

ITEM 11 (48)

BUDGET AND TREASURY OFFICE: 2026/2027 FINAL ANNUAL BUDGET

5/1

PURPOSE

To report to the Mayoral committee (Maycom) on the 2026/2027 Final Annual Budget for consideration and adoption.

INTRODUCTION

Section 24(1) of Municipal Finance Management Act, 2003 states that the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

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 have been completed and are attached as Annexure A:

- Table A1 – Budget Summary;
- Table A2 – Budgeted Financial Performance (Revenue and Expenditure 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 A9 – Asset Management (will be part of the final budget); and
- Table A10 - Basic service delivery measurement (will be part of the final budget).

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

DISCUSSION

Per Municipal Finance Management Act, MFMA budget Circular 132 and the municipal compliance calendar, an annual budget is expected to be tabled to council by the 31 March 2026.

RECOMMENDATIONS THAT:

It is recommended –

1. The Council adopts the tabling of the final 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 A10 and SA1 to SA 38)
2. The Council adopts the proposed changes to the final annual budget related policies attached in Annexure B.
3. The Council adopts the tabled final tariffs as contained in Annexure C for the 2026/27 budget year;
4. The Council adopts the MFMA Budget Circular 132 attached as Annexure D;
5. The Council adopts that version 7.1 of the mSCOA classification framework was used to prepare the budget;

6. The Council adopts the application for the municipality to access overdraft facility of R30 million.
7. That the final annual budget be published on the municipal website and be submitted to National and Provincial Treasury.
8. The Council adopts the following annexures submitted when the final annual budget is considered for approval:
 - The quality certificate signed by the accounting officer as per Annexure E
 - The final 2026/27 MTREF Procurement Plan per Annexure F;
 - The final sector department projects of the Gauteng Provincial Government in West Rand District municipality for the 3 year 2026/27 MTEF, attached as Annexure G;
 - The final Top Layer SDBIP, attached as Annexure H;
9. The municipality to engage relevant spheres of government to address unfunded mandate.
10. The municipality to appoint the legal representatives which will represent the municipality in pursuing the matters relating to unfunded mandates and powers & functions in the relevant court of law.
11. The item be tabled to Council.

WEST RAND DISTRICT MUNICIPALITY



FINAL ANNUAL BUDGET REPORT 2026/2027 MTREF

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PART ONE: ANNUAL BUDGET

1. Section one: Executive Mayor Budget Speech

The Executive Mayor's budget speech for the 2026/27 Medium Term Budget and Expenditure Framework (MTREF)

Honourable Speaker;

Council Whip;

Members of the Mayoral committee;

Chairperson of MPAC; and

Honourable Councillors;

I am presenting an annual final budget for before this council, the 2026/2027 Medium Term Budget and Expenditure Framework (MTREF). The budget which is aimed to improve the lives of our people in the West Rand region.

Honourable Speaker, public participation and budget benchmarking exercise was done with all stakeholders and twenty one (21) notice period was granted to all stakeholders to submit comments on both the tabled budget and IDP. The 2026/2027 Medium Term Budget and Expenditure Framework (MTREF) with the incorporation of all comments is now being presented to council, to consider it for approval.

Honourable Speaker, I am relieved to be presenting a budget with a surplus for the current year and the outer years. The surplus for the 2026/2027 budget year and outer years is mainly driven by the application of cost containment measures applied by the municipality during the current and previous budget years. This surplus does not deflect the fact that the municipality is cash strapped and is mainly grant dependent. The budgeted operating surplus for the 3-year 2026/2027 MTREF period is R16,1 million , R16,9 million surplus and R17 million (surplus) excluding capital expenditure respectively.

As we go into further detail our operating revenue (excluding non-cash items revenue), the district remains 91% grant dependent and the rest of 9% is the municipality's own generated revenue. The main drivers relates to equitable share and RSC levy replacement grant which constitutes 83% of total operating grants with 1,2% increase from R251.1 million to R257.4, however this increase has declined from the 2,8% increase realised during the 2024/2025 and 2025/2026 budget years.

Speaker, there seems to be uncertainty of whether the municipality will continue to receive the NPDG grant, the NPDG allocation had been drastically decreased by 53% from 64.3 million to R30.4 million in 2025/2026 budget year however to date the municipality has not received the current year allocation of R29 million. According to the Division of Revenue Bill the WRDM has an allocation of R30 million for 2026/2027 budget and has thus been included in the municipality's budget. The receipt of this grant allocation will make a significant impact to the municipality as the grant assists the municipality to maintain and improve operations for service delivery.

Speaker, moving to the total expenditure, the main cost driver is employee related costs which has increased from R248,3 million to R259,0 million from the total operating expenditure of R360,1 million. The municipality has to apply for inflation rate of 4.75% of salary increment as per Salary and Wage Collective Agreement with effect from 1 July 2026. The municipality had previously tried the exemption application to implement 0% salary increment and it was dismissed by the bargaining council on the basis that it would be unfair to deprive the employees of the increase. This was decided without making a detail assessment that the district is unable to generate its own revenue and is presently carrying the unfunded and underfunded mandates.

Speaker, with regards to the capital budget, there is a provision made for R3,1 million in the current year. This includes the purchase of fire vehicles appropriated by Gauteng Department of Cooperative Governance and Traditional Affairs. The capital budget also comprises of computer equipment as well as an amount allocated for the purchase of municipal vehicles for the Political Office.

A funding plan has been put in place to ensure that the district achieves a funded budget in future. With the current financial resources allocated, it will be difficult to reduce the total liabilities to reduce our negative net asset value. The district needs cash injection so that the working capital management plan can be realized. A permanent solution should be sought for both unfunded and underfunded mandates. The implementation of the financial recovery plan must also bear the fruits of which is intended for and turnaround the financial situation of the municipality.

