

## ***ITEM 38***

### ***BUDGET AND TREASURY OFFICE: 2026/2027 FINAL ANNUAL BUDGET***

***5/1***

#### ***PURPOSE***

To submit to Council the 2026/2027 Final Annual Budget for consideration and approval.

#### ***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 A8 – Cash Backed reserves / accumulated surplus reconciliation (will be part of the final budget);
- 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. Council consider and approve the final annual budget for the West Rand District 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. Council approves the proposed changes to the final budget-related policies attached in **Annexure B**.
3. Council approves the tabled final tariffs as contained in **Annexure C** for the 2026/27 budget year,
4. Council adopts the MFMA Budget Circular 132 attached as **Annexure D**.
5. Council adopts that version 7.1 of the mSCOA classification framework was used to prepare the budget;
6. Council approves the application and utilisation of the municipality's 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. 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 engages relevant spheres of government to address unfunded mandate.
10. The municipality explores the services of a Legal Firm on a Pro Bono (contingency fee basis) to advise on the prospects of perusing legal action on matters relating to unfunded mandates and restoring of the Districts Powers and Functions.

# WEST RAND DISTRICT MUNICIPALITY



## FINAL ANNUAL BUDGET REPORT 2026/2027 MTREF

# TABLE OF CONTENTS

<b>PART ONE: ANNUAL BUDGET</b> .....	2
<b>1. Section one: Executive Mayor Budget Speech</b> .....	2
<b>2. Section two: Resolutions</b> .....	5
<b>3. Section three: Executive summary</b> .....	6
Table 1: High level summary of the 2026/27 MTREF .....	7
Table 2: Operating Budget by Functional Classification .....	8
Table 3: Operating budget by Revenue Source and Expenditure Type.....	9
Table 4: Capital projects as % of total municipal budget.....	12
Table 4: Repairs and maintenance expenditure .....	13
Table 5: Tariffs for 2026/27.....	13
Table 6: Cash flow analysis.....	14
<b>4. Section four: Annual budget tables</b> .....	15
<b>PART TWO: SUPPORTING DOCUMENTATION</b> .....	16
<b>5. Section five: Overview of annual budget process</b> .....	16
Table 7: Overview of annual budget process .....	16
<b>6. Section six: Overview of the alignment of the annual budget with the IDP</b> .....	16
<b>7. Section seven: Measurable performance objectives and indicators</b> .....	16
<b>8. Section eight: Overview of budget related policies</b> .....	17
<b>9. Section nine: Overview of budget assumptions</b> .....	17
<b>10. Section ten: Expenditure on allocations and grant programmes</b> .....	18
Table 8: Grants allocation .....	19
<b>11. Section eleven: Transfers and grants made by the municipality</b> .....	19
Table 9: Transfers and grants .....	19
<b>12. Section twelve: Budgeted cash flow and monthly targets for revenue expenditure and cash flows</b> .....	20
<b>13. Section thirteen: Annual budgets and SDBIP</b> .....	20
<b>14. Section fourteen: Contracts having future budgetary implications</b> .....	20
<b>15. Section 19: Legislation compliance status</b> .....	20
<b>PART THREE: ANNEXURES</b> .....	21

## **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 non- cash items such as debt impairment incurred by the municipality due to its consumer debtors for the current and ensuing periods, the application of cost containment measures has also aided in the accomplishment of the surplus. 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 R279 thousand , R684 thousand surplus and R476 thousand (surplus) 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.

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Speaker, there seems to be uncertainty of whether the municipality will continue to receive the NPDG grant, the NDPG 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 R260,8 million from the total operating expenditure of R388 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 R3,2 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 Mayor's Office.

Honourable Speaker, in terms of the overall outlook, the municipality has a negative net asset value of R112.7 million due to liabilities amounting to R182.6 million. It is for this reason that the district's budget has been assessed unfunded by Gauteng Provincial Treasury. A funding plan must be 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 of R152.4 million and 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

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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. Council consider and approve the final annual budget for the West Rand District 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. Council approves the proposed changes to the final budget-related policies attached in **Annexure B**.
  3. Council approves the tabled final tariffs as contained in **Annexure C** for the 2026/27 budget year,
  4. Council adopts the MFMA Budget Circular 132 attached as **Annexure D**.
  5. Council adopts that version 7.1 of the mSCOA classification framework was used to prepare the budget;
  6. Council approves the application and utilisation of the municipality's 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. 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 engages relevant spheres of government to address unfunded mandate.
  10. The municipality explores the services of a Legal Firm on a Pro Bono (contingency fee basis) to advise on the prospects of perusing legal action on matters relating to unfunded mandates and restoring of the Districts Powers and Functions.
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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

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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 third 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 27 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
<b>Revenue</b>					
Transfer and subsidies - Operational	303,768	303,768	319,089	329,681	340,247
Transfer and subsidies - Capital	3,000	3,000	1,000	1,033	1,067
Other Revenue	69,340	69,340	72,369	74,403	76,440
<b>Total Revenue</b>	<b>376,108</b>	<b>376,108</b>	<b>392,457</b>	<b>405,117</b>	<b>417,754</b>
<b>Expenditure</b>					
Operational costs	371,910	371,910	388,566	401,321	414,076
Capital Expenditure	4,147	4,147	3,612	3,111	3,202
<b>Total Expenditure</b>	<b>376,057</b>	<b>376,057</b>	<b>392,178</b>	<b>404,432</b>	<b>417,278</b>
<b>Surplus/(Deficit) for the year</b>	<b>51</b>	<b>51</b>	<b>279</b>	<b>684</b>	<b>476</b>

### 3.4. Operating budget

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

Table 2: Operating Budget by Functional Classification

<b>Gauteng: West Rand (DC48) - Table A2 Budgeted Financial Performance by Functional Classification</b>					
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
<b>Revenue - Functional</b>					
<i><b>Municipal governance and administration</b></i>	<b>108,457</b>	<b>108,457</b>	<b>141,130</b>	<b>145,793</b>	<b>150,460</b>
Executive and council	34,840	34,840	28,748	29,659	30,599
Finance and administration	73,617	73,617	103,128	106,536	109,946
Internal audit	–	–	9,255	9,598	9,914
<i><b>Community and public safety</b></i>	<b>184,669</b>	<b>184,669</b>	<b>193,982</b>	<b>200,445</b>	<b>206,875</b>
Public safety	129,296	129,296	139,144	143,740	148,341
Health	55,373	55,373	54,838	56,705	58,534
<i><b>Economic and environmental services</b></i>	<b>82,982</b>	<b>82,982</b>	<b>57,345</b>	<b>58,879</b>	<b>60,420</b>
Planning and development	82,982	82,982	57,345	58,879	60,420
<b>Total Revenue - Functional</b>	<b>376,108</b>	<b>376,108</b>	<b>392,457</b>	<b>405,117</b>	<b>417,754</b>
<b>Expenditure - Functional</b>					
<i><b>Municipal governance and administration</b></i>	<b>107,534</b>	<b>107,534</b>	<b>144,130</b>	<b>147,257</b>	<b>152,017</b>
Executive and council	34,544	34,544	28,748	29,811	30,795
Finance and administration	72,990	72,990	106,128	107,847	111,307
Internal audit	–	–	9,255	9,598	9,914
<i><b>Community and public safety</b></i>	<b>183,099</b>	<b>183,099</b>	<b>193,796</b>	<b>200,967</b>	<b>207,599</b>
Public safety	128,197	128,197	139,144	144,293	149,054
Health	54,902	54,902	54,652	56,674	58,544
<i><b>Economic and environmental services</b></i>	<b>82,277</b>	<b>82,277</b>	<b>54,251</b>	<b>56,209</b>	<b>57,662</b>
Planning and development	82,277	82,277	54,251	56,209	57,662
<b>Total Expenditure - Functional</b>	<b>372,910</b>	<b>372,910</b>	<b>392,178</b>	<b>404,432</b>	<b>417,278</b>
<b>Surplus/(Deficit)</b>	<b>3,198</b>	<b>3,198</b>	<b>279</b>	<b>684</b>	<b>476</b>

