GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

NO. 4897 30 May 2024

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

UPPER LIMITS OF TOTAL REMUNERATION PACKAGES PAYABLE TO 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), I, Thembisile Nkadimeng, Minister for Cooperative Governance and Traditional Affairs, hereby after –

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

determine -

- (i) a three point three percent (3.3%) cost of living adjustment of the upper limits of the total remuneration packages payable to senior managers for the 2023/24 municipal financial year as set out in the Schedule; and
- (ii) a non-pensionable cash gratuity of
 - (aa) R1,695.00 payable monthly to senior managers earning a total remuneration package below R1,900,000 for the 2023/24 municipal financial year; or
 - (bb) R1,818.00 payable monthly to senior managers earning a total remuneration package of R1,900,000 and above for the 2023/24 municipal financial year.

MS THEMBISILE NKADIMENG, MP

MINISTER FOR COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

DATE: 27/05/2024

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.

In order to strengthen the capacity of municipalities, this Notice reinforces the statutory obligation binding on municipalities to appoint senior managers who meet the minimum prescribed skills, expertise, competencies, higher education qualifications, work experience and relevant knowledge as prescribed in the Local Government: Regulations on Appointment and Conditions of Employment for Senior Managers as published in *Government Gazette* No. 37245 of 17 January 2014.

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) (hereafter referred to as "the Act") and 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 (hereinafter referred to as "the Regulations") has that meaning, and —

"categorisation" for purposes of this Notice means a system of classification of municipalities as determined in terms of item 5 of the Notice;

"non-pensionable cash gratuity" means an income that is not subject to a compulsory contribution towards a pension or provident fund;

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

"remoteness index" means the directory of all municipalities within the Republic providing a relative weight in terms of the remoteness of each municipality in relation to another as measured in terms of access to a range of public and private services, including livelihood opportunities;

"total municipal equitable share" means the equitable share of revenue that is provided to a metropolitan, district or local municipality for the 2022/23 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 2022/23 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:
 - 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:

From To Number of Points					
R-	R15 479 664	1			
R15 479 665	R16 577 651	2			
R16 577 652	R18 684 220	3			
R18 684 221	R20 060 284	4			
R20 060 285	R23 122 823	5			
R23 122 824	R24 918 224	6			
R24 918 225	R26 734 013	7			
R26 734 014	R29 070 400	8			
R29 070 401	R31 588 812	9			
R31 588 113	R34 357 318	10			
R34 357 319	R37 375 890	11			
R37 375 891	R40 634 925	12			
R40 634 926	R44 635 263	13			
R44 635 264	R47 223 399	14			
R47 223 400	R50 909 748	15			
R50 909 749	R54 511 062	16			
R54 511 063	R58 111 815	17			
R58 111 816	R63 095 475	18			
R63 095 476	R70 007 530	19			
R70 007 531	R71 487 630	20			
R71 487 631	R74 768 105	21			
R74 768 106	R85 066 139	22			
R85 066 140	R86 064 015	23			
R86 064 016	R94 726 791	24			
R94 726 792	R104 220 052	25			
R104 220 053	R113 887 086	26			
R113 887 087	R120 461 752	27			
R120 461 753	R125 396 798	28			
R125 396 799	R136 763 486	29			
R136 763 487	R148 669 537	30			
R148 669 538	R155 630 927	31			
R155 630 928	R161 590 036	32			
R161 590 037	R175 451 011	33			
R175 451 012	R183 052 087	34			
R183 052 088	R198 974 258	35			
R198 974 259	R204 587 685	36			
R204 587 686	R210 201 110	37			
R210 201 111	R216 281 363	38			
R216 281 364	R226 972 425	39			
R226 972 426	R244 001 455	40			
R244 001 456	R266 318 546	41			
R266 318 547	R301 931 154	42			
R301 931 155	R328 193 618	43			

TOTAL MUNICIPAL INCOME					
From	То	Number of Points			
R328 193 619	R351 601 398	44			
R351 601 399	R387 770 303	45			
R387 770 304	R421 499 202	46			
R421 499 203	R458 161 892	47			
R458 161 893	R498 013 563	48			
R498 013 564	R541 331 598	49			
R541 331 599	R639 599 023	50			
R639 599 024	R755 704 847	51			
R755 704 848	R821 437 290	52			
R821 437 291	R970 552 043	53			
R970 552 044	R1 054 972 250	54			
R1 054 972 251	R1 246 480 391	55			
R1 246 480 392	R1 690 716 393	56			
R1 690 716 394	R2 714 198 935	57			
R2 714 198 936	R5 142 934 944	58			
R5 142 934 945	R9 795 630 212	59			
R9 795 630 213	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	То	Number of Points		
	78269	1		
78270	92082	2		
92083	103596	3		
103597	117593	4		
117594	132991	5		
132992	145589	6		
145590	159587	7		
159588	173584	8		
173585	188982	9		
188983	209977	10		
209978	233774	11		
233775	261770	12		
261771	295363	13		
295364	331757	14		
331758	382149	15		
382150	440939	16		
440940	510928	17		
510929	593513	18		
593514	690097	19		
690098	804877	20		
804878	937854	21		
937855	1093229	22		
1093230	1283597	23		
1283598	1503361	24		
1503362	1787513	25		
1787514	2155650	26		
2155651	2602176	27		
2602177	3127087	28		
3127088	4507475	29		
4507476	above	30		

