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Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

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Date: 01 November 2026
To: All Regional Offices and Clients

SUBJECT: CLOSURE OF REGIONAL ABSA BANK ACCOUNTS AND IMPLEMENTATION OF NEW BANKING ARRANGEMENTS

Dear Valued Client / Regional Office

Government Printing Works (GPW) advises all clients and regional offices that the following ABSA bank accounts will close permanently on **30 November 2026**:

- **ABSA Polokwane**: 4057113947
- **ABSA East London**: 4057113971
- **ABSA Mmabatho**: 4057113840

With immediate effect, direct all payments to the appropriate account below according to the type of transaction.

Account Holders

Account holders must pay in the ABSA Pretoria account and use the relevant invoice number as payment reference.

- **Payment term** : Invoice payable within 30 days
- **Account holder** : Government Printing Works
- **Account** : ABSA Pretoria
- **Account number** : 1044610074
- **Branch code** : ABSA Universal Branch Code 632005
- **Payment reference:** Invoice number

SUBJECT: CLOSURE OF REGIONAL ABSA BANK ACCOUNTS AND IMPLEMENTATION OF NEW BANKING ARRANGEMENTS

Cash Customers

Cash customers in all regions, including Zandfontein, must pay into the ABSA Publications account and use the quotation number beginning with “SQUO” as the payment reference.

- **Payment term** : Invoice payable within 30 days
- **Account holder** : Government Printing Works
- **Account** : ABSA Publications
- **Account number** : 4057114032
- **Branch code** : ABSA Universal Branch Code 632005
- **Payment reference:** Quotation number beginning with “SQUO”

eGazette Customers

eGazette cash customers must pay into the ABSA Advertisements account and use the quotation number beginning with “QUO” as the payment reference.

- **Payment term** : Cash on delivery
- **Account holder** : Government Printing Works
- **Account** : ABSA Advertisements
- **Account number** : 4057114016
- **Branch code** : ABSA Universal Branch Code 632005
- **Payment reference:** Quotation number beginning with “QUO”

Thank you for your cooperation and continued support during this transition.

PP

MS. ALINAH FOSI

CHIEF EXECUTIVE OFFICER

DATE: 10/11/2026

DEPARTMENT OF CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

NO. 8184 **16 November 2026**

LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT, 2000 (ACT NO. 32 OF 2000)

UPPER LIMITS OF TOTAL REMUNERATION PACKAGES OF MUNICIPAL MANAGERS AND MANAGERS DIRECTLY ACCOUNTABLE TO MUNICIPAL MANAGERS

Under the powers vested in me by section 72(2A) of the *Local Government: Municipal Systems Act,* 2000 (Act No. 32 of 2000) read in conjunction with the *Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers*, issued in terms of Government Notice No. 21 as published under *Government Gazette* No. 37245 of 17 January 2014, I, Velenkosini Hlabisa, the Minister for Cooperative Governance and Traditional Affairs, hereby after –

(a) consultation with the bargaining council established for municipalities, Minister of Finance, Minister for Public Service and Administration, MECs responsible for local government, and organised local government; and
(b) taking into consideration the matters as set out in regulation 35 of the Regulations

determine the upper limits of the total remuneration packages payable to municipal managers and managers directly accountable to municipal managers as set out in the Schedule.

MR VELENKOSINI HLABISA, MP
MINISTER FOR COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS
DATE: 16/11/2026

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SCHEDULE

Preamble

Having regard to the upper limits of salaries of senior managers as set out below, the need to prioritise service delivery to communities and to sustain viable local government and the fiscal capacity of different categories of municipalities, this Notice provides a strategic framework for remuneration of senior managers across all municipalities.

The development of this Notice took into consideration the core reward principles aimed at ensuring an appropriate remuneration mix and sought to ensure that the remuneration of senior managers is cost-effective, consistent, internally equitable, externally competitive and aligned to the achievement of the objectives of municipalities while providing a uniform remuneration framework for local government.

The upper limits constitute an integral part of the human resource value chain in building resilient administrative institutions underpinned by the intent to enable municipalities to attract, appoint and retain suitably qualified and competent senior managers necessary for effective performance of their functions.

To strengthen the capacity of municipalities, this Notice reinforces the statutory obligation binding on municipalities to appoint senior managers who meet the minimum prescribed competencies, higher education qualifications, work experience and knowledge as provided for in *Government Gazette* No. 37245.

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Definitions

1. In this Schedule, unless the context indicates otherwise, a word or phrase to which a meaning has been assigned in the *Local Government: Municipal Systems Act,* 2000 (Act No. 32 of 2000) as amended (hereafter referred to as "the Act") and *Government Gazette* No. 37245 has that meaning –

"in-job" means the number of years in-job in the same position in the same municipality for the purpose of implementing pay progression;

"job evaluation'' means the systematic process of assessing the job content and ranking jobs according to a consistent set of job characteristics to create a job worth hierarchy that determines and illustrates where each job fits in the municipality relative to other jobs in the municipality;

"immediately" means in this context within a period of six months after lapsing of the employment contract;