Table 3: Operating budget by Revenue Source and Expenditure Type

<b>Gauteng: West Rand (DC48) - Table A4 Budgeted Financial Performance</b>					
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
<b>R thousands</b>					
<b>Revenue</b>					
<b>Exchange Revenue</b>					
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	11,531	11,557	11,584
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	29,537	30,482
<b>Non-Exchange Revenue</b>					
Transfer and subsidies - Operational	303,768	303,768	319,089	329,681	340,247
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
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>373,108</b>	<b>373,108</b>	<b>391,457</b>	<b>404,084</b>	<b>416,687</b>
<b>Expenditure</b>					
Employee related costs	248,301	248,301	260,856	269,373	277,898
Remuneration of councillors	15,446	15,446	16,017	16,546	17,075
Inventory consumed	638	638	925	935	965
Debt impairment	(1,949)	(1,949)	(2,021)	(2,096)	(2,165)
Depreciation and amortisation	6,878	6,878	7,007	7,239	7,470
Interest	12,773	12,773	12,105	12,504	12,905
Contracted services	39,606	39,606	44,671	46,147	47,620
Transfers and subsidies	12,131	12,131	12,880	13,356	13,797
Operational costs	38,086	38,086	36,126	37,320	38,514
<b>Total Expenditure</b>	<b>371,910</b>	<b>371,910</b>	<b>388,566</b>	<b>401,325</b>	<b>414,080</b>
<b>Surplus/(Deficit)</b>	<b>1,198</b>	<b>1,198</b>	<b>2,891</b>	<b>2,759</b>	<b>2,607</b>
Transfers and subsidies - capital (monetary allocations)	3,000	3,000	1,000	1,037	1,071
Capital Expenditure	4,147	4,147	3,612	3,111	3,202
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>51</b>	<b>51</b>	<b>279</b>	<b>684</b>	<b>476</b>

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

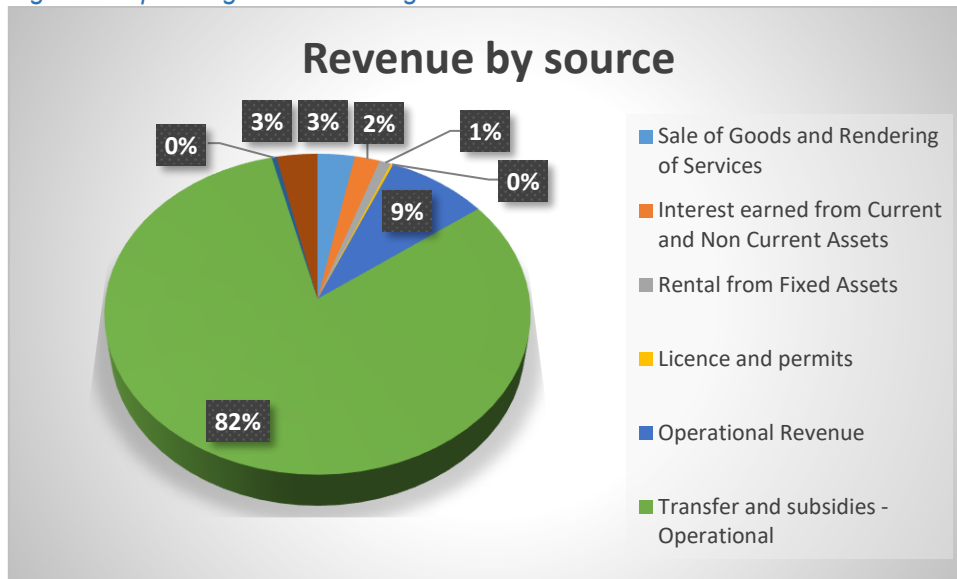
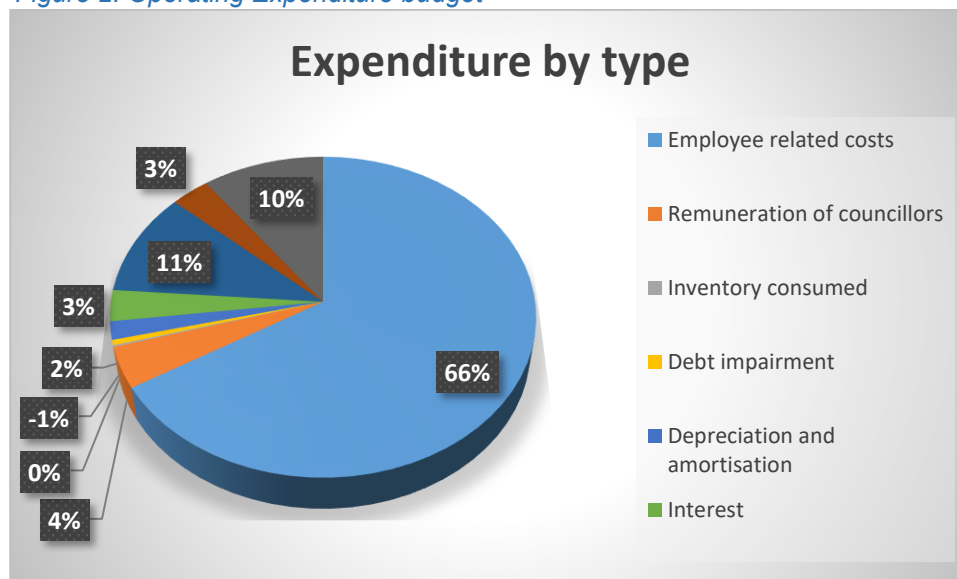


Figure 2: Operating Expenditure budget



### 3.5. Budgeted operating surplus

The budgeted operating surplus for the budget year 2026/27 is at R 279 thousand (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 R3,6 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 R2,6 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.

