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|--|--|
| Notice is hereby given in terms of Section 29(2) of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) as amended, that a <b>virtual (Microsoft Teams) Special Council meeting</b> of the Witzenberg Municipality will be held on <b>Monday, 29 September 2025 at 09:00.</b> | Kennis word hiermee gegee ingevolge Artikel 29(2) van die Plaaslike Regering: Munisipale Strukture Wet, 1998 (Wet 117 van 1998) soos gewysig, dat 'n <b>virtuele (Microsoft Teams) Spesiale Raadsvergadering</b> van die Munisipaliteit Witzenberg gehou sal word op <b>Maandag, 29 September 2025 om 09:00.</b> |
|--|--|

| <b>Councillors and officials / Raadslede en amptenare</b> |                          |   |
|---|--------------------------|---|
| Councillor TE Abrahams<br>(Executive Mayor)               | Alderman K Adams         | Councillor WJ Alexander                       |
| Councillor P Daniels                                      | Councillor S de Bruin    | Councillor GJ Franse                          |
| Councillor JP Fredericks                                  | Councillor AL Gili       | Councillor GG Laban                           |
| Councillor JS Mouton                                      | Councillor MJ Ndaba      | Councillor JF Nel<br>(Executive Deputy Mayor) |
| Councillor N Nogcinisa                                    | Councillor N Phatsoane   | Councillor KA Robyn                           |
| Councillor J Rooi   | Alderman HJ Smit         | Alderman D Swart                              |
| Councillor IL Swartz                                      | Alderman JJ Visagie      | Councillor K Yisa                             |
| Councillor J Zalie  |                          |   |
| Municipal Manager   | Director: Finance        | Director: Community Services                  |
| Director: Corporate Services                              | Deputy Director: Finance | Acting Manager: Administration                |



**ALDERLADY EM SIDEGO**  
**SPEAKER**

25.09.25

## **A G E N D A**

### **1. OPENING AND WELCOME / OPENING EN VERWELKOMING**

### **2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION**

#### **2.1 Consideration of application for leave of absence, if any Aansoeke om verlof tot afwesigheid, indien enige (3/1/2/1)**

*An Application for leave of absence* form is attached as **annexure 2.1**.

**NOTED**

#### **2.2 Confidentiality and Conflict of Interest Declaration Vertroulikheid en Botsing van Belange Verklaring (3/2/1)**

The Confidentiality and Conflict of Interest Declaration is attached as **annexure 2.2**.

**NOTED**

### **3. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE**

#### **3.1 DBSA: Revenue Enhancement Support Program (5/6/1)**

The following documents are attached:

- (a) Memorandum from Director: Finance, dated 22 September 2025: **Annexure 3.1(a)**.
- (b) Signed Witzenberg Grant Agreement: **Annexure 3.1(b)**.

## **RECOMMENDED**

- (a) *that Council hereby approves the Project, accepts the Grant and Revenue Enhancement support from the DBSA and supports the implementation of the project.*
- (b) *that the Municipal Manager be and is hereby authorised and mandated to sign the Grant Agreement on behalf of the municipality, and to sign and/or despatch all documents and notices (including any Disbursement Request) to be signed and/or despatched by the municipality under or in connection with the agreement.*
- (c) *that the Municipal Manager does all acts and things so as to give effect to the resolutions contained herein and/or to give or execute all notices, communications, acknowledgements, resolutions or other documents or agreements on behalf of the municipality in connection with the transactions contemplated thereby, including providing to the DBSA the FICA documentation requested in terms of the DBSA's internal appraisal and approval requirements.*
- (d) *that to the extent that the Municipal Manager has already signed any documents or done any act or thing to give effect to the resolutions contained herein, the actions of such Municipal Manager in this regard (to the extent legally possible) be and are hereby retrospectively approved and are ratified and adopted in their entirety.*
- (e) *that the Municipality provides the relevant FICA documentation required by the DBSA in terms of regulations 3, 4, 5 and 6 of FICA (the Financial Intelligence Centre Act, 38 of 2001).*

### **3.2 Finance: Adjustment budget 2025/2026** **Finansies: Aansuiweringsbegroting 2025/2026** **(5/1/1/24)**

The following documents are attached:

- (a) Memorandum from Director: Finance, dated 23 September 2025: **Annexure 3.2(a).**
- (b) Adjustment budget 2025/2026 to 2027/2028: **Annexure 3.2(b).**
- (c) Budget schedules 2025/2026 to 2027/2028: **Annexure 3.2(c).**

## **RECOMMENDED**

*That the adjustment budget of Witzenberg Municipality for the financial year 2025/2026 as set out in the budget documents be approved:*

- (i) Table B1 - Budget summary.*
- (ii) Table B2 Adjustment Budget Financial Performance (by standard classification).*
- (iii) Table B3 – Budgeted Financial Performance (Revenue and Expenditure) by Vote.*
- (iv) Table B4 - Adjustment Budget Financial Performance (revenue by source).*
- (v) Table B5 – Budgeted Capital Expenditure by Vote, standard classification and funding.*

### **3.3 Waste disposal at Worcester Regional Landfill Site (17/3/1)**

The following documents are attached:

- (a) Memorandum from Senior Manager: Solid Waste and Cleansing Services, dated 22 September 2025: **Annexure 3.3(a)**.*
- (b) Draft Waste Disposal Agreement: **Annexure 3.3(b)**.*

## **RECOMMENDED**

- (a) that the submission be noted and approval be granted in principle for Witzenberg Municipality to proceed with commitment of our contribution to facilitate disposal of waste at the Regional Landfill Site, as per the agreement (to be finalised) drawn up in this regard.*
- (b) that the refuse from Wolseley and Tulbagh can be dumped at the Central Landfill Site in Worcester as a phased-in approach is preferred.*

## **4. ADJOURNMENT / VERDAGING**



Verwysing / Reference: 3/1/2/1/

## MUNISIPALITEIT WITZENBERG MUNICIPALITY

### AANSOEK OM VERLOF TOT AFWESIGHEID / APPLICATION FOR LEAVE OF ABSENCE (Moet by kantoor van Munisipale Bestuurder ingedien word voor aanvang van vergadering / Must be handed in at office of Municipal Manager before commencement of meeting)

Naam van raadslid / Name of councillor: \_\_\_\_\_

Ek doen hiermee aansoek om verlof tot afwesigheid van / I hereby apply for leave of absence from:

| VERGADERING / WERKSWINKEL / FORUM<br>MEETING / WORKSHOP / FORUM | DATUM / DATE |
|---|--------------|
|   |              |
|   |              |
|   |              |
|   |              |
|   |              |
|   |              |
|   |              |
| Rede vir afwesigheid / Reason for absence:                      |              |
|   |              |
|   |              |
|   |              |
|   |              |

\_\_\_\_\_  
DATUM / DATE

\_\_\_\_\_  
HANDTEKENING / SIGNATURE



## CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION

### Special Council meeting, held virtually on 29 September 2025

I, the undersigned, hereby declare:

- That as a Councillor and a participant of this meeting, I shall maintain strict confidentiality in respect of any information of a confidential nature to which I may become privy at meetings of the Witzenberg Council and shall only disclose such information as may become necessary or required for the proper performance of my duties and functions.
- That as a Councillor and a participant of this meeting, I shall declare any conflict of interest that may arise at every meeting and remove myself from any proceedings, in relation to that matter, giving rise to that conflict.

### COUNCILLORS

| Surname    | Initials | Signature |
|------------|----------|-----------|
| Abrahams   | TE       |           |
| Adams      | K        |           |
| Alexander  | WJ       |           |
| Daniels    | P        |           |
| De Bruin   | S        |           |
| Franse     | GJ       |           |
| Fredericks | JP       |           |
| Gili       | AL       |           |

| Surname   | Initials | Signature |
|-----------|----------|-----------|
| Laban     | GG       |           |
| Mouton    | JS       |           |
| Ndaba     | MJ       |           |
| Nel       | JF       |           |
| Nogcinisa | N        |           |
| Phatsoane | N        |           |
| Robyn     | KA       |           |
| Rooi      | J        |           |
| Sidego    | EM       |           |
| Smit      | HJ       |           |
| Swart     | D        |           |
| Swartz    | IL       |           |
| Visagie   | JJ       |           |
| Yisa      | K        |           |
| Zalie     | J        |           |

# WITZENBERG

**MUNISIPALITEIT****UMASIPALA****MUNICIPALITY****- MEMORANDUM -****AAN / TO:** Municipal Manager**VAN / FROM:** Director: Finance**DATUM / DATE:** 22 September 2025**VERW. / REF.:** 05/06/1/**DBSA - REVENUE ENHANCEMENT SUPPORT****1. PURPOSE**

To request councils' approval of the revenue enhancement support program funded by the DBSA

**2. BACKGROUND**

The DBSA approved grant funding of R 4 000 000 for the revenue enhancement support program. All service providers will be appointed and paid for by the DBSA.

The objectives of the program are:

- Improve billing accuracy.
- Optimize revenue collections.
- Contribute to operational efficiencies.
- Identify and implement initiatives with achievable low hanging fruits/intervention.
- Developing medium to long-term solutions for protection of the revenue streams.

Kindly note that an agreement Attached as **Annexure** ..... was already entered into during November 2020, but the program was unsuccessful then. The new service provider appointed by DBSA is performing well.

**3. DISCUSSION**

The Municipality requested grant funding for the Revenue Enhancement Programme from the Development Bank of Southern Africa Limited ("DBSA")

The DBSA has approved the provision of grant funding to the Municipality (the "Grant") in the amount of R4 000 000 (the "Grant Amount"), inclusive of VAT and applicable taxes thereon and subject to certain conditions precedent.

Accordingly, the Municipality is obliged to enter into a grant agreement with the DBSA (the "Grant Agreement"), setting out the terms and conditions upon which the DBSA will make the Grant available to the Municipality.

Pursuant to the Grant Agreement, the Municipality shall agree and acknowledge that the Grant Amount shall be paid directly to the Professional Services Provider(s) appointed by the DBSA for the provision of the services relating to the Project, for the benefit of the Municipality.

## **RECOMMENDATION**

Council hereby approves the Project, accepts the Grant and Revenue Enhancement support from the DBSA, and supports the implementation of the Project.

The Municipal Manager be and is hereby authorised and mandated to sign the Grant Agreement on behalf of the Municipality, and to sign and/or despatch all documents and notices (including any Disbursement Request) to be signed and/or despatched by the Municipality under or in connection with the Agreement.

The Municipal Manager do all acts and things so as to give effect to the resolutions contained herein and/or to give or execute all notices, communications, acknowledgements, resolutions or other documents or agreements on behalf of the Municipality in connection with the transactions contemplated thereby, including providing to the DBSA the FICA documentation requested in terms of the DBSA's internal appraisal and approval requirements.

To the extent that the Municipal Manager has already signed any documents or done any act or thing to give effect to the resolutions contained herein, the actions of such Municipal Manager in this regard (to the extent legally possible) be and are hereby retrospectively approved and are ratified and adopted in their entirety.

The Municipality provides the relevant FICA documentation required by the DBSA in terms of regulations 3, 4, 5 and 6 of FICA (the Financial Intelligence Centre Act, 38 of 2001).

Yours faithfully

H J Kritzinger  
**DIRECTOR FINANCE**

## GRANT AGREEMENT

between

**DEVELOPMENT BANK OF SOUTHERN AFRICA LIMITED**



and

**WITZENBERG LOCAL MUNICIPALITY**

## TABLE OF CONTENTS

|     |  |    |
|-----|--|----|
| 1.  | PARTIES .....  | 3  |
| 2.  | DEFINITIONS.....   | 3  |
| 3.  | INTERPRETATION OF AGREEMENT .....                                    | 10 |
| 4.  | INTRODUCTION .....   | 12 |
| 5.  | GRANT .....  | 12 |
| 6.  | CONDITIONS PRECEDENT AND CONDITIONS OF DISBURSEMENTS .....           | 12 |
| 7.  | DURATION.....  | 14 |
| 8.  | ROLES AND RESPONSIBILITIES OF THE DBSA .....                         | 14 |
| 9.  | ROLES AND RESPONSIBILITIES OF THE RECIPIENT .....                    | 15 |
| 10. | EXTENSION OF DURATION.....   | 17 |
| 11. | MONITORING .....   | 18 |
| 12. | CONFIDENTIALITY .....  | 19 |
| 13. | UNDERTAKINGS BY THE RECIPIENT .....                                  | 20 |
| 14. | REPRESENTATIONS AND WARRANTIES .....                                 | 20 |
| 15. | EVENTS OF DEFAULT.....   | 22 |
| 16. | PUBLICATIONS .....   | 23 |
| 17. | INTELLECTUAL PROPERTY .....  | 23 |
| 18. | ARBITRATION .....  | 24 |
| 19. | SEVERABILITY .....   | 25 |
| 20. | CESSION AND DELEGATION .....   | 25 |
| 21. | COUNTERPARTS.....  | 26 |
| 22. | GOVERNING LAW.....   | 26 |
| 23. | JURISDICTION .....   | 26 |
| 24. | COSTS .....  | 26 |
| 25. | NOTICES AND DOMICILIA .....  | 26 |
| 26. | RELAXATION.....  | 27 |
| 27. | VARIATION .....  | 28 |
| 28. | WHOLE AGREEMENT .....  | 28 |
| 29. | INDEMNITY.....   | 28 |
| 30. | ANTI-CORRUPTION AND GOOD FAITH.....                                  | 28 |
| 31. | ATTESTATION.....   | 29 |
|     | SCHEDULE 1: Conditions Precedent .....                               | 31 |
|     | SCHEDULE 2: Disbursement Claim Form .....                            | 33 |
|     | SCHEDULE 3: Revenue Enhancement Programme - Terms of Reference ..... | 35 |
|     | SCHEDULE 4: Terms of Reference establishing the Municipal PSC .....  | 42 |
|     | SCHEDULE 5: Terms of Reference establishing the Technical PSC.....   | 49 |

## 1. PARTIES

The Parties to this Agreement are:

- 1.1. **Development Bank of Southern Africa Limited**, a development finance institution reconstituted and incorporated in terms of section 2 of the Development Bank of Southern Africa Act, 1997 (Act No. 13 of 1997) (the **"DBSA"**); and
- 1.2. **Witzenberg Local Municipality**, a municipality established or deemed to be established in terms of section 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998) as amended from time to time (the **"Recipient"**).