"**municipal categorisation**" or "**municipal grade**" means the grade assigned to a municipality in terms of this Notice, and both terms shall be interpreted as having the same meaning. For the avoidance of doubt, these terms do not refer to the grading or evaluation of individual posts of employees;

"notch" means an incremental point within a salary scale for a post, reflecting a predetermined remuneration amount within the same salary level or grade, and forming the basis for pay progression subject to the prescribed criteria;

"NQF" refers to the National Qualifications Framework prescribed by regulations issued in terms of the *South African Qualifications Authority Act,* 1995 (Act No. 58 of 1995);

"pay progression" means the structured movement of a senior manager from one salary notch to a higher salary notch within the same salary level or grade, in accordance with this Notice and subject to the senior manager meeting the prescribed performance and eligibility requirements;

"personal-to-incumbent" means the protection of current contractual terms and conditions applicable to an employee, including benefits, who has accepted a specific remuneration package, where that package may not conform to all aspects of the remuneration policy or any applicable determinations;

"**Regulations**" means the Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers issued in terms of Government Notice No. 21 as published under *Government Gazette* No. 37245 of 17 January 2014;

"remote allowance" means a non-pensionable allowance, determined through the remoteness index, payable by a municipality to attract and retain suitably qualified and competent senior managers to a geographically remote area where the approved pay scales are not sufficient to attract such managers;

"salary level or grade" means the level determined for a post in terms of an approved job evaluation system, representing the relative value of that post within the municipality and forming the basis upon which the applicable salary scale or total remuneration package is determined;

"salary scale" means the structured range consisting of a minimum, lower, midpoint, upper, maximum and, where applicable, incremental salary notches, within which a senior manager may be remunerated in accordance with the Notice;

"senior manager" means a senior manager as defined in regulation 1 of the Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers issued in terms of Government Notice No. 21 as published under *Government Gazette* No. 37245 of 17 January 2014;

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"total remuneration package" means the total annual guaranteed pay of a senior manager, including the basic salary, housing, motor vehicle, pension contributions, medical aid contributions but excludes a variable pay;
"total municipal equitable share" means the equitable share of revenue that is provided to a metropolitan, district or local municipality for the 2025/26 financial year in terms of section 227(1) of the Constitution of the Republic of South Africa, 1996, to enable the municipality to provide basic services and perform the functions assigned to it, but excludes the regional services council replacement grant for district municipalities;
"total municipal income" means the gross income in respect of a metropolitan, district or local municipality based on actual income as stated in the audited financial statements of that municipality for the 2025/26 financial year. For the purpose of this meaning –

(a) The gross income for a municipality includes the following -
    (i) rates on property;
    (ii) fees for services rendered by the municipality or on its behalf by a municipal entity;
    (iii) surcharges;
    (iv) other authorised taxes;
    (v) levies and duties;
    (vi) income from fines for traffic offences and contravention of municipal by-laws or legislation assigned to the local sphere of government;
    (vii) regional services council replacement grant for district municipalities;
    (viii) interest earned on invested funds other than national and provincial conditional grants;
    (ix) rental for the use of municipal movable or immovable property; and
    (x) amounts received as agent for other spheres of government.
(b) The gross income excludes -
    (i) transfers and / or grants from the national fiscus and provincial fiscus, with the exception of the regional services council replacement grant for district municipalities; and
    (ii) all value added tax (VAT) refunds.

"total population" means the official statistics of the population residing in the area of jurisdiction of a metropolitan, district or local municipality, as determined by the Statistician-General for the 2022 Census, in terms of section 14(7) of the *Statistics Act,* 1999 (Act No. 6 of 1999); and
"upper limits" means the applicable total remuneration package values as contained in the Notice.

Allocation of number of points for total municipal income

2. The number of points allocated for the total municipal income of a municipality is as follows:

TOTAL MUNICIPAL INCOME		
FROM	**TO**	**NUMBER OF POINTS**
R0	R 17 597 171	1
R 17 597 172	R 18 845 354	2
R 18 845 355	R 21 240 086	3
R 21 240 087	R 22 804 387	4

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TOTAL MUNICIPAL INCOME		
FROM	**TO**	**NUMBER OF POINTS**
R 22 804 388	R 26 285 859	5
R 26 285 860	R 28 326 858	6
R 28 326 859	R 30 391 034	7
R 30 391 035	R 31 782 063	8
R 31 782 064	R 35 909 933	9
R 35 909 934	R 39 057 150	10
R 39 057 151	R 40 863 838	11
R 40 863 839	R 46 193 491	12
R 46 193 492	R 50 741 046	13
R 50 741 047	R 53 683 219	14
R 53 683 220	R 57 873 835	15
R 57 873 836	R 61 967 783	16
R 61 967 784	R 66 060 587	17
R 66 060 588	R 71 726 482	18
R 71 726 483	R 79 584 055	19
R 79 584 056	R 81 266 623	20
R 81 266 624	R 84 995 844	21
R 84 995 845	R 96 702 574	22
R 96 702 575	R 97 836 953	23
R97 836 954	R 107 684 734	24
R 107 684 735	R 118 476 604	25
R 118 476 605	R 129 466 019	26
R 129 466 020	R 136 940 053	27
R 136 940 054	R 142 550 177	28
R 142 550 178	R 155 471 746	29
R 155 471 747	R 169 006 459	30
R 169 006 460	R 176 920 118	31
R 176 920 119	R 183 694 390	32
R 183 694 391	R 199 451 446	33
R 199 451 447	R 208 092 295	34
R 208 092 296	R 226 192 504	35
R 226 192 505	R 232 573 807	36
R 232 573 808	R 238 955 108	37
R 238 955 109	R 245 867 097	38
R 245 867 098	R 258 020 619	39
R 258 020 620	R 277 379 097	40
R 277 379 098	R 302 749 006	41
R 302 749 007	R 343 233 161	42
R 343 233 162	R 373 088 142	43
R 373 088 143	R 399 697 938	44
R 399 697 939	R 440 814 488	45
R 440 814 489	R 479 157 257	46
R 479 157 258	R 520 835 140	47
R520 835 141	R 566 138 232	48
R 566 138 233	R 615 381 863	49
R 615 381 864	R 695 891 564	50
R 695 891 565	R 859 079 829	51