4. Allocation of number of points for total municipal equitable share

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

TOTAL MUNICIPAL EQUITABLE SHARE						
From	То	Number of Points				
R0	R27,413,668	1				
R27,413,669	R41,263,651	2				
R41,263,652	R53,941,847	3				
R53,941,848	R63,307,524	4				
R63,307,525	R77,607,389	5				
R77,607,390	R109,908,237	6				
R109,908,238	R173,679,908	7				
R173,679,909	R381,607,101	8				
R381,607,102	R2 479,864,951	9				
R2,479,864,952	above	10				

Determination of categorisation of municipality

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

CATE	CATEGORISATION OF MUNICIPALITIES				
Categorisation	From	То			
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 categorisation of municipality

- 6. (1) If the categorisation of a municipality determined in terms of this Notice, is higher than the categorisation 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
- (b) determine the -
 - (i) sustainability of the driving factors that led to the higher categorisation of the municipality compared to the categorisation of the previous financial year;

- (ii) affordability of the higher categorisation 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 categorisation 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 categorisation including adjustment of the total remuneration package of senior manager to the higher category.
- (4) If the categorisation of a municipality determined in terms of this Notice is lower than the categorisation of the previous financial year, the municipality must retain the categorisation of the previous financial year.

Annual total remuneration packages of municipal managers

7. The upper limits of the annual total remuneration packages payable to municipal managers are as follows:

MUNICIPAL CATEGORISATION	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)
10	R2 774 127	R3 511 553	R4 248 980
9	R2 380 713	R2 975 892	R3 571 073
8	R2 055 384	R2 521 942	R2 988 502
7	R1 778 292	R2 155 505	R2 532 720
6	R1 581 405	R1 842 312	R2 146 294
5	R1 379 607	R1 632 671	R1 834 374
4	R1 253 656	R1 457 743	R1 661 806
3	R1 152 941	R1 325 220	R1 497 499
2	R1 113 168	R1 232 763	R1 368 368
1	R1 072 071	R1 174 060	R1 291 466

Annual total remuneration packages of managers directly accountable to municipal managers

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

MUNICIPAL CATEGORISATION	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)
10	R2 219 302	R2 809 244	R3 399 184
9	R1 904 571	R2 380 713	R2 856 858
8	R1 644 307	R2 017 553	R2 390 802
7	R1 462 468	R1 724 407	R2 026 176
6	R1 283 670	R1 528 180	R1 724 407
5	R1 139 433	R1 340 509	R1 541 584
4	R1 050 411	R1 196 881	R1 358 462
3	R965 958	R1 103 953	R1 224 083
2	R913 969	R1 026 932	R1 123 501
1	R880 228	R978 031	R1 075 833

Non-pensionable cash gratuity

- 9. A non-pensionable cash gratuity of –
- (1) R1,695.00 payable monthly to senior managers earning a total remuneration package below R1,900,000 for the 2023/24 municipal financial year; or
- (2) R1,818.00 payable monthly to senior managers earning a total remuneration package of R1,900,000 and above for the 2023/24 municipal financial year.
- (3) The non-pensionable cash gratuity will be backdated from 1 July 2023 and shall be payable until 30 June 2024.

Offer of remuneration on appointment

- 10. (1) The offer of remuneration on appointment of a municipal manager and manager directly accountable to municipal managers will be determined by the skills, expertise, competencies, qualifications, experience and knowledge of the candidate considered for appointment.
- (2) A senior manager shall be offered remuneration at the minimum notch of the applicable salary band and relevant categorisation of municipality on appointment effective from 1 July 2024.
- (3) Notwithstanding sub-item (1), if a municipal council is unable to offer the relevant total remuneration package or cannot afford to pay the remuneration as determined in this Notice, a lesser offer may be considered on appointment.

Payment of remote allowance

11. (1) A senior manager employed in one of the following municipalities, 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 the table below:

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	LIM475	Greater Tubatse/Fetakgomo	4%
Mpumalanga	DC47	MP301	Albert Luthuli	4%
Mpumalanga	DC30	MP303	Mkhondo	4%
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PROVINCE	DISTRICT	MUNICIPAL	MUNICIPALITY	%
Maumalanga	DC30	CODE MP304	Dr Pixley Ka Isaka Seme	4%
Mpumalanga Mpumalanga	DC30	MP321	Thaba Chweu	4%
Mpumalanga	DC 32	MP324	Nkomazi	4%
North West	DC 32 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	WC053	Cape Agulhas	7%
Western Cape	DC5	WC053	Beaufort West	7%
Western Cape	DC3	DC3	Overberg Control Koroo	7%
Western Cape	DC5	DC5	Central Karoo	7%
KwaZulu Natal North West	DC27	KZN271 NW397	Umhlabuyalingana	10% 10%
Northern Cape	DC39 DC6	DC6	Kagisano/Molopo Namakwa	10%
Northern Cape	DC6	NC061	Richtersveld	10%
Northern Cape	DC6	NC062	Nama Khoi	10%
Northern Cape	DC6	NC064	Kamiesberg	10%
Northern Cape	טטט	110004	rannesuciy	10 /0

