
Net cash from (used) operating	456 097	558 344	1 316 809	(6 003)	(6 003)	(28 071)	272 492	(6 279)	(6 562)	(6 772)
Net cash from (used) investing	(7 655)	(1 137)	(4 391)	(4 147)	(3 547)	(4 700)	(1 643)	(3 710)	(3 877)	(4 001)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	449 688	559 848	1 330 942	9 615	4 234	(14 246)	290 065	4 373	4 513	4 513
Cash backing/surplus reconciliation										
Cash and investments available	2 640	18 524	9 612	5 906	(4 421)	(4 421)	68 558	(4 625)	(4 833)	-
Application of cash and investments	109 842	125 846	111 834	111 158	106 722	106 722	106 740	111 631	116 655	-
Balance - surplus (shortfall)	(107 202)	(107 323)	(102 221)	(105 252)	(111 143)	(111 143)	(38 182)	(116 256)	(121 487)	-
Asset management										
Asset register summary (WDV)	71 997	68 992	69 415	67 598	68 598	68 598	69 486	71 754	74 983	-
Depreciation	4 831	5 123	5 350	6 594	6 594	6 594	0	6 897	7 208	-
Renewal and Upgrading of Existing Assets	293	324	-	-	-	-	-	-	-	-
Repairs and Maintenance	263	1 204	4 279	1 629	4 629	4 629	83	4 842	5 060	-

Gauteng: West Rand (DC48) - Table A2 Budgeted Financial Performance by Functional Classification										
Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue - Functional										
Municipal governance and administration		74 401	72 673	77 756	149 889	149 889	149 889	150 736	160 564	165 702
Executive and council		9 012	23 025	16 671	44 574	44 574	44 574	46 223	47 749	49 277
Finance and administration		56 455	49 648	53 944	105 315	105 315	105 315	104 513	112 816	116 426
Internal audit		8 934		7 141				-	-	-
Community and public safety		158 257	156 378	173 794	178 101	178 101	178 101	214 722	201 987	208 643
Community and social services								-	-	-
Sport and recreation								-	-	-
Public safety		112 162	109 393	125 075	123 844	123 844	123 844	158 457	143 866	148 661
Health		46 095	46 984	48 720	54 257	54 257	54 257	56 265	58 122	59 982
Economic and environmental services		23 999	75 495	106 295	48 117	49 898	49 898	28 204	45 544	47 194
Planning and development		23 999	75 495	106 295	48 117	49 898	49 898	28 204	45 544	47 194
Total Revenue - Functional	2	256 657	304 546	357 845	376 108	377 888	377 888	393 662	406 659	419 666
Expenditure - Functional										
Municipal governance and administration		95 386	108 012	109 348	135 641	134 296	134 296	139 806	144 419	149 041
Executive and council		21 979	26 155	35 761	44 574	44 662	44 662	46 540	48 076	49 614
Finance and administration		59 716	72 741	69 790	91 067	89 634	89 634	93 266	96 344	99 427
Internal audit		13 692	9 115	3 797				-	-	-
Community and public safety		141 660	151 687	167 800	194 987	198 214	198 214	202 927	209 623	216 331
Community and social services								-	-	-
Sport and recreation								-	-	-
Public safety		100 000	105 666	118 912	140 702	143 915	143 916	146 298	151 126	155 962
Housing								-	-	-
Health		41 660	46 021	48 889	54 285	54 299	54 299	56 629	58 498	60 370
Economic and environmental services		21 110	53 416	79 734	45 430	45 430	45 430	50 818	53 538	55 246
Planning and development		21 110	53 416	79 734	45 430	45 430	45 430	50 818	53 538	55 246
Total Expenditure - Functional	3	258 156	313 115	356 882	376 057	377 940	377 940	393 551	407 581	420 618
Surplus/(Deficit)		(1 499)	(8 569)	963	51	(52)	(52)	111	(922)	(952)