In addition to the above, through political oversight and portfolio committee meetings commitments to MFMA has been made to the Auditor General SA (AGSA) which includes:

- Engaging with the MEC of Finance and MEC CoGTA concerning Powers and Functions of the District. This will assist the municipality to source grant funding and address the unfunded budget
- To implement the revenue enhancement strategy by enforcing the Credit Control Policy to ensure that Legal Department take actions against long outstanding debts
- Leasing of the assets that requires more funds for maintenance (Donaldson Dam) to improve financial health of the municipality
- To ensure the implementation of the financial recovery plan ultimately reaches its completion stage.
- Filing of critical positions to address challenges around separate of duties to strengthen improvement in internal controls and sustaining the good audit outcome on the audit of annual performance report

Honourable Speaker, in closing I am tabling the following documents for approval:

- The Annual Final Budget report item, the 2026/2027 Medium Term Budget and Expenditure Framework (MTREF) with all recommendations and supporting schedules
 - The reviewed budget related policies;
 - The quality certificate signed by the Accounting officer
 - The report from Gauteng Provincial Treasury on Budget Benchmark exercise
 - The 2026/2027 MTREF Procurement Plan;
 - The sector department projects of the Gauteng Provincial Government in West Rand District municipality for the 3 year 2026/2027 MTEF;
 - The draft Top Layer SDBIP.
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2. Section two: Resolutions

It is recommended –

1. That the adoption of the annual budget of the municipality be considered for the financial year 2026/2027 and the two outer years 2027/2028 and 2028/2029 as per Annexure A (Budget schedules A1 to A10 and SA1 to SA 38);
 2. That Council approves the proposed changes to the budget related policies attached in Annexure B,
 3. The Council approves the tabled tariffs as contained in Annexure C for the 2026/27 budget year;
 4. The Council adopts the application for the municipality to access overdraft facility of R30 million.
 5. The Council adopts of the MFMA Budget Circular 132 attached as Annexure D;
 6. The Council adopts that version 7.1 of the mSCOA classification framework was used to prepare the budget;
 7. That the approved annual budget be published on the municipal website and be submitted to National and Provincial Treasury.
 8. Council approves the following annexures:
 - The quality certificate signed by the accounting officer as per Annexure E
 - The final 2026/27 MTREF Procurement Plan per Annexure F;
 - The final sector department projects of the Gauteng Provincial Government in West Rand District municipality for the 3 year 2026/27 MTEF, attached as Annexure G;
 - The final Top Layer SDBIP, attached as Annexure H;
 9. The municipality to engage relevant spheres of government to address unfunded mandate.
 10. The municipality to appoint the legal representatives which will represent the municipality in pursuing the matters relating to unfunded mandates and powers & functions in the relevant court of law.
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3. Section three: Executive summary

3.1. 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.

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

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

Table 1: Macroeconomic performance and projections, 2023 - 2028

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	6.0%	4.4%	4.3%	4.6%	4.4%

Source: National Treasury Budget Review 2025.

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

3.2. 2025/26 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 2025/26 IDP will also be considered by Council on the 28 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.

3.3. 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

Summary Budgeted Financial Performance					
Description	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28	Budget Year +2 2028/29
R thousands					
Revenue					
Transfer and subsidies - Operational	303,768	303,768	319,229	333,275	334,275
Transfer and subsidies - Capital	3,000	3,000	1,000	1,037	1,071
Other Revenue	61,536	61,536	59,953	62,591	62,779
Total Revenue	368,304	368,304	380,182	396,903	398,125
Expenditure					
Operational costs	371,910	371,910	361,144	377,035	378,166
Capital Expenditure	4,147	4,147	3,114	3,118	3,214
Total Expenditure	376,057	376,057	364,258	380,153	381,379
Surplus/(Deficit) for the year	(7,753)	(7,753)	15,924	16,750	16,746

3.4. Operating budget

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

Table 2: Operating Budget by Functional Classification

Gauteng: West Rand (DC48) - Table A2A Budgeted Financial Performance by Functional Classification for 4th Quarter ended 30 June 2027