## 2. DEFINITIONS

- 2.1. The headings to the clauses, schedules and annexures of this Agreement are for reference purposes only and shall in no way govern or affect the interpretation of nor modify nor amplify the terms of this Agreement nor any clause, schedule or annexure hereof.
- 2.2. Unless the context dictates otherwise, the words and expressions set forth below shall bear the following meanings and cognate expressions shall bear corresponding meanings:
  - 2.2.1. **"Accounting Officer"** shall have the meaning ascribed thereto in the MFMA, as amended from time to time;
  - 2.2.2. **"Agreement"** means this grant agreement including any schedules or annexures hereto, as amended from time to time in accordance with its terms;
  - 2.2.3. **"Applicable Laws"** means:
    - 2.2.3.1. any applicable constitution, statute, ordinance, treaty, decree, proclamation, or subordinated legislation or other legislative measure, including all national and provincial statutes and legislation and all municipal by-laws, as well as the common law and any customary law and any judgement, decision, order or rule of any court or tribunal with relevant jurisdiction, in each case having the force of law in the Republic of South Africa and/or other applicable and competent jurisdiction; and
    - 2.2.3.2. any present or future directive, requirement, instruction, request, order, regulation, condition of or limitation in any necessary approval, permission, permit, consent, licence, authorisation, registration, grant, acknowledgement, exemption or agreement to be obtained from any responsible authority, or direction or rule of a responsible authority which is legally binding;



- 2.2.4. **“Application”** means the letter of request for support which the Recipient submitted to the DBSA;
- 2.2.5. **“Application Date”** means the date upon which the Application was received by the DBSA from the Recipient, being 3 August 2020;
- 2.2.6. **“Authorisation”** means any authorisation, consent, registration, filing, agreement, notarisation, certificate, licence, approval, resolution, permit and/or authority or any exemption from any of the aforesaid, by or with any authority;
- 2.2.7. **“Availability Period”** means the period commencing from the Effective Date and terminating on the date falling 24 months from the Effective Date;
- 2.2.8. **“Business Day”** means any day other than a Saturday, Sunday or a day which is a statutory public holiday in the Republic of South Africa;
- 2.2.9. **“Cash-flow Projection and Risk Register”** means a schedule of estimated project disbursements that will flow and a risk log with identified Project risks stated and assessed to inform effective risk mitigation;
- 2.2.10. **“Coercive Practice”** means impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a Party;
- 2.2.11. **“COGTA”** means the Department of Cooperative Governance and Traditional Affairs;
- 2.2.12. **“Collusive Practice”** means an arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party;
- 2.2.13. **“Commercialisation”** means the use of any Intellectual Property, with or without additions or modifications, for purposes of generating profit, whether through manufacturing, sales, rendering of services or by any other lawful means without limitation;
- 2.2.14. **“Conditions Precedent”** means the conditions precedent contained in Schedule 1 (*Conditions Precedent*) of this Agreement;
- 2.2.15. **“Confidential Information”** means all information confidential to a Party, to the extent that it is not freely and publicly available, commercial, financial, technical, scientific and research information, trade secrets, passwords, or other secret codes, information disclosed with the permission of third parties in which the third parties have confidentiality rights, information legally protected from disclosure, any information the unauthorised disclosure of which could be expected to cause harm or risk to the Party having disclosed the confidential information and any other



information designated by such disclosing Party as confidential or which is manifestly confidential;

- 2.2.16. **"Corrupt Practice"** means the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another;
- 2.2.17. **"DBSA Authorised Representatives"** means the persons formally designated by the DBSA to represent it on the Municipal PSC and the Provincial PSC, at least one of whom must be mandated to approve the Project's deliverables or milestones for acceptance, and to sign the Municipal PSC's recommendation to the DBSA to make a Disbursement to the Professional Service Provider;
- 2.2.18. **"Designated and Authorised Signatories"** means the persons formally designated and authorised by the Recipient's Accounting Officer to represent the Recipient on the Municipal PSC, to approve the Project's deliverables or milestones for acceptance, to sign the Disbursement Claim Form, and to sign the Municipal PSC's recommendations to DBSA to make a Disbursement to the Professional Service Provider;
- 2.2.19. **"Disbursement"** means any amount drawn down by the Recipient and disbursed by the DBSA directly into the appointed Professional Service Provider's account under and in terms of the agreement entered into between the DBSA and the Professional Service Provider, and **"Disbursed"** shall be construed accordingly;
- 2.2.20. **"Disbursement Claim Form"** means a notice substantially in the form annexed hereto as Schedule 2 (*Disbursement Claim Form*);
- 2.2.21. **"Discharge Date"** means the date on which the Project has reached Project Completion Date and the Recipient and/or the Professional Service Provider have no further actual or contingent obligation in respect of the Project;
- 2.2.22. **"Effective Date"** means the first Business Day after the DBSA notifies the Recipient that all the Conditions Precedent have been met or waived in terms of clause 6.1;
- 2.2.23. **"Event of Default"** means any one or more events or circumstances as envisaged in clause 15;
- 2.2.24. **"FICA"** means the Financial Intelligence Centre Act, 2001 and all notices and regulations passed thereunder;
- 2.2.25. **"Financial Year"** means each year commencing on 1 July of each year and ending on 30 June of the following year;
- 2.2.26. **"Grant"** means the revenue enhancement grant funding made available by the DBSA in support of the Recipient under this Agreement in an aggregate sum not exceeding



the Grant Amount;

2.2.27. **"Grant Amount"** means a maximum amount of R4 000 000.00 (four million Rand) inclusive of value added tax and all applicable taxes thereon;

2.2.28. **"Insolvency Event"** means, in relation to any person, any of the following events or circumstances:

2.2.28.1. a decision is taken by the relevant authority to place the Recipient under administration in terms of the relevant provisions of the Constitution of the Republic of South Africa, 1996 (which include but not limited to the provisions of section 139);

2.2.28.2. a decision is taken by the National Treasury or any relevant authority to stop the transfer of funds due to the Recipient in terms of the relevant provisions of the MFMA (which include but not limited to the provisions of section 38) and such decision is likely to cause the Recipient to be unable to pay its debts generally as they fall due and payable;

2.2.28.3. it is unable (or admits inability) to pay its debts generally as they fall due or is (or admits to being) otherwise insolvent or stops, suspends or threatens to stop or suspend payment of all or a material part of its debts or proposes or seeks to make or makes a general assignment or any arrangement or composition with or for the benefit of its creditors or a moratorium is agreed or declared or takes effect by operation of law in respect of or affecting all or a material part of its indebtedness;

2.2.28.4. it takes any proceeding or other step with a view to the general readjustment, rescheduling or deferral of its indebtedness (or any part thereof which it would otherwise be unable to pay when due) or proposes to take any such step;

2.2.28.5. any receiver, administrative receiver, administrator, compulsory manager, curator, liquidator, practitioner or the like is appointed in respect of it or any material part of its assets or it requests any such appointment;

2.2.28.6. any act which, if such act was committed by an individual, would be an act of insolvency within the meaning of section 8 of the Insolvency Act, 1936 or any equivalent legislation in any jurisdiction to which such person is subject; or

2.2.28.7. enforcement of any security interest over any assets;

- 2.2.29. **"Intellectual Property"** means any intellectual property, including but not limited to all technical, commercial, financial and marketing information and know-how, including all concepts, specifications, data, diagrams, chemical structures, manufacturing and production techniques and designs, specifications and formulae, products, systems, methods, processes, formulae, memoranda, reports, manuals, and computer modelling; all inventions, designs, trade-marks and other works, whether registrable or the subject matter of an application for such registration or of copyright or not; as well as all statutory intellectual property, comprising all patents and trade-marks, whether registered or being or yet to be applied for, and all copyright in any works, including but not limited to, literary works and computer programmes; relating to any research, development and/or Commercialisation;
- 2.2.30. **"Material Adverse Effect"** means any event or combination of events and/or circumstances which, in the opinion of the DBSA, has or might reasonably be expected to have a material adverse effect on:
- 2.2.30.1. the Project, business, operations, property, condition (financial or otherwise) or prospects of the Recipient; and/or
  - 2.2.30.2. the ability of the Recipient to perform its obligations in terms of this Agreement, and/or
  - 2.2.30.3. the ability of any Professional Service Provider to perform its obligations as more fully set out in the Project Implementation Plan; and/or
  - 2.2.30.4. the ability of the Recipient to exercise and enforce any right granted or intended or purported to be granted to it under this Agreement; and/or
  - 2.2.30.5. the validity, enforceability and/or legality of this Agreement or any other Project document;
- 2.2.31. **"MFMA"** means the Local Government: Municipal Finance Management Act No 56 of 2003, as amended from time to time;
- 2.2.32. **"Municipal PSC"** means the project steering committee to be established, hosted and maintained by the Recipient in accordance with the terms of reference for the establishment of the PSC to be agreed by the Parties, as fully set out in Schedule 4 (*Terms of Reference establishing the Municipal PSC*) hereto;
- 2.2.33. **"Parties"** means the DBSA and the Recipient and **"Party"** shall as the context requires, be a reference to either one of them;
- 2.2.34. **"Permitted Recipients"** means employees, directors, officers, professional advisors, financiers and consultants of the Recipient;

- 2.2.35. **“Potential Event of Default”** means any event or circumstance which, with the giving of notice, lapse of time or expiry of a grace period or making of any determination under this Agreement or fulfilment of any other condition, would be or constitute an Event of Default;
- 2.2.36. **“Professional Service Provider”** means an entity appointed or to be appointed by the DBSA to provide the Revenue Enhancement Programme services, based on the terms of reference to be generated by the DBSA, and which such appointment shall be done in accordance with the procurement procedures and policies of the DBSA;
- 2.2.37. **“Professional Service Provider Agreement”** or **“PSP”** means the agreement entered or to be entered into between the Professional Service Provider and the DBSA in terms of which the appointed Professional Service Provider shall provide the Revenue Enhancement Programme services as described in the Project Implementation Plan;
- 2.2.38. **“Programme Management Unit”** means each of the provincial programme management units established in terms of a partnership between DBSA and COGTA;
- 2.2.39. **“Project”** means the development and implementation of the Revenue Enhancement Programme;
- 2.2.40. **“Project Budget”** means the budget prepared by the PSP in consultation with the Recipient, and which sets out all expenses related to the Project related to the Project, submitted to and approved in writing by the Parties, as set out in the Revenue Enhancement Programme and Project Implementation Plan, including:
- 2.2.40.1. an assessment of the existing situation focusing on the key revenue enhancement elements identified in the programme;
  - 2.2.40.2. the implementation of the low hanging fruits/initiatives, identified during the assessment process;
  - 2.2.40.3. the identification and prioritization of the initiatives/projects for the short, medium to long term that will promote the security and the protection of the municipality's revenue;
  - 2.2.40.4. the determination of the cost implication, including the mapping out of the various funding options that the municipality can access for the implementation of the recommended prioritised interventions/projects;
  - 2.2.40.5. a consolidated and final Revenue Enhancement Programme report including all the key revenue enhancement items assessed, along with

the recommendations and prioritised interventions/projects;

- 2.2.41. **"Project Completion Date"** means the date upon which the DBSA approves in writing the Project Completion Report prepared by the Professional Service Provider;
- 2.2.42. **"Project Completion Report"** means the report to be prepared by the Professional Service Provider in consultation with the Recipient following the Project Completion Date and approved in writing by the DBSA for purposes of Project closure;
- 2.2.43. **"Project Implementation Plan"** means the implementation plan prepared by the Professional Service Provider in consultation with the Recipient and approved by both Parties setting out the Project deliverables against which to measure the progress of the Project and the Project Budget and to ensure compliance with the obligations of the Professional Service Provider as set out therein accompanied by a Cash-flow Projection and Risk Register, including any amendments thereof as may be agreed in writing by the Parties;
- 2.2.44. **"Project Progress Reports"** means the monthly progress reports prepared by the Professional Service Provider in consultation with the Recipient and to be submitted by the Recipient to the DBSA containing, *inter alia*:
  - 2.2.44.1. the Project's progress (physical and financial) for the month and cumulative for the Financial Year, against the Project Implementation Plan;
  - 2.2.44.2. a presentation of quantitative and qualitative data collected from the monitoring of outcome indicators;
  - 2.2.44.3. any factors that have or could reasonably be expected to have a Material Adverse Effect;
  - 2.2.44.4. if applicable, any proposed changes, including any change in scope to the Project Implementation Plan;
  - 2.2.44.5. a description of the planned progress for the next month in accordance with the Project Implementation Plan; and
  - 2.2.44.6. any such other information as may be required by the DBSA;
- 2.2.45. **"Provincial PSC"** means the project steering committee to be established, hosted and maintained by the DBSA together with COGTA and each relevant provincial Programme Management Unit;
- 2.2.46. **"Purpose"** means utilising the Grant Amount solely for payment of the Project expenses as set out in the Project Budget;



- 2.2.47. **"Recipient"** means Witzenberg Local Municipality as outlined in 1.2 above;
- 2.2.48. **"Revenue Enhancement Programme"** means the revenue enhancement activities which include, data cleansing, meter and land use audit, tariff review and restructuring described more fully in the scope of work contemplated in the Project Implementation Plan and the draft Terms of References, as set out in Schedule 3 (*Revenue Enhancement Programme – Terms of Reference*) hereto;
- 2.2.49. **"Signature Date"** means the date upon which this Agreement is signed by the Party signing last in time, provided that all Parties sign this Agreement; and
- 2.2.50. **"Taxes"** means all taxes (including value added tax), charges, imposts, levies, deductions, withholdings or fees of any kind whatsoever, or any amount or payment on account of or as security for any of the foregoing by whomsoever and on whomsoever imposed, levied, collected, withheld or assessed, together with any penalties, additions, fines, surcharges or interest relating thereto, and **"Tax"** and **"Taxation"** shall be construed accordingly.
- 2.2.51. **"Technical PSC"** means the technical project steering committee to be established, hosted and maintained by the Recipient in accordance with the terms of reference for the establishment of the Technical to be agreed by the Parties, as fully set out in Schedule 5 (*Terms of Reference establishing the Technical PSC*) hereto.

### 3. INTERPRETATION OF AGREEMENT

- 3.1. Any reference in this Agreement to:
- 3.1.1. an amendment includes a supplement, novation or re-enactment and amended is to be construed accordingly;
- 3.1.2. law shall be construed as any law (including statutory, common or customary law), statute, constitution, decree, judgement, treaty, regulation, directive, by-law, order, other legislative measure, directive, requirement, request or guideline (whether or not having the force of law but, if not having the force of law, is generally complied with by the persons to whom it is addressed or applied) of any government, national, local government, statutory or regulatory or self-regulatory or similar body or authority or court and the common law, as amended, replaced, re-enacted, restated or reinterpreted from time to time;
- 3.1.3. a **month** means a reference to a period starting on one day in a calendar month and ending on the numerically corresponding day but one in the next calendar month, except that if the numerically corresponding day is not a Business Day, that period shall end on the next Business Day in that calendar month in which that period is to end if there is one;

- 3.1.4. a **person** shall be construed as a reference to any natural or juristic person, firm, company, corporation, government, state, agency or organ of a state, association, trust or partnership (whether or not having separate legal personality); and
- 3.1.5. a **schedule** shall, subject to any contrary indication, be construed as reference to an appendix to this Agreement.
- 3.2. In this Agreement, unless the context otherwise indicates:
  - 3.2.1. all words and expressions referring to any one gender shall be capable of being construed as a reference to the other genders;
  - 3.2.2. the words signifying the singular shall include the plural and vice versa;
  - 3.2.3. a reference to a natural person shall be capable of being construed as a reference to a juristic person and vice versa;
  - 3.2.4. where figures are referred to in numerals and in words in this Agreement, if there is any conflict between the two, the words shall prevail;
  - 3.2.5. words and phrases defined in this Agreement shall bear the meaning assigned to them throughout this Agreement;
  - 3.2.6. words and phrases used in this Agreement, which are defined or used in any statute, which applies to the subject matter, professional person, goods, or services shall be construed in accordance with the applicable statute or regulations; and
  - 3.2.7. headings of clauses and schedules are for convenience only and shall not govern or affect the interpretation, modify or amplify the terms within this Agreement, nor any clause or appendix thereof.
- 3.3. In the event of a conflict between the provisions of this Agreement and those of its schedules, the provisions of this Agreement will supersede those of its schedules.
- 3.4. The expiration or termination of this Agreement shall not affect such of the provisions of this Agreement as expressly provided that they will operate after any such expiration or termination or which of necessity must continue to have effect after such expiration or termination, notwithstanding that the clauses themselves do not expressly provide for this.
- 3.5. In the event that a day for performance of any obligation in terms of this Agreement falls on a day that is not a Business Day, the day for performance of the obligation shall be the next Business Day.



#### 4. INTRODUCTION

- 4.1. The Recipient has applied to the DBSA for Revenue Enhancement Programme support by submitting the Application and the Application was subsequently approved by the DBSA. The Recipient intends that the Grant be used for the Purpose, all on the terms and conditions contained in this Agreement.
- 4.2. This Agreement records the terms and conditions upon which the Grant Amount is provided to the Recipient by the DBSA.

#### 5. GRANT

- 5.1. Subject to the terms of this Agreement, the DBSA makes available the Grant equal to the Grant Amount.
- 5.2. The Recipient is to ensure that the Grant is used solely for the Purpose.

#### 6. CONDITIONS PRECEDENT AND CONDITIONS OF DISBURSEMENTS

##### 6.1. Conditions Precedent

- 6.1.1. All rights and obligations of the Parties under this Agreement shall be subject to the DBSA notifying the Recipient that it has received the documents and evidence set out in Schedule 1 (*Conditions Precedent*), in form and substance satisfactory to the DBSA.
- 6.1.2. The DBSA may in its sole discretion, on written notice to the Recipient waive any of the Conditions Precedent (where capable of being waived). The DBSA shall promptly notify the Recipient upon being satisfied that all of the Conditions Precedent have been fulfilled or waived, as the case may be.

