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## **Guidance Note 2: Assessment Criteria, Process and Timeframes**

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<b>TITLE</b>	<b>GUIDANCE NOTE 2: ASSESSMENT CRITERIA, PROCESS AND TIMEFRAMES, METRO PREPARATIONS FOR TRADING SERVICES INFRASTRUCTURE FINANCING REFORMS</b>
<b>Purpose</b>	To provide further guidance to metropolitan municipalities preparing for the introduction for trading services of a performance-based finance incentive component of the Urban Settlements Development Grant, as set out in the Division of Revenue Bill, 2024, page 232, with reference to allocations set out in Schedule 4, Part B, page 44.
<b>Scope</b>	The scope of the reform covers the water and sanitation, electricity and energy, and solid waste management services of metropolitan municipalities.
<b>Phasing</b>	Although the DORA 2024 focuses upon water and sanitation, the phasing will start with both water and sanitation and electricity and energy in 2024/25, with Solid Waste Management currently envisaged from 2025/26.
<b>Target audience</b>	Accounting officers and officials responsible for the management of trading services and shared services that support delivery of the trading services (engineering, financial, and shared services such as billing and revenue, customer relations, human resources, etc.) in metropolitan municipalities.
<b>Must be read together with</b>	<ul style="list-style-type: none"> <li>• Division of Revenue Act 2024</li> <li>• Explanatory Memorandum, Annexure W1, p108 (Urban Settlements Development Grant), p121 (improving efficiency of urban utility services)</li> <li>• USDG framework, p231 (infrastructure financing reforms)</li> <li>• Schedule 4, Part B, p44 (USDG allocations)</li> <li>• Guidance Note: Metro preparations for the introduction of trading services infrastructure financing reforms, (now referred to as Guidance Note 1)</li> <li>• Resource document A: Developing and implementing municipal water business turnaround strategies.</li> </ul>

## Terminology

1	Performance-based	Access to the finance incentive will depend upon a metro achieving specified performance indicators/ metrics and targets for the trading service, as set out in approved metro plans linked to the reform.
2	Incentive	The grant component is intended to reward the recipient for achievement of metrics and targets it sets in its plans for trading services.
3	Grant component	This refers to the trading services window of the USDG.
4	<ul style="list-style-type: none"> <li>• Long term</li> <li>• Medium term</li> <li>• Short term</li> </ul>	Trading services performance history: Over the past 20 years (from 2004); Over the past 10 years (from 2014); and Over the past 5 years (from 2019, pre-Covid-19).
5	USDG	Urban Settlements Development Grant.
6	DORB	Division of Revenue Bill, 2024.

7	Metro Trading Services	<ul style="list-style-type: none"> <li>• electricity, water and sanitation, and solid waste management.</li> <li>• infrastructure services for which consumption or service charges are levied</li> <li>• tariffs determined and managed with intention to make a surplus (profit) on the delivery of the services.</li> <li>• surplus (after full costs) is required to provide (a) for capital investments and business improvements necessary for long-term viability; and (b) thereafter, for contributions to the rates and general account.</li> </ul>	
8	Metro Trading Services Reform	<ul style="list-style-type: none"> <li>• <b>what is to be achieved:</b> establish operationally and financially sustainable metropolitan trading services that improve capital and infrastructure spending and overall service delivery performance.</li> <li>• <b>how it will be achieved (theory of change):</b> regulatory changes, financial incentives, and technical and policy capacity required to support metro institutional, governance and financial transparency reforms, and better use of grants, private finance and own resources.</li> </ul>	
9	Metro Trading Services Programme	<ul style="list-style-type: none"> <li>• <b>Allocated financial resources</b>, including the incentive component to reward metro achievement of targets.</li> <li>• <b>Associated regulatory requirements</b> such as regarding financial transparency.</li> </ul>	<b>Consolidated set of KPIs / targets</b> <ul style="list-style-type: none"> <li>• institutional change</li> <li>• infrastructure and operational performance.</li> </ul>
		<b>Implementation arrangements</b> (delivery vehicles) to: <ul style="list-style-type: none"> <li>• support achievement of reforms; and</li> <li>• support metros to access the finance incentive.</li> </ul>	