PROVINCE	DISTRICT CODE	MUNICIPAL CODE	MUNICIPALITY	%
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%

- (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 and underpayment

- 12. (1) A municipal council must inform a senior manager in writing about the revised cost of living adjustments, and this information must include that overpayments will be recovered, and underpayments adjusted, where necessary.
 - (2) The expenditure for implementation of this Notice must be defrayed from the 2023/24 budget of municipalities.

Furnishing of information to Minister

- **13** (1) A municipal council must compile and submit updated information as at 1 July 2023 in respect of the senior managers, in terms of section 107 of the Act, to the MEC for local government in the province:
- (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 municipal manager, managers directly accountable to municipal managers and divisional managers (third level managers) for the 2023/24 municipal financial year, including the T-scale levels where applicable;
- (k) Total municipal income;

- (I) Total population;
- (m) Total municipal equitable share; and
- (n) Municipal categorisation for the 2023/24 municipal financial year.
- (2) The information contemplated in sub-item (1) must be submitted to the MEC for local government in the province within 30 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 for local government must submit information consolidated for all municipalities in the province to the Minister within 60 days from the date of publication of this Notice.

Transitional provisions

- **14.** (1) This Notice does not affect the existing employment contract of a senior manager appointed before 1 July 2014.
- (2) A municipality that does not have any municipal income will for purposes of this Notice be classified as a category 1 municipality.
- (3) If a municipality does not have the audited financial statements for the 2022/23 municipal financial year by the date of publication of this Notice, the audited financial statements for 2021/22 municipal financial year will *mutatis mutandis* apply.
- (4) A municipal council may, in exceptional circumstances and on good cause shown, and after consultation with the MEC for local government, apply in writing to the Minister to waive any of the prescribed requirements as set out in this Notice. The Minister will consider each application on merit, based on circumstances and motivation provided by municipalities.
 - (5) The following translation key will apply –
- (a) Municipal managers:

TRANSLATION KEY							
	2022/2023			2023/2024			
MUNICIPAL CATEGORI SATION	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)	
10	R2,685,505	R3,399,374	R4,113,243	R2 774 127	R3 511 553	R4 248 980	
9	R2,304,659	R2,880,825	R3,456,992	R2 380 713	R2 975 892	R3 571 073	
8	R1,989,723	R2,441,377	R2,893,032	R2 055 384	R2 521 942	R2 988 502	
7	R1,721,483	R2,086,646	R2,451,810	R1 778 292	R2 155 505	R2 532 720	
6	R1,530,886	R1,783,458	R2,077,729	R1 581 405	R1 842 312	R2 146 294	
5	R1,335,534	R1,580,514	R1,775,773	R1 379 607	R1 632 671	R1 834 374	
4	R1,213,607	R1,411,174	R1,608,718	R1 253 656	R1 457 743	R1 661 806	
3	R1,116,109	R1,282,885	R1,449,660	R1 152 941	R1 325 220	R1 497 499	
2	R1,077,607	R1,193,381	R1,324,654	R1 113 168	R1 232 763	R1 368 368	
1	R1,037,823	R1,136,554	R1,250,209	R1 072 071	R1 174 060	R1 291 466	

(b) Managers directly accountable to municipal managers:

	TRANSLATION KEY							
	2022/2023			2023/2024				
MUNICIPAL CATEGORI SATION	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)		
10	R2,148,405	R2,719,500	R3,290,594	R2 219 302	R2 809 244	R3 399 184		
9	R1,843,728	R2,304,659	R2,765,593	R1 904 571	R2 380 713	R2 856 858		
8	R1,591,778	R1,953,101	R2,314,426	R1 644 307	R2 017 553	R2 390 802		
7	R1,415,748	R1,669,319	R1,961,448	R1 462 468	R1 724 407	R2 026 176		
6	R1,242,662	R1,479,361	R1,669,319	R1 283 670	R1 528 180	R1 724 407		
5	R1,103,033	R1,297,685	R1,492,337	R1 139 433	R1 340 509	R1 541 584		
4	R1,016,855	R1,158,646	R1,315,065	R1 050 411	R1 196 881	R1 358 462		
3	R935,100	R1,068,686	R1,184,979	R965 958	R1 103 953	R1 224 083		
2	R884,772	R994,126	R1,087,610	R913 969	R1 026 932	R1 123 501		
1	R852,108	R946,787	R1,041,465	R880 228	R978 031	R1 075 833		

Short title and commencement

15. This Notice is called the Upper Limits of Total Remuneration Packages Payable to Municipal Managers and Managers Directly Accountable to Municipal Managers and takes effect from 1 July 2023. The Notice replaces *Government Gazette* No. 48789 as published on 14 June 2023.