Description	Ref	2023/24	2024/25	Current year 2026/27			2027/28 Medium Term Revenue & Expenditure Framework	
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2027/28	Budget Year 2028/29
R thousands	1							
Revenue - Functional								
<i>Municipal governance and administration</i>		77,717	135,576	138,454	138,454	138,454	144,546	144,980
Executive and council		16,671	16,275	32,285	32,285	32,285	33,705	33,807
Mayor and Council		2,384	6,510	21,573	21,573	21,573	22,522	22,590
Municipal Manager, Town Secretary and Chief Executive		14,287	9,765	10,712	10,712	10,712	11,183	11,217
Finance and administration		53,906	119,301	96,914	96,914	96,914	101,178	101,482
Administrative and Corporate Support		28,740	21,827	46,471	46,471	46,471	48,515	48,661
Asset Management		(172)		549	549	549	573	575
Finance		24,864	96,388	48,887	48,887	48,887	51,038	51,191
Property Services		473	1,086	1,007	1,007	1,007	1,052	1,055
Governance Function		7,141		9,255	9,255	9,255	9,662	9,691
<i>Community and public safety</i>		173,794	118,866	144,207	144,207	144,207	150,552	151,004
Sports Grounds and Stadiums								-
Fire Fighting and Protection		123,950	80,818	112,460	112,460	112,460	117,409	117,761
Health Services		48,720	38,048	31,747	31,747	31,747	33,144	33,243
Economic Development/Planning		106,295	62,187	97,581	97,581	97,581	101,874	102,180
Regional Planning and Development								-
Total Revenue - Functional	2	358,321	317,161	380,242	380,242	380,242	396,972	398,163
Expenditure - Functional								
<i>Municipal governance and administration</i>		109,163	104,189	115,146	115,146	115,146	120,213	120,573
Executive and council		35,476	47,279	36,500	36,500	36,500	38,106	38,220
Mayor and Council		13,155	13,437	16,175	16,175	16,175	16,887	16,938
Municipal Manager, Town Secretary and Chief Executive		22,321	33,842	20,324	20,324	20,324	21,219	21,282
Finance and administration		69,781	55,427	68,735	68,735	68,735	71,760	71,975
Administrative and Corporate Support		35,001	26,281	24,651	24,651	24,651	25,735	25,812
Asset Management			688	710	710	710	741	743
Finance		19,315	8,295	32,107	32,107	32,107	33,520	33,621
Human Resources		2,686	5,505	1,000	1,000	1,000	1,044	1,047
Property Services		12,691	14,563	10,268	10,268	10,268	10,719	10,752
Governance Function		3,905	1,483	9,911	9,911	9,911	10,347	10,378
<i>Community and public safety</i>		167,800	166,993	197,635	197,635	197,635	206,331	206,950
Fire Fighting and Protection		117,864	117,591	140,590	140,590	140,590	146,776	147,216
Health Services		48,889	49,402	57,045	57,045	57,045	59,555	59,734
Economic Development/Planning		79,734	49,629	48,182	48,182	48,182	50,302	50,453
Total Expenditure - Functional	3	356,697	320,929	360,963	360,963	360,963	376,846	377,976
Surplus/(Deficit) for the year		1,623	(3,768)	19,278	19,278	19,278	20,127	20,187

Table 3: Operating budget by Revenue Source and Expenditure Type

Gauteng: West Rand (DC48) - Table A4 Budgeted Financial Performance					
Description	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue					
Exchange Revenue					
Sale of Goods and Rendering of Services	11,513	11,513	11,139	11,629	11,664
Interest	7,804	7,804	11,531	12,038	12,075
Rental from Fixed Assets	3,620	3,620	5,554	5,798	5,816
Licence and permits	766	766	794	829	832
Operational Revenue	31,442	31,442	29,379	30,672	30,764
Non-Exchange Revenue					
Transfer and subsidies - Operational	303,768	303,768	319,229	333,275	334,275
Gains on disposal of Assets	1,488	1,488	1,007	1,051	1,054
Other Gains	12,707	12,707	549	573	575
Total Revenue (excluding capital transfers and contributions)	373,108	373,108	379,182	395,866	397,054
Expenditure					
Employee related costs	248,301	248,301	259,030	270,427	271,239
Remuneration of councillors	15,446	15,446	16,017	16,722	16,772
Bulk purchases - electricity	–	–	–	–	–
Inventory consumed	638	638	564	589	591
Debt impairment	(1,949)	(1,949)	(2,021)	(2,110)	(2,116)
Depreciation and amortisation	6,878	6,878	6,961	7,267	7,289
Interest	12,773	12,773	10,920	11,400	11,435
Contracted services	39,606	39,606	35,665	37,234	37,346
Transfers and subsidies	12,131	12,131	12,880	13,447	13,487
Operational costs	38,086	38,086	21,126	22,056	22,122
Total Expenditure	371,910	371,910	360,963	376,846	377,976
Surplus/(Deficit)	1,198	1,198	18,219	19,020	19,077
Transfers and subsidies - capital (monetary)	3,000	3,000	1,000	1,037	1,071
Capital Expenditure	4,147	4,147	3,114	3,118	3,214
Surplus/(Deficit) after capital transfers and contributions	51	51	16,105	16,939	16,935