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TOTAL MUNICIPAL INCOME		
FROM	**TO**	**NUMBER OF POINTS**
R 859 079 830	R 933 803 996	52
R 933 803 997	R 1 102 735 882	53
R 1 102 735 883	R 1 197 204 859	54
R 1 197 204 860	R 1 416 989 934	55
R 1 416 989 935	R 1 921 994 223	56
R 1 921 994 224	R 3 085 479 534	57
R 3 085 479 535	R 5 846 451 415	58
R 5 846 451 416	R 11 135 601 897	59
R 11 135 601 898	Above	60

Allocation of number of points for total population

3. The number of points allocated for the total population of a municipality is as follows:

TOTAL POPULATION		
FROM	**TO**	**NUMBER OF POINTS**
0	78 269	1
78 270	92 082	2
92 083	103 596	3
103 597	117 593	4
117 594	132 991	5
132 992	145 589	6
145 590	159 587	7
159 588	173 584	8
173 585	188 982	9
188 983	209 977	10
209 978	233 774	11
233 775	261 770	12
261 771	295 363	13
295 364	331 757	14
331 758	382 149	15
382 150	440 939	16
440 940	510 928	17
510 929	593 513	18
593 514	690 097	19
690 098	804 877	20
804 878	937 854	21
937 855	1 093 229	22
1 093 230	1 283 597	23
1 283 598	1 503 361	24
1 503 362	1 787 513	25
1 787 514	2 155 650	26
2 155 651	2 602 176	27
2 602 177	3 127 087	28
3 127 088	4 507 475	29
4 507 476	above	30

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Allocation of number of points for total municipal equitable share

4. The number of points allocated for the total municipal equitable share of a municipality is as follows:

TOTAL MUNICIPAL EQUITABLE SHARE		
FROM	**TO**	**NUMBER OF POINTS**
R0	R 31 163 660	1
R 31 163 661	R 46 908 221	2
R 46 908 222	R 61 320 704	3
R 61 320 705	R 71 967 537	4
R 71 967 538	R 88 223 521	5
R 88 223 522	R 124 834 213	6
R 124 834 214	R 197 438 069	7
R 197 438 070	R 433 808 205	8
R 433 808 206	R 2 819 092 620	9
R2 819 092 621	above	10

Determination of grade of municipality

5. The total number of points allocated to a municipality in terms of items 2, 3, and 4 respectively, determines the grade of such municipality, in accordance with the following table -

GRADE OF MUNICIPALITY		
GRADE	**FROM**	**TO**
1	1	26
2	27	47
3	48	60
4	61	70
5	71	78
6	79	85
7	86	91
8	92	96
9	97	98
10	99	100

Change of grade of municipality

6. (1) If the grade of a municipality determined in terms of this Notice, is higher than the grade for the previous financial year, the municipal council must apply in writing to the Minister to obtain approval, after consultation with the MEC for local government in the province.

(2) Notwithstanding sub-item (1), the Minister must –

(a) confirm the actual values and points scored by the municipality in relation to the factors in items 2, 3 and 4 of the Notice; and

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(b) determine the –

(i) sustainability of the driving factors that led to the higher grade of the municipality compared to the grade of the previous financial year;
(ii) affordability of the higher grade of the municipality using the following ratios:

(aa) municipality's liquidity ratio;
(bb) creditor's payment period;
(cc) debtor's collection rate;
(dd) remuneration ratio; and

(iii) any other risks as may be identified.

(3) After confirmation of the actual values and points scored by the municipality in relation to the total municipal income, population and total municipal equitable share, including the driving factors that led to a higher grade as well as affordability (using the ratios: liquidity ratio, creditor's payment period, debtor's collection rate and remuneration ratio) and approval by the Minister, the municipal council may implement such a new grade including adjustment of the total remuneration package of senior manager to the higher grade.

(4) If the grade of a municipality determined in terms of this Notice is lower than the grade of the previous financial year, the municipality must retain the grade of the previous financial year.