## 1. Introduction and background:

- 1.1 The purpose of this Metro Trading Services Reform Guidance Note 2 is to provide further guidance to metropolitan municipalities preparing for the introduction for trading services of a performance-based finance incentive component of the Urban Settlements Development Grant, as set out in the Division of Revenue Bill, 2024, page 232, with reference to allocations set out in Schedule 4, Part B, page 44. It follows the earlier Guidance Note issued on 1<sup>st</sup> April 2024, now referred to as Guidance Note 1.
- 1.2 **Trading services** are services for which consumption or service charges are levied: electricity, water and sanitation, and solid waste management. Tariffs should be determined and managed with the intention to make a surplus (profit) on the delivery of the services. The surplus (after full costs) is required to provide firstly, for capital infrastructure investments and other business improvements required for long-term viability; and secondly, for contributions to the rates and general account.
- 1.3 Public and community services, on the other hand, are those municipal services which must and do rely upon city property rates revenues. These include health, community, housing, development governance, administrative, planning, and security functions. Metros whose property rates account must also support loss-making trading services are in a very weak financial position.
- 1.4 **Metro Trading Services Reform** covers the trading services (water and sanitation, electricity and energy, and solid waste management) of metropolitan municipalities, and refers to (a) **what is to be achieved** (establish operationally and financially sustainable metropolitan trading services that improve capital infrastructure spending and overall service delivery performance) and (b) **how it will be achieved** (theory of change: regulatory changes, financial incentives, and technical and policy capacity, to support metro institutional, governance and financial transparency reforms; and better use of grants, private finance and own resources).
- 1.5 The **Metro Trading Services Programme (MTSP)** is the national programme (under design, as of August 2024) to deliver the Reform, and consists of (a) the **allocated financial**

**resources** and associated regulatory requirements, supported by (b) sets of **KPIs/ targets regarding institutional change and operational performance**, achievement of which will be rewarded by the incentive component (the fuel in the tank); and (c) **Implementation capacity** to support achievement of reforms, and support metros to access the finance incentive, through policy and technical support.

## 2. Standardising the names of plans:

- 2.1 As the MTSP work has proceeded, it has become apparent that some of the planning terminology used initially was too restrictive, and requires to be generalised and standardised, to be fully applicable to all trading services at all metros.
- 2.2 Furthermore, although programme design is still underway, it appears likely that Metro Councils will need to agree to specific key performance indicators, achievement of which will permit incentive funds to be transferred. This further **Trading Services Reform Performance Improvement Action Plan** will require the use of a standard template, unlike earlier documents. This template will be available from November 2024.
- 2.3 Accordingly, the more general standard terminology, to be used in future for each trading service is as follows and set out in Table 1 below:
- **Trading Service Reform Strategy (TSRS: Document A)**. This is the main reform document which has with three annexures A1, A2 and A3:
    - **Annexure A1:** Institutional Road Map (IRR – A1);
    - **Annexure A2:** Business and Investment Plans (B&IPs – A2); and
    - **Annexure A3:** a further-developed plan (PIAP – A3), with more precise institutional and operational/ service delivery KPIs clarified and agreed.
  - Document A with its three annexures is required for each trading service.

Table 1 Standard terminology for reform documents required for each trading service