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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
<b>R thousands</b>					
<b>Capital Expenditure - Functional</b>					
<i>Municipal governance and administration</i>	1,147	1,747	2,612	2,074	2,135
Executive and council					
Finance and administration	1,147	1,747	2,612	2,074	2,135
Internal audit					
<i>Community and public safety</i>	3,000	3,000	1,000	1,033	1,067
Public safety	3,000	3,000	1,000	1,033	1,066
<b>Total Capital Expenditure - Functional</b>	<b>4,147</b>	<b>4,747</b>	<b>3,612</b>	<b>3,107</b>	<b>3,202</b>
<b>Funded by</b>					
Provincial Government	3,000	3,000	1,000	1,037	1,075
<b>Transfers recognised - capital</b>	<b>3,000</b>	<b>3,000</b>	<b>1,000</b>	<b>1,037</b>	<b>1,075</b>
<b>Borrowing</b>					
Internally generated funds	1,147	1,147	2,612	2,074	2,135
<b>Total Capital Funding</b>	<b>4,147</b>	<b>4,147</b>	<b>1,000</b>	<b>1,037</b>	<b>1,067</b>
<b>Total expenditure</b>	<b>4,147</b>	<b>4,147</b>	<b>3,612</b>	<b>3,111</b>	<b>3,202</b>
<b>% of municipal expenditure</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>

### 3.7. Repairs and maintenance expenditure

The budget for repairs and maintenance for 2026/27 is R2,6 million and R4,6 million 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	500	519	536
Repairs and maintenance of unspecified assets: Municipal properties	1,630	1,630	1,200	1,244	285
Repairs of emergency vehicles	1,107	1,107	600	622	643
Repairs of other municipal vehicles	184	184	390	396	403
<b>Total</b>	<b>3,487</b>	<b>3,487</b>	<b>2,690</b>	<b>2,781</b>	<b>1,866</b>
<b>Total Municipal Expenditure</b>	<b>371,910</b>	<b>371,910</b>	<b>389,178</b>	<b>401,432</b>	<b>414,278</b>
% of municipal expenditure	1%	1%	1%	1%	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
<b>Municipal own revenue tariffs</b>				
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. Working Capital analysis

Table 6: Cash flow analysis

Working Capital Analysis: Employee

Equitable share and Employee costs analysis					
Description	Current year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjustment	Budget Year 2026/27	R' Increase	% Increase
Equitable share	251,142	251,142	257,403	6,261	1.23%
Employee costs	(248,301)	(248,301)	(258,930)	(10,629)	2.10%
Remuneration of Councilors	(15,446)	(15,446)	(16,017)	(571)	1.81%
<b>Surplus/(Shortfal)</b>	<b>(12,605)</b>	<b>(12,605)</b>	<b>(17,544)</b>	<b>(4,939)</b>	

Taking in to account that Equitable Share as the main source of funding, the municipality can anticipate to the forecasted shortfall of R17 million emanating from the employee related costs in 2026/27 excluding expenditure emanating from the payment of suppliers and creditors. Factors contributing to the forecasted shortfall of R17 million include the current economic climate which entails increased fuel prices, increased food prices and an overall increased inflation which does not correlate to the current cost of living as compared to prior years. With the implementation of notch progression, the cash flow shortfall will increase to R20 million. The municipality has a current shortfall of R28 million which may lead to an estimated accumulated shortfall of R48 million in 2026/27 financial year.

The municipality can only settle its creditors in 2026/27 provided that is collecting from long outstanding debtors and cash inceptive from National/Provincial Treasuries or otherwise the municipality will have to source funding from external stakeholders hence the municipality has resorted to requesting for a R30 million bank overdraft from its primary banker in order to address cashflow issues.

### **3.12. Financial recovery plan**

The municipality has been under the financial recovery plan since 2018/19 financial year. On the 1<sup>st</sup> 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.

### **3.13. 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 A8 – Cash Backed reserves / accumulated surplus reconciliation;
- 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**.

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## PART TWO: SUPPORTING DOCUMENTATION

### 5. Section five: Overview of annual budget process

The overview of the 2025/26 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 2026
IDP public participation process	07 September 2026 to 30 September 2027
Budget steering committee meetings	09 February 2027 08 March 2027 12 May 2027
Departments requested to budget in accordance with IDP needs	29 November 2026 to February 2027
Tabling of DoRA Bill and Gauteng Provincial government appropriation bill	23 February 2027 to 09 March 2027
Table Budget and IDP to Council	31 Mar 2027
Advertise budget in the website and local newspaper	29 April 2027
Public participation and stakeholders engagement meetings	4 to 14 April 2027
Closing of comments and representations on the IDP and tabled budget	21 April 2027
Workshop with Council on budget related policies and public inputs	30 April 2027
Budget benchmarking exercise with Gauteng Provincial Treasury	15 May 2027
Consideration of final budget approval by Council	27 May 2027

### 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:

- Asset Management Policy
- Banking And Investment Policy
- Petty Cash Policy
- Borrowing Policy
- Budget Management Policy
- Virement Policy
- Cost Containment Policy
- Credit Control and Debt Management Policy
- 2026/2027 Financial Turnaround Strategy / Funding Budget Plan
- Fleet Management Policy
- Funding And Reserves Policy
- Loss Control Policy
- Revenue Enhancement Strategy
- Supply Chain Management Policy
- Supply Chain Management for Infrastructure Policy
- Contract Management Policy
- Preferential Procurement Policy
- Transport Allowance Policy
- Unauthorized, Irregular Or Fruitless And Wasteful Expenditure Policy
- Unforeseen And Unavoidable Expenditure Policy
- 2025/2026 Municipal Tariff Book

## **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, 3.7% for 2026/27 and 3.3% for 2027/28 as guided by MFMA Circular 130.
  - 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 3.7% for 2026/27, 3.3% for 2027/28 and 3.2% for 2028/29 as guided by MFMA Circular 130.
- 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.

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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
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>232,673</b>	<b>240,819</b>	<b>246,573</b>	<b>253,991</b>	<b>253,991</b>	<b>260,155</b>	<b>267,853</b>	<b>278,661</b>
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
<b>Provincial Government:</b>	<b>13,236</b>	<b>23,197</b>	<b>13,043</b>	<b>13,500</b>	<b>13,500</b>	<b>14,311</b>	<b>14,841</b>	<b>15,330</b>
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	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>2,558</b>	<b>3,307</b>	<b>1,786</b>	<b>3,150</b>	<b>3,150</b>	<b>3,267</b>	<b>3,374</b>	<b>3,482</b>
LG SETA	2,558	3,307	1,786	3,150	3,150	3,267	3,374	3,482
<b>Total Operating Transfers and Grants</b>	<b>248,467</b>	<b>267,324</b>	<b>261,402</b>	<b>270,641</b>	<b>270,641</b>	<b>277,733</b>	<b>286,068</b>	<b>297,473</b>
<b>Capital Transfers and Grants</b>								
<b>Provincial Government:</b>	<b>324</b>	<b>4,059</b>	<b>3,500</b>	<b>3,000</b>	<b>3,000</b>	<b>1,000</b>	<b>1,037</b>	<b>1,071</b>
Fire Rescue Services (Capital)	324	4,059	3,500	3,000	3,000	1,000	1,037	1,071
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>46,338</b>	<b>76,076</b>	<b>41,248</b>	<b>32,459</b>	<b>32,459</b>	<b>41,356</b>	<b>42,721</b>	<b>44,088</b>
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
<b>Total Capital Transfers and Grants</b>	<b>46,662</b>	<b>80,135</b>	<b>44,748</b>	<b>35,459</b>	<b>35,459</b>	<b>42,356</b>	<b>43,758</b>	<b>45,159</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>295,129</b>	<b>347,458</b>	<b>306,150</b>	<b>306,100</b>	<b>306,100</b>	<b>320,089</b>	<b>329,826</b>	<b>342,632</b>