Annual total remuneration packages of municipal managers

7. The upper limits of the annual total remuneration packages for municipal managers are as follows -

GRADE	MINIMUM	LOWER	MIDPOINT	UPPER	MAXIMUM
1	R1 542 886	R1 579 915	R1 617 832	R 1 656 661	R 1 696 421
2	R1 696 421	R1 737 135	R1 778 825	R 1 821 518	R 1 865 234
3	R1 865 234	R1 910 000	R1 955 840	R 2 002 780	R 2 050 846
4	R2 050 846	R2 100 067	R2 150 468	R 2 202 079	R 2 254 930
5	R2 254 930	R2 309 048	R2 364 465	R 2 421 213	R 2 479 322
6	R2 479 322	R2 538 824	R2 599 757	R 2 662 151	R 2 726 042
7	R2 726 042	R2 791 467	R2 858 463	R 2 927 065	R 2 997 315
8	R2 997 315	R3 069 251	R3 142 912	R 3 218 343	R 3 295 583
9	R3 295 583	R3 374 677	R3 455 669	R 3 538 605	R 3 623 533
10	R3 623 533	R3 710 497	R3 799 548	R 3 890 738	R 3 984 115

Annual total remuneration packages of managers directly accountable to municipal managers

8. The upper limits of the annual total remuneration packages for managers directly accountable to municipal managers are as follows -

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GRADE	MINIMUM	LOWER	MIDPOINT	UPPER	MAXIMUM
1	R1 160 707	R1 188 564	R 1 217 089	R 1 246 300	R 1 276 211
2	R1 276 211	R1 306 840	R 1 338 204	R 1 370 321	R 1 403 209
3	R1 403 209	R1 436 886	R 1 471 371	R 1 506 683	R 1 542 844
4	R1 542 844	R1 579 872	R 1 617 789	R 1 656 616	R 1 696 375
5	R1 696 375	R1 737 088	R 1 778 778	R 1 821 468	R 1 865 184
6	R1 865 184	R1 909 948	R 1 955 787	R 2 002 726	R 2 050 792
7	R2 050 792	R2 100 011	R 2 150 411	R 2 202 021	R 2 254 869
8	R2 254 869	R2 308 986	R 2 364 402	R 2 421 147	R 2 479 255
9	R2 479 255	R2 538 758	R 2 599 687	R 2 662 080	R 2 725 969
10	R2 725 969	R2 791 392	R 2 858 386	R 2 926 987	R 2 997 234

Offer of remuneration on appointment

9. (1) The offer of remuneration on appointment to a senior manager will be determined by the qualifications, experience, knowledge of the candidate considered for appointment and performance track record, where applicable.

(2) A municipal council must apply the criteria as set out below to determine the offer of remuneration on appointment -

TOTAL REMUNERATION PACKAGE	CRITERIA
MINIMUM	• Meets the prescribed minimum qualifications in terms of the Regulations; • Has at least five (5) years' relevant experience as required; and • Has demonstrated exposure to strategic leadership responsibilities at a comparable municipal scale.
LOWER	• Meets the prescribed minimum qualifications; • Has between six (6) and seven (7) years' relevant experience; and • Demonstrates emerging strategic management capability with measurable performance outputs in a similar environment.
MIDPOINT	• Meets the prescribed minimum qualifications; • Has between eight (8) and ten (10) years' relevant experience; • Has demonstrable experience in managing complex institutional programmes, budgets and multidisciplinary teams; and • Has a proven record of achieving performance targets and maintained an effective individual performance at a senior management level. The Municipal Council must record written reasons supported by documentary evidence, justifying placement at the midpoint notch.
UPPER	• Meets the prescribed minimum qualifications and possesses additional relevant postgraduate or specialist qualifications at NQF Level 8 or 9; • Has more than ten (10) years' relevant senior management experience; • Has demonstrated sustained institutional performance improvement, governance strengthening, or turnaround capability; and • Has a proven record of achieving performance targets and maintained an effective individual performance at a senior management level. The Municipal Council must record written reasons supported by documentary evidence, justifying placement at the upper notch.

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TOTAL REMUNERATION PACKAGE	CRITERIA
MAXIMUM	• Meets the prescribed minimum qualifications and possesses additional postgraduate or specialist qualifications NQF Level 9 or 10; • Has senior management experience exceeding ten (10) years at comparable or higher institutional complexity; • Has demonstrated exceptional leadership, institutional reform, financial stabilisation, or service delivery turnaround achievements; • Has a proven record of achieving performance targets and maintained an effective individual performance at a senior management level; and • Provides scarce or critical skills that are demonstrably difficult to recruit within the municipal labour market and record is available to indicate such. The Municipal Council must record written reasons supported by documentary evidence, justifying placement at the maximum notch.

(3) Where a senior manager, immediately following the expiry or termination of a contract, is appointed to the same position in the same municipality, or to an equivalent position in another municipality of the same municipal grade, the senior manager may be appointed at the salary notch applicable at the time of termination or departure, subject to the applicable upper limits, provided that good cause for such salary placement is demonstrated and formally recorded.

(4) For purposes of sub-item (3) above, good cause shall include demonstrated operational necessity, institutional continuity, retention of skills, recruitment constraints or other objectively justifiable reasons recorded by the municipal council.