##### 6.2. Disbursements

The DBSA shall manage the Disbursement process. However, the obligation of the DBSA to make any Disbursement in terms of this Agreement is subject to the fulfilment of the following conditions:

- 6.2.1. no Event of Default or Potential Event of Default having occurred and/or is continuing;
- 6.2.2. the representations and warranties made in terms of this Agreement by the Recipient are true and correct in all respects;
- 6.2.3. the Disbursement (or any part thereof) is not a reimbursement of, or to be used for the benefit of any person who is prohibited from doing business with the Government

of the Republic of South Africa;

- 6.2.4. the Project Steering Committee has approved the deliverables or milestones achieved on the Project for acceptance by the Recipient;
- 6.2.5. the Project Steering Committee has recommended to the DBSA to make the Disbursement to the Professional Service Provider for the deliverables or milestones achieved on the Project and approved by the Project Steering Committee;
- 6.2.6. the Accounting Officer or the Recipient's Designated and Authorised Signatory has signed the Disbursement Claim Form; and
- 6.2.7. the signed Disbursement Claim Form, Decision Record of the Project Steering Committee approving the Project's deliverables or milestones for acceptance and recommending to the DBSA to make the necessary Disbursement, invoices of the relevant Professional Service Provider are presented to the DBSA for payment.

### 6.3. Disbursement Procedure

- 6.3.1. Subject to the terms and conditions of this Agreement, the DBSA shall upon the completion of specific Project milestones, make progressive Disbursements to the relevant Professional Service Provider in the total amount, in accordance with the approved Project Implementation Plan.
- 6.3.2. The DBSA shall make the Disbursements to the Professional Service Provider only (and to no third party) in South African Rand.
- 6.3.3. The Disbursement Date shall be a Business Day within the Availability Period and within 20 (twenty) Business Days of the submission of a signed Disbursement Claim Form by the Recipient for the benefit of the relevant Professional Service Provider.
- 6.3.4. Notwithstanding anything to the contrary herein contained, the DBSA may validly act on all information, instructions and requests contained in or attached to a Disbursement Claim Form without liability or responsibility to check the accuracy of such information.
- 6.4. The Recipient hereby acknowledges and agrees that all Disbursements shall constitute valid Disbursements made by the DBSA to the Professional Service Provider, the benefit of which shall have been received by the Recipient.
- 6.5. If any monies are Disbursed by the DBSA in terms of this Agreement in the mistaken belief that all of the Conditions Precedent or Conditions of Disbursement, as the case may be, have been fulfilled or waived in accordance with this Agreement and it is subsequently discovered that not all the Conditions Precedent or Conditions of Disbursement have been fulfilled or waived, then the DBSA, acting reasonably, reserves the right to withhold the next



Disbursement until such time as the relevant Condition Precedent or Disbursement Condition has been fulfilled or waived.

#### 6.6. Limitation

6.6.1. Notwithstanding anything provided in this Agreement, the DBSA shall only be obliged to make a Disbursement on the Project if the DBSA is satisfied with the outcome of its consideration of a Disbursement Claim Form submitted by the Recipient.

6.6.2. The Disbursement Claim Form shall be considered by the DBSA:

6.6.2.1. alongside the Project Progress Reports;

6.6.2.2. in the context of the Project Budget and the cumulative expenditure to date; and

6.6.2.3. against the Cash-flow Projection and the Risk Register.

### 7. DURATION

The Parties agree that subject to:

7.1. the fulfilment or waiver, as the case may be, of the Conditions Precedent; and

7.2. there being no Event of Default or Potential Event of Default,

this Agreement shall commence on the Effective Date and shall continue until the Discharge Date.

### 8. ROLES AND RESPONSIBILITIES OF THE DBSA

8.1. The role and responsibility of the DBSA shall include but not be limited to the following activities in relation to the Project:

8.1.1. appointment of the Professional Service Provider;

8.1.2. nominating the DBSA Authorised Representatives to the Project Steering Committee;

8.1.3. facilitating the Disbursement of the Grant in terms of the provisions of this Agreement;

8.1.4. periodically reviewing the scope of the Project and outlining any discrepancies in respect of the Project Implementation Plan, which the Recipient or any of the Professional Service Provider is obliged to rectify;

8.1.5. reviewing the Project Progress Reports and Disbursement Claim Form submitted by the Recipient to ensure that the Project is progressing in accordance with this

Agreement;

- 8.1.6. if the DBSA, in its sole discretion deems necessary, undertaking periodic on-site visits to the Project to verify the progress of the Project;
  - 8.1.7. ensuring and maintaining on-going communication with the Recipient throughout the Agreement;
  - 8.1.8. providing oversight to the Project in conjunction with the Recipient, through the Project Steering Committee and through direct oversight of the Professional Service Provider, to ensure delivery in line with the approved Project Implementation Plan; and
  - 8.1.9. providing advisory support, which shall include, but shall not be limited to, project management, contract management and monitoring for a period of 24 (twenty four) months following the Project Completion Date.
- 8.2. The Parties hereby agree that the DBSA reserves the right to undertake the necessary measures to ensure delivery in line with the approved Project Implementation Plan.

## 9. ROLES AND RESPONSIBILITIES OF THE RECIPIENT

- 9.1. The role and responsibility of the Recipient shall include but not be limited to the following activities in relation to the Project:
- 9.1.1. establishment, hosting, chairing and operationalization of the Municipal PSC to monitor and oversee the implementation of the Project. The Municipal PSC is to provide strategic oversight over the implementation of the Project and is to be chaired by a senior official designated by the Recipient's Accounting Officer;
  - 9.1.2. nominating its Designated and Authorised Signatories who will be members of the Municipal PSC;
  - 9.1.3. ensuring that at least one of the Designated and Authorised Signatories is the chairperson, or alternatively, a standing member of the Municipal PSC;
  - 9.1.4. liaising and coordinating with all provincial and national stakeholders in terms of, *inter alia*, facilitating stakeholder participation in the Project, as well as accessing information, guidelines and approvals that are required to successfully complete the Project, including attendance of Provincial PSC meetings organised by the Recipient and the relevant provincial Programme Management Unit;
  - 9.1.5. provision to the Professional Service Provider of, *inter alia*, information, records, databases, especially where such information, records, databases are required for the successful implementation of the Project;

- 9.1.6. take full ownership of the outputs of the Revenue Enhancement Programme service provided by the DBSA in relation to the Project;
- 9.1.7. the implementation phase of the Project, and to the extent permitted by law, give the DBSA the right of first refusal to fund the Project and the sub-projects identified in the outputs of the Revenue Enhancement Programme in accordance with the Recipient's Supply Chain Management processes and any other applicable procurement laws;
- 9.1.8. make use of the assistance of the DBSA's Project Preparation Unit ("DBSA-PPU") to prepare the sub-projects that will be identified in the outputs of the Revenue Enhancement Programme up to INEP registration stage;
- 9.1.9. engage, collaborate, and work with the DBSA, other funding sources, relevant sector Departments, and National Treasury to unlock fiscal allocations e.g. MIG, INEP, etc. in order to mobilize resources to take the Project and the identified sub-projects to implementation (construction) phase;
- 9.1.10. include the prioritised projects identified by the outputs of the Revenue Enhancement Programme in the Recipient's Integrated Development Plan (IDP), and make the necessary future budgetary allocations towards the implementation of such prioritised projects;
- 9.1.11. under no circumstances, terminate, abandon, interrupt or suspend the implementation of the Project without the prior written consent of the DBSA;
- 9.1.12. facilitate the completion of the Project by the Professional Service Provider by no later than the Project Completion Date, unless otherwise agreed in terms of clause 10 (*Extension of Duration*);
- 9.1.13. ensure that risk management procedures are in place to deal with the identified risks to the Project;
- 9.1.14. promptly notify the DBSA upon the occurrence of an Event of Default or Potential Event of Default and the steps that the Recipient is taking to remedy it;
- 9.1.15. as soon as it comes to the Recipient's attention, promptly inform the DBSA of any Material Adverse Effect and/or event or circumstance that interferes or threatens to interfere with the accomplishment of the purposes of the Project or the Grant or the performance by the Recipient of its obligations under this Agreement;
- 9.1.16. comply with all Applicable Laws including all environmental laws and ensure that each Professional Service Provider complies with all Applicable Laws in performing its obligation in relation to the Project;



- 9.1.17. obtain and maintain in force (and where appropriate, renew in a timely manner) all Authorisations (governmental, regulatory or otherwise) that are necessary for the implementation of the Project;
- 9.1.18. insure and keep insured, with financially sound and reputable insurers, all its assets and business against all insurable losses to include the insurances required by Applicable Laws;
- 9.1.19. ensure that no changes in the nature or scope of the Project are made without the prior written consent of the DBSA and that there are no changes to the Project which would be inconsistent with the terms of this Agreement;
- 9.1.20. permit the DBSA or any other duly authorised representatives of the DBSA (whose appointment as such it shall not be necessary to prove), with reasonable notice and during normal business hours, to visit the premises of the Recipient and the place where the Project is being conducted and all other premises of the Recipient;
- 9.1.21. ensure that a Project Steering Committee is constituted by the Parties and meets at regular intervals suitable to the duration of the Project; and
- 9.1.22. the Recipient will allow the DBSA to review and approve the text of any proposed publicity concerning this Grant prior to its release.
- 9.2. Following the Project Completion Date, the Recipient shall sign off its acceptance of the outputs of Revenue Enhancement Programme provided through the Professional Service Provider and notify its Council of the completion of the Project.
- 9.3. To the extent that it is possible to do so, the Recipient hereby undertakes that any information or document submitted by it in terms of this Agreement shall be true and correct and hereby waives any right it may have over the professional work contained and within such document or information following therefrom.
- 9.4. Notwithstanding anything contained in this Agreement, the DBSA reserves the discretion to verify and confirm any information or document submitted by the Recipient in the performance or execution of its duties and obligations in terms of this Agreement.

## 10. EXTENSION OF DURATION

- 10.1. If at any time the Recipient anticipates that the Professional Service Provider will be unable to complete the Project by the Project Completion Date, the Recipient shall without delay notify the DBSA in writing of:
  - 10.1.1. the projected period for which the Project is anticipated to be delayed;
  - 10.1.2. the reason/s for the anticipated delay; and



- 10.1.3. the steps, if any, which the Recipient has taken and/or intends to take to avoid or mitigate the anticipated delay,

(the “**Extension Application**”).

- 10.2. Upon receipt of notification from the Recipient in terms of clause 10.1, the DBSA shall be entitled, but not obliged, without prejudice to its other rights in terms of this Agreement, to extend the period of the Project from that recorded in the Project Implementation Plan to such longer period as the DBSA may in its sole discretion determine.
- 10.3. Upon extension of the period of the Project, the DBSA shall be entitled to extend the Availability Period accordingly.
- 10.4. If the contents of the documentation referred to in clause 10.1 are not true and correct or are not free from any misrepresentations, whether intentional or negligent, the DBSA shall be entitled to exercise its rights as set out in clause 15 (*Events of Default*) without prejudice to any other rights it may have.
- 10.5. Any expenses incurred in respect of preparing the Extension Application will not be considered as part of the Project Budget.
- 10.6. The decision of the DBSA regarding the validity and/or amount of expenses is final.
- 10.7. The DBSA shall be entitled at any time and for any reason whatsoever to perform an audit on any expenses incurred by the Professional Service Provider in relation to the Project. The Recipient shall provide the DBSA with all information and assistance as expected to conduct such audit and consents to any adjustments to the Project Budget which may be arising from such an audit.
- 10.8. Notwithstanding the foregoing, the Parties record and agree that should there be any delays on the inception, implementation and/or completion of the Project programme that are due to the negligence, action or inaction of the Recipient, including not providing information or inputs on draft reports as may be requested by the Professional Service Provider, any costs and expenses incurred in respect of the extension of time for the completion of the Project programme will not be considered as part of the Project Budget but will be for the sole account of the Recipient.

## 11. MONITORING

The Parties will be responsible for the monitoring of the implementation of the Project. It is recorded and agreed that any oversight and monitoring of the Project will be undertaken at two levels, namely:

- 11.1. Municipal PSC: the Parties will monitor the output of the activities carried out by the Professional Service Provider. This will be accomplished by the monitoring of reports submitted by the Professional Service Provider in accordance with the provisions and time-

lines set out in the Project Implementation Plan, together with any additional information which may be required by the DBSA in its sole discretion from time to time for monitoring purposes; and

- 11.2. Provincial PSC: the Parties will monitor the measurable Project outcomes by monitoring progress made and the deliverables achieved by the Professional Service Provider. This will be accomplished by the monitoring of reports submitted by the chairperson of the Municipal PSC to the Provincial PSC in accordance with the Terms of Reference.

## 12. CONFIDENTIALITY

- 12.1. The Parties undertake to treat all Confidential Information as strictly confidential between themselves and not to divulge any Confidential Information and/or or proprietary information in respect of each other to other parties unless otherwise required by law or agreed to in writing or required by the DBSA in order to fulfil the conditions of this Agreement. The following may however be made public by the DBSA:
  - 12.1.1. after this Agreement has been signed, the Application Date, name of the Recipient, Grant Amount and the Project Completion Date; and
  - 12.1.2. after the final deliverables have been completed or the Project has been cancelled or terminated, the name of the Project, actual Grant Amount paid, Project Completion Date and a concise generic description of the Project.
- 12.2. The Recipient may disclose the Confidential Information of the DBSA to its Permitted Recipients, provided that:
  - 12.2.1. the Recipient will take such steps as are necessary to ensure that its Permitted Recipients to which Confidential Information is disclosed adhere to this Agreement; and
  - 12.2.2. any disclosure by such Permitted Recipients of the DBSA's Confidential Information contrary to this Agreement will be an unauthorised disclosure by the Recipient.
- 12.3. The Recipient will not use the Confidential Information for any purpose other than:
  - 12.3.1. that for which it is disclosed in connection with this Agreement;
  - 12.3.2. as otherwise permitted by the DBSA in writing; or
  - 12.3.3. in accordance with this Agreement.
- 12.4. The DBSA does not warrant that the Confidential Information it discloses is accurate or complete and the DBSA will not be liable for any losses, damages, costs or penalties suffered by, or claims made against, the Recipient as a result of any inaccuracies in, or incompleteness



of, the Confidential Information disclosed.

- 12.5. The Recipient hereby indemnifies the DBSA against any loss, cost, damages, expense or liability arising from, or in connection with, disclosure of Confidential Information contrary to this Agreement by the Recipient or Permitted Recipients or third parties to which the Recipient has made disclosure.
- 12.6. Upon the request of the DBSA, the Recipient will, within 5 (five) Business Days, return, destroy or expunge from any storage device all Confidential Information other than documents prepared by the Recipient; provided that if required by Applicable Law or for purposes of this Agreement, the Recipient may retain 1 (one) copy of the Confidential Information for the period so required.

### 13. UNDERTAKINGS BY THE RECIPIENT

The Recipient hereby undertakes:

- 13.1. to immediately inform the DBSA in writing of the material details of any financing the Recipient acquires from other private sector or governmental sources, banking and/or financial institutions in respect of the Project; and
- 13.2. to respond, to the best of its ability, to any questionnaires for the purpose of evaluating its satisfaction with the support provided by the DBSA.