Gauteng: West Rand (DC48) - Table A4 Budgeted Financial Performance										
Description	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands										
Revenue										
Exchange Revenue										
Sale of Goods and Rendering of Services	1 459	1 604	1 466	11 513	11 513	11 038	580	11 139	11 507	11 875
Interest earned from Current and Non Current Assets	1 495	3 334	6 665	7 804	7 804	7 482	1 517	10 737	11 091	11 446
Rental from Fixed Assets	(1 827)	2 027	2 094	3 620	3 620	3 471	565	5 554	5 737	5 921
Licence and permits	30	421	533	766	766	734	9	794	821	847
Operational Revenue	215	232	224	31 442	31 442	30 146	32	28 593	29 536	30 481
Transfer and subsidies - Operational	239 794	249 460	267 522	303 768	303 768	330 239	128 607	318 977	329 503	340 047
Gains on disposal of Assets	-	6	-	1 488	1 488	1 426	-	1 543	1 594	1 645
Other Gains	5 775	800	(63)	12 707	12 707	12 183	-	13 214	13 651	14 087
Total Revenue (excluding capital transfers and contributions)	247 648	258 452	278 955	373 108	373 108	396 721	131 310	390 551	403 439	416 350
Expenditure										
Employee related costs	199 954	210 246	216 278	248 301	247 780	236 454	54 405	258 930	267 475	276 034
Remuneration of councillors	11 019	11 978	13 155	15 446	15 446	14 809	3 188	16 017	16 546	17 076
Inventory consumed	267	475	740	638	690	611	140	716	739	763
Debt impairment	(9 391)	(859)	536	(1 949)	(1 949)	(1 869)	-	(2 021)	(2 088)	(2 155)
Depreciation and amortisation	6 030	5 123	5 350	6 878	6 878	6 594	0	7 007	7 239	7 470
Interest	3 476	2 545	2 774	12 773	11 673	12 247	187	12 105	12 504	12 905
Contracted services	11 215	46 291	74 084	39 606	39 696	78 361	18 134	47 060	48 613	50 169
Transfers and subsidies	11 363	11 932	12 242	12 131	12 131	11 631	6 978	12 600	13 015	13 432
Operational costs	24 359	25 163	30 988	38 086	40 217	36 516	7 208	37 459	39 732	41 003
Total Expenditure	258 156	313 115	356 882	371 910	372 562	395 354	90 240	389 873	403 776	416 697
Surplus/(Deficit)	(10 508)	(54 663)	(77 927)	1 198	546	1 367	41 070	678	(336)	(347)
Transfers and subsidies - capital (monetary allocations)	9 518	46 662	79 404	3 000	3 000	3 600	54	3 111	3 214	3 317
Capital Expenditure	9	-	-	4 147	3 547	5 700	114	3 678	3 800	3 921
Surplus/(Deficit) after capital transfers and contributions	(980)	(8 001)	1 477	51	(1)	(733)	41 010	111	(922)	(952)

Gauteng: West Rand (DC48) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding								
Description	2022/23	2023/24	2024/25	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands								
Capital Expenditure - Functional								
Municipal governance and administration	493	894	501	1 147	1 747	1 812	1 871	1 931
Finance and administration	493	894	501	1 147	1 747	1 812	1 871	1 931
Community and public safety	4 758	966	5 457	3 000	1 800	1 867	1 951	1 990
Public safety	4 758	966	5 457	3 000	1 800	1 867	1 928	1 990
Economic and environmental services	9	270	39	-	-	-	-	-
Total Capital Expenditure - Functional	5 259	2 130	5 998	4 147	3 547	3 678	3 822	3 921
Funded by								
National Government		298	276	-	-	-	-	-
Provincial Government	4 758	121	5 441	3 000	1 800	1 867	1 951	1 990
Transfers recognised - capital	4 758	419	5 717	3 000	1 800	1 867	1 951	1 990
Borrowing								
Internally generated funds		921	517	1 147	1 747	1 812	1 871	1 931
Total Capital Funding	4 758	1 340	6 234	4 147	3 547	3 678	3 822	3 921