Pay Progression

10. (1) A senior manager may progress by one notch within the applicable salary scale where the senior manager—

(a) has completed the full performance management cycle for the 2025/26 financial year;
(b) had a signed performance agreement for the 2025/26 financial year;
(c) has been assessed for the 2025/26 financial year in accordance with the Local Government: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006;
(d) has achieved a performance rating of 3 or above; and
(e) has completed the applicable period in-job required for progression to the next notch.

(2) Pay progression shall be limited to one notch in a financial year and shall not result in a senior manager being remunerated above the maximum applicable to the grade of the municipality.

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Upper limits of cell phone allowance and data for senior managers

11. A senior manager may, in addition to the annual total remuneration packages provided for in terms of items 7 and 8 respectively, be paid a cell phone allowance not exceeding R2 500.00 per month and data bundles not exceeding R500.00 per month, in accordance with the applicable municipal council policy.

Payment of remote allowance

12. (1) A senior manager may be paid a remote allowance not exceeding the percentage of the total annual remuneration package applicable to the relevant senior manager, as provided in **Annexure A** to this Notice.

(2) A senior manager who receives a market premium allowance, rural or scarce skills allowance in terms of Notice No. 225 as published in *Government Gazette* No. 37500 of 29 March 2014 or Notice No. 578 as published in *Government Gazette* No. 38946 of 1 July 2015 is not eligible for the remote allowance contemplated in sub-item (1).

(3) A remote allowance referred to in sub-item (1) terminates when –

(a) the employment contract of a senior manager lapses or is terminated; or

(b) the senior manager vacates office for any reason before the date of expiry of the employment contract, including but not limited to transfer, promotion, dismissal for misconduct, incapacity, operational requirements and retirement.

Overpayment

13. (1) A municipality must remunerate its senior managers only within the framework of the Act, Regulations and this Notice, setting out the upper limits of the total remuneration packages payable to senior managers.

(2) Any remuneration paid to a senior manager other than in accordance with sub-item (1) or any benefit, is an irregular expenditure and the municipality must recover that remuneration and benefits from the senior manager concerned.

(3) A municipality that remunerated a senior manager in contravention of the criteria governing the offer of remuneration on appointment, and in the absence of a waiver granted by the Minister or salary creep correction in consultation with the MEC responsible for local government, must correct the total remuneration package and recover any resultant overpayment in accordance with section 32 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and other applicable legislation and legal principles governing the recovery of debts.

Furnishing of information to Minister

14. (1) A municipal council is required in terms of section 107 of the Act, to compile the following information for senior managers as at 1 July 2026 and submit same to the MEC responsible for local government in the province –

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(a) Total approved posts;
(b) Total filled posts;
(c) Total vacant posts;
(d) Name of incumbent;
(e) Designation;
(f) Gender;
(g) Nature of contract (either permanent or fixed term contract);
(h) Date of appointment;
(i) Date of expiry of contract;
(j) Total remuneration packages and any allowances that are payable to senior managers and divisional managers (third level managers) for the 2026/27 municipal financial year, including the T-scale levels where applicable;
(k) Municipal grade for the 2026/27 municipal financial year;
(l) Total municipal income;
(m) Total population; and
(n) Total municipal equitable share.

(2) The information contemplated in sub-item (1) must be submitted to the MEC responsible for local government in the province within 60 days from the date of publication of this Notice on an official letterhead of the municipality, signed by the executive mayor or mayor.

(3) The MEC responsible for local government must analyse, verify and submit consolidated information for all municipalities in the province to the Minister within 90 days from the date of publication of this Notice.

Provision of personal security to senior managers

15. (1) Where a senior manager is subject to threats and risks, the municipal council must-

(a) cause a threat and risk assessment to be conducted to determine the existence, nature and extent of the threat or risk;.
(b) where the assessment contemplated in sub-item (1)(a) confirms the existence of a threat or security risk, provide appropriate personal security to the senior manager in accordance with the applicable municipal policy; and
(c) ensure that the provision of personal security contemplated in sub-item (1)(b) is reasonable and proportionate to the identified threat or risk and is undertaken with due regard to financial prudence.

Transitional provisions

16. (1) A municipal council may apply in writing to the Minister for exemption, using an application form which corresponds with **Annexure B**, after consultation with the MEC responsible for local government if the municipality cannot afford to implement item 7 and 8 as set out in this Notice. The Minister will consider each application on merit, based on circumstances and motivation provided by the municipalities.

(2) If the remuneration of a senior manager is higher than the applicable pay scales determined in items 7 and 8, the personal-to-incumbent principle will apply. In such cases, the senior manager shall retain his or her current total remuneration package and

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benefits; however, the senior manager shall not be eligible for pay progression, and any adjustments to the remuneration package shall be limited to the cost-of-living adjustments determined by the Minister until the applicable salary scale is aligned through the normal determination of upper limits. For the purposes of this sub-item, the cost-of-living adjustment applicable to a senior manager whose remuneration is protected on a personal-to-incumbent basis is 2.5%.

(3) A senior manager who was remunerated at the midpoint or maximum in terms of the previous Notices, or whose remuneration falls between the notches prescribed in this Notice, must be placed, for purposes of this Notice, at the closest matching notch, being the nearest higher notch. A senior manager who was remunerated at a minimum in terms of the previous Notices shall be placed at the minimum of this Notice.