	Name in DORA	Meaning	Generalised name to be applied per trading service
<b>A</b>	Council - approved water turnaround strategy	<ul style="list-style-type: none"> <li>• Overall W and S turnaround strategy, outlining institutional and operational strategy</li> <li>• Council-approved, submit by 31 July 2024</li> </ul>	<b>Trading Service Reform Strategy (TSRS) (Document A), developed per sector:</b> <ul style="list-style-type: none"> <li>• Water and Sanitation (W&amp;S) TSR Strategy</li> <li>• Electricity and Energy (E&amp;E) TSR Strategy</li> <li>• Solid Waste Management (SWM) TSR Strategy.</li> </ul>
<b>A1</b>	Roadmap on institutional reforms	<ul style="list-style-type: none"> <li>• High level road-map of W and S institutional and governance reforms</li> <li>• Submit by 30 September 2024</li> </ul>	<b>Annexure A1: TSR Institutional Road Map:</b> <ul style="list-style-type: none"> <li>• Water and Sanitation (W&amp;S) TSR IRM</li> <li>• Electricity &amp; Energy (E&amp;E) TSR IRM</li> <li>• Solid Waste Management (SWM) TSR IRM.</li> </ul>
<b>A2</b>	Water and sanitation business and investment plan/s	<ul style="list-style-type: none"> <li>• W and S business and investment plan/s consistent with water services development plan</li> <li>• Submit by 30 September 2024.</li> </ul>	<b>Annexure A2: TSR Business &amp; Investment Plans (B&amp;IPs):</b> <ul style="list-style-type: none"> <li>• Water and Sanitation (W&amp;S) TSR B&amp;IP</li> <li>• Electricity and Energy (E&amp;E) TSR B&amp;IP</li> <li>• Solid Waste Management (SWM) TSR B&amp;IP.</li> </ul>
<b>A3</b>	N/A	<ul style="list-style-type: none"> <li>• Performance Improvement Action Plan: with institutional and operational/ service delivery KPIs and targets defined, clarified and agreed</li> </ul>	<b>Annexure A3: TSR Performance Improvement Action Plan:</b> <ul style="list-style-type: none"> <li>• Water and Sanitation (W&amp;S) TSR PIP</li> <li>• Electricity and Energy (E&amp;E) TSR PIP</li> <li>• Solid Waste Management (SWM) TSR PIP.</li> </ul>

### 3. Achieving implementation efficiencies:

- 3.1 Deadlines were set for submission by metro municipalities of W and S TSRS (A) by 31 July 2024, and W&S TSR IRM (A1) and TSR B&IPs (A2) by 30 September 2024. Metros will thereafter develop W&S PIAPs (A3) according to a standard template, also be approved by Council since it involves budgetary commitments.
- 3.2 However there are clear efficiency gains, for both metros and the national assessment and support capacity, for metros seeking to advance trading sector reforms across two sectors at once. It will necessarily be the case that the institutional road maps (A1: IRMs) for W&S and E&E will be equivalent, run in parallel, or even identical. Similarly, Council approval must cover the A3s of each trading service, which will greatly be facilitated if obtained for both trading services at the same time, probably with budget documents in March 2025.
- 3.3 Central capacity for assessment and support will also be used more efficiently if it is deployed across several sectors, rather than per sector. In addition, recent assessment work on Electricity and Energy has revealed both greater urgency and readiness than anticipated.
- 3.4 These developments in programme conceptualisation and design make it possible to invite metros to enter the programme in respect of their Electricity and Energy services earlier than anticipated.
- 3.5 Metros which are ready to do so are invited to submit documents A, A1 and A2 in respect of Electricity and Energy by 31 October 2024, which will be assessed and feedback given during November 2024.
- 3.6 Templates for A3, which will only become available in November 2024, will need to be prepared for both water and sanitation and electricity and energy, and agreed and finalised for Council approval as part of the budget process for the 2025/26 MTREF.
- 3.7 Solid Waste Management is anticipated to enter the programme from July 2026, also earlier than originally indicated.
- 3.8 Deadlines for submission of documents for the three trading services is set out in Table 2:

*Table 2 Dates for metro submission of documents*

	<b>Metro Trading Service</b>	<b>Water &amp; Sanitation</b>	<b>Electricity &amp; Energy</b>	<b>Solid Waste Management</b>
<b>A</b>	<b>Trading Sector Reform Strategy (TSRS) (main doc):</b> <ul style="list-style-type: none"> <li>• W&amp;S TSR Strategy</li> <li>• E&amp;E TSR Strategy</li> <li>• SWM TSR Strategy</li> </ul>	31 July 2024	31 Oct 2024	31 July 2025
<b>A1</b>	<b>Annexure A1: TSR Institutional Road Map:</b> <ul style="list-style-type: none"> <li>• W&amp;S TSR IRM</li> <li>• E&amp;E TSR IRM</li> <li>• SWM TSR IRM</li> </ul>	30 Sept 2024	31 Oct 2024	31 July 2025
<b>A2</b>	<b>Annexure A2: TSR Business &amp; Investment Plans (B&amp;IPs):</b> <ul style="list-style-type: none"> <li>• W&amp;S TSR B&amp;IP</li> <li>• E&amp;E TSR B&amp;IP</li> <li>• SWM TSR B&amp;IP</li> </ul>	30 Sept 2024	31 Oct 2024	31 July 2025
<b>A3</b>	<b>Annexure A3: TSR Performance Improvement Action Plan:</b> <ul style="list-style-type: none"> <li>• W&amp;S TSR PIP</li> <li>• E&amp;E TSR PIP</li> <li>• SWM TSR PIP</li> </ul>	Template available November 2024 <ul style="list-style-type: none"> <li>• Metros develop drafts for MYBR in Jan/Feb 2025.</li> <li>• Final drafts at benchmarking in April/May 2025.</li> <li>• Council approval of final documents (A, A1, A2 and A3).</li> </ul>		<ul style="list-style-type: none"> <li>• Drafts mid-year Jan 2026</li> <li>• Final drafts benchmarking April 2026.</li> <li>• Council approval (A, A1, A2 and A3).</li> </ul>

#### 4. Metro Trading Services Programme (MTSP) framework:

- 4.1 From a metro perspective, the programme consists of compulsory and non-compulsory but incentivised parts.

Trading services financial transparency requirements are compulsory: all metro municipalities will be required to provide separate comprehensive financial statements for their trading service, within their overall municipal financial statements. The requirements for this, including specimen financial statements, are being communicated separately.

- 4.2 Access to the finance incentive is not compulsory, but is incentivised, based on metro performance against institutional and operational targets set in Council-approved **Trading Sector Reform Strategies (TSRS)** and its annexures (A, A1, A2 and A3) that meet the criteria set out here.

Each metro will define their own performance improvement and associated institutional and operational performance targets in line with the basic principles of the trading services reform (single point of accountability; financial transparency; etc). At the extreme, a rejection of those principles renders the metro ineligible for the performance incentive.

- 4.3 The introduction over the medium term of the performance-based incentive USDG component for trading services is not intended or planned to disrupt baseline USDG allocations already committed to existing projects. It is specifically intended to reward metros who embark upon trading services reform as indicated here.
- 4.4 Metros whose Trading Service Reform planning documentation is of insufficient quality, or otherwise does not comply with the requirements outlined here, will not have access to the performance-based incentive. They will have the opportunity, with assistance, to improve their planning and to resubmit in subsequent years.
- 4.5 Funding for the incentive will flow through each year's Division of Revenue Bill/ Act. Therefore projected allocations will be finalised in the DoRB. Failure to meet performance milestones and therefore qualify for the incentive will require budget adjustments in the main budget adjustments process.

#### 5. Outline of process of MTSP development, design and implementation:

- 5.1 The MTSP is currently under development, just as metros are preparing their trading sector reform strategies for water and sanitation. The following provides an overview of what has been done, what is currently underway, and what is planned for the period to June 2025.
- 5.2 Processes already accomplished or nearing completion include NT's conditional grant review, DoRA 2024 with requirements regarding strategy and planning documentation to be submitted in respect of water and sanitation as the trading service leading the reform; the Guidance Note issued on 1 April 2024; and initial metro and sector engagements for Electricity and Energy, Solid Waste Management.
- 5.3 Processes which are currently underway include implementing NT's review of conditional grants, metro submissions of water and sanitation strategy and planning documentation due on 31 July 2024; and the commencement of technical assessments in support of the design of the performance incentive, a necessarily comprehensive process involving a matrix of sectoral and metro assessments.
- 5.4 Processes planned for the next 12 months include:

**August 2024 to  
October 2024**

- assessment and feedback on W&S A1
- metro submission of W&S A2 and A3 on 30 September 2024