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

The total transfers and grants amount to R14,311000 million 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
<b>Transfers and Subsidies</b>		
Mogale City Local Municipality	44%	5,667
Rand West City Local Municipality	32%	4,122
Merapong City Local Municipality	24%	3,091
		<b>12,880</b>

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

10% of R14,311000 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

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# **ANNEXURES**

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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		
		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
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>		72,673,231	77,717,323	135,575,954	125,717,295	125,717,295	125,717,295	141,130,472	145,792,978	150,459,699
Executive and council		23,025,200	16,671,240	16,274,900	40,859,566	40,859,566	40,859,566	28,747,725	29,659,380	30,598,882
Finance and administration		49,648,031	53,905,523	119,301,054	84,857,729	84,857,729	84,857,729	103,127,504	106,535,912	109,946,407
Internal audit			7,140,560					9,255,243	9,597,686	9,914,410
<i>Community and public safety</i>		156,377,649	173,794,432	118,865,681	177,979,307	182,500,757	232,236,707	193,982,032	200,444,683	206,874,789
Community and social services										
Sport and recreation										
Public safety		109,393,192	125,074,681	80,817,844	128,243,357	128,243,357	128,243,357	139,144,332	143,740,095	148,340,814
Housing							49,735,950			
Health		46,984,457	48,719,751	38,047,837	49,735,950	54,257,400	54,257,400	54,837,700	56,704,588	58,533,975
<i>Economic and environmental services</i>		75,495,162	106,294,901	62,186,941	44,107,653	48,117,444	48,117,444	57,344,972	58,879,043	60,419,592
Planning and development		75,495,162	106,294,901	62,186,941	44,107,653	48,117,444	48,117,444	57,344,972	58,879,043	60,419,592
Road transport										
Environmental protection										
<i>Trading services</i>		568,302	513,901	532,296	-	-	-	-	-	-
Energy sources		568,302	513,901	532,296						
Water management										
Waste water management										
Waste management										
<i>Other</i>	4									
<b>Total Revenue - Functional</b>	2	305,114,344	358,320,557	317,160,872	347,804,255	356,335,496	406,071,446	392,457,476	405,116,704	417,754,080
<b>Expenditure - Functional</b>										
<i>Municipal governance and administration</i>		108,011,841	109,162,984	104,189,193	112,656,280	112,656,280	112,656,280	144,130,472	147,256,522	152,016,988
Executive and council		26,155,492	35,476,165	47,278,890	40,859,566	40,859,566	40,859,566	28,747,725	29,811,391	30,795,167
Finance and administration		72,741,024	69,781,332	55,426,958	71,796,714	71,796,714	71,796,714	106,127,504	107,847,445	111,307,410
Internal audit		9,115,325	3,905,487	1,483,345				9,255,243	9,597,686	9,914,410
<i>Community and public safety</i>		151,687,168	167,800,441	166,992,773	175,192,017	175,192,017	175,192,017	193,796,419	200,966,887	207,598,794
Community and social services										
Sport and recreation										
Public safety		105,666,387	118,911,881	117,590,531	125,431,174	125,431,174	125,431,174	139,144,331	144,292,671	149,054,329
Housing										
Health		46,020,781	48,888,560	49,402,242	49,760,843	49,760,843	49,760,843	54,652,088	56,674,215	58,544,464
<i>Economic and environmental services</i>		53,416,078	79,733,921	49,746,940	41,620,953	41,620,953	41,620,953	54,251,440	56,208,844	57,662,440
Planning and development		53,416,078	79,733,921	49,628,671	41,620,953	41,620,953	41,620,953	54,251,440	56,208,844	57,662,440
Road transport				118,269						
Environmental protection										
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources										
Water management										
Waste water management										
Waste management										
<i>Other</i>	4									
<b>Total Expenditure - Functional</b>	3	313,115,087	356,697,346	320,928,906	329,469,250	329,469,250	329,469,250	392,178,331	404,432,253	417,278,221
<b>Surplus/(Deficit)</b>		(8,000,743)	1,623,211	(3,768,034)	18,335,005	26,866,246	76,602,196	279,145	684,451	475,859