(4) For a senior manager to qualify for pay progression, he/she must have completed the full cycle of the performance management system for the 2025/26 financial year, have a signed performance agreement, being assessed for the 2025/26 financial year, and complied with all requirements in terms of the Local Government: Municipal Performance Regulations for Municipal Managers and Managers directly accountable to Municipal Managers, 2006.

(5) Item 11 does not affect the existing cellphone and data contract of a senior manager entered into before the date of this Notice.

(6) Despite every effort taken to address scale creep, if such an eventuality occurs where there is still a salary creep, the municipal council must, in consultation with the MEC responsible for local government, correct it by paying the municipal manager four salary levels or grades above the highest paid third level managers, and in the case of a manager directly accountable to a municipal manager two salary levels or grades, above the highest paid third level managers, subject to the following criteria:

CRITERIA	DESCRIPTION
Job Evaluation	The positions of the third-level manager, the manager directly accountable to the municipal manager in that department or directorate, and the municipal manager have been evaluated in accordance with the Municipal Staff Regulations, 2021 and council policy, and the job-evaluation results have been audited and final outcomes report approved in terms of the council's delegations.
MTREF	Determine whether the budget is funded or unfunded and affordability.
Senior Manager's costed remuneration	Assess whether the current remuneration of the senior managers complies with Notice on upper limits of the total remuneration packages payable to municipal managers and managers directly accountable to municipal managers. A breakdown of the actual total annual remuneration packages of the senior managers must be submitted.
Third-level Manager's costed remuneration	Assess the total costed remuneration package of the highest-paid third-level manager(s), including the basic salary, applicable allowances, pension, medical aid contributions and other employment benefits, to determine the extent of the remuneration differential and salary creep between the third-level manager(s) and the relevant senior manager, and to support an informed decision on the appropriate remuneration adjustment.
Remuneration ratio	Assess whether the employee related costs and councillors remuneration expenditure of a municipality is within the prescribed norm of 25% and 40% of the total operating budget with a view to free budget earmarked for service delivery for what it is intended for.

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CRITERIA	DESCRIPTION
Sustainability ratio	Assess whether the municipality has the ability to overcome economic and external shocks by utilising its reserves.
Liquidity - Current Ratio	Assess whether the municipality is able to pay back its short- term liabilities (debt and payables) with its short-term assets (cash, Inventory and receivables).
Collection rate	Assess whether the municipality has the ability to collect revenue owed to it, including the effectiveness of its credit control and revenue management.
Cash / Cost coverage ratio	Assess whether the municipality has the ability to meet its monthly fixed operating commitments from cash and short- term investment.

(7) The MEC responsible for local government in the province must, within 14 days notify the Minister of any determination, approval, or corrective measure made in terms of item 16(6), including the grounds on which such decision was taken and the municipality's historical compliance with previous determinations on upper limits and waiver approvals.

(8) A senior manager to whom a waiver was granted at the midpoint, or maximum must be placed at the closest matching higher notch in terms of this Notice. No waiver shall apply where a person commences a new position in the same municipality.

(9) Where a senior manager has been granted a remuneration waiver resulting in placement one or two notches above the highest-paid third-level managers, the municipal council must, in consultation with the MEC responsible for local government in the province, correct such disparity in accordance with the principle and criteria set out in sub-item 16(6).

(10) If the grade of a municipality determined in terms of this Notice is lower than the categorisation applicable under the previous Notice, the municipality shall retain the categorisation prescribed under the previous Notice in respect of a senior manager appointed prior to the date of publication of this Notice, provided that the municipal grade previously applied was based on correct data. Such senior manager shall, with effect from 1 July 2026 or the date of appointment, whichever is later, be entitled to the applicable cost-of-living adjustment determined by the Minister.

(11) This Notice does not affect the existing employment contract of a senior manager appointed before 1 July 2014.

Short title and commencement

17. (1) This Notice is called the Upper Limits of Total Remuneration Packages of Municipal Managers and Managers Directly Accountable to Municipal Managers.

(2) This Notice takes effect from 1 July 2026 and replaces *Government Gazette* No.55150, as published on 05 August 2026.