### 14. REPRESENTATIONS AND WARRANTIES

- 14.1. The Recipient represents and warrants that:
  - 14.1.1. it has the power to enter into and perform, and has taken all the necessary action to authorise its entry into and performance under this Agreement;
  - 14.1.2. the entry into and performance by it of the terms and conditions as contemplated by this Agreement will not conflict with:
    - 14.1.2.1. any Applicable Law; and/or
    - 14.1.2.2. any agreement or instrument binding upon it or any of its assets;
  - 14.1.3. it has disclosed to the DBSA all information at its disposal pertaining to the Project in the Application and during the DBSA's investigation thereof;
  - 14.1.4. it has disclosed to the DBSA any financing for the Project made available by or applied for from any governmental source and private sector including any banking and/or financial institution;
  - 14.1.5. all the Intellectual Property rights existing and developed as a result of the Project,

which the Recipient owns or claims to own is not in any manner whatsoever owned by any other party;

- 14.1.6. its business has been conducted and will be conducted in compliance with all Applicable Laws, including but not limited to all relevant environmental legislation;
- 14.1.7. all Authorisations have been obtained or effected and are of full force and effect and no steps have been taken against the Recipient for the revocation, variation or refusal of any material Authorisation in respect of the Project and all fees (if any) payable in connection therewith, if due, have been paid and no Event of Default (howsoever described) has occurred in the performance of any of the terms or conditions thereof which is material to the effectiveness of any of the foregoing;
- 14.1.8. no Event of Default or Potential Event of Default:
  - 14.1.8.1. has occurred or is continuing under or in respect of any agreement or document to which the Recipient is a party or by which it may be bound, including this Agreement;
  - 14.1.8.2. might reasonably be expected to result from the conclusion of this Agreement to which it is a party or the making of any of the Disbursements to the Recipient;
- 14.1.9. there is no litigation, arbitration or administrative proceeding current or pending against, to the best of the Recipient's knowledge and belief, threatened against the Recipient which may, if adversely determined, have a Material Adverse Effect;
- 14.1.10. no legal suit, action, proceeding or process or any other steps have been taken or, to the best of the Recipient's knowledge and belief (and after making reasonable enquiries) have been threatened for the winding up or liquidation (whether voluntary or involuntary, provisional or final), or de-registration of the Recipient or for the appointment of a liquidator, business rescue practitioner or similar officer over the Recipient or over any of the assets of the Recipient;
- 14.1.11. no Insolvency Event in relation to the Recipient has occurred;
- 14.1.12. it cannot claim immunity from suit or action; and
- 14.1.13. since the Application Date and the Signature Date no facts or circumstances have occurred which may have a Material Adverse Effect.
- 14.2. The DBSA is entering into this Agreement relying on each of the representations and warranties made by the Recipient, each of which shall be deemed to be a separate representation and warranty which is material and having induced the DBSA to enter into this Agreement.

## 15. EVENTS OF DEFAULT

15.1. Each of the following shall constitute an Event of Default under this Agreement:

- 15.1.1. any event or condition has occurred which in the opinion of the DBSA has or could be expected to have a Material Adverse Effect;
- 15.1.2. the Recipient fails to comply with any of its obligations under this Agreement, and any such failure continues for a period of 14 (fourteen) days after the date on which the DBSA notifies the Recipient of that failure or, if earlier, the date on which such Recipient becomes or should have, with diligence, become aware of such failure;
- 15.1.3. the Project is abandoned, suspended or terminated for any reason whatsoever by the Recipient;
- 15.1.4. any representation or warranty made by the Recipient in this Agreement or in any Disbursement Claim Form or in connection with the execution and implementation of this Agreement is found to have been incorrect in any respect;
- 15.1.5. an Insolvency Event in relation to the Recipient occurs;
- 15.1.6. any Authorisation necessary for the Recipient to comply with its obligations under this Agreement or to carry out the Project for any reason ceases to be in full force and effect and is not restored or reinstated within 14 (fourteen) days of written notice by the DBSA to the Recipient;
- 15.1.7. any Project document or any of its provisions are revoked, terminated, repudiated, declared void, becomes unlawful or ceases to be in full force and effect without, in each case, the prior written consent of the DBSA, and in that event, if capable of being remedied, is not remedied to the satisfaction of the DBSA within 14 (fourteen) days of the DBSA's notice to the Recipient;
- 15.1.8. the Recipient has modified the nature or the objective of the Project without the prior written approval of the DBSA;
- 15.1.9. in the opinion of the DBSA, it is imminent that any authority will condemn, nationalise, seize, expropriate, or otherwise assume custody or control of, all or any substantial part of the business, operations, property or other assets of the Recipient or take any action for the dissolution of the Recipient or any action that would prevent the Recipient or its employees from carrying on all or a substantial part of the Business or operations; and/or
- 15.1.10. it appears that material information in the Application is incorrect or that material information was not disclosed;

15.2. Forthwith upon the occurrence of an Event of Default and at any time thereafter, if such event continues, the DBSA shall in its sole and absolute discretion be entitled (but not obliged), without prejudice to any other rights which the DBSA may have, by notice to the Recipient to:

15.2.1. suspend any amounts available but not Disbursed under the Grant or declare any amounts available but not Disbursed under the Grant to be automatically cancelled and to declare that no further Disbursement be made available under the Grant; and/or

15.2.2. declare that the obligations of the DBSA in terms of this Agreement shall be cancelled forthwith, whereupon the same shall be so cancelled; and/or

15.2.3. claim immediate payment of any amount disbursed under the Grant, any damages costs and other amounts incurred in consequence of such Event of Default from the Recipient in terms of this Agreement.

15.3. Notwithstanding any provision to the contrary in this Agreement, the DBSA may by notice to the Recipient cancel the whole or part of the Grant, as the case may be, if:

15.3.1. the Project activities are interrupted for a consecutive period of 2 (two) calendar months; or

15.3.2. the DBSA determines that any person who is engaged in Corrupt Practice, a Coercive Practice, a Collusive Practice or a fraudulent practice, without the Recipient having taken timely and appropriate action satisfactory or to address such practice when they occur; or

15.3.3. the Recipient has modified the nature or the objective of the Project without the prior approval of the DBSA.

## 16. PUBLICATIONS

Should the Recipient wish to publish results of the Project deliverables carried out pursuant to this Agreement, the Recipient shall first obtain written approval from the DBSA and supply it with a copy of the proposed publication, who shall review the proposed publication and notify the Recipient, within 30 (thirty) calendar days after receipt, in writing whether the DBSA consents to such Publication.

## 17. INTELLECTUAL PROPERTY

17.1. Any Intellectual Property already existing at Signature Date and utilised in terms of this Agreement shall remain the Intellectual Property of the Party in whom that Intellectual Property had vested at the Signature Date, but each Party hereby grants the other Party a non-exclusive right to use such Intellectual Property for the purposes of the project.

17.2. Subject to clause 17.3 below, all Intellectual Property generated by the DBSA through the

Professional Service Provider in the Project shall vest in both the Recipient and the DBSA, and the Recipient shall be entitled to use the Intellectual Property for any purposes whatsoever, including without limitation for Commercialisation.

- 17.3. The Recipient hereby grants the DBSA a non-exclusive right to use any and all of the Intellectual Property generated by the Project for purposes of publicity, marketing, and further research.
- 17.4. Should this Agreement be terminated by reason of breach by the Recipient, the Intellectual Property generated by the Professional Service Provider in terms of the Project shall remain vested in the DBSA and the DBSA shall be entitled to use the Intellectual Property however it may elect in its sole discretion, including without limitation for purposes of Commercialisation.
- 17.5. The Recipient furthermore grants non-exclusive right to any and all third parties to use the Intellectual Property generated by the Project for any purposes within the border of the Republic of South Africa which are for the benefit of the Republic of South Africa. This clause 17.5 is a *stipulatio alteri* capable of acceptance at any time. This clause 17.5 shall not preclude the Recipient from having exclusive rights to the Intellectual Property outside the borders of the Republic of South Africa.
- 17.6. The Recipient shall enter into appropriate agreements with third parties participating in the Project to ensure the effective management of intellectual Property generated in the course of the Project.

## 18. ARBITRATION

- 18.1. Should any dispute between the Parties with regard to the interpretation, the carrying into effect and implementation of any one or more of the provisions of this Agreement, any of the rights and obligations or either Party arising from the Agreement, the termination or purported termination of, or arising from the termination of, or the rectification or proposed rectification of the Agreement, or pursuant to this Agreement, or any other matter which in terms of this Agreement requires agreement by the Parties, the Parties shall, in the first instance, attempt to come to an agreement in relation to any such dispute by consultation and negotiation in good faith and in the second instance proceed to arbitration.
- 18.2. A dispute shall be determined in terms of this clause 18 (*Arbitration*) after written notice has been given by the aggrieved Party to the other Party.
- 18.3. This clause shall not preclude any Party from obtaining interim relief on an urgent basis from a court of competent jurisdiction pending the decision of the arbitrator.
- 18.4. The arbitration shall be held:
  - 18.4.1. at a venue to be agreed between the disputing Parties, failing which at the offices of

the Arbitration Foundation of South Africa ("AFSA") closest to the DBSA's *domicilium* address;

- 18.4.2. with only the legal and other representatives of the Parties present thereat;
  - 18.4.3. *mutatis mutandis* in accordance with the provisions of the Supreme Court Act, 1959, the rules made in terms of that Act and the practice of the division of the High Court referred to in clause 23 (*Jurisdiction*);
  - 18.4.4. otherwise in terms of the Arbitration Act, 1965;
  - 18.4.5. it being the intention that the arbitration shall be held and completed as soon as possible.
- 18.5. The arbitrator shall, failing agreement between the Parties be such person as appointed by AFSA.
- 18.6. The decision of the arbitrator shall be final and binding on the Parties and may be made an order of the court referred at the instance of any of the Parties.
- 18.7. The Parties agree to keep the arbitration including the subject-matter of the arbitration and the evidence heard during the arbitration confidential and not to disclose it to anyone unless required by Law.
- 18.8. The provisions of this clause:
- 18.8.1. constitute an irrevocable consent by the Parties to any proceedings in terms hereof and no Party shall be entitled to withdraw therefrom or claim at any such proceedings that it is not bound by such provisions; and
  - 18.8.2. are severable from the rest of this Agreement and shall remain in effect despite determination of or invalidity for any reason of this Agreement.

## 19. SEVERABILITY

The Parties agree that each and every provision of this Agreement is severable from the remaining provisions of this Agreement and should any provision of this Agreement be in conflict with any Applicable Law, or be held to be unenforceable or invalid for any reason whatsoever, such provision should be treated as *pro non scripto* and shall be severable from the remaining provisions of this Agreement which shall continue to be of full force and effect.

## 20. CESSION AND DELEGATION

- 20.1. The Recipient shall not be entitled to cede, assign, delegate or otherwise transfer any of its rights or obligations under this Agreement to any third party, without the prior written consent



of the DBSA.

- 20.2. The DBSA shall be entitled, without the Recipient's consent, to cede, delegate or assign all or any of its rights, benefits and obligations or obligation only under this Agreement to any third party.

## 21. COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreements as at the date of signature of the Party last signing one of the counterparts.

## 22. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the Republic of South Africa.

## 23. JURISDICTION

The Parties hereby irrevocably and unconditionally consent to the non-exclusive jurisdiction of the High Court of South Africa (Gauteng Local Division, Johannesburg) (or any successor to that division) in regard to all matters arising from this Agreement.

## 24. COSTS

- 24.1. Each Party shall bear its own costs of and incidental to the negotiation and preparation of this Agreement.
- 24.2. If in any legal proceedings relating to the enforcement by either Party of its rights in terms of this Agreement, a court awards costs to any Party, such costs shall be determined and recoverable on the scale as between an attorney and his own client and shall include collection charges, the costs incurred by such Party in endeavouring to enforce such rights prior to the institution of legal proceedings and the costs incurred in connection with the satisfaction or enforcement of any award or judgment awarded in favour of such Party in relation to its rights in terms of or arising out of this Agreement.

## 25. NOTICES AND DOMICILIA

- 25.1. The Parties choose as their *domicilia citandi et executandi* their respective addresses set out in this Agreement for all purposes arising out of or in connection with this Agreement at which addresses all processes and notices arising out of or in connection with this Agreement, its breach or termination may validly be served upon or delivered to the Parties.
- 25.2. For purposes of this Agreement the Parties' respective addresses shall be as follows:

**25.2.1. DBSA:**

Physical address: 1258 Lever Road, Headway Hill, Midrand  
1685  
Telephone number: +27 11 313 3911  
Fax number: +27 11 206 3179  
Email address: [claimadmin@dbsa.org](mailto:claimadmin@dbsa.org)  
Attention: Group Executive: Coverage and General Counsel;

**25.2.2. Witzenberg Local Municipality:**

Physical address: 50 Voortrekker Road, Ceres  
Postal PO Box 44, Ceres, 6835]  
Telephone number: 023 316 1854  
Fax number: 023 316 1877  
Email address: [david@witzenberg.gov.za](mailto:david@witzenberg.gov.za)  
Attention: Municipal Manager

or at such other address in the Republic of South Africa of which the Party concerned may notify the other in writing provided that no street address shall be changed to a post office box or post *restante*.

25.3. Any notice given in terms of this Agreement shall be in writing and shall:

25.3.1. if delivered by hand be deemed to have been duly received by the addressee on the date of delivery;

25.3.2. if transmitted by facsimile be deemed to have been received by the addressee on the day following the date of dispatch, unless the contrary is proved.

25.4. Notwithstanding anything to the contrary contained or implied in this Agreement, a written notice or communication actually received by one of the Parties from another including by way of facsimile transmission shall be adequate written notice or communication to such Party.

**26. RELAXATION**

No latitude, extension of time or other indulgence which may be given or allowed by any Party to the other Party in respect of the performance of any obligation hereunder, and no delay or forbearance in the enforcement of any right of any Party arising from this Agreement. No single or partial exercise of any right by any party under this Agreement, shall in any circumstances be construed to be an implied consent or election by such party or operate as a waiver or a novation of or otherwise affect any of the Party's rights in terms of or arising from this Agreement or estop or preclude any such Party from enforcing at any time and without notice, strict and punctual compliance with each and every provision or term hereof. The rights and remedies herein provided are cumulative and not exclusive of any rights or remedies provided by law.



## 27. VARIATION

No addition to or variation, consensual cancellation or novation of this Agreement and no waiver of any rights arising from this Agreement or its breach or termination shall be of any force or effect unless reduced to writing and signed by all the Parties or their duly authorised representatives.

## 28. WHOLE AGREEMENT

This Agreement constitutes the whole agreement between the Parties as to the subject matter hereof and no agreements, representations or warranties between the Parties regarding the subject matter hereof other than those set out herein are binding on the Parties.

## 29. INDEMNITY

- 29.1. The Recipient, including any person acting for or on behalf of the Recipient, shall exercise due care and diligence in the performance of its duties in terms of this Agreement and the Recipient, including any person acting for or on behalf of the Recipient, shall be liable to the DBSA where the Recipient has failed to exercise such due care and diligence.
- 29.2. The Recipient indemnifies and holds the DBSA harmless against any liabilities, arising out of the conduct of the Recipient, its employees, agents and or other natural or juristic persons connected with the Recipient, in conducting the work pursuant to this Agreement.
- 29.3. Notwithstanding anything to the contrary set out in this Agreement, the Recipient hereby indemnifies and shall hold the DBSA harmless against any claims, damages, expenses and costs (including those asserted by third parties) directly or indirectly related to this Agreement, in delict, for breach of statutory duty or otherwise.
- 29.4. The Recipient shall indemnify and hereby indemnifies the DBSA against any expenditure incurred in vain, any fruitless or wasteful expenditure incurred and any expenditure which could have been avoided had reasonable care been exercised or expenditure incurred as a result of fraud, theft or negligence or commission and/or omission during the execution of the Project.

## 30. ANTI-CORRUPTION AND GOOD FAITH

- 30.1. In implementing this Agreement and in all further dealings with each other, the Parties undertake to observe utmost good faith and to give effect to the intent and purpose of this Agreement.
- 30.2. The Recipient will not make or cause to be made any offer, gift or payment or consideration or benefit of any kind, which would or could be construed as an illegal or corrupt practice, either directly or indirectly to any party, as an inducement or reward in relation to the execution of this Agreement including any activity contained in the Prevention and Combating of Corrupt Activities Act, 2004.



30.3. Any such practice will be a ground for termination of this Agreement.

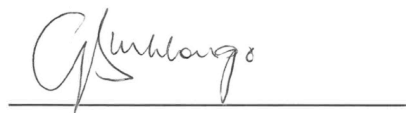
### 31. ATTESTATION

The Parties hereby acknowledge having read and signed this Agreement and its schedules, the contents of which are understood and accepted by both Parties.