Gauteng: West Rand (DC48) - Table A2A 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		
		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
<b>Rand</b>	1									
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		72,673,231	77,717,323	135,575,954	125,717,295	125,717,295	125,717,295	128,115,976	132,343,804	136,578,803
Executive and council		23,025,200	16,671,240	16,274,900	40,859,566	40,859,566	40,859,566	38,002,968	39,257,066	40,513,292
Mayor and Council		9,210,080	2,384,160	6,509,960	14,158,826	14,158,826	14,158,826	14,073,240	14,537,657	15,002,862
Municipal Manager, Town Secretary and Chief Executive		13,815,120	14,287,080	9,764,940	26,700,740	26,700,740	26,700,740	23,929,728	24,719,409	25,510,430
Finance and administration		49,648,031	53,905,523	119,301,054	84,857,729	84,857,729	84,857,729	90,113,008	93,086,738	96,065,511
Administrative and Corporate Support		28,411,086	28,740,072	21,826,528	43,845,076	43,845,076	43,845,076	28,757,184	29,706,171	30,656,768
Asset Management		6,433	(171,649)		481,250	481,250	481,250	544,428	562,394	580,391
Finance		21,230,512	24,864,018	96,388,069	39,648,663	39,648,663	39,648,663	59,812,768	61,786,590	63,763,759
Property Services			473,082	1,086,457	882,750	882,750	882,750	998,628	1,031,583	1,064,593
Internal audit		-	7,140,560	-	-	-	-	-	-	-
Governance Function			7,140,560	-	-	-	-	-	-	-
<b>Community and public safety</b>		156,377,649	173,794,432	118,865,681	177,979,307	177,979,307	177,979,307	195,781,532	202,242,322	208,714,075
Community and social services		-	-	-	-	-	-	-	-	-
Public safety		109,393,192	125,074,681	80,817,844	128,243,357	128,243,357	128,243,357	141,255,332	145,916,758	150,586,093
Control of Public Nuisances			1,124,858							
Fencing and Fences										
Fire Fighting and Protection		109,393,192	123,949,823	80,817,844	128,243,357	128,243,357	128,243,357	141,255,332	145,916,758	150,586,093
Health		46,984,457	48,719,751	38,047,837	49,735,950	49,735,950	49,735,950	54,526,200	56,325,564	58,127,982
Ambulance										
Health Services		46,984,457	48,719,751	38,047,837	49,735,950	49,735,950	49,735,950	54,526,200	56,325,564	58,127,982
<b>Economic and environmental services</b>		75,495,162	106,294,901	62,186,941	44,107,653	44,107,653	44,107,653	57,344,972	59,237,355	61,132,950
Planning and development		75,495,162	106,294,901	62,186,941	44,107,653	44,107,653	44,107,653	57,344,972	59,237,355	61,132,950
Economic Development/Planning		75,495,162	106,294,901	62,186,941	44,107,653	44,107,653	44,107,653	57,344,972	59,237,355	61,132,950
<b>Trading services</b>		568,302	513,901	532,296	-	-	-	-	-	-
Energy sources		568,302	513,901	532,296	-	-	-	-	-	-
Electricity		568,302	513,901	532,296	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	305,114,344	358,320,557	317,160,872	347,804,255	347,804,255	347,804,255	381,242,480	393,823,481	406,425,828
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>		108,011,841	109,162,984	104,189,193	112,656,280	112,656,280	112,656,280	125,117,904	129,246,786	133,382,688
Executive and council		26,155,492	35,476,165	47,278,890	40,859,566	40,859,566	40,859,566	43,595,616	45,034,269	46,475,364
Mayor and Council		11,977,519	13,155,240	13,436,897	14,158,826	14,158,826	14,158,826	17,120,376	17,685,347	18,251,278
Municipal Manager, Town Secretary and Chief Executive		14,177,973	22,320,925	33,841,993	26,700,740	26,700,740	26,700,740	26,475,240	27,348,922	28,224,086
Finance and administration		72,741,024	69,781,332	55,426,958	71,796,714	71,796,714	71,796,714	81,313,248	83,996,579	86,684,476
Administrative and Corporate Support		35,343,685	35,000,843	26,281,088	22,563,651	22,563,651	22,563,651	31,697,868	32,743,895	33,791,703
Asset Management				687,588				777,588	803,248	828,952
Finance		23,703,111	19,315,213	8,294,669	27,841,022	27,841,022	27,841,022	40,454,904	41,789,912	43,127,193
Fleet Management			88,041	95,602	126,544	126,544	126,544	189,996	196,266	202,546
Human Resources			2,685,935	5,504,527	2,887,500	2,887,500	2,887,500	134,988	139,443	143,905
Property Services		13,694,228	12,691,300	14,563,484	18,377,997	18,377,997	18,377,997	8,057,904	8,323,815	8,590,177
Internal audit		9,115,325	3,905,487	1,483,345	-	-	-	209,040	215,938	222,848
Governance Function		9,115,325	3,905,487	1,483,345	-	-	-	209,040	215,938	222,848
<b>Community and public safety</b>		151,687,168	167,800,441	166,992,773	175,192,017	175,192,017	175,192,017	201,078,408	207,713,991	214,360,841
Public safety		105,666,387	118,911,881	117,590,531	125,431,174	125,431,174	125,431,174	146,740,068	151,582,487	156,433,128
Civil Defence										
Cleansing			1,048,039							
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		105,666,387	117,863,842	117,590,531	125,431,174	125,431,174	125,431,174	146,740,068	151,582,487	156,433,128
Health		46,020,781	48,888,560	49,402,242	49,760,843	49,760,843	49,760,843	54,338,340	56,131,504	57,927,713
Ambulance										
Health Services		46,020,781	48,888,560	49,402,242	49,760,843	49,760,843	49,760,843	54,338,340	56,131,504	57,927,713
<b>Economic and environmental services</b>		53,416,078	79,733,921	49,746,940	41,620,953	41,620,953	41,620,953	51,224,580	52,914,990	54,608,270
Planning and development		53,416,078	79,733,921	49,746,940	41,620,953	41,620,953	41,620,953	51,224,580	52,914,990	54,608,270
Economic Development/Planning		53,416,078	79,733,921	49,746,940	41,620,953	41,620,953	41,620,953	51,224,580	52,914,990	54,608,270
Road transport		-	-	118,269	-	-	-	-	-	-
Roads				118,269						
<b>Total Expenditure - Functional</b>	3	313,115,087	356,697,346	320,928,906	329,469,250	329,469,250	329,469,250	377,420,892	389,875,767	402,351,799
<b>Surplus/(Deficit) for the year</b>		(8,000,743)	1,623,211	(3,768,034)	18,335,005	18,335,005	18,335,005	3,821,588	3,947,714	4,074,029