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

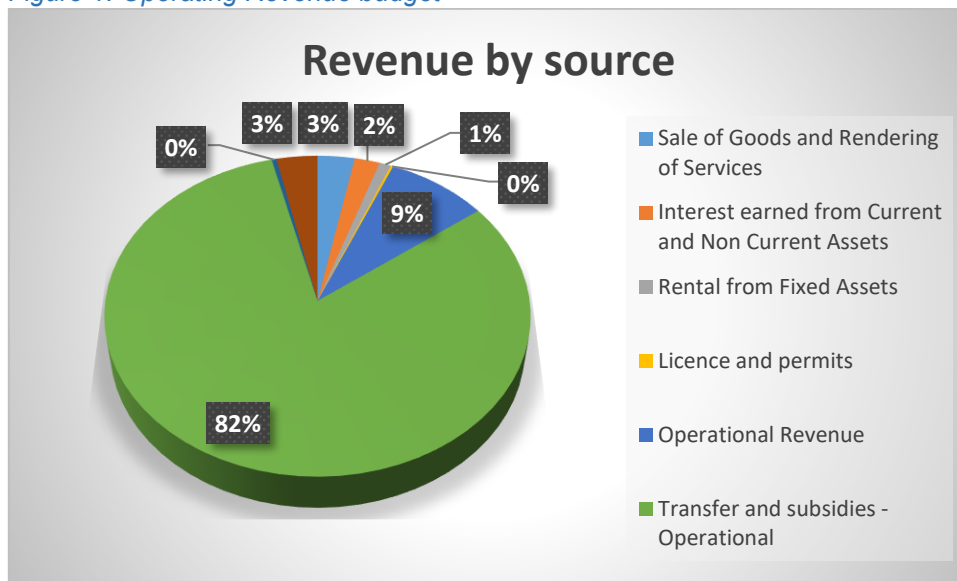
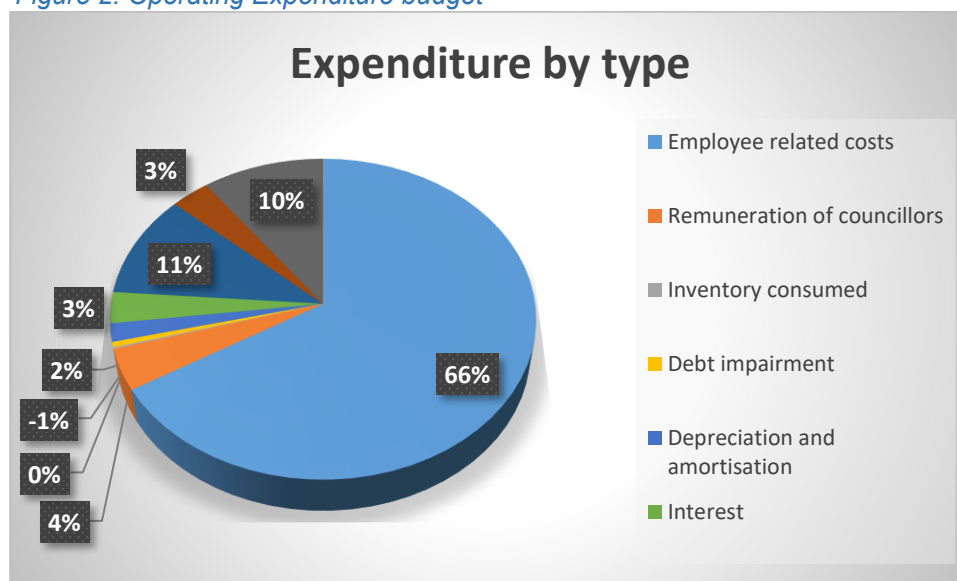


Figure 2: Operating Expenditure budget



3.5. Budgeted operating surplus

The budgeted operating surplus for the budget year 2026/27 is at R16,1 million (surplus), the surplus for the 2026/2027 budget year and outer years is main cost drivers for the budgeted surplus comprise of non- cash items such as debt impairment and gains incurred by the municipality other factors include the application of cost containment measures as well as an increase in operational revenue due to the forecasted increased tariffs for fire prevention fees, health clearance certificates and property rental. This does not deflect the true reality of the municipality's financial circumstances that being that the municipality is grant dependent.

The salary and wage increase, in terms of clauses 6.3 of the Collective Agreement shall be 4.75% with effect from 01 July 2026. is determined by the South African Local Government Bargaining Council (SALGBC). The municipality used 4.75% for budget purposes though it has been observed over the previous years that salary increases

are above inflation and has posed challenges to municipality's sustainability. The municipality also made a provision in the budget for notch progressions which moves employees to the next notch level and the cost implications amounts to R2,7 million per annum.

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.

3.6. Capital budget

National Treasury has urged municipality to prioritize spending on capital projects however due to the financial status of the municipality capital remains at 1% of the total municipal budget expenditure in 2026/27 with a slight decrease of R535 thousand as compared to the previous budget year (2025/26). The decrease is induced by the municipality's cost containment measure application as advised by National Treasury.

The municipality has allocated R3,1 million to capital expenditure. Capital expenditure comprises R1 million for Fire Services. This allocation is gazetted in the Gauteng Provincial Gazette 138 and the allocation is mainly for the purchase of automatic fire vehicles for veld and wildfire fighting. The other portion of R2,1 million is for computers and ICT equipment as well as the purchase of municipal vehicles for the Political office bearers, this expenditure will be funded through internally generated funds.

Table 4: Capital projects as % of total municipal budget

Gauteng: West Rand (DC48) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding

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					
Capital Expenditure - Functional					
<i>Municipal governance and administration</i>	1,147	1,747	2,114	2,074	2,135
Executive and council	-	-	1,500	-	-
Finance and administration	1,147	1,747	614	2,074	2,135
Internal audit	-	-	-	-	-
<i>Community and public safety</i>	3,000	3,000	1,000	1,044	1,078
Public safety	3,000	3,000	1,000	1,044	1,047
Total Capital Expenditure - Functional	4,147	4,747	3,114	3,118	3,214
Funded by					
Provincial Government	3,000	3,000	1,000	1,044	1,047
Transfers recognised - capital	3,000	3,000	1,000	1,044	1,047
Borrowing					
Internally generated funds	1,147	1,147	2,114	2,074	2,135
Total Capital Funding	4,147	4,147	1,000	1,044	1,078
Total expenditure	4,147	4,147	3,114	3,118	3,214
% of municipal expenditure	1%	1%	1%	1%	1%

3.7. Repairs and maintenance expenditure

The budget for repairs and maintenance for 2026/27 is R904 thousand and R943 thousand throughout MTREF. The amounts reflected under repairs and maintenance represents contracted services on emergency vehicles maintenance in responding to service delivery and municipal properties.

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% of the total operating budget throughout MTREF due to financial constraints.