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ANNEXURE A

PROVINCE	DISTRICT CODE	MUNICIPAL CODE	MUNICIPALITY	%
Eastern Cape	DC10	EC102	Blue Crane Route	4%
Eastern Cape	DC10	EC106	Sundays River Valley	4%
Eastern Cape	DC10	EC109	Kou-Kamma	4%
Eastern Cape	DC12	EC129	Raymond Mhlaba	4%
Eastern Cape	DC13	EC131	Inxuba Yethemba	4%
Eastern Cape	DC13	EC135	Intsika Yethu	4%
Eastern Cape	DC13	EC137	Engcobo	4%
Eastern Cape	DC13	EC138	Sakhisizwe	4%
Eastern Cape	DC13	EC139	Enoch Mgijima	4%
Eastern Cape	DC14	EC141	Elundini	4%
Eastern Cape	DC15	EC153	Ingquza Hill	4%
Eastern Cape	DC44	EC443	Winnie Madikizela-Mandela	4%
Eastern Cape	DC15	EC154	Port St Johns	4%
Eastern Cape	DC44	EC442	Umzimvubu	4%
Eastern Cape	DC44	EC444	Ntabankulu	4%
Eastern Cape	DC14	DC14	Joe Gqabi	4%
Eastern Cape	DC44	DC44	Alfred Nzo	4%
Free State	DC16	FS161	Letsemeng	4%
Free State	DC16	FS162	Kopanong	4%
Free State	DC18	DC183	Tswelopele	4%
Free State	DC19	FS191	Setsoto	4%
Free State	DC19	FS196	Mantsopa	4%
Free State	DC20	FS205	Mafube	4%
Free State	DC20	FS204	Metsimaholo	4%
Free State	DC16	DC16	Xhariep	4%
Free State	DC20	DC20	Fezile Dabi	4%
KwaZulu Natal	DC21	KZN214	UMuziwabantu	4%
KwaZulu Natal	DC22	KZN224	Impendle	4%
KwaZulu Natal	DC23	KZN235	Okhahlamba	4%
KwaZulu Natal	DC24	KZN245	Umvoti	4%
KwaZulu Natal	DC24	KZN244	Msinga	4%
KwaZulu Natal	DC26	KZN261	eDumbe	4%
KwaZulu Natal	DC26	KZN262	UPhongolo	4%
KwaZulu Natal	DC26	KZN265	Nongoma	4%
KwaZulu Natal	DC26	KZN266	Ulundi	4%
KwaZulu Natal	DC27	KZN276	Big Five Hlabisa	4%
KwaZulu Natal	DC28	KZN285	Mthonjaneni	4%
KwaZulu Natal	DC28	KZN286	Nkandla	4%
KwaZulu Natal	DC43	KZN433	Greater Kokstad	4%
KwaZulu Natal	DC43	KZN434	Ubuhlebezwe	4%
KwaZulu Natal	DC43	KZN435	Umzimkhulu	4%
KwaZulu Natal	DC26	DC26	Zululand	4%
KwaZulu Natal	DC43	DC43	Harry Gwala	4%
Limpopo	DC33	LIM331	Greater Giyani	4%
Limpopo	DC34	LIM341	Musina	4%
Limpopo	DC35	LIM351	Blouberg	4%
Limpopo	DC35	LIM353	Molemole	4%
Limpopo	DC36	LIM361	Thabazimbi	4%
Limpopo	DC47	LIM473	Makhuduthamaga	4%
Limpopo	DC47	LIM476	Greater Tubatse/Fetakgomo	4%
Mpumalanga	DC30	MP301	Albert Luthuli	4%

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PROVINCE	DISTRICT CODE	MUNICIPAL CODE	MUNICIPALITY	%
Mpumalanga	DC30	MP303	Mkhondo	4%
Mpumalanga	DC30	MP304	Dr Pixley Ka Isaka Seme	4%
Mpumalanga	DC32	MP321	Thaba Chweu	4%
Mpumalanga	DC 32	MP324	Nkomazi	4%
North West	DC37	NW375	Moses Kotane	4%
North West	DC38	NW381	Ratlou	4%
North West	DC38	NW382	Tswaing	4%
North West	DC38	NW385	Ramotshere Moiloa	4%
North West	DC39	NW392	Naledi (NW)	4%
North West	DC39	NW393	Mamusa	4%
North West	DC39	NW394	Greater Taung	4%
North West	DC39	NW396	Lekwa-Teemane	4%
North West	DC40	NW404	Maquassi Hills	4%
North West	DC39	DC39	Dr Ruth Segomotsi Mompati	4%
Northern Cape	DC8	NC084	!Kheis	4%
Northern Cape	DC7	NC078	Siyancuma	4%
Northern Cape	DC7	NC076	Thembelihle	4%
Northern Cape	DC9	NC093	Magareng	4%
Northern Cape	DC9	NC094	Phokwane	4%
Western Cape	DC1	WC013	Bergrivier	4%
Western Cape	DC1	WC015	Swartland	4%
Western Cape	DC3	WC032	Overstrand	4%
Western Cape	DC3	WC034	Swellendam	4%
Western Cape	DC3	WC031	Theewaterskloof	4%
Western Cape	DC4	WC042	Hessequa	4%
Western Cape	DC4	WC041	Kannaland	4%
Western Cape	DC5	WC051	Laingsburg	4%
Western Cape	DC5	WC052	Prince Albert	4%
Western Cape	DC1	DC1	West Coast	4%
Eastern Cape	DC10	EC101	Dr Bayers Naude	7%
Eastern Cape	DC14	EC142	Senqu	7%
Eastern Cape	DC14	EC145	Walter Sisulu	7%
Eastern Cape	DC44	EC441	Matatiele	7%
Free State	DC16	FS163	Mohokare	7%
KwaZulu Natal	DC27	KZN272	Jozini	7%
KwaZulu-Natal	DC27	DC27	Umkhanyakude	7%
KwaZulu-Natal	DC43	KZN436	Dr Nkosazana Dlamini Zuma	7%
Limpopo	DC36	LIM362	Lephalale	7%
Northern Cape	DC6	NC067	Khai-Ma	7%
Northern Cape	DC7	NC072	Umsobomvu	7%
Northern Cape	DC7	NC075	Renosterberg	7%
Northern Cape	DC8	NC085	Tsantsabane	7%
Northern Cape	DC8	NCO86	Kgatelopele	7%
Northern Cape	DC45	NC453	Gamagara	7%
Northern Cape	DC45	NC452	Ga-Segonyana	7%
Northern Cape	DC45	DC45	John Taolo Gaetsewe	7%
Western Cape	DC1	WC012	Cederberg	7%
Western Cape	DC3	WC033	Cape Agulhas	7%
Western Cape	DC5	WC053	Beaufort West	7%
Western Cape	DC3	DC3	Overberg	7%
Western Cape	DC5	DC5	Central Karoo	7%
KwaZulu Natal	DC27	KZN271	Umhlabuyalingana	10%
North West	DC39	NW397	Kagisano/Molopo	10%