Gauteng: West Rand (DC48) - Table B6 Budgeted Financial Position

Description	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands										
ASSETS										
Current assets										
Cash and cash equivalents	2 640	18 524	9 612	18 527	4 834	4 834	68 558	5 056	5 284	5 453
Trade and other receivables from exchange transactions	1 480	3 339	3 742	3 697	4 669	4 669	4 468	4 883	5 103	5 266
Receivables from non-exchange transactions	1 618	1 091	358	734	1 398	1 398	(376)	1 462	1 528	1 577
Inventory	402	238	265	238	262	262	143	274	286	295
Total current assets	45 094	61 360	53 081	23 195	11 162	11 162	113 465	11 675	12 201	12 591
Non current assets										
Investment property	8 400	9 200	9 200	9 200	9 300	9 700	9 200	9 728	10 166	10 491
Property, plant and equipment	63 269	59 530	60 036	59 631	58 491	58 737	60 108	61 182	63 935	65 981
Biological assets	228	162	78	162	92	162	78	97	101	104
Total non current assets	71 438	68 433	68 855	68 992	67 883	68 598	68 927	71 006	74 201	76 576
TOTAL ASSETS	116 532	129 793	121 936	92 187	79 045	79 760	182 391	82 681	86 402	89 167
LIABILITIES										
Current liabilities										
Trade and other payables from exchange transactions	90 754	75 649	71 927	69 614	58 246	58 246	75 572	60 925	63 667	65 704
Trade and other payables from non-exchange transactions	(1 064)	27 423	15 108	30 444	30 444	30 444	44 771	31 845	33 278	34 343
Provision	35 530	37 463	38 469	12 409	6 849	6 849	13 814	7 164	7 486	7 726
VAT	39 000	39 616	40 280	1 977	4 174	4 174	2 819	4 366	4 563	4 709
Unspent conditional grants and receipts				15 408	1 398	1 398		1 462	1 528	1 577
Employee benefit obligation	3 707	3 707	3 707	2 335	2 641	2 641	3 707	2 762	2 887	2 979
Total current liabilities	167 927	183 858	169 491	132 187	103 753	103 753	140 685	108 526	113 409	117 038
Non current liabilities										
Provision	4 793	12 322	14 348	26 356	20 254	20 254	26 356	21 186	22 139	22 847
Employee benefit obligation	51 579	47 534	50 541	47 534	59 542	59 542	50 541	62 281	65 084	67 166
Total non current liabilities	56 372	59 856	64 889	73 890	79 796	79 796	76 897	83 467	87 223	90 014
TOTAL LIABILITIES	224 299	243 714	234 380	206 077	183 549	183 549	217 582	191 992	200 632	207 052
NET ASSETS	(107 767)	(113 921)	(112 444)	(113 890)	(104 504)	(103 789)	(35 190)	(109 311)	(114 230)	(117 885)
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	(107 933)	(113 921)	(112 444)	(113 890)	(104 504)	(103 789)	(97 041)	(109 311)	(114 230)	(117 885)
Reserves and funds	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	(107 933)	(113 921)	(112 444)	(113 890)	(104 504)	(103 789)	(97 041)	(109 311)	(114 230)	(117 885)

Gauteng: West Rand (DC48) - Table B7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2025/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2027/28
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Other revenue		5 213	5 075	4 453	47 342	47 342	47 342	49 520	51 748	53 404
Transfers and Subsidies - Operational	1	273 067	216 337	302 849	303 768	303 768	303 768	317 741	332 040	342 665
Transfers and Subsidies - Capital	1	25 651	92 774	1 215	3 000	3 000	3 000	3 138	3 279	3 384
Interest		1 297	-	1 353	7 804	7 804	7 804	8 163	8 530	8 803
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(299 130)	(305 842)	(313 939)	(342 076)	(342 076)	(342 076)	(350 811)	(363 598)	(375 233)
Finance charges		-	-	-	(12 773)	(12 773)	(12 773)	(13 361)	(13 962)	(14 409)
Transfers and Subsidies	1	-	-	-	(13 068)	(13 068)	(13 068)	(13 669)	(14 284)	(14 741)
NET CASH FROM/(USED) OPERATING ACTIVITIES		6 097	8 344	(4 068)	(6 003)	(6 003)	(6 003)	721	3 753	3 873
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	50	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(7 655)	(1 186)	(4 391)	(4 147)	(3 547)	(4 700)	(3 710)	(3 881)	(4 005)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 655)	(1 137)	(4 391)	(4 147)	(3 547)	(4 700)	(3 710)	(3 881)	(4 005)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(1 558)	7 208	(8 459)	(10 150)	(9 550)	(10 703)	(2 989)	(128)	(132)
Cash/cash equivalents at the year begin:	2	1 246	2 640	9 848	18 526	9 615	9 615	4 234	1 244	-
Cash/cash equivalents at the year end:	2	(312)	9 848	1 389	9 615	4 234	(1 088)	1 244	1 117	(132)