Table 4: Repairs and maintenance expenditure

Repairs and maintenance					
Description R'000	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjustment	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2
Repairs of equipment	566	566	200	209	192
Repairs and maintenance of unspecified assets: Municipal properties	1,630	1,630	504	526	484
Repairs of emergency vehicles	1,107	1,107	200	209	192
Total	3,487	3,487	904	943	868
Total Municipal Expenditure	371,910	371,910	392,178	404,432	417,278
% of municipal expenditure	1%	1%	0%	0%	0%

3.8. Tariffs and charges

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

Table 5: Tariffs for 2026/27

Description	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Municipal own revenue tariffs				
Emergency Service Training Academy	4.80%	5.30%	10.00%	10.00%
Emergency Service Fire risk management	10.00%	7.00%	10.00%	15.00%
Municipal health services	10.00%	10.00%	10.00%	20.00%
Environmental services air quality services	Per regulation	Per regulation	Per regulation	Per regulation
-New activity R10 000 and Renewal per activity R5 000	R10 000/R5 000	R10 000/R5 000	R10 000/R5 000	R10 000/R5 000
Donaldson Dam entrance fee	5.50%	5.30%	Event price Schedule	Event price Schedule
Rental of land and commercial premises	8.00%	R100m2	R100m2	R104m2
Residential Accommodation	-	Market related	5.00%	5.00%
Rental of halls	10.00%	10.00%	10.00%	10.00%
Sale of plant	4.80%	5.30%	5.30%	5.30%
Sale of tender documents	4.80%	10.00%	10.00%	10.00%

The tariffs for 2026/27 will increase with the inflation targets, except for rental of commercial premises that will increase with CPI rate at 4,6%, environmental services will be determined by the Regulation.

3.9. Unfunded and underfunded mandates

The municipality continues to carry the fire fighting and disaster management functions as unfunded mandates. These unfunded mandates constitutes 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 15% of the operating budget. It is imperative that a permanent solution be sought to fund both unfunded and underfunded mandates.

3.10. 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.

3.11. Financial recovery plan

The municipality has been under the financial recovery plan since 2018/19 financial year. On the 1st of February 2018, the municipality invoked section 135 of the Municipal Finance Management Act (MFMA). In May 2018, the predictions of the municipality being unable to meet its obligations realized. The financial situation of the Municipality having not improved, the Provincial Executive resolved to place the Municipality under administration as per section 139(5)(a) of the Constitution of the Republic of South Africa. This particular intervention imposes a financial recovery plan on a municipality. We therefore request that you consider affording the Municipality an opportunity to make an arrangement to settle its outstanding liability within the perimeters of the financial recovery plan to be implemented. The municipality prepared the financial turnaround strategy from 2019/20 financial year as plan in achieving a funded budget in future. The implementation of both the financial recovery plan and financial turnaround strategy managed to reduce the financial pressures of the municipality; however, a permanent solution must be sought in resolving the challenges relating to unfunded and underfunded mandates.

3.12. Conclusion

The current economic climate indicates that there are many economic uncertainties abroad and within the borders of the Republic of South Africa, many households and businesses are in distress due to political unrest and war resulting in increased fuel and food prices. The municipality is also operating in 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 surplus budget.

4. 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 (Revenue and Expenditure 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 A9 – Asset Management; and
- Table A10 - Basic service delivery measurement.

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

PART TWO: SUPPORTING DOCUMENTATION

5. 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	30 April 2026
Budget benchmarking exercise with Gauteng Provincial Treasury	15 May 2026
Consideration of final budget approval by Council	28 May 2026

6. 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.

7. 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.

8. 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
- 2025/26 Municipal tariff book
- Loss Control Policy
- Cost Containment policy
- Travel allowance policy
- 2025/26 Financial turnaround strategy/ Funding budget plan
- Contract Management Policy

9. 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 4.3% for 2025/26, 4,6% for 2026/27 and 4,4% 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 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.
 - VAT recovery is based on 15% of payments made to vatable suppliers
-

Expenditure budget assumptions

- The average estimated CPIX which were used to determine the tariff increases was 4,6% for 2026/27, 4,4% for 2027/28 and 3% for 2028/29 as guided by MFMA Circular 132.
- Employee related cost based on Salary and Wage Collective Agreement implemented from effective 1 July 2026 and increment aligned to inflationary increases.
- Employee related cost also includes notch progression which advances individual employee to the next notch level.
- Senior Management employee related costs are based on the upper limits gazette.
- 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.

10. Section ten: Expenditure on allocations and grant programmes

The total grants to be received for 2026/27 comprises R320 million, and for the two outer years are R329.8 million and R342.6 million respectively. The split between the various grants are listed below.

Table 8: Grants allocation

DC48 West Rand - Supporting Table A6 Budget Statement - Transfers and Grant Receipts

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
RECEIPTS:								
Operating Transfers and Grants								
National Government:	232,673	240,819	246,573	253,991	253,991	260,155	267,853	278,661
Local Government Equitable Share	48,516	51,355	53,548	53,050	53,050	51,836	51,235	55,306
RSC Levy Replacement	181,736	187,061	190,575	198,092	198,092	205,567	213,770	220,414
Finance Management	1,200	1,200	1,200	1,200	1,200	1,300	1,348	1,393
EPWP Incentive	1,221	1,203	1,250	1,649	1,649	1,452	1,500	1,548
Provincial Government:	13,236	23,197	13,043	13,500	13,500	14,311	14,841	15,330
Health Subsidy	11,364	12,469	13,043	13,500	13,500	14,311	14,841	15,330
Disaster management grant	387	8,811	–	–	–	–	–	–
Fire brigade service grant - operational	1,484	1,917	–	–	–	–	–	–
Other grant providers:	2,558	3,307	1,786	3,150	3,150	3,267	3,374	3,482
LG SETA	2,558	3,307	1,786	3,150	3,150	3,267	3,374	3,482
Total Operating Transfers and Grants	248,467	267,324	261,402	270,641	270,641	277,733	286,068	297,473
Capital Transfers and Grants								
Provincial Government:	324	4,059	3,500	3,000	3,000	1,000	1,037	1,071
Fire Rescue Services (Capital)	324	4,059	3,500	3,000	3,000	1,000	1,037	1,071
Capital Transfers and Grants								
National Government:	46,338	76,076	41,248	32,459	32,459	41,356	42,721	44,088
Neighbourhood Development Partnership	44,000	73,429	38,483	29,418	29,418	38,192	39,452	40,715
Rural Roads Asset Management Systems	2,338	2,647	2,765	3,041	3,041	3,164	3,268	3,373
Total Capital Transfers and Grants	46,662	80,135	44,748	35,459	35,459	42,356	43,758	45,159
TOTAL RECEIPTS OF TRANSFERS & GRANTS	295,129	347,458	306,150	306,100	306,100	320,089	329,826	342,632