Gauteng: West Rand (DC48) - Table A4 Budgeted Financial Performance

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	568,302	513,901	532,296	-	-	-	129,705	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		1,603,520	1,465,678	2,918,125	10,553,587	10,553,587	10,553,587	610,569	11,138,980	11,506,566	11,874,775
Agency services		-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	157,110	-	-	-	80,014	794,340	820,553	846,811
Interest earned from Current and Non Current Assets		3,333,940	6,665,292	5,120,526	7,153,663	7,153,663	7,153,663	805,095	10,736,752	11,091,065	11,445,978
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,027,490	2,093,960	2,789,641	3,318,337	3,318,337	3,318,337	796,465	5,553,936	5,737,216	5,920,806
Licences or permits		421,122	533,051	208,696	702,163	702,163	702,163	13,044	794,340	820,553	846,811
Special rating levies		-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-
Operational Revenue		231,663	274,019	1,319,855	43,586,631	43,586,631	43,586,631	26,156	28,593,000	29,536,569	30,481,739
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		249,459,980	267,521,893	301,968,188	278,375,874	278,375,874	278,375,874	106,779,526	318,977,076	329,503,319	340,047,424
Interest Receivables		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		6,433	(88,413)	(121,857)	882,750	882,750	882,750	-	1,543,056	1,593,977	1,644,984
Other Gains		800,000	(63,311)	(1,566,254)	481,250	481,250	481,250	-	13,214,496	13,650,574	14,087,393
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>258,452,450</b>	<b>278,916,070</b>	<b>313,326,326</b>	<b>345,054,255</b>	<b>345,054,255</b>	<b>345,054,255</b>	<b>109,240,574</b>	<b>391,345,976</b>	<b>404,260,392</b>	<b>417,196,721</b>
<b>Expenditure</b>											
Employee related costs	2	210,245,811	215,992,816	232,369,472	227,985,054	227,985,054	227,985,054	59,842,786	260,856,396	269,373,430	277,896,231
Remuneration of councillors		11,977,519	13,155,240	13,436,897	14,158,826	14,158,826	14,158,826	5,684,048	16,017,000	16,545,560	17,075,018
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	475,004	739,504	925,721	438,625	438,625	438,625	164,311	924,832	935,099	965,416
Debt impairment	3	(869,325)	535,529	(14,929,744)	(11,681,087)	(11,681,087)	(11,681,087)	-	(2,021,000)	(2,095,777)	(2,164,938)
Depreciation, Amortisation and Impairment		5,122,816	5,449,847	5,839,402	6,304,848	6,304,848	6,304,848	939,699	7,007,292	7,238,530	7,470,166
Interest, Dividends and Rent on Land		2,545,316	2,774,000	91	10,577,930	10,577,930	10,577,930	185,411	12,105,000	12,504,465	12,904,607
Contracted services		46,290,747	74,083,569	41,700,019	36,305,500	36,305,500	36,305,500	1,575,476	44,670,688	46,147,419	47,620,123
Transfers and subsidies		11,932,000	12,242,120	11,630,520	11,137,500	11,137,500	11,137,500	-	12,879,900	13,356,456	13,797,219
Irrecoverable debts written off		156,355	715,957	765,399	-	-	-	-	-	-	-
Operational Cost and Other Cost		25,162,543	30,987,632	29,197,196	34,242,054	34,242,054	34,242,054	10,482,808	36,126,212	37,319,656	38,514,218
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		66,301	21,132	(14,067)	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>313,115,087</b>	<b>356,697,346</b>	<b>320,928,906</b>	<b>329,469,250</b>	<b>329,469,250</b>	<b>329,469,250</b>	<b>78,874,539</b>	<b>388,566,320</b>	<b>401,324,838</b>	<b>414,080,061</b>
<b>Surplus/(Deficit)</b>		<b>(54,662,637)</b>	<b>(77,781,276)</b>	<b>(7,602,580)</b>	<b>15,585,005</b>	<b>15,585,005</b>	<b>15,585,005</b>	<b>30,366,035</b>	<b>2,779,656</b>	<b>2,935,554</b>	<b>3,116,660</b>
Transfers and subsidies - capital (monetary allocations)	6	46,661,894	79,404,487	3,462,403	2,750,000	2,750,000	2,750,000	-	1,000,000	1,037,000	1,071,221
Transfers and subsidies - capital (in-kind)	6	-	-	372,143	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>(8,000,743)</b>	<b>1,623,211</b>	<b>(3,768,034)</b>	<b>18,335,005</b>	<b>18,335,005</b>	<b>18,335,005</b>	<b>30,366,035</b>	<b>3,779,656</b>	<b>3,972,554</b>	<b>4,187,881</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(8,000,743)</b>	<b>1,623,211</b>	<b>(3,768,034)</b>	<b>18,335,005</b>	<b>18,335,005</b>	<b>18,335,005</b>	<b>30,366,035</b>	<b>3,779,656</b>	<b>3,972,554</b>	<b>4,187,881</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(8,000,743)</b>	<b>1,623,211</b>	<b>(3,768,034)</b>	<b>18,335,005</b>	<b>18,335,005</b>	<b>18,335,005</b>	<b>30,366,035</b>	<b>3,779,656</b>	<b>3,972,554</b>	<b>4,187,881</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(8,000,743)</b>	<b>1,623,211</b>	<b>(3,768,034)</b>	<b>18,335,005</b>	<b>18,335,005</b>	<b>18,335,005</b>	<b>30,366,035</b>	<b>3,779,656</b>	<b>3,972,554</b>	<b>4,187,881</b>

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
<b>Capital Expenditure - Functional</b>											
<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>											
<b>Total Capital Expenditure - Functional</b>	3	<b>2,130,050</b>	<b>5,997,794</b>	<b>4,215,191</b>	<b>3,729,132</b>	<b>3,729,132</b>	<b>3,729,132</b>	<b>297,817</b>	<b>3,612,012</b>	<b>3,111,415</b>	<b>3,206,293</b>
<b>Funded by</b>											
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											
<b>Transfers recognised - capital</b>	4	<b>419,067</b>	<b>5,717,098</b>	<b>3,381,443</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>-</b>	<b>1,000,000</b>	<b>1,037,000</b>	<b>1,071,221</b>
<b>Borrowing</b>	6										
<b>Internally generated funds</b>		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
<b>Total Capital Funding</b>	7	<b>1,339,852</b>	<b>6,234,372</b>	<b>4,102,898</b>	<b>3,729,132</b>	<b>4,418,144</b>	<b>4,418,144</b>	<b>297,817</b>	<b>3,612,012</b>	<b>3,111,415</b>	<b>3,206,293</b>