Signed at Midrand on the 9th day of November 2020

For and on behalf of:

**DEVELOPMENT BANK OF SOUTHERN AFRICA LIMITED**



Name: Chucheka Mhlongo

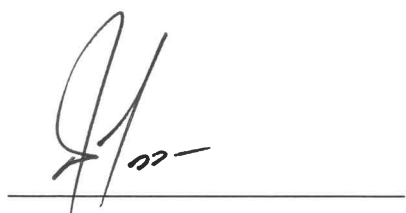
Capacity: Head: Local Government Support

Who warrants authority

Signed at LERES on the 5th day of November 2020

For and on behalf of:

**WITZENBERG LOCAL MUNICIPALITY**



Name: DAVID NASSON

Capacity: MUNICIPAL MANAGER

Who warrants authority

## SCHEDULE 1: Conditions Precedent

### 1. Conditions Precedent

The obligation of the DBSA to make any Disbursement in terms of this Agreement is subject to the fulfillment, in a manner satisfactory to the DBSA, of the following conditions:

- 1.1 An original of this Agreement duly executed by the Parties, together with (where applicable) all documents, or instruments required to be delivered thereunder.
- 1.2 An originally certified copy of the Municipal Council's resolution of the Recipient, signed by the Mayor in terms of the MFMA:
  - 1.2.1 approving the Project, accepting the DBSA's Revenue Enhancement Programme support thereon, and resolving to support implementation of the Project;
  - 1.2.2 approving the terms of this Agreement and resolving that the Recipient executes this Agreement;
  - 1.2.3 approving the Disbursement of the Grant directly to the Professional Service Provider; and
  - 1.2.4 authorising the Accounting Officer (or other specified person or persons) to sign this Agreement on its behalf and to sign and/or dispatch all documents and notices to be signed and/or dispatched by it under or in connection with this Agreement.
- 1.3 A specimen of the signature of the Accounting Officer, and of each person designated and authorised by the Accounting Officer referred to in clause 1.2.4 above, to sign/or dispatch all documents and notices to be signed and/or dispatched by the Recipient under or in connection with this Agreement.
- 1.4 All documents required to comply with the obligations imposed by FICA and the regulations pertaining thereto and in terms of internal procedures which the DBSA and/or the DBSA may, from time to time, be required to adhere to in order to establish and verify identities of contracting parties to this Agreement to the DBSA.
- 1.5 A copy of the Project Implementation Plan approved by both Parties.
- 1.6 The establishment of the Municipal PSC, to the satisfaction of both Parties which will include representation from the Recipient, the DBSA, the Professional Service Provider, relevant key stakeholders, and/or any other stakeholders required by the DBSA and the Recipient to manage the Project at the municipal level.
- 1.7 An original or certified copy of the appointed Professional Service Provider Agreement duly signed by the parties thereto, together with (where applicable) all documents, or instruments



required to be delivered thereunder.

- 1.8 An original or certified copy of a board resolution of the Professional Service Provider approving the terms of the Professional Service Provider Agreement (to which it is a party) and authorising the signatory to execute the Professional Service Provider Agreement (to which it is a party) and sign the Disbursement Claim Form; and specimen signature of the authorised signatory of the Professional Service Provider.

**SCHEDULE 2: Disbursement Claim Form**

Recipient's letterhead

To: The Head: Local Government Support Unit

1258 Lever Road

Headway Hill

Midrand

1685

[insert date]

Dear [insert]

**Disbursement Claim Form No. [•]**

[insert]: **DBSA Revenue Enhancement Programme Support**

1. We refer to the Grant Agreement dated [insert date] between the Witzenberg Local Municipality (the "Recipient") and the Development Bank of Southern Africa Limited (the "DBSA") (the "Grant Agreement"). Terms defined in the Grant Agreement have their defined meanings whenever used in this request.
2. The Recipient irrevocably requests the Disbursement on or before [insert date] (or as soon as practicable thereafter) of the aggregate amount of [insert numerals] [insert words] under the Grant (the "Disbursement").
3. We confirm that all conditions precedent specified in Schedule 1 (*Conditions Precedent*) are satisfied on the date of this Disbursement Claim Form.
4. We wish to request the Disbursement amount on the following terms:

|                             |  |
|-----------------------------|--|
| Proposed Disbursement Date: | [insert] (or, if that is not a Business Day,<br>the next Business Day) |
|-----------------------------|--|

|         |          |
|---------|----------|
| Amount: | [insert] |
|---------|----------|

5. The proceeds of this Grant should be credited to [account].
6. We attach hereto the Project Progress Report in accordance with the Project Implementation Plan and the invoices of the total expenditure.
7. This Disbursement Claim Form is irrevocable.
8. The Recipient certifies to the best of its knowledge (after due enquiry) as follows:

- 8.1 the representation and warranties made in the Grant Agreement are true on the date of this request and will be true on the date of Disbursement with the same effect as if such representations and warranties had been made on and as of each such date except as set forth on the certificate accompanying this request;
- 8.2 the Recipient is not aware (after due enquiry) that any Potential Event of Default or Event of Default has occurred, is continuing or about to occur;
- 8.3 since the date of the Grant Agreement no changes in the Project or in the financial condition of the Recipient has occurred and no other circumstance has arisen which has or is reasonably likely to have a Material Adverse Effect;
- 8.4 the proceeds of the Disbursement are at the date of this request required by the Recipient exclusively for the purposes of the Project; and
- 8.5 after receipt of the Disbursement the Recipient will not be in violation of:
- 8.5.1 any provision contained in any document to which the Recipient is a party or by which the Recipient is bound; or
- 8.5.2 any law, rule or regulation, directly or indirectly limiting or otherwise restricting the Recipient's borrowing power or authority or its ability to borrow.
9. The above certifications are effective as at the date of this Disbursement Claim Form and will continue to be effective as of the date of the Disbursement. If any of these certifications is no longer valid as of or prior to the date of the requested Disbursement, the Recipient undertakes to promptly notify the DBSA unless it is not aware of the same (after due enquiry).

Yours faithfully

\_\_\_\_\_

Authorised signatory

Name: \_\_\_\_\_

**Accepted and agreed**

  
\_\_\_\_\_

Accounting officer

Name: David Nasson

### **SCHEDULE 3: Revenue Enhancement Programme - Terms of Reference**

The Revenue Enhancement Programme comprises of inter alia, billing data cleansing, meter audit, cost of supply studies/review of tariff structures for the main trading services and transaction support to identify financing options for revenue related infrastructure projects.

#### **1. Background**

The DBSA has partnered with the municipalities to assist with the development and implementation of the Revenue Enhancement Programme. The implementation of the revenue enhancement interventions will assist the municipalities to improve revenue collection, thereby enabling them to provide sustainable services.

#### **2. The Project**

This request is for a written proposal based on these Terms of Reference. The PSP will be responsible to:

- 2.1 Analyse the revenue environments in the targeted local municipalities. The assessment will be holistic dealing with all the key elements of the Revenue Management Value Chain.
- 2.2 Evaluate the risks and potential returns of various scenarios of revenue enhancement support.
- 2.3 Conduct a cost-benefit analysis for the revenue enhancement management process in the municipalities. The benefits of the proposed support actions will be compared to the costs associated with the support to confirm feasibility.
- 2.4 Based on the findings of the assessment and the cost-benefit-analysis, a Revenue Enhancement Plan will be prepared with short, medium- and long-term interventions.
- 2.5 Implement short term revenue enhancement projects following from the REP.

#### **3. Project Deliverables (Outputs)**

The following key overall deliverables are required:

##### **3.1 Deliverable 1: Assessment Report**

A detailed "AS-IS" analysis report on the current state of the key revenue value chain elements per table below, outlining current effectiveness; the areas that require attention; broad recommendations in terms of optimizing the revenue value chain and a case for change. The Single and Integrated Revenue Management Framework (SIRMF) Assessment Tool developed by DBSA in partnership National Treasury will be utilised. The table below depicts some of the key elements of the revenue value chain as well as some considerations per component of revenue



**Table 1: Key elements for the revenue value chain to be assessed:**

| ID | Key focus area   | Key elements for assessment/ review   |
|----|--|---|
| 1  | Tariffs, Policies, Procedures, By-laws, Revenue Budgets  | <ul style="list-style-type: none"> <li>Existence of updated documents and review thereof</li> <li>Alignment with municipality's current operations</li> <li>Compliance with the above</li> <li>Tariff determination methods and levels vis-a-vis the cost of services</li> </ul>  |
| 2  | Customer Data Quality and Consumer Management, Integrating geo-spatial information with billing systems and financial information. | <ul style="list-style-type: none"> <li>Access and assess land information (sites) from the Registrar of Deeds and the Surveyor General</li> <li>Reconciliation of Valuation Roll to Deeds Office and Surveyor General listings.</li> <li>Compare the land information to usage by various consumer categories.</li> <li>Compare the financial information and the billing systems to the updated land information.</li> <li>Create linkages between the land information, financial and billing information</li> <li>Completeness of customer information on billing system</li> <li>Data integrity analysis</li> <li>Current process performance level.</li> </ul> |
| 3  | Meter Audit  | <ul style="list-style-type: none"> <li>Confirm &amp; validate the existence and functionality of meters (domestic, commercial and industrial).</li> <li>Identifying broken, faulty, and unread meters.</li> <li>Mapping the physical location of meters.</li> <li>Determining the match between type of meter and usage suitability.</li> <li>Identifying solutions for revenue losses and security requirements.</li> </ul>  |
| 4  | Indigent Management & Free Basic Services  | <ul style="list-style-type: none"> <li>Formal Indigent applications and verifications thereof.</li> <li>Community awareness.</li> <li>Status and completeness of Indigent register.</li> <li>Billing of indigents.</li> <li>Restrictions of services to indigents</li> <li>Accurate off-setting of indigents to Equitable Share allocations</li> <li>Process &amp; mechanisms in place to deal with and manage indigents.</li> </ul>  |
| 5  | Billing & Revenue Collection   | <ul style="list-style-type: none"> <li>Meter reading arrangements and meter reading inputs to billing.</li> <li>Accuracy of billing.</li> <li>Billed Revenue versus collection of revenue.</li> <li>Returned Mail.</li> <li>Return to Drawer (RD) Cheque register.</li> <li>Unallocated receipts.</li> <li>Clearing of suspense accounts.</li> <li>Updating of Debtors Ledgers.</li> <li>Review Current IT systems in place within the revenue function.</li> <li>Review Current process performance levels.</li> <li>Policies, by-laws and procedures in terms of legislative requirements.</li> <li>Revenue Management Skills.</li> </ul>                         |
| 6  | Debt Management  | <ul style="list-style-type: none"> <li>Monthly review of debtors age analysis.</li> <li>Percentage debt outstanding for more than 90 days.</li> <li>Review of credit control measures.</li> <li>Follow up on existing payment arrangements in place.</li> <li>Ward Councilors' involvement</li> <li>Current IT systems in place within the revenue function.</li> <li>Current process performance levels.</li> </ul>  |

| ID | Key focus area | Key elements for assessment/ review   |
|----|----------------|---|
|    |                | <ul style="list-style-type: none"> <li>Collection rates.</li> <li>Management practices deployed and their impact on revenue management and collection.</li> <li>Debt Management skills</li> </ul> |

### 3.2 Deliverable 2: Revenue Enhancement Programme

Based on the findings of the 'AS-IS' assessment, the suggested interventions should be quantified and modelled into a scenario planning based on assumptions and realistic achievable targets demonstrating the impact on the overall financial position and performance of the municipalities. The scenario planning should present high, medium and low road scenarios with improved financial position over 10 years. The scenario planning should be based on the issues/ drivers identified in the 'AS-IS' report and should include (but not be limited) to:

- 3.2.1 Protection and expansion of the current revenue base;
- 3.2.2 Stratification and recovery of outstanding debtors;
- 3.2.3 Implementation of legal actions and increased payment levels;
- 3.2.4 Improved billing processes and customer care;
- 3.2.5 Impact of distribution losses (water and electricity); and
- 3.2.6 Cost reflective tariffs with a peer review (benchmark) comparison:
  - a. Do the current tariffs adequately recover costs (including overheads)?
  - b. To what extent does the equitable share pay for free basic services?

The findings from the As-Is assessment and scenario planning exercise must be used as the basis for mapping of plan and recommendations to address the issues/ gaps identified, presented as a 'Revenue Enhancement Intervention Plan' (business case detailing the intervention plan to meet the future requirements). The Revenue Enhancement Intervention Plan must be presented in a report format as well as in a presentation format for the key stakeholders in the municipality and the steering committee, covering the following areas:

- 3.2.7 Analysis of findings/ issues and development of a plan on remedial actions and timeframes.
- 3.2.8 Responsibility and skills available to implement.
- 3.2.9 Financial implications (where applicable).
- 3.2.10 Outcome/ Benefits (what-if scenarios based on assumptions).

### 3.2.11 Critical success factors.

The project approach must be closely aligned with the overall programme objective to enhance municipal revenue through billing efficiency, cost-reflective tariffs, improved data integrity, effective indigent management for free basic services, solutions for revenue and non-revenue losses, etc.

### 3.3 Deliverable 3: Implementation of Revenue Enhancement Interventions

The appointed PSP is expected to support the municipality with the implementation of the interventions for revenue enhancement as outlined in the below **Table 2**. The PSP will be required to submit monthly progress reports to the DBSA and the Municipality focusing on the actual results of the implementation of the priority revenue enhancement strategies vis-à-vis the expected results.

**Table 2: Draft Scope of Works and the Expected Deliverables**

| NO | KEY ACTIVITY                                | SCOPE OF WORK AND DELIVERABLES   | OUTPUTS   |
|----|---|--|---|
| 1. | Inception meeting & Stake Holder Engagement | (a) Inception meeting in which the appointed PSP will be introduced to the municipality, thereby kick starting the REP process. The PSP will then commence with the compilation of the Project Implementation Plan (PIP) informed by the scope of work to determine the work package and how each work packaged will be rolled out.<br><br>(b) PSP Engage with the relevant stakeholders such as the Municipal staff members, Department of Energy (DOE), National Energy Regulator of South Africa (NERSA), ESKOM, and obtain information and views regarding the tariffs levied on various customer types, customer data and land use and zonal information, status of the meters and the accuracies in the reading of the meters etc.<br><br>(c) Draft terms of reference for the establishment of the PSC discussed. | (a) Inception report<br><br>(b) Project Implementation Plan (PIP).<br><br>(c) PSC Terms of Reference signed off.  |
| 2. | Existing situational/ (AS-IS) assessment    | The PSP to obtain key and relevant existing information in respect of the existing revenue management situation including from the different systems such as billing, investigate and reconcile pertinent information in respect of all properties owned within the boundaries of the municipality.  | Comprehensive situational analysis/(AS-IS) report, highlighting the areas that need to be considered for the improvement of the situation. The report should include inter alia diagrams, drawings, pictures etc. |
| 3. | Tariff Review and restructuring thereof.    | (a) Review and restructure how the municipality base their tariffs in respect of land usage, and land zonage and tariffs levied to different categories of the customers in respect of all trading services (including disposal fees at the landfill site and excluding electricity tariffs).<br><br>(b) Review service and tariff code structure, tariffs policy and tariffs bands and provide  | Appropriate tariffs structure setting report highlighting the correct tariffs that should be charged per customer type, consumption pattern, land use as well as size of the property.                            |