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PROVINCE	DISTRICT CODE	MUNICIPAL CODE	MUNICIPALITY	%
Northern Cape	DC6	DC6	Namakwa	10%
Northern Cape	DC6	NC061	Richtersveld	10%
Northern Cape	DC6	NC062	Nama Khoi	10%
Northern Cape	DC6	NC064	Kamiesberg	10%
Northern Cape	DC6	NC065	Hantam	10%
Northern Cape	DC6	NC066	Karoo Hoogland	10%
Northern Cape	DC7	DC7	Pixley Ka Seme	10%
Northern Cape	DC7	NC073	Emthanjeni	10%
Northern Cape	DC7	NC071	Ubuntu	10%
Northern Cape	DC7	NC074	Kareeberg	10%
Northern Cape	DC7	NC077	Siyathemba	10%
Northern Cape	DC45	NC451	Joe Morolong	10%
Western Cape	DC1	WC011	Matzikama	10%

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ANNEXURE B

APPLICATION FOR EXEMPTION FROM THE NOTICE ON UPPER LIMITS OF TOTAL REMUNERATION PACKAGES OF MUNICIPAL MANAGERS AND MANAGERS DIRECTLY ACCOUNTABLE TO MUNICIPAL MANAGERS

This form must be completed by a municipality applying to the Minister for exemption from the implementation of the Notice on Upper Limits of Total Remuneration Packages of Municipal Managers and Managers Directly Accountable to Municipal Managers. The application must be approved by the Municipal Council and submitted by the Mayor or Executive Mayor.

PART A: SUBMISSION CHECKLIST

- ☐ Council Resolution approving the exemption application
- ☐ Municipal Budget and MTREF showing affordability constraints
- ☐ Latest Audited Annual Financial Statements
- ☐ Organisational Structure indicating senior management posts
- ☐ Current remuneration packages of affected senior managers
- ☐ Motivation report explaining financial constraints
- ☐ Any other relevant supporting documentation

PART B: MUNICIPALITY DETAILS

Name of Municipality	
Municipal Code	
Province	
District Municipality (if applicable)	
Physical Address	
Postal Address	
Telephone	
Email Address	

PART C: AUTHORISED APPLICANT (ON BEHALF OF COUNCIL)

Name	
Designation (Mayor / Executive Mayor)	
Contact Number	
Email Address	

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PART D: DETAILS OF THE EXEMPTION REQUEST

Positions for which exemption is sought:

Position	Number of Posts	Current Remuneration	Proposed Remuneration
Municipal Manager			
Manager directly accountable to Municipal Manager			

Provision(s) of the Notice for which exemption is sought:

☐ Upper limit of remuneration package
☐ Pay progression requirement
☐ Placement within salary notch framework
☐ Other (specify)

Relevant clause(s) of the Notice: _____

PART E: MUNICIPALITY CLASSIFICATION

Provide the following information used to determine the municipal grade:

Indicator	Value	Source
Total Municipal Income		
Total Population		
Municipal Equitable Share		
Total Points		
Municipal Grade		

PART F: REASONS FOR REQUESTING EXEMPTION

Explain why the municipality cannot implement the Notice:

☐ Financial constraints / affordability
☐ Unfunded budget
☐ Service delivery impact
☐ Other (specify)

Detailed motivation:

_____
_____
_____

PART G: PERIOD OF EXEMPTION REQUESTED

☐ One financial year
☐ Two financial years
☐ Other (specify)

Proposed start date: _____

Proposed end date: _____

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PART H: FINANCIAL INFORMATION

Provide summary financial indicators:

Indicator	Value
Total Operating Budget	
Employee Related Costs	
Cash Coverage Ratio	
Liquidity Ratio	
Collection Rate	
Whether Budget is Funded/Unfunded	

Attach supporting documentation where applicable.

PART I: DECLARATION

I hereby certify that:

- The information provided in this application is true and correct.
- The Municipal Council has approved the submission of this application.
- All supporting documentation has been attached.

Name: _____

Designation: _____

Signature: _____

Date: _____

PART J: MUNICIPAL COUNCIL CONFIRMATION

Council Resolution Number: _____

Date of Council Resolution: _____

Certified by:
Municipal Manager/Delegated Authority: _____

Signature: _____

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