Gauteng: West Rand (DC48) - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		18,523,646	9,615,155	4,833,470	2,605,707	2,605,707	2,605,707	27,167,903	(29,302,960)	(19,282,030)	(19,806,153)
Short Term Investments		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	1	29,240,078	30,428,626	3,719,169	31,436,439	31,436,439	31,436,439	32,602,916	23,754,932	28,498,968	29,410,933
Receivables from non-exchange transactions	1	1,091,456	-	1,397,963	-	-	-	1,397,963	-	785,893	811,041
Current portion of non-current receivables		559,524	-	-	-	-	-	-	-	-	-
Inventory	2	237,748	283,231	261,532	827,231	827,231	827,231	153,422	(959,316)	(736,326)	(759,820)
VAT receivable		11,737,784	49,886,153	(768,163)	80,840,694	80,840,694	80,840,694	49,256,873	-	-	-
Other current assets		(30,000)	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>61,360,236</b>	<b>90,213,165</b>	<b>9,443,971</b>	<b>115,710,071</b>	<b>115,710,071</b>	<b>115,710,071</b>	<b>110,579,077</b>	<b>(6,507,344)</b>	<b>9,266,505</b>	<b>9,656,001</b>
<b>Non current assets</b>											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		9,200,000	9,200,000	9,300,000	11,401,016	11,401,016	11,401,016	9,300,000	1,543,056	11,449,210	11,815,585
Property, plant and equipment	3	59,530,357	60,310,682	58,490,958	62,967,132	62,967,132	62,967,132	51,688,749	(865,272)	62,376,971	64,373,030
Biological assets		161,644	78,408	92,475	85,541	85,541	85,541	92,475	-	173,156	178,697
Living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		100,340	100,340	-	-	-	-	100,340	-	-	-
Intangible assets	3	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		(559,524)	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	1	1	1	-	-	-	-
<b>Total non current assets</b>		<b>68,432,820</b>	<b>69,689,430</b>	<b>67,883,433</b>	<b>74,453,690</b>	<b>74,453,690</b>	<b>74,453,690</b>	<b>61,181,564</b>	<b>677,784</b>	<b>73,999,337</b>	<b>76,367,312</b>
<b>TOTAL ASSETS</b>		<b>129,793,056</b>	<b>159,902,595</b>	<b>77,327,404</b>	<b>190,163,761</b>	<b>190,163,761</b>	<b>190,163,761</b>	<b>171,760,641</b>	<b>(5,829,560)</b>	<b>83,265,842</b>	<b>86,023,313</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions	4	111,658,108	136,395,587	31,899,288	83,375,278	83,375,278	83,375,278	111,511,234	(7,985,424)	56,778,091	58,595,015
Trade and other payables from non-exchange transactions	5	27,423,242	33,033,769	31,841,948	24,008,091	24,008,091	24,008,091	35,454,254	-	49,118,275	50,690,065
Provision		21,094,200	30,786,409	34,150,961	42,808,501	42,808,501	42,808,501	28,032,759	11,276,952	106,595,269	110,006,316
VAT payable		3,606,365	7,772,431	2,977,526	8,479,569	8,479,569	8,479,569	8,681,498	-	2,117,839	2,185,610
Other current liabilities		20,075,913	(18,040,275)	(2)	(19,681,579)	(19,681,579)	(19,681,579)	(18,040,275)	-	-	-
<b>Total current liabilities</b>		<b>183,857,828</b>	<b>189,947,921</b>	<b>100,869,721</b>	<b>138,989,860</b>	<b>138,989,860</b>	<b>138,989,860</b>	<b>165,639,470</b>	<b>3,291,528</b>	<b>214,609,474</b>	<b>221,477,006</b>
<b>Non current liabilities</b>											
Financial liabilities	6	(2)	(2)	(2)	(1)	(1)	(1)	(2)	-	-	-
Provision	7	-	-	-	-	-	-	-	-	-	-
Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		59,856,467	81,258,000	82,437,000	88,650,853	88,650,853	88,650,853	82,437,000	-	-	-
<b>Total non current liabilities</b>		<b>59,856,465</b>	<b>81,257,998</b>	<b>82,436,998</b>	<b>88,650,852</b>	<b>88,650,852</b>	<b>88,650,852</b>	<b>82,436,998</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>243,714,293</b>	<b>271,205,919</b>	<b>183,306,719</b>	<b>227,640,712</b>	<b>227,640,712</b>	<b>227,640,712</b>	<b>248,076,468</b>	<b>3,291,528</b>	<b>214,609,474</b>	<b>221,477,006</b>
<b>NET ASSETS</b>	10	<b>(113,921,237)</b>	<b>(111,303,324)</b>	<b>(105,979,315)</b>	<b>(37,476,951)</b>	<b>(37,476,951)</b>	<b>(37,476,951)</b>	<b>(76,315,827)</b>	<b>(9,121,088)</b>	<b>(131,343,632)</b>	<b>(135,453,693)</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	(113,921,233)	(111,303,323)	(105,979,319)	(37,476,950)	(37,476,950)	(37,476,950)	(50,536,913)	3,821,588	(118,661,831)	(122,459,007)
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>(113,921,233)</b>	<b>(111,303,323)</b>	<b>(105,979,319)</b>	<b>(37,476,950)</b>	<b>(37,476,950)</b>	<b>(37,476,950)</b>	<b>(50,536,913)</b>	<b>3,821,588</b>	<b>(118,661,831)</b>	<b>(122,459,007)</b>

Gauteng: West Rand (DC48) - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Other revenue		5,075,112	4,453,383	11,211,479	45,271,482	45,271,482	45,271,482	3,209,508	37,259,252	38,488,815	39,720,458
Transfers and Subsidies - Operational	1	516,336,531	1,060,849,344	480,892,567	278,915,037	278,915,037	278,915,037	106,370,008	318,977,076	329,503,319	340,047,424
Transfers and Subsidies - Capital	1	92,774,478	79,215,000	190,066,055	3,000,000	3,000,000	3,000,000	63,000,000	1,000,000	1,037,000	1,071,221
Interest		-	1,353,015	2,490,363	6,335,923	6,335,923	6,335,923	801,652	10,736,752	11,091,065	11,445,978
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(55,841,813)	170,938,552	(316,128,365)	(327,992,748)	(327,992,748)	(327,992,748)	(86,617,333)	(381,559,028)	(394,086,308)	(406,609,895)
Finance charges		-	-	-	-	-	-	-	(12,105,000)	(12,504,468)	(12,904,608)
Transfers and Subsidies	1	-	-	5,500	(12,150,000)	(12,150,000)	(12,150,000)	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>558,344,308</b>	<b>1,316,809,294</b>	<b>368,537,599</b>	<b>(6,620,306)</b>	<b>(6,620,306)</b>	<b>(6,620,306)</b>	<b>86,763,835</b>	<b>(25,690,948)</b>	<b>(26,470,577)</b>	<b>(27,229,422)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		49,680	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(1,186,188)	(4,391,364)	(2,808,969)	(4,151,436)	(3,551,436)	(3,551,436)	(3,644,922)	(3,612,012)	(3,111,415)	(3,206,293)
Retention (Capital) (Only V.7.2)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1,136,508)</b>	<b>(4,391,364)</b>	<b>(2,808,969)</b>	<b>(4,151,436)</b>	<b>(3,551,436)</b>	<b>(3,551,436)</b>	<b>(3,644,922)</b>	<b>(3,612,012)</b>	<b>(3,111,415)</b>	<b>(3,206,293)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>557,207,800</b>	<b>1,312,417,930</b>	<b>365,728,630</b>	<b>(10,771,742)</b>	<b>(10,171,742)</b>	<b>(10,171,742)</b>	<b>83,118,913</b>	<b>(29,302,960)</b>	<b>(29,581,992)</b>	<b>(30,435,714)</b>
Cash/cash equivalents at the year begin:	2	2,640,487	18,526,500	9,615,161	10,489,949	9,615,158	9,615,158	3,788,856	-	10,299,962	10,629,561
Cash/cash equivalents at the year end:	2	559,848,287	1,330,944,430	375,343,791	(281,793)	(556,584)	(556,584)	86,907,769	(29,302,960)	(19,282,030)	(19,806,153)