|    |  |  |   |
|----|--|--|---|
|    |  | <p>documentary support to the validity and completeness of all billable charges per customer.</p> <p>(c) Analysis of Bulk purchase tariff structure and tariffs levied to customers.</p> <p>(d) Investigate the developed stands with no billing data.</p> <p>(e) Tariff analysis, to compare the customer type to the tariffs being charged with the purpose to highlight whether the following have occurred:</p> <ul style="list-style-type: none"> <li>• Owners of properties not being billed for services they consume.</li> <li>• Tenants being charged owner specific services.</li> <li>• Business consumers being charged domestic tariffs.</li> <li>• Domestic consumers being charged business tariffs.</li> <li>• Application of Free basic electricity service.</li> <li>• Free basic electricity services being applied in areas where there should be no free services.</li> <li>• Audit of the indigent register and a specific evaluation of free basic services resources increases and its actual impact on cost drivers in the municipality (3095 indigents)</li> <li>• Cost of service analysis and review tariff structure or appropriateness in terms of the customer type, usage in line with the land use etc., taking into account all costs including best practice operations and maintenance (O&amp;M).</li> <li>• Residential properties operating as business but not zoned as business and are being charged residential tariffs.</li> <li>• Investigation of the customers that are charged flat rate and the cost/revenue losses implications emanating from such flat rate charges.</li> <li>• Identification of the gaps and Proposal of a suitable tariff structure to close the gaps for various types of consumption.</li> </ul> |   |
| 4. | Electricity Metering and land use audit of 16 761 stands | <p>(a) For each registered stand and meter, the following information will need to be collected and/or verified with a clear date and time of such verification:</p> <ul style="list-style-type: none"> <li>• Stand /ERF details.</li> <li>• Service Connection Status and number of connections.</li> <li>• Meter Serial Number for each metered connection.</li> <li>• Primary Stand Use - residential, institutional, commercial, industrial etc.</li> </ul>  | <p>A comprehensive audit report with findings and remedial action to close the gaps. Amongst others, the following should be highlighted:</p> <p>(a) Database of all the electricity meters within the municipality with cross validations to stand information</p> <p>(b) The findings and noting all deficiencies and</p> |



|    |  |  |   |
|----|--|--|---|
|    |  | <ul style="list-style-type: none"> <li>• Stands/Erfs that are not connected and are not metered.</li> <li>• Stands/erf that are not serviced.</li> <li>• The accessibility, functionality of the meters, including illegal connection and meter tampering, along with inactive meters,</li> <li>• Meter reading accuracy, the linkage and alignment of the billing system with property/land information and GIS system etc.</li> <li>• Lifespan of the meters and the appropriateness of the metering technology used.</li> <li>• Connection Type (three phase or single phase) and appropriateness for the land use.</li> <li>• Service Type (post-paid, prepaid)</li> </ul> <p>(b) It is a requirement that the auditor shall perform relevant tests at each property to verify that only the said connection(s) supply service to a property and that such connection are appropriately metered.</p> <p>(c) Investigate consumption patterns in line with approved tariffs and regulations and update the billing system. Categorise land use, validate and analyse billing information, update the billing information and bill accordingly.</p> <p>(d) Analyse the Valuation roll to investigate pertinent information in respect of all properties owned within the boundaries of the municipality to ensure that the following are correctly recorded:</p> <ul style="list-style-type: none"> <li>• Name of the registered owner.</li> <li>• Current usage of the property</li> <li>• How the property is zoned</li> <li>• Size of the property</li> <li>• Land and improvement value of the property.</li> <li>• The application of the tariffs, in line with the land use and type of customer.</li> <li>• The alignment to each customer and within the system, linking each meter to an erf and owner, linkages to the land use information and recommending updating of the billing system.</li> <li>• Availability of capacity for meter metering management.</li> </ul> | <p>discrepancies with the existing records (including meter reading information to determine meter reading data accuracy and illegal connections). The billing information should be accordingly updated.</p> <p>(c) Recommendations for optimal metering and meter management for the municipality.</p> <p>(d) Identifying solutions for revenue losses and security requirements.</p> <p>(e) Credible billable customer information/list.</p> |
| 5. | Short to Medium and Long-Term Initiatives identified in the REP and the transfer of skills to relevant Municipal Officials | <p>(a) The PSP to assist the municipality identify short/medium/long term initiatives in line with the budgetary adjustments. The Initiatives to be implemented should be agreed upon by the municipality and the DBSA and these should assist the municipality to improve their revenue generation.</p>   | <p>(a) Accurate and credible customer billing data along with the application of appropriate tariffs leading to improvement in billing and collections.</p> <p>(b) Short, medium to long terms solutions report together with</p>   |

|    |  |  |   |
|----|--|--|---|
|    |  | <p>(b) Identify and prioritize the short, medium to long-term interventions/projects that will assist the municipality to protect and secure their revenue streams.</p> <p>(c) Determine the cost of the identified interventions/projects and model financial options that the municipality can access in implementing the identified interventions/projects.</p> <p>(d) Alignment and/or integration of the revenue management value chain: various Review and integrate processes across departments including planning, technical services, community services and finance.</p> <p>(e) Skills transfer to the relevant municipal officials throughout the revenue enhancement process.</p> | <p>cost implications and various funding options that can be accessible to the municipality for the implementation of the prioritized interventions flowing from the REP.</p> <p>(c) Reviewed Standard Operating Procedures (SOPs) across the revenue management value chain</p> <p>(d) Skills transfer/capacity building report/programme/training manual.</p> |
| 6. | A final consolidated REP and close out Reports | Compilation of a final consolidated REP and close out reports and presenting at the PSC and Council meetings.  | <p>(a) Revenue Enhancement Report with recommendations, cost implications for the prioritised interventions/projects and funding options that can be accessed by the municipality.</p> <p>(b) Close Out Report</p>  |

## **SCHEDULE 4: Terms of Reference establishing the Municipal PSC**

### **1. Introduction**

The Development Bank of Southern Africa (DBSA) has approved the development and implementation of a Revenue Enhancement Programme (REP) support for Witzenberg Local Municipality (WLM). It is a condition to the Agreement that a Project Steering Committee (PSC), be established between the DBSA and the WLM in order to support the delivery of the project funded by the DBSA, and to enable the conditions precedents (CPs) in the grant agreement to be monitored and addressed in an integrated and effective manner, accordingly, and in order to give effect to the above, the Parties agree as set out herein.

1.1 Establishment of the Steering Committee upon the Agreement becoming unconditional in accordance with its terms (save for any condition therein requiring the establishment of the PSC), it is agreed that:

1.1.1 The PSC is hereby established as the joint steering committee in terms of the Agreement; and

1.1.2 The role of the PSC is to provide strategic direction relating to the Project and to guide and coordinate the execution of the Project.

### **2. Purpose of this document**

The purpose of this document is to establish the terms of reference for the PSC. The terms of reference in turn establish the mandate roles and functions for the PSC. The PSC is the key body within the project governance structure that is responsible for the oversight/operational project issues associated with the WLM's revenue enhancement programme (hereafter referred to as the Programme). Amongst others, the PSC will fulfil the following roles and functions:

2.1 **The Terms of Reference for the PSC contents include:**

2.1.1 A clear description of the roles and functions of the PSC

2.1.2 An agreed charter for PSC oversight

### **3. Function of the PSC**

The function of the PSC is to provide oversight for the operational issues associated with the provision of revenue enhancement support to WLM. The PSC is responsible for monitoring project's budget, progress, benefits realized and also monitoring risks, quality and timelines of delivery according to the Project Implementation Plan. The PSC's Scope of work is further elaborated below.

### 3.1 Role of the PSC

The role of the PSC is to:

- 3.1.1 Provide oversight on the implementation of the Programme, the associated projects and on the achievement of the outcomes.
- 3.1.2 Ensure the project scope aligns with the requirements of the stakeholder groups.
- 3.1.3 Provide guidance on project operational issues.
- 3.1.4 To co-ordinate and manage the implementation of the agreement.
- 3.1.5 To identify potential risks arising from the implementation of the programme and agree on mechanisms to mitigate such risks.
- 3.1.6 Ensure effort, expenditure and outcomes are appropriate to stakeholder expectations.
- 3.1.7 Address any issue that has major implications for the Programme and projects.
- 3.1.8 Ensure conformity with the Project Implementation Plan.
- 3.1.9 Advise on adjustments to be made to the Project to ensure that the Project is completed within the scheduled time frame.
- 3.1.10 Recommend, after consultation between the members, the sign-off on the quality of work and reports completed by the Professional Services Provider.
- 3.1.11 Advice on any variation or amendments to the approved Project costs.
- 3.1.12 Monitor project scope and manage programme scope changes.
- 3.1.13 Reconcile differences in opinion and approach, and resolve disputes arising from them.
- 3.1.14 Make recommendation to the stakeholders for decision making.
- 3.1.15 Oversee the Technical Project Steering Committee.
- 3.1.16 Monitor compliance to legislation and regulations in projects implementation.
- 3.1.17 Monitoring and evaluating programme implementation and progress (both physical and financial).
- 3.1.18 Providing guidance in addressing challenges/bottlenecks as they arise.
- 3.1.19 Oversee project closure.
- 3.1.20 Approval and endorsements of completed milestones/deliverables for payments.



### 3.2 The Principles guiding the PSC

In performing the tasks assigned to the PSC, the members will observe the following principles, namely to:

- 3.2.1 work together in a spirit of transparency and openness in which the achievement of the Project to a standard of excellence is a prime consideration;
- 3.2.2 promote trust, fairness, mutual cooperation, dedication to the agreed common goal while understanding each other's expectations and values;
- 3.2.3 be cognisant of the expectations and interests of each of the stakeholders and to seek to promote "win-win" solutions when balancing the interests of the stakeholders;
- 3.2.4 to accept that conflict is natural but, in such situations, to promote teamwork in order to work constructively through disagreements;
- 3.2.5 show flexibility whilst still ensuring that the project achieves excellence in its construction and operational standard;
- 3.2.6 promote a culture of zero tolerance towards corruption and other improper activities and ensure adherence to applicable anti-corruption legislation; and
- 3.2.7 bring full commitment to achieving effective interfacing between the members and their respective stakeholders in order to make decisions with respect to the project and solve any issues that may arise in connection with the project in an effective and efficient manner.

### 3.3 The Role of Individual PSC Members

The role of the individual members of the PSC includes the expectation that each member is to:

- 3.3.1 Appreciate the significance of the project for all stakeholders.
- 3.3.2 Be an advocate for the project's outcomes.
- 3.3.3 Have a broad understanding of project management issues and the approach being adopted.
- 3.3.4 Be committed to, and actively involved in pursuing the project's outcomes.
- 3.3.5 Help balance conflicting priorities and resources.
- 3.3.6 Check adherence of project activities to standards and best practice, both within the organizations (WLM and DBSA) and in a wider context.



#### 4. General administration of the PSC

##### 4.1 Membership

The PSC shall be comprised of:

- 4.1.1 Delegated representatives from Witzenberg Local Municipality (WLM).
- 4.1.2 Delegated representatives from the Development Bank of Southern Africa (DBSA).
- 4.1.3 Key members from the appointed Professional Service Provider (PSP).

Further, the PSC will coopt other members as they see fit. The following will be invited to the PSC as may be required; Invited representatives relevant Sector Departments:

- 4.1.4 Other relevant representatives designated by the WLM.
- 4.1.5 Representatives from the appointed professional services provider's project team.
- 4.1.6 Representatives from the appointed project manager's project team.
- 4.1.7 Whilst the stakeholders remain cognisant of the need to maintain continuity in membership of the PSC, a stakeholder may replace a member at any time upon written notice to the chairperson of the PSC.

##### 4.2 Convener/Chairperson and the Secretariat

The chairperson will be provided by WLM whilst the Secretariat functions will be provided by the PSP.

###### 4.2.1 Convener/Chairperson

The Municipal Manager, or in his absence, the Executive Technical Director/Chief Financial Officer of the WLM will be the convener and Chairperson of the PSC meetings. If the designated Chair is not available, then any official from the CFO's office or the Technical Director's office (referred to as the Acting Chair) as delegated by the Chairperson will be responsible for convening and conducting the meeting.

###### 4.2.2 Secretariat

The Secretariat will inter alia provide the following functions:

- 4.2.2.1 Prepare and circulate the minutes for comments and inputs. Provide full copies of the minutes, including attachments to all the PSC members.
- 4.2.2.2 Keep comprehensive records of all the deliberations and decisions of the PSC.



- 4.2.2.3 Distribute copies of the minutes of the meetings for consideration and ultimately approval by the Chairperson.
- 4.2.2.4 Prepare and finalise the minutes containing the proceedings and resolutions of the meetings which shall be signed by the Chairperson of the PSC and witnessed by the PSP and the DBSA.
- 4.2.2.5 The approval of the deliverables/milestones shall be recorded in the minutes. The deliverables and the minutes shall be signed by the chairperson of the PSC and witnessed by the PSP and the DBSA.

### 4.3 Language and Communication Formats

English will be the preferred language for all dealings of the PSC. The Format of communication of the PSC shall be by email messages, faxes, and letters. Correspondence requiring approvals shall be by fax or letter. Reports submitted to the Parties shall be in both hard print and soft computer copy written in software that is used by the Municipality.

### 4.4 PSC Meeting Agenda

- 4.4.1 All PSC meeting agenda items must be forwarded to the Chairperson or the secretariat support by close of business seven (7) working days prior to the next scheduled meeting.
- 4.4.2 The PSC agenda with attached meeting documents will be distributed at least five (5) working days prior to the next scheduled meeting.
- 4.4.3 The Chairperson has the right to list an item on the formal agenda, but members may raise an item under 'General/Other Business' if necessary and as time permits.

### 4.5 PSC Meeting Minutes and Meeting Documents

The following administrative requirements apply:

- 4.5.1 The format of the PSC minutes shall be agreed at the first meeting of the PSC.
- 4.5.2 A schedule of PSC meetings to be discussed and agreed at the first PSC meeting and shall form part of all the meeting minutes.
- 4.5.3 The minutes of each PSC meeting will be prepared by the office of the PSP.
- 4.5.4 Full copies of the minutes, including attachments, shall be provided to all PSC members no later than 10 working days following each meeting.
- 4.5.5 By agreement of the PSC, out-of-session decisions will be deemed acceptable upon agreement of the WLM and the DBSA representatives.

4.5.6 Where agreed, all out-of-session decisions shall be recorded in the minutes of the next scheduled PSC meeting.

4.5.7 The Minutes of each PSC meeting will be monitored and maintained by both the WLM and the DBSA as a complete record as required under the respective document management provisions of the WLM and DBSA.

#### 4.6 Frequency of Meetings

4.6.1 The PSC shall meet monthly on a date to be advised by the Chairperson in line with the Meeting Schedule to be agreed at the first meeting of the PSC.

4.6.2 Additional meetings outside of the scheduled meeting dates may be convened as circumstances may arise.

4.6.3 Meetings of the PSC shall be co-ordinated through and called on by the chairperson whenever required in accordance with the Terms of Reference.

4.6.4 Notice of any meeting of the PSC shall be sent to each member (and copied to the stakeholders) and shall confirm the venue, time and date, together with the proposed agenda for the meeting (including any supporting papers) reasonably practicable, as far as is reasonably practicable, at least fourteen (14) days' notice shall be given of any meeting of the PSC.

4.6.5 The PSC meetings may be held in the offices of the municipality and/or virtually, via telephone, teleconference, videoconference, Microsoft Teams or via Zoom.

#### 4.7 Proxies to Meetings

4.7.1 Members of the PSC shall nominate a proxy to attend a meeting if the member is unable to attend. The Chairperson will be informed of the substitution at least 3 (three) working days prior to the scheduled meeting.

4.7.2 The nominated proxy shall have voting rights at the attended meeting. The nominated proxy shall provide relevant comments/feedback, of the PSC member they are representing, to the attended meeting.

#### 4.8 Quorum Requirements

4.8.1 A meeting quorum shall have been formed if 50% of the PSC members plus one member are in attendance for the recommendations or resolutions to be valid.

4.8.2 The quorum must contain a representative/s from the DBSA, WLM and PSP.

#### 4.9 Governing Law

This establishment and functioning of the PSC shall be governed by and interpreted in accordance with the Grant Agreement between WLM and DBSA, and substantive laws of the Republic of South Africa.

#### 4.10 Confidentiality and Publicity

Any confidential information obtained by any of the PSC members, or arising from the implementation of the Grant Agreement, shall be treated as confidential by the Party receiving it and shall not be used, divulged or permitted to be divulged to any person not being a Party to the PSC, without the prior written consent of the PSC.

#### 4.11 Dispute Resolution

The resolution of the disputes between the parties shall be modelled along the dispute resolution mechanism agreed upon by all parties.

### 5. PSC life span

The PSC will be in existence till the completion of the WLM Revenue Enhancement Support Programme covered by the Project Implementation Plan (PIP).