	<ul style="list-style-type: none"> <li>sectoral and metro technical assessments to inform development of sectoral KPIs for participating metros;</li> <li>metro submissions of E&amp;E A, A1, and A2 on 31 October 2024.</li> </ul>
<b>November 2024 to June 2025</b>	<ul style="list-style-type: none"> <li>Metros generate W&amp;S A3 and E&amp;E A3 (supported)</li> <li>Further work on design of finance incentive</li> <li>First allocations under finance incentive reflected in DoRB 2025</li> <li>NT agreements on overall funding of incentive programme.</li> </ul>
<b>July 2025 onwards</b>	<ul style="list-style-type: none"> <li>First allocations of incentive funding available to metros on achievement of agreed KPIs in A3.</li> </ul>

5.5 Metro participation in the sectoral and metro technical assessments from August onwards, which will be as light-touch as possible, is completely separate from the assessment of W and S submissions described in the next section.

## 6. Assessment of W & S submissions: process:

Metro submissions of W and S documentation will be reviewed by interdepartmental teams convened by NT, which will apply the criteria set out in the following section, planned according to the timetable below:

<b>W&amp;S TSRS (A)</b>	Submissions received 31 July 2024 Assessment process 7 – 21 August 2024 Written assessment sent to metro CM 31 August 2024
<b>W&amp;S IRM (A1)</b>	Submissions received 30 September 2024 Assessment process 7 – 21 October 2024
<b>W&amp;S B&amp;IPs (A2)</b>	Written assessment sent to metro CM 31 October 2024

## 7. Assessment of W & S submissions: criteria

The criteria to be applied to assess the three submissions are as set out below. Equivalent criteria will be applied in respect of Electricity and Energy submissions due 31 October 2024.

### 7.1 W&S TSR Strategy A1 (due 31 July 2024)

#### ***(Water & Sanitation Trading Services Reform Strategy)***

No specific format is required for the strategy, but documentation supplied should address all of the following criteria:

	<b>Criterion</b>	<b>Comment/Question</b>
1	Does the W&S TSRS recognise and document the trends in services performance and the underlying drivers of these trends?	<ul style="list-style-type: none"> <li>Is a long-term track record of W&amp;S service delivery and financial performance provided?</li> <li>Does it cover all aspects of infrastructure investment, revenues, operations, including NRW, cash recoveries and customer relations?</li> <li>Does it address long-term reasons for the history of performance?</li> </ul>
2	Does the W&S TSRS recognise and document institutional and governance arrangements and their implications for service delivery performance?	<ul style="list-style-type: none"> <li>Is there a historical and current self-assessment of W&amp;S governance and decision-making?</li> <li>Are facts of, and reasons for, decision-making on W&amp;S (capital infrastructure investment, tariffs, credit control, support services) over the long-term provided?</li> </ul>

3	Does the W&S TSRS adequately recognise the roles of all components of an effective utility?	<ul style="list-style-type: none"> <li>• Is there sufficient reflection of the application of the Seven box model (see Resource document released with the Guidance Note on 1 April 2024)?</li> </ul>
4	Does the W&S TSRS provide a clear overall direction?	<ul style="list-style-type: none"> <li>• Does it indicate how sufficient management capacity will be ensured?</li> <li>• Does it offer a realistic prospect of success?</li> </ul>
5	Does the W&S TSRS sufficiently outline an institutional and governance road map?	<ul style="list-style-type: none"> <li>• Does it indicate steps to establishing a single point of management accountability?</li> <li>• Does it indicate steps towards financial transparency?</li> <li>• Does it address concrete measures to protect W&amp;S governance? (recognising that details will be provided in later submissions).</li> </ul>
6	Does the W&S TSRS sufficiently outline capital investment & operational business plans	<ul style="list-style-type: none"> <li>• Does it provide for urgently necessary operational initiatives and capital infrastructure projects?</li> <li>• Does it provide an indication of the intended approach to funding the capital infrastructure investments and operational plans? (recognising that details will be provided in later submissions).</li> </ul>

## 7.2 Institutional Road Map (due 30 September 2024)

### ***(Water & Sanitation Institutional Road Map (IRM))***

No specific format is required for the road map, but documentation supplied should address all of the following criteria:

	<b>Criterion</b>	<b>Comment</b>
1	Does the W&S I&GRM show clear steps and timelines to establish a single point of management accountability?	<ul style="list-style-type: none"> <li>• Are there clear indications of the steps to be taken, and the expected timelines (short, medium and long-term)</li> <li>• Are there indications of effective and functional HoD's control of all trading services operations and support</li> <li>• Are there indications of when HoD's responsibility for performance and compliance will be established.</li> </ul>
2	Does W&S I&GRM indicate a path towards obtaining sufficient W&S management, and change management, capacity, as required?	<ul style="list-style-type: none"> <li>• Are there indications of technical capacity and capability, systems, change leadership, additional to current, as required?</li> <li>• Are there indications of the change management and leadership to support the establishment of single point of management accountability?</li> <li>• Are there indications of capability to support to execution of the changes required?</li> </ul>
3	Does the W&S I&GRM show a path to governance arrangements which will protect and re-enforce W&S TSRS?	<ul style="list-style-type: none"> <li>• Is there a demonstration of a clear path and timelines to achieve new governance arrangements.</li> <li>• Is there a demonstration of focus on and accountability for long-term performance?</li> </ul>
4	Does the W&S I&GRM show a path rapidly achieve financial transparency standards required to support the W&S TSRS?	<ul style="list-style-type: none"> <li>• Are there plans and dates to publish separate W&amp;S financial statements within overall metro AFS (per NT specimen and instructions issued separately)</li> <li>• Is there a plan to publish with the AFS a full statement of transactions between the metro and trading service (share of equitable share, conditional grants, other revenues, trading services contribution to/from metro rates account, cash, loans, etc.).</li> </ul>

## 7.3 Business and investment plans (due 30 September 2024)

### ***(Water & Sanitation business & investment plans (W&S B&IPs))***



To facilitate submission of existing business improvement and investment plans which are relevant to and supportive of the TSRS, no specific format is required. The submission may also therefore consist of multiple business and investment plans. However, care should be taken that collectively the plans submitted should address all the following criteria:

	<b>Criterion</b>	<b>Comment</b>
<b>1</b>	Do the W&S B&IPs include commercial plans?	<ul style="list-style-type: none"> <li>• Are there commercial plans (customer relations, billing, collection, financials), tariff structuring, etc which contribute towards trading services operational effectiveness and financial solvency.</li> <li>• Are there indications of how the commercial and social challenges (billing and collection, etc) will be addressed?</li> </ul>
<b>2</b>	Do the W&S B&IPs include appropriate capital investment plans?	<ul style="list-style-type: none"> <li>• Are there indications of specific and prioritised engineering and capital infrastructure projects (sanitation improvements, NRW reduction, etc)?</li> <li>• Do they contribute towards trading services operational effectiveness and financial solvency (loss-reducing or surplus-increasing investments)?</li> <li>• Is there a provisional capex and infrastructure plan (5-year plan, 10-year perspective)?</li> </ul>
<b>3</b>	Do the W&S B&IPs show metro commitment and urgency how they will be funded?	<ul style="list-style-type: none"> <li>• Are there indications of increased allocation of capital funds (metro prioritisation of W&amp;S capital investment requirements)</li> <li>• Are there indications of increased use of private and development finance and expertise (to supplement declining public sector resources).</li> </ul>
<b>4</b>	Do the W&S B&IPs show the necessary project implementation capacity?	<ul style="list-style-type: none"> <li>• Is there an indication of the previous history of ability to implement &amp; spend?</li> <li>• Are there plans to supplement project implementation capacity?</li> <li>• Are implementation timelines provided?</li> </ul>
<b>5</b>	Do the W&S B&IPs collectively show a path towards operational effectiveness and financial solvency?	<ul style="list-style-type: none"> <li>• Is there an overall financial summary of the plans submitted?</li> <li>• Is there a tabulation of the expected full financial impact annually (opex, capex, revenues, debt, etc)</li> <li>• Is there an indication of existing debt levels, projections for the future, and the funding gaps after city budget allocations.</li> </ul>

## 8. Conclusion:

Additional Guidance notes will be issued as the MTS reform programme and finance incentive are further developed.

## 9. Contact for queries or support:

If Metros require further information or support in relation to the contents of this Guidance Note, they should direct their enquiries to:

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