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

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	559,848,287	1,330,944,430	375,343,791	(281,793)	(281,793)	(281,793)	91,739,236	(29,302,960)	(19,282,030)	(19,806,153)
Other current investments > 90 days		(541,324,641)	(1,321,329,275)	(370,510,321)	2,887,500	2,887,500	2,887,500	(64,571,333)	12,942,676	12,681,798	12,994,679
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>18,523,646</b>	<b>9,615,155</b>	<b>4,833,470</b>	<b>2,605,707</b>	<b>2,605,707</b>	<b>2,605,707</b>	<b>27,167,903</b>	<b>(16,360,284)</b>	<b>(6,600,232)</b>	<b>(6,811,474)</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		39,355,242	33,033,769	31,841,948	36,158,091	36,158,091	36,158,091	35,459,754	-	49,118,275	50,690,065
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(10,435,134)	1,983,420	7,450,023	(11,628,503)	(11,628,503)	(11,628,503)	4,741,251	-	2,117,839	2,185,610
Other working capital requirements	3	44,222,606	87,767,171	20,376,705	45,275,016	45,275,016	45,275,016	(28,493,924)	(29,825,329)	29,854,051	30,809,407
Other provisions		37,463	12,746	34,151	23,127	23,126,922	23,126,922	9,992	11,277	106,595	110,006
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>110,605,447</b>	<b>135,530,494</b>	<b>93,819,635</b>	<b>92,931,526</b>	<b>92,931,526</b>	<b>92,931,526</b>	<b>21,699,565</b>	<b>(18,548,377)</b>	<b>187,685,434</b>	<b>193,691,398</b>
<b>Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt Relief</b>		<b>(92,081,801)</b>	<b>(125,915,339)</b>	<b>(88,986,165)</b>	<b>(90,325,819)</b>	<b>(90,325,819)</b>	<b>(90,325,819)</b>	<b>5,468,338</b>	<b>2,188,093</b>	<b>(194,285,666)</b>	<b>(200,502,872)</b>
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
<b>Surplus(shortfall) -Incl Non-Current Creditors Trf to Debt Relief</b>		<b>(92,081,801)</b>	<b>(125,915,339)</b>	<b>(88,986,165)</b>	<b>(90,325,819)</b>	<b>(90,325,819)</b>	<b>(90,325,819)</b>	<b>5,468,338</b>	<b>2,188,093</b>	<b>(194,285,666)</b>	<b>(200,502,872)</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>Rand</b>	<b>N</b>									
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	1,805,604	5,997,794	4,215,191	3,729,132	3,729,132	3,729,132	3,678,612	3,800,005	3,921,606
<i>Roads Infrastructure</i>										
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		1,525,220	308,446	833,748	546,007	546,007	546,007	647,016	668,367	689,755
<i>Furniture and Office Equipment</i>			1,607,645							
<i>Machinery and Equipment</i>		159,645	1,756,447	1,316,790	2,750,000	2,750,000	2,750,000	1,866,600	1,928,198	1,989,900
<b>Total Renewal of Existing Assets</b>	2	324,446	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		324,446								
<b>Total Capital Expenditure</b>	4	2,130,050	5,997,794	4,215,191	3,729,132	3,729,132	3,729,132	3,678,612	3,800,005	3,921,606
<i>Computer Equipment</i>		1,849,666	308,446	833,748	546,007	546,007	546,007	647,016	668,367	689,755
<i>Furniture and Office Equipment</i>			1,607,645							
<i>Machinery and Equipment</i>		159,645	1,756,447	1,316,790	2,750,000	2,750,000	2,750,000	1,866,600	1,928,198	1,989,900
<i>Transport Assets</i>		120,739	2,325,256	2,064,653	433,125	433,125	433,125	1,164,996	1,203,440	1,241,951
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		<b>2,130,050</b>	<b>5,997,794</b>	<b>4,215,191</b>	<b>3,729,132</b>	<b>3,729,132</b>	<b>3,729,132</b>	<b>3,678,612</b>	<b>3,800,005</b>	<b>3,921,606</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	68,992,344	69,689,430	67,883,433	74,453,689	74,453,689	74,453,689	677,784	73,999,337	76,367,312
<i>Roads Infrastructure</i>		533,877	264,624	(49,948)	519,995	519,995	519,995	(13,044)	558,426	576,295
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>		31,606	29,519	249,310	32,199	32,199	32,199	(10,368)	23,147	23,887
<i>Water Supply Infrastructure</i>			14,456	14,456				(119,844)	(123,799)	(127,760)
<i>Sanitation Infrastructure</i>			197,548	197,548						
<i>Infrastructure</i>		565,483	506,147	411,366	552,194	552,194	552,194	(143,256)	457,774	472,422
<i>Community Assets</i>		4,995,575	(8)	(2,338,414)	5,450,074	5,450,074	5,450,074	(10,488)	(10,834)	(11,181)
<i>Heritage Assets</i>		100,340	100,340							
<i>Investment properties</i>		9,200,000	9,200,000	9,300,000	11,401,016	11,401,016	11,401,016	1,543,056	11,449,210	11,815,585
<b>Other Assets</b>		15,192,471	12,634,390	11,608,108	15,511,657	15,511,657	15,511,657			
<i>Biological or Cultivated Assets</i>		161,644	78,408	92,475	85,541	85,541	85,541		173,156	178,697
<i>Intangible Assets</i>		3								
<i>Computer Equipment</i>		(10,842,492)	2,776,848	2,923,008	(9,893,348)	(9,893,348)	(9,893,348)	(173,388)	(179,110)	(184,841)
<i>Furniture and Office Equipment</i>		7,721,798	287,111	81,045	7,169,115	7,169,115	7,169,115	(662,772)	963,526	994,357
<i>Machinery and Equipment</i>		(19,149,163)	1,938,175	2,691,590	(20,299,971)	(20,299,971)	(20,299,971)	(1,040,364)	(610,494)	(630,033)
<i>Transport Assets</i>		40,535,307	29,864,012	30,810,248	41,990,439	41,990,439	41,990,439	1,164,996	34,449,446	35,551,830
<i>Land</i>		20,511,378	12,304,007	12,304,007	22,486,972	22,486,972	22,486,972	27,306,663	28,180,476	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		<b>68,992,344</b>	<b>69,689,430</b>	<b>67,883,433</b>	<b>74,453,689</b>	<b>74,453,689</b>	<b>74,453,689</b>	<b>677,784</b>	<b>73,999,337</b>	<b>76,367,312</b>
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation</b>	7	5,122,816	5,449,847	5,839,402	6,304,848	6,304,848	6,304,848	7,007,292	7,238,530	7,470,166
<b>Repairs and Maintenance by Asset Class</b>	3	1,204,404	4,278,749	643,682	3,911,490	3,911,490	3,911,490	4,889,628	5,050,985	5,212,618
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		129,555	2,561,048	207,871	3,151,456	3,151,456	3,151,456	3,161,628	3,265,961	3,370,473
<i>Housing</i>										
<b>Other Assets</b>		129,555	2,561,048	207,871	3,151,456	3,151,456	3,151,456	3,161,628	3,265,961	3,370,473
<i>Biological or Cultivated Assets</i>										
<i>Computer Equipment</i>		156,255	110,540	57,234	143,660	143,660	143,660	584,004	603,276	622,581
<i>Transport Assets</i>		918,594	1,607,161	378,577	616,374	616,374	616,374	1,143,996	1,181,748	1,219,564
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>6,327,220</b>	<b>9,728,596</b>	<b>6,483,084</b>	<b>10,216,338</b>	<b>10,216,338</b>	<b>10,216,338</b>	<b>11,896,920</b>	<b>12,289,515</b>	<b>12,682,784</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		15.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		6.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>		1.8%	6.2%	0.9%	5.3%	5.3%	5.3%	721.4%	6.8%	6.8%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Prop</i>		2.2%	6.2%	0.9%	5.3%	5.3%	5.3%	721.4%	6.8%	6.8%