## **SCHEDULE 5: Terms of Reference establishing the Technical PSC**

### **1. Introduction**

- 1.1 It is a condition to the Agreement that the Recipient shall formally establish a Technical Steering Committee ("TPSC").
- 1.2 The DBSA shall form part of the TPSC.
- 1.3 Accordingly, and in order to give effect to the above, the Parties agree as set out herein.

### **2. Establishment of the Steering Committee**

Upon the Agreement becoming unconditional in accordance with its terms (save for any condition therein requiring the establishment of the TPSC, with the DBSA's membership of the TPSC), it is agreed that:

- 2.1 the TPSC is hereby established as the joint technical steering committee in terms of the Agreement;
- 2.2 the role of the TPSC is to provide technical direction relating to the Project and to guide and coordinate the execution of the Project; and
- 2.3 the TPSC shall adopt the terms of reference prior to carrying its mandate as contemplated in these Terms of Reference.

### **3. Mandate of the Steering Committee**

The mandate of the TPSC is to:

- 3.1 serve as the primary interface between the stakeholders in respect of the Project;
- 3.2 monitor the technical part of the Project; and
- 3.3 prepare and submit the technical progress report and recommendations to the Project Steering Committee.

### **4. Members of the TPSC**

- 4.1 The TPSC shall consist of representatives from relevant parties (each representative being a "Member").
- 4.2 The first meeting of the PSC shall confirm quorum members and ex-officio members.
- 4.3 Members shall remain as members of the TPSC until such time as their appointment is withdrawn by the stakeholder appointing that member on written notice to the chairperson of the TPSC. Members shall be entitled to nominate any representative to act as their proxy to attend and vote at any meeting of the TPSC.

- 4.4 Whilst the stakeholders remain cognisant of the need to maintain continuity in membership of the TPSC, a stakeholder may replace a member at any time upon written notice to the chairperson of the TPSC.
- 4.5 The Recipient shall select and appoint one of its members to act as chairperson of the TPSC.
- 4.6 The Recipient shall ensure that minutes of all meetings of the TPSC are duly recorded and circulated to the members and the stakeholders.

## 5. Meetings of the PTSC

- 5.1 The TPSC shall meeting frequency will be determined and agreed upon at the 1<sup>st</sup> meeting of PTSC
- 5.2 Meetings of the TPSC shall be co-ordinated through and called on by the chairperson whenever required in accordance with these Terms of Reference
- 5.3 Notice of any meeting of the TPSC shall be sent to each member (and copied to the stakeholders) and shall confirm the venue, time and date, together with the proposed agenda for the meeting (including any supporting papers) reasonably practicable, as far as is reasonably practicable, at least 14 (fourteen) days' notice shall be given of any meeting of the TPSC.
- 5.4 The TPSC's meetings shall be held at municipal offices, or virtually via telephone, teleconference, videoconference Microsoft Teams, Zoom as agreed between the members.
- 5.5 From time to time the stakeholders may propose that additional representatives attend meetings of the TPSC and such request shall not be unreasonably refused by the TPSC.
- 5.6 All costs associated with the attendance of meetings of the TPSC, unless otherwise specifically agreed between the members, shall be for the account of the member incurring the costs.

## 6. Recommendations of the Steering Committee

- 6.1 All recommendations of the TPSC shall be achieved by consensus, and if consensus cannot be reached, a majority vote (following reasoned discussion) of all members present at that meeting.
- 6.2 The chairperson shall not have a casting vote.
- 6.3 The chairperson shall ensure that the secretary of the TPSC accurately records all recommendations made and that copies of such decisions are provided to each member and the stakeholders as soon as is reasonably possible thereafter.
- 6.4 The PSP shall provide secretariat support.
- 6.5 The TPSC has no approval powers but recommends approval of reports or documents to the PSC chaired by the Accounting Officer.



## 7. Principles

In performing the tasks assigned to the TPSC, the members will observe the following principles, namely to:

- 7.1 work together in a spirit of transparency and openness in which the achievement of the Project to a standard of excellence is a prime consideration;
- 7.2 promote trust, fairness, mutual cooperation, dedication to the agreed common goal while understanding each other's expectations and values;
- 7.3 be cognisant of the expectations and interests of each of the stakeholders and to seek to promote "win-win" solutions when balancing the interests of the stakeholders;
- 7.4 to accept that conflict is natural but, in such situations, to promote teamwork in order to work constructively through disagreements;
- 7.5 show flexibility whilst still ensuring that the project achieves excellence in its construction and operational standard;
- 7.6 promote a culture of zero tolerance towards corruption and other improper activities and ensure adherence to applicable anti-corruption legislation.





# WITZENBERG

**MUNISIPALITEIT      UMASIPALA      MUNICIPALITY**

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## - MEMORANDUM -

**AAN / TO:**                      Municipal Manager

**VAN / FROM:**                Director: Finance

**DATUM / DATE:**        23 September 2025

**VERW. / REF.:**            05/01/

### 2025/2026 ADJUSTMENT BUDGET FOR CONSIDERATION

#### 1. PURPOSE

The purpose of this report is to:

- Document the 2025/2026 adjustment budget for consideration to the Municipal Manager and Executive Mayor.
- Provide the background information regarding the consideration and approval of the budget.

#### 2. LEGAL FRAMEWORK

Chapter 4 of the MFMA provides the legal framework for municipal budgets. Section 28 deals with adjustment budgets and is quoted below:

**"28. Municipal adjustments budgets** — (1) *A municipality may revise an approved annual budget through an adjustments budget.*

(2) *An adjustments budget—*

- (a) *must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
- (b) *may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
- (c) *may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
- (d) *may authorise the utilisation of projected savings in one vote towards spending under another vote;*
- (e) *may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;*
- (f) *may correct any errors in the annual budget; and*
- (g) *may provide for any other expenditure within a prescribed framework.*

(3) *An adjustments budget must be in a prescribed form.*

- (4) *Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.*
- (5) *When an adjustments budget is tabled, it must be accompanied by—*
  - (a) *an explanation how the adjustments budget affects the annual budget;*
  - (b) *a motivation of any material changes to the annual budget;*
  - (c) *an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and*
  - (d) *any other supporting documentation that may be prescribed.*
- (6) *Municipal tax and tariffs may not be increased during a financial year.*
- (7) *Sections 22 (b), 23 (3) and 24 (3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.”*

Section 23 of the Local Government: Municipal Finance Management Act: Municipal Budget and Reporting Regulations, regulates municipal adjustment budgets and is quoted below:

***“Timeframes for tabling of adjustments budgets***

- 23. (1) *An adjustment budget referred to in Section 28(2)(b),(d) and (f) of the act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.*
- (2) *Only one adjustment budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub regulation (3) applies.*
- (3) *If a national or provincial adjustments budgets allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.*
- (4) *An adjustments budgets referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred and within the time period set in section 29(3) of the Act.*
- (5) *An adjustment budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.*
- (6) *An adjustment budget contemplated in section 28(2)(g) of the Act may only authorise unauthorised expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be –*
  - a) *dealt with as part of the adjustment budget contemplated in sub regulation (1); and*
  - b) *a special adjustment budget tabled in the municipal council when the mayor tables the annual report in terms of section 127(2) of the Act, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the Act.”*

## 2 **Progress to date:**

The Annual Budget for 2025/2026 was approved by Council during May 2025.

The Roll Over Adjustments Budget for 2025/2026 was approved by Council during July 2025.

## 3. **DISCUSSION**

Councils' approval for the adjustments to the budget as per the attached report is requested.

## 4. **RECOMMENDATION**

- a) That the adjustment budget of Witzenberg Municipality for the financial year 2025/2026 as set out in the budget documents be approved:
  - i. Table B1 - Budget summary.
  - ii. Table B2 Adjustments Budget Financial Performance (by standard classification);
  - iii. Table B3 – Budgeted Financial performance (Revenue and Expenditure) by Vote.
  - iv. Table B4 Adjustments Budget Financial Performance (revenue by source); and
  - v. Table B5 – Budgeted Capital Expenditure by Vote, standard classification and funding.

Yours faithfully

HJ Kritzinger

**DIRECTOR: FINANCE**



# Medium Term Revenue and Expenditure Framework

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Adjustments Budget  
2025/2026 to 2027/2028

## Table of Contents

|   |    |
|---|----|
| Glossary .....  | 3  |
| PART 1 – ADJUSTMENTS BUDGET .....   | 5  |
| Section 1 – Mayor’s Report .....  | 5  |
| Section 2 – Resolutions .....   | 5  |
| Section 3 – Executive Summary .....   | 7  |
| PART 2 – SUPPORTING DOCUMENTATION.....  | 10 |
| Section 4 – Adjustments to budget assumptions .....   | 10 |
| Section 5 – Adjustments to budget funding .....   | 10 |
| Section 6 – Adjustments to expenditure on allocations and grant programmes                      | 11 |
| Section 7 – Adjustments to allocations or grants made by the municipality ...                   | 11 |
| Section 8 – Adjustments to councillors and board members allowances and employee benefits ..... | 11 |
| Section 9 – Adjustments to service delivery and budget implementation plan                      | 11 |
| Section 10 Municipal Manager’s quality certification .....                                      | 12 |

## Glossary

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| <b>Adjustments Budget</b> – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.   |
| <b>Allocations</b> – Money received from Provincial or National Government or other municipalities.  |
| <b>AFS</b> – Annual Financial Statements.  |
| <b>Budget</b> – The financial plan of the Municipality.  |
| <b>Budget Related Policy</b> – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.   |
| <b>Capital Expenditure</b> - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.   |
| <b>Cash Flow Statement</b> – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.  |
| <b>CFO</b> – Chief Financial Officer   |
| <b>DORA</b> – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.  |
| <b>Equitable Share</b> – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.  |
| <b>Fruitless and wasteful expenditure</b> – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.  |
| <b>GFS</b> – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.  |
| <b>GRAP</b> – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.   |
| <b>IDP</b> – Integrated Development Plan. The main strategic planning document of the Municipality   |
| <b>KPI's</b> – Key Performance Indicators. Measures of service output and/or outcome.  |
| <b>MFMA</b> – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.  |
| <b>MTREF</b> – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.   |
| <b>NT</b> – National Treasury  |
| <b>Net Assets</b> – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets. |
| <b>Operating Expenditure</b> – Spending on the day to day expenses of the Municipality such as salaries and wages.   |
| <b>Rates</b> – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.  |
| <b>R&amp;M</b> – Repairs and maintenance on property, plant and equipment.   |

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| <b>SCM</b> – Supply Chain Management.  |
| <b>SDBIP</b> – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.   |
| <b>Strategic Objectives</b> – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.  |
| <b>Unauthorised expenditure</b> – Generally, expenditure without, or in excess of, an approved budget.   |
| <b>Virement</b> – A transfer of budget.  |
| <b>Virement Policy</b> – The policy that sets out the rules for budget transfers.  |
| <p><b>Vote</b> – One of the main segments into which a budget is divided. In Witzenberg Municipality the following votes and responsible senior manager was approved:</p> <ul style="list-style-type: none"> <li>• Budget &amp; Treasury Office – Director: Financial services</li> <li>• Civil Services - Director: Technical services</li> <li>• Community &amp; Social Services – Director: Community services</li> <li>• Corporate Services – Director: Corporate services</li> <li>• Electro Technical Services - Director: Technical services</li> <li>• Executive &amp; Council – Municipal Manager</li> <li>• Housing– Director: Community services</li> <li>• Planning - Director: Technical services</li> <li>• Public Safety– Director: Community services</li> <li>• Sport &amp; Recreation– Director: Community services</li> </ul> |

# **PART 1 – ADJUSTMENTS BUDGET**

## **Section 1 – Mayor’s Report**

Speaker  
Aldermen  
Deputy Executive Mayor  
Members of the Mayoral Committee  
Councillors  
Municipal Manager  
Directors and officials

### **Introduction**

It is my privilege to present to you the Annual Adjustments Budget for the 2025 / 2026 financial year.

This adjustment budget seeks to adjust, if deemed necessary, revenues and expenditure estimates over the medium-term revenue and expenditure framework, MTREF 2025-26. The budget also incorporates amendments to grant allocations as envisaged in adjusted government gazettes. It is drafted in terms of the requirements of the MFMA and seeks to adhere to the stipulations of section 28 of the MFMA.

The reason for the tabling of this adjustment budget is fully disclosed in the executive summary of this report.

### **Recommendation**

Honourable Speaker, I recommend that the adjustments budget for the financial year 2025/2026 be approved:

**COUNCILLOR T ABRAHAMS**  
**EXECUTIVE MAYOR**



## Section 2 – Resolutions

### ADJUSTMENTS MTREF 2024/2025

The resolutions tabled at Council for consideration with approval of the adjustments budget will be:

#### RECOMMENDATION:

- a) That the adjustment budget of Witzenberg Municipality for the financial year 2025/2026 as set out in the budget documents attached be approved:
  - i. Table B1 - Budget summary.
  - ii. Table B2 - Adjustments Budget Financial Performance (by standard classification).
  - iii. Table B3 - Budgeted Financial performance (Revenue and Expenditure) by Vote.
  - iv. Table B4 - Adjustments Budget Financial Performance (revenue by source); and
  - v. Table B5 - Budgeted Capital Expenditure by Vote, standard classification and funding.
- (b) That the monthly and quarterly financial targets of the service delivery and budget implementation plan be adjusted to correspond with the approved adjustments budget figures.

## Section 3 – Executive Summary

### 3.1 Introduction

Adjustments to both the operating and capital budget are required to make provision for adjustments in expected expenditure and certain capital projects for the financial year.

#### Operational budget

In summary the operating budget has been adjusted as follow:

##### Operational Revenue Budget

| Dept.   | Ref | Description           | Funding             | Amount             |
|---|-----|-----------------------|---------------------|--------------------|
| Housing                                       | 1   | Housing Allocation    | Prov. Housing Grant | R 11 285 000       |
| Environment                                   | 2   | Transfers & Subsidies | Nedbank WWF funds   | (R 1 447 185)      |
| <b>Operational Budget Revenue Adjustments</b> |     |                       |                     | <b>R 9 837 815</b> |

\* All Grant Revenue inclusive of Surcharges & Taxes

Reasons for Adjustments to Operating Revenue Budget

1. Additional allocation received for Department of Human Settlements for the construction of 50 units
2. Unspent funds repaid to donor, Nedbank WWF

##### Operational Expenditure Budget

| Dept.  | Ref | Description                                 | Funding             | Amount             |
|--|-----|---|---------------------|--------------------|
| Housing  | 1   | Housing Allocation                          | Prov. Housing Grant | R 11 285 000       |
| Environment                                      | 2   | Typical Work Streams Catchment and Forestry | Nedbank WWF funds   | (R 1 447 185)      |
| <b>Operational Budget Expenditure Adjustment</b> |     |   |                     | <b>R 9 837 815</b> |

Reasons for Adjustments to Operating Expenditure Budget:

1. Additional allocation received for Department of Human Settlements for the construction of 50 unit
2. Unspent funds repaid to donor, Nedbank WWF

#### Capital budget

In summary the Capital budget has been adjusted as follow:

Total Capital Adjustments by funding source:

| Funding Source   | Adjustment |
|------------------|------------|
| Own              | -          |
| Boreholes        | -          |
| Informal Upgrade | -          |
| MDRG             | -          |
| MIG              | -          |

**Detailed Capital Adjustments**

| Dept.                                  | Ref | Description                             | Funding | Increase/<br>(Decrease) |
|--|-----|---|---------|-------------------------|
| Water                                  | 1   | CAPEX Tierhokskloof Bulk pipeline       | MIG     | (R 87.00)               |
| Water                                  | 1   | CAPEX Tulbagh Reservoir                 | MIG     | (R 1 710 797)           |
| Library                                | 1   | Capex Library Nduli                     | MIG     | (R 5 447 698)           |
| Roads                                  | 1   | Capex Rehabilitation - Streets Wolseley | MIG     | R 6 956 522             |
| Fleet                                  | 1   | Capex Vehicle Replacement _Yellow Fleet | MIG     | R 202 060               |
| <b>Total Capital Budget Adjustment</b> |     |   |         | <b>(R0.00)</b>          |

Reasons for Capital Budget Adjustments can be summarised as follow:

1. Adjustment to MIG projects based upon revised MIG plans

**Financial Position**

| Element     | Amount        |
|-------------|---------------|
| Cash        | (R 1 447 185) |
| Liabilities | (R 1 447 185) |

**3.2 Provision of basic services**

The provision of basic services will be improved by the approval of the adjustment budget.