Gauteng: West Rand (DC48) - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands									
Cash and investments available									
Cash/cash equivalents at the year end	449 688	559 848	1 330 942	(3 397)	(14 246)	(14 246)	192 966	194 896	196 845
Other current investments > 90 days	(447 047)	(541 325)	(1 321 329)	9 303	9 824	9 824	(192 966)	(194 896)	(196 845)
Non current assets - Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	2 640	18 524	9 612	5 906	(4 421)	(4 421)	-	-	-
Application of cash and investments									
Unspent conditional transfers	(1 064)	39 355	15 841	42 253	40 893	40 893	45 960	46 420	46 884
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	(11 837)	(10 435)	(10 707)	(12 491)	(12 491)	(12 491)	(29 879)	(35 178)	(40 529)
Other working capital requirements	87 213	59 464	68 229	68 987	65 911	65 911	22 774	23 001	23 231
Other provisions	35 530	37 463	38 469	12 409	12 409	12 409	13 952	14 092	14 233
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	109 842	125 846	111 834	111 158	106 722	106 722	52 807	48 335	43 819
Surplus(shortfall) - Excl Non-Current Creditors	(107 202)	(107 323)	(102 221)	(105 252)	(111 143)	(111 143)	(52 807)	(48 335)	(43 819)
Creditors transferred to Debt Relief - Non-Current	-	-	-	-	-	-	-	-	-
Surplus(shortfall) -Incl Non-Current Creditors	(107 202)	(107 323)	(102 221)	(105 252)	(111 143)	(111 143)	(52 807)	(48 335)	(43 819)

Gauteng: West Rand (DC48) - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
CAPITAL EXPENDITURE										
Total New Assets	1	4 967	1 806	5 998	4 700	5 700	5 700	5 848	6 001	6 159
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		200	1 525	308	650	1 650	1 650	1 650	1 650	1 650
Furniture and Office Equipment				1 608						
Machinery and Equipment		89	160	1 756	3 600	3 600	3 600	3 733	3 871	4 015
Transport Assets		4 678	121	2 325	450	450	450	464	479	495
Land										
Zoo's, Marine and Non-biological Animals										
Mature										
Immature										
Living Resources		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		485	1 850	308	650	1 650	1 650	2 195	2 919	3 882
Furniture and Office Equipment				1 608				-	-	-
Machinery and Equipment		97	160	1 756	3 600	3 600	3 600	4 788	6 368	8 469
Transport Assets		4 678	121	2 325	450	450	450	599	796	1 059
Land										
Zoo's, Marine and Non-biological Animals										
Mature										
Immature										
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		5 259	2 130	5 998	4 700	5 700	5 700	5 848	6 001	6 159
ASSET REGISTER SUMMARY - PPE (WDV)	5	71 997	68 992	69 415	67 598	68 598	68 598	67 635	67 635	67 635
Roads Infrastructure		591	534	477	534	534	534			
Storm water Infrastructure										
Electrical Infrastructure		34	32	30	29	29	29			
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		625	565	506	563	563	563	-	-	-
Community Assets		2 765	4 996	4 996	(87)	(87)	(87)	(87)	(87)	(87)
Heritage Assets		100	100	100						
Investment properties		8 400	9 200	9 200	9 700	9 700	9 700	9 300	9 300	9 300
Other Assets		19 052	15 192	14 218	567	567	567	567	567	567
Biological or Cultivated Assets		228	162	78	162	162	162	162	162	162
Intangible Assets		0	0	0						
Computer Equipment		(1 847)	(10 842)	(9 509)	650	1 650	1 650	1 650	1 650	1 650
Furniture and Office Equipment		(2 791)	7 722	7 556	991	991	991	991	991	991
Machinery and Equipment		(17 680)	(19 149)	(17 532)	1 926	1 926	1 926	1 926	1 926	1 926
Transport Assets		41 993	40 535	39 290	27 636	27 636	27 636	27 636	27 636	27 636
Land		21 152	20 511	20 511	25 491	25 491	25 491	25 491	25 491	25 491
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		71 997	68 992	69 415	67 598	68 598	68 598	67 635	67 635	67 635