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

The total transfers and grants amount to R14,311,000 in 2026/27 and the funds will be accounted for as per table below:

HIV/ Aids subsidy is made to local municipalities in two trenches

Table 9: Transfers and grants to local municipalities

Description	Apportion	Budget 2026/27
Transfers and Subsidies		
Mogale City Local Municipality	44%	5,667
Rand West City Local Municipality	32%	4,122
Merapong City Local Municipality	24%	3,091
		12,880

HIV/ Aids subsidy is made to local municipalities in two trenches.

10% of R14,311,000 which is R1,431,100 will remain with West Rand District Municipality for administrative purposes.

12. 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.

13. 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.

14. 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 2025/26 MTREF. The detail of this is included in supporting tables SA32 and SA33.

15. 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, 128, 129, 130.
- 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 130 is included in the budget documentation as Annexure G

ANNEXURES

Gauteng: West Rand (DC48) - Table A2A Budgeted Financial Performance by Functional Classification for 4th Quarter ended 30 June 2027

Description	Ref	2023/24	2024/25	Current year 2026/27			2027/28 Medium Term Revenue & Expenditure Framework	
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2027/28	Budget Year 2028/29
R thousands	1							
Revenue - Functional								
<i>Municipal governance and administration</i>		77,717	135,576	138,454	138,454	138,454	144,546	144,980
Executive and council		16,671	16,275	32,285	32,285	32,285	33,705	33,807
<i>Mayor and Council</i>		2,384	6,510	21,573	21,573	21,573	22,522	22,590
<i>Municipal Manager, Town Secretary and Chief Executive</i>		14,287	9,765	10,712	10,712	10,712	11,183	11,217
Finance and administration		53,906	119,301	96,914	96,914	96,914	101,178	101,482
<i>Administrative and Corporate Support</i>		28,740	21,827	46,471	46,471	46,471	48,515	48,661
<i>Asset Management</i>		(172)		549	549	549	573	575
<i>Finance</i>		24,864	96,388	48,887	48,887	48,887	51,038	51,191
<i>Property Services</i>		473	1,086	1,007	1,007	1,007	1,052	1,055
<i>Governance Function</i>		7,141		9,255	9,255	9,255	9,662	9,691
Community and public safety		173,794	118,866	144,207	144,207	144,207	150,552	151,004
Public safety		125,075	80,818	112,460	112,460	112,460	117,409	117,761
<i>Fire Fighting and Protection</i>		123,950	80,818	112,460	112,460	112,460	117,409	117,761
<i>Health Services</i>		48,720	38,048	31,747	31,747	31,747	33,144	33,243
<i>Economic Development/Planning</i>		106,295	62,187	97,581	97,581	97,581	101,874	102,180
<i>Regional Planning and Development</i>								-
Total Revenue - Functional	2	358,321	317,161	380,242	380,242	380,242	396,972	398,163
Expenditure - Functional								
<i>Municipal governance and administration</i>		109,163	104,189	115,146	115,146	115,146	120,213	120,573
Executive and council		35,476	47,279	36,500	36,500	36,500	38,106	38,220
<i>Mayor and Council</i>		13,155	13,437	16,175	16,175	16,175	16,887	16,938
<i>Municipal Manager, Town Secretary and Chief Executive</i>		22,321	33,842	20,324	20,324	20,324	21,219	21,282
Finance and administration		69,781	55,427	68,735	68,735	68,735	71,760	71,975
<i>Administrative and Corporate Support</i>		35,001	26,281	24,651	24,651	24,651	25,735	25,812
<i>Asset Management</i>			688	710	710	710	741	743
<i>Finance</i>		19,315	8,295	32,107	32,107	32,107	33,520	33,621
<i>Human Resources</i>		2,686	5,505	1,000	1,000	1,000	1,044	1,047
<i>Property Services</i>		12,691	14,563	10,268	10,268	10,268	10,719	10,752
<i>Governance Function</i>		3,905	1,483	9,911	9,911	9,911	10,347	10,378
Community and public safety		167,800	166,993	197,635	197,635	197,635	206,331	206,950
<i>Fire Fighting and Protection</i>		117,864	117,591	140,590	140,590	140,590	146,776	147,216
<i>Health Services</i>		48,889	49,402	57,045	57,045	57,045	59,555	59,734
<i>Economic Development/Planning</i>		79,734	49,629	48,182	48,182	48,182	50,302	50,453
Total Expenditure - Functional	3	356,697	320,929	360,963	360,963	360,963	376,846	377,976
Surplus/(Deficit) for the year		1,623	(3,768)	19,278	19,278	19,278	20,127	20,187

Gauteng: West Rand (DC48) - Table A4 Budgeted Financial Performance (All) for 4th Quarter ended 30 June 2027

Description	Ref	2023/24	2024/25	2025/26	Current year 2026/27			2027/28 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2029/30
R thousands	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	514	532	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		1,466	2,918	-	11,139	11,139	11,139	-	11,629	11,664	-
Agency services		-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	157	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6,665	5,121	-	11,531	11,531	11,531	-	12,038	12,074	-
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,094	2,790	-	5,554	5,554	5,554	-	5,798	5,816	-
Licences or permits		533	209	-	794	794	794	-	829	832	-
Special rating levies		-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-
Operational Revenue		274	1,320	-	29,379	29,379	29,379	-	30,672	30,764	-
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		267,522	301,968	-	319,289	319,289	319,289	-	333,337	334,337	-
Interest Receivables		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		(88)	(122)	-	1,007	1,007	1,007	-	1,052	1,055	-
Other Gains		(63)	(1,566)	-	549	549	549	-	573	575	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		278,916	313,326	-	379,242	379,242	379,242	-	395,928	397,116	-
Expenditure											
Employee related costs	2	215,993	232,369	-	259,032	259,032	259,032	-	270,429	271,241	-
Remuneration of councillors		13,155	13,437	-	16,017	16,017	16,017	-	16,721	16,771	-
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	740	926	-	564	564	564	-	589	590	-
Debt impairment	3	536	(14,930)	-	(2,201)	(2,201)	(2,201)	-	(2,298)	(2,305)	-
Depreciation, Amortisation and Impairment		5,450	5,839	-	6,962	6,962	6,962	-	7,268	7,290	-
Interest, Dividends and Rent on Land		2,774	0	-	10,920	10,920	10,920	-	11,400	11,434	-
Contacted services		74,084	41,708	-	35,665	35,665	35,665	-	37,234	37,346	-
Transfers and subsidies		12,242	11,631	-	12,880	12,880	12,880	-	13,447	13,487	-
Irrecoverable debts written off		716	765	-	-	-	-	-	-	-	-
Operational Cost and Other Cost		30,988	29,197	-	21,126	21,126	21,126	-	22,055	22,121	-
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		21	(14)	-	-	-	-	-	-	-	-
Total Expenditure		356,697	320,929	-	360,963	360,963	360,963	-	376,846	377,976	-
Surplus/(Deficit)		(77,781)	(7,603)	-	18,278	18,278	18,278	-	19,083	19,140	-
Transfers and subsidies - capital (monetary allocations)	6	79,404	3,462	-	1,000	1,000	1,000	-	1,044	1,047	-
Transfers and subsidies - capital (in-kind)	6	-	372	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		1,623	(3,768)	-	19,278	19,278	19,278	-	20,127	20,167	-
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1,623	(3,768)	-	19,278	19,278	19,278	-	20,127	20,167	-
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,623	(3,768)	-	19,278	19,278	19,278	-	20,127	20,167	-
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		1,623	(3,768)	-	19,278	19,278	19,278	-	20,127	20,167	-

Gauteng: West Rand (DC48) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding for 4th Quarter ended 30 June 2027

Description	Ref	2023/24	2024/25	2025/26	Current year 2026/27				2027/28 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2029/30
R thousands	1										
Capital Expenditure - Functional											
<i>Municipal governance and administration</i>		501	834	-	2,114	2,114	2,114	-	2,207	643	-
Executive and council											
Finance and administration		501	834		614	614	614		641	643	
Internal audit					1,500	1,500	1,500		1,566		
<i>Community and public safety</i>		5,457	1,317	-	1,000	1,000	1,000	-	1,044	1,047	-
Community and social services											
Sport and recreation											
Public safety		5,457	1,317		1,000	1,000	1,000		1,044	1,047	
Housing											
Health											
<i>Economic and environmental services</i>		39	2,065	-	-	-	-	-	-	-	-
Planning and development		39	2,065								
Road transport											
Environmental protection											
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-
Energy sources											
Water management											
Waste water management											
Waste management											
<i>Other</i>											
Total Capital Expenditure - Functional	3	5,998	4,215	-	3,114	3,114	3,114	-	3,251	1,690	-
Funded by	-										
National Government		276	2,065								
Provincial Government		5,441	1,317		1,000	1,000	1,000		1,044	1,047	
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat											
Transfers recognised - capital	4	5,717	3,381	-	1,000	1,000	1,000	-	1,044	1,047	-
Borrowing	6										
Internally generated funds		517	721		2,114	2,114	2,114		2,207	2,214	
Total Capital Funding	7	6,234	4,103	-	3,114	3,114	3,114	-	3,251	3,261	-

Gauteng: West Rand (DC48) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure - Functional											
<i>Municipal governance and administration</i>		894,368	500,874	833,748	979,132	979,132	979,132	297,817	2,612,012	2,074,415	2,135,072
Executive and council											
Finance and administration		894,368	500,874	833,748	979,132	979,132	979,132	297,817	2,612,012	2,074,415	2,135,072
Internal audit											
<i>Community and public safety</i>		965,934	5,457,423	1,316,790	2,750,000	2,750,000	2,750,000	-	1,000,000	1,037,000	1,071,221
Community and social services											
Sport and recreation											
Public safety		965,934	5,457,423	1,316,790	2,750,000	2,750,000	2,750,000		1,000,000	1,037,000	1,071,221
Housing											
Health											
<i>Economic and environmental services</i>		269,748	39,497	2,064,653	-	-	-	-	-	-	-
Planning and development		269,748	39,497	2,064,653							
Road transport											
Environmental protection											
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-
Energy sources											
Water management											
Waste water management											
Waste management											
<i>Other</i>											
Total Capital Expenditure - Functional	3	2,130,050	5,997,794	4,215,191	3,729,132	3,729,132	3,729,132	297,817	3,612,012	3,111,415	3,206,293
Funded by											
National Government	-	298,328	276,075	2,064,653							
Provincial Government		120,739	5,441,023	1,316,790	2,750,000	2,750,000	2,750,000		1,000,000	1,037,000	1,071,221
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat											
Transfers recognised - capital	4	419,067	5,717,098	3,381,443	2,750,000	2,750,000	2,750,000	-	1,000,000	1,037,000	1,071,221
Borrowing	6										
Internally generated funds		920,785	517,274	721,455	979,132	1,668,144	1,668,144	297,817	2,612,012	2,074,415	2,135,072
Total Capital Funding	7	1,339,852	6,234,372	4,102,898	3,729,132	4,418,144	4,418,144	297,817	3,612,012	3,111,415	3,206,293

Gauteng: West Rand (DC48) - Table A7 Budgeted Cash Flows (All) for 4th Quarter ended 30 June 2027

Description	Ref	2023/24	2024/25	2025/26	Current year 2026/27				2027/28 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2029/30
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Other revenue		4,453	11,211	-	27,591	27,591	27,591	-	28,805	28,892	-
Transfers and Subsidies - Operational	1	1,060,849	480,893	-	258,855	258,855	258,855	-	270,245	271,055	-
Transfers and Subsidies - Capital	1	79,215	190,066	-	42,356	42,356	42,356	-	44,220	44,352	-
Interest		1,353	2,490	-	10,598	10,598	10,598	-	11,064	11,097	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		170,939	(316,128)	-	(340,392)	(340,392)	(340,392)	-	(355,369)	(356,435)	-
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	6	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,316,809	368,538	-	(991)	(991)	(991)	-	(1,035)	(1,038)	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and L		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(4,391)	(2,809)	-	(3,114)	(3,114)	(3,114)	-	(3,251)	(3,261)	-
Retention (Capital) (Only V.7.2)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,391)	(2,809)	-	(3,114)	(3,114)	(3,114)	-	(3,251)	(3,261)	-
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		1,312,418	365,729	-	(4,105)	(4,105)	(4,105)	-	(4,286)	(4,299)	-
Cash/cash equivalents at the year begin:	2	18,527	9,615	-	10,972	10,972	10,972	-	6,867	2,581	-
Cash/cash equivalents at the year end:	2	1,330,944	375,344	-	6,867	6,867	6,867	-	2,581	(1,717)	-

Gauteng: West Rand (DC48) - Table A9 Asset Management (All) for 4th Quarter ended 30 June 2027

Description	Ref	2023/24	2024/25	2025/26	Current year 2026/27			2027/28 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2027/28	Budget Year 2028/29	Budget Year 2029/30
R thousands	N									
CAPITAL EXPENDITURE										
Total New Assets	1	5,998	4,215	-	3,114	3,114	3,114	3,251	3,261	-
<i>Roads Infrastructure</i>										
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		308	834		614	614	614	641	643	
Furniture and Office Equipment		1,608								
Machinery and Equipment		1,756	1,317		1,000	1,000	1,000	1,044	1,047	
Transport Assets		2,325	2,065		1,500	1,500	1,500	1,566	1,571	
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	5,998	4,215	-	3,114	3,114	3,114	3,251	3,261	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		308	834		614	614	614	641	643	
Furniture and Office Equipment		1,608								
Machinery and Equipment		1,756	1,317		1,000	1,000	1,000	1,044	1,047	
Transport Assets		2,325	2,065		1,500	1,500	1,500	1,566	1,571	
TOTAL CAPITAL EXPENDITURE - Asset Class		5,998	4,215	-	3,114	3,114	3,114	3,251	3,261	-
ASSET REGISTER SUMMARY - PPE (WDV)	5	69,689	67,883	-	79,338	79,338	79,338	82,829	83,077	-
<i>Roads Infrastructure</i>		265	(50)		519	519	519	542	543	
<i>Electrical Infrastructure</i>		30	249		22	22	22	23	23	
<i>Water Supply Infrastructure</i>		14	14		(2)	(2)	(2)	(2)	(2)	
<i>Sanitation Infrastructure</i>		198	198		(13)	(13)	(13)	(14)	(14)	
Infrastructure		506	411	-	526	526	526	549	550	-
Community Assets		(0)	(2,338)		5,701	5,701	5,701	5,952	5,969	
Heritage Assets		100								
Investment properties		9,200	9,300		12,055	12,055	12,055	12,586	12,623	
Other Assets		12,634	11,608		16,225	16,225	16,225	16,939	16,990	
Biological or Cultivated Assets		78	92		89	89	89	93	94	
Intangible Assets										
Computer Equipment		2,777	2,923		(11,132)	(11,132)	(11,132)	(11,621)	(11,656)	
Furniture and Office Equipment		287	81		7,954	7,954	7,954	8,304	8,329	
Machinery and Equipment		1,938	2,692		(22,939)	(22,939)	(22,939)	(23,948)	(24,020)	
Transport Assets		29,864	30,810		47,337	47,337	47,337	49,420	49,568	
Land		12,304	12,304		23,521	23,521	23,521	24,556	24,630	
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		69,689	67,883	-	79,338	79,338	79,338	82,829	83,077	-
EXPENDITURE OTHER ITEMS										
Depreciation	7	5,450	5,839		6,962	6,962	6,962	7,268	7,290	
Repairs and Maintenance by Asset Class	3	4,279	644	-	504	504	504	526	527	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2,561	208		304	304	304	317	318	
Housing										
Other Assets		2,561	208	-	304	304	304	317	318	-
Computer Equipment		111	57							
Transport Assets		1,607	379		200	200	200	209	209	
TOTAL EXPENDITURE OTHER ITEMS		9,729	6,483	-	7,466	7,466	7,466	7,794	7,817	-