**3.3 Effect of the adjustment budget****3.3.1 Service delivery and budget implementation plan**

Except for the adjustment of the monthly revenue and expenditure targets, the impact to the SDBIP in terms of target adjustments is highlighted in SDBIP report.

**3.3.2 Service delivery agreements**

None

**3.3.3 Medium term revenue and expenditure framework**

The impact to the outer years is minimal.

**3.3.4 Long term financial sustainability**

The approval of the adjustment budget will have no effect on the long-term financial sustainability of the municipality.

**3.4 Adjustment highlights**

The adjustments budget seeks to comply with section 28 of the MFMA. Therefore, all adjustments are discussed according to the sub-sections of Section 28(2) of the MFMA.

**3.4.1 Correction of expenditure.**

The Cash flow Budget in terms of Property Rates, Electricity & Water was adjusted to align it to past trends

**3.4.2 Appropriation of additional revenues**

Provincial grant allocation adjustments have been provided for in the budget

**3.4.3 Authorisation of unforeseen and unavoidable expenditure**

No material items.

**3.4.4 Utilisation of project savings between votes**

No material items.

**3.4.5 Correction of errors in annual budget**

No material items.

**3.4.6 Roll-over of unspent funds**

No material items

## PART 2 – SUPPORTING DOCUMENTATION

### Section 4 – Adjustments to budget assumptions

#### Revenue

There are no changes to the budget assumptions for operating revenue. The billing for service charges remains in line with projected budget estimates.

#### Expenditure

None

### Section 5 – Adjustments to budget funding

#### 5.1 Summary of the impact of the adjustments budget

##### 5.1.1 *Funding of operating and capital expenditure*

The Budget remains funded by realistic anticipated revenues and cash backed accumulated reserves

##### 5.1.2 *Financial plans*

No amendments.

##### 5.1.3 *Reserves*

The only reserve that is cash backed at this stage is the capital replacement reserve.

##### 5.1.4 *Financial sustainability of the municipality*

The financial sustainability of the municipality remains positive as the municipality is enjoying a positive bank balance whilst the cost coverage ratio and liquidity ratios remains within acceptable norms

#### 5.2 Expenditure funded in accordance with MFMA section 18

No additional new loans included in the budget.

#### 5.3 Adjustments to collection levels estimated

The year-to-date collection rate as at 31 August is 78%, which is above collection percentage for the comparative prior year figure

#### 5.4 Adjustments to the monetary investments

No major adjustments.

#### 5.5 Adjustments to contributions and donations in cash or in-kind

None

#### 5.6 Adjustments related to proceeds from the sale of assets

None

#### 5.7 Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;

None

#### 5.8 Adjustments related to the planned use of previous years' cash backed accumulated surplus

None

**5.9 Adjustments related to new proposed loans to be raised in the budget year**

None

**Section 6 – Adjustments to expenditure on allocations and grant programmes**

Disclosure on expenditure on allocations and grant programmes is included in supporting table SB7. Small adjustments were made to SB7 in order to align it to adjusted National & Provincial Government Gazettes

**Section 7 – Adjustments to allocations or grants made by the municipality****Section 8 – Adjustments to councillors and board member's allowances and employee benefits**

None.

**Section 9 – Adjustments to service delivery and budget implementation plan****9.1 Quarterly service delivery targets and performance indicators in the SDBIP**

No adjustments were made to any non-financial indicators.

**9.2 Key financial indicators**

No adjustments were made to the key financial indicators.

**9.3 Monthly targets for revenue, expenditure and cash flow**

No major adjustments

## Section 10 Municipal Manager's quality certification

### Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of Witzenberg Municipality

Signature \_\_\_\_\_

Date \_\_\_\_\_

WC022 Witzenberg - Table B1 Consolidated Adjustments Budget Summary - 30/09/2025

| Description   | Budget Year 2025/26 |                     |                      |                            |                          |                            |                        |                     |                         | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|---|---------------------|---------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|-------------------------|---------------------------|---------------------------|
|   | Original<br>Budget  | Prior Adjusted<br>1 | Accum.<br>Funds<br>2 | Multi-year<br>capital<br>3 | Unfore.<br>Unavoid.<br>4 | Nat. or Prov.<br>Govt<br>5 | Other<br>Adjusts.<br>6 | Total Adjusts.<br>7 | Adjusted<br>Budget<br>8 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands   | A                   | A1                  | B                    | C                          | D                        | E                          | F                      | G                   | H                       |                           |                           |
| <b>Financial Performance</b>                            |                     |                     |                      |                            |                          |                            |                        |                     |                         |                           |                           |
| Property rates  | 120 291             | 120 291             | -                    | -                          | -                        | -                          | -                      | -                   | 120 291                 | 130 091                   | 140 685                   |
| Service charges   | 586 957             | 586 957             | -                    | -                          | -                        | -                          | -                      | -                   | 586 957                 | 643 049                   | 706 129                   |
| Investment revenue                                      | 23 567              | 23 567              | -                    | -                          | -                        | -                          | -                      | -                   | 23 567                  | 24 745                    | 25 982                    |
| Transfers recognised - operational                      | 182 230             | 182 330             | -                    | -                          | -                        | -                          | 8 366                  | 8 366               | 190 696                 | 182 904                   | 195 443                   |
| Other own revenue                                       | 69 891              | 69 891              | -                    | -                          | -                        | -                          | 1 472                  | 1 472               | 71 363                  | 73 762                    | 76 990                    |
| <b>Total Revenue (excluding capital transfers and</b>   | <b>982 936</b>      | <b>983 036</b>      | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>9 838</b>           | <b>9 838</b>        | <b>992 874</b>          | <b>1 054 551</b>          | <b>1 145 229</b>          |
| Employee costs  | 309 360             | 309 386             | -                    | -                          | -                        | -                          | (506)                  | (506)               | 308 881                 | 328 514                   | 353 139                   |
| Remuneration of councillors                             | 13 228              | 13 228              | -                    | -                          | -                        | -                          | -                      | -                   | 13 228                  | 14 160                    | 15 145                    |
| Depreciation & asset impairment                         | 110 981             | 110 981             | -                    | -                          | -                        | -                          | -                      | -                   | 110 981                 | 117 285                   | 123 983                   |
| Interest  | 10 742              | 10 742              | -                    | -                          | -                        | -                          | -                      | -                   | 10 742                  | 11 279                    | 11 843                    |
| Inventory consumed and bulk purchases                   | 424 530             | 424 530             | -                    | -                          | -                        | -                          | (285)                  | (285)               | 424 245                 | 469 647                   | 520 598                   |
| Transfers and subsidies                                 | 4 931               | 4 925               | -                    | -                          | -                        | -                          | 9 813                  | 9 813               | 14 738                  | 3 246                     | 3 428                     |
| Other expenditure                                       | 145 702             | 146 746             | -                    | -                          | -                        | -                          | (692)                  | (692)               | 146 054                 | 146 641                   | 153 609                   |
| <b>Total Expenditure</b>                                | <b>1 019 475</b>    | <b>1 020 537</b>    | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>8 331</b>           | <b>8 331</b>        | <b>1 028 868</b>        | <b>1 090 772</b>          | <b>1 181 745</b>          |
| <b>Surplus/(Deficit)</b>                                | <b>(36 539)</b>     | <b>(37 501)</b>     | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>(35 995)</b>         | <b>(36 221)</b>           | <b>(36 516)</b>           |
| Transfers and subsidies - capital (monetary allocation) | 27 535              | 27 535              | -                    | -                          | -                        | -                          | -                      | -                   | 27 535                  | 35 191                    | 29 550                    |
| Transfers and subsidies - capital (in-kind - all)       | -                   | -                   | -                    | -                          | -                        | -                          | -                      | -                   | -                       | -                         | -                         |
| <b>Surplus/(Deficit) after capital transfers &amp;</b>  | <b>(9 005)</b>      | <b>(9 967)</b>      | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>(8 460)</b>          | <b>(1 029)</b>            | <b>(6 966)</b>            |
| Share of surplus/ (deficit) of associate                | -                   | -                   | -                    | -                          | -                        | -                          | -                      | -                   | -                       | -                         | -                         |
| <b>Surplus/ (Deficit) for the year</b>                  | <b>(9 005)</b>      | <b>(9 967)</b>      | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>(8 460)</b>          | <b>(1 029)</b>            | <b>(6 966)</b>            |
| <b>Capital expenditure &amp; funds sources</b>          |                     |                     |                      |                            |                          |                            |                        |                     |                         |                           |                           |
| <b>Capital expenditure</b>                              | <b>75 047</b>       | <b>80 161</b>       | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>-</b>               | <b>-</b>            | <b>80 161</b>           | <b>50 149</b>             | <b>41 338</b>             |
| Transfers recognised - capital                          | 30 013              | 30 013              | -                    | -                          | -                        | -                          | -                      | -                   | 30 013                  | 35 191                    | 33 564                    |
| Borrowing   | 15 000              | 16 303              | -                    | -                          | -                        | -                          | -                      | -                   | 16 303                  | -                         | -                         |
| Internally generated funds                              | 35 034              | 38 845              | -                    | -                          | -                        | -                          | -                      | -                   | 38 845                  | 21 700                    | 16 386                    |
| <b>Total sources of capital funds</b>                   | <b>80 047</b>       | <b>85 161</b>       | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>-</b>               | <b>-</b>            | <b>85 161</b>           | <b>56 891</b>             | <b>49 950</b>             |
| <b>Financial position</b>                               |                     |                     |                      |                            |                          |                            |                        |                     |                         |                           |                           |
| Total current assets                                    | 293 805             | 288 791             | -                    | -                          | -                        | -                          | 11 570                 | 11 570              | 300 361                 | 199 432                   | 206 253                   |
| Total non current assets                                | 1 220 387           | 1 225 501           | -                    | -                          | -                        | -                          | -                      | -                   | 1 225 501               | 1 241 483                 | 1 253 849                 |
| Total current liabilities                               | 46 268              | 45 413              | -                    | -                          | -                        | -                          | 10 098                 | 10 098              | 55 512                  | (43 792)                  | (36 660)                  |
| Total non current liabilities                           | 273 084             | 273 084             | -                    | -                          | -                        | -                          | -                      | -                   | 273 084                 | 302 317                   | 333 331                   |
| <b>Community wealth/Equity</b>                          | <b>1 275 730</b>    | <b>1 274 768</b>    | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>1 276 275</b>        | <b>1 274 841</b>          | <b>1 267 875</b>          |
| <b>Cash flows</b>                                       |                     |                     |                      |                            |                          |                            |                        |                     |                         |                           |                           |
| Net cash from (used) operating                          | 97 347              | 97 447              | -                    | -                          | -                        | -                          | 11 285                 | 11 285              | 108 732                 | 75 653                    | 51 194                    |
| Net cash from (used) investing                          | (80 047)            | (85 161)            | -                    | -                          | -                        | -                          | -                      | -                   | (85 161)                | (56 891)                  | (49 950)                  |
| Net cash from (used) financing                          | (6 369)             | (6 369)             | -                    | -                          | -                        | -                          | -                      | -                   | (6 369)                 | (6 369)                   | (6 369)                   |
| <b>Cash/cash equivalents at the year end</b>            | <b>220 769</b>      | <b>215 755</b>      | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>11 285</b>          | <b>11 285</b>       | <b>227 040</b>          | <b>232 719</b>            | <b>216 168</b>            |
| <b>Cash backing/surplus reconciliation</b>              |                     |                     |                      |                            |                          |                            |                        |                     |                         |                           |                           |
| Cash and investments available                          | 271 637             | 266 624             | -                    | -                          | -                        | -                          | 11 285                 | 11 285              | 277 909                 | 284 392                   | 300 427                   |
| Application of cash and investments                     | 33 868              | 33 025              | -                    | -                          | -                        | -                          | 116 457                | 116 457             | 149 481                 | 150 458                   | 157 574                   |
| <b>Balance - surplus (shortfall)</b>                    | <b>237 769</b>      | <b>233 599</b>      | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>(105 172)</b>       | <b>(105 172)</b>    | <b>128 427</b>          | <b>133 933</b>            | <b>142 853</b>            |
| <b>Asset Management</b>                                 |                     |                     |                      |                            |                          |                            |                        |                     |                         |                           |                           |
| Asset register summary (WDV)                            | 1 220 387           | 1 225 501           | -                    | -                          | -                        | -                          | -                      | -                   | 1 225 501               | 1 241 483                 | 1 253 849                 |
| Depreciation  | 34 090              | 34 090              | -                    | -                          | -                        | -                          | -                      | -                   | 34 090                  | 35 794                    | 37 584                    |
| Renewal and Upgrading of Existing Assets                | 49 711              | 51 283              | -                    | -                          | -                        | -                          | 6 957                  | 6 957               | 58 240                  | 31 906                    | 28 490                    |
| Repairs and Maintenance                                 | 25 778              | 25 306              | -                    | -                          | -                        | -                          | -                      | -                   | 25 306                  | 25 322                    | 26 137                    |
| <b>Free services</b>                                    |                     |                     |                      |                            |                          |                            |                        |                     |                         |                           |                           |
| Cost of Free Basic Services provided                    | 6 254               | 6 254               | -                    | -                          | -                        | -                          | -                      | -                   | 6 254                   | 6 986                     | 7 806                     |
| Revenue cost of free services provided                  | 33 560              | 33 560              | -                    | -                          | -                        | -                          | -                      | -                   | 33 560                  | 35 392                    | 37 334                    |
| <b>Households below minimum service level</b>           |                     |                     |                      |                            |                          |                            |                        |                     |                         |                           |                           |
| Water:  | -                   | -                   | -                    | -                          | -                        | -                          | -                      | -                   | -                       | -                         | -                         |
| Sanitation/sewerage:                                    | -                   | -                   | -                    | -                          | -                        | -                          | -                      | -                   | -                       | -                         | -                         |
| Energy:   | 3                   | 4                   | 6                    | 7                          | 7                        | 7                          | -                      | 26                  | 30                      | -                         | -                         |
| Refuse:   | 3                   | 4                   | 7                    | 7                          | 7                        | 7                          | -                      | 27                  | 31                      | -                         | -                         |



WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 30/09/2025

| Standard Description                | Ref  | Budget Year 2025/26 |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|-------------------------------------|------|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
|                                     |      | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        |                           |
| R thousands                         | 1, 4 | A                   | 5<br>A1        | 6<br>B       | 7<br>C                | 8<br>D              | 9<br>E                | 10<br>F        | 11<br>G        | 12<br>H            |                    |                           |                           |
| Revenue - Functional                |      |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Governance and administration       |      | 164 944             | 164 944        | –            | –                     | –                   | –                     | 1 472          | 1 472          | 166 416            | 172 744            | 189 015                   |                           |
| Executive and council               |      | 308                 | 308            | –            | –                     | –                   | –                     | –              | –              | 308                | 323                | 339                       |                           |
| Finance and administration          |      | 164 636             | 164 636        | –            | –                     | –                   | –                     | 1 472          | 1 472          | 166 108            | 172 421            | 188 676                   |                           |
| Internal audit                      |      | –                   | –              | –            | –                     | –                   | –                     | –              | –              | –                  | –                  | –                         |                           |
| Community and public safety         |      | 171 856             | 171 856        | –            | –                     | –                   | –                     | 9 813          | 9 813          | 181 669            | 173 187            | 180 719                   |                           |
| Community and social services       |      | 141 914             | 141 914        | –            | –                     | –                   | –                     | –              | –              | 141 914            | 145 779            | 151 929                   |                           |
| Sport and recreation                |      | 9 044               | 9 044          | –            | –                     | –                   | –                     | –              | –              | 9 044              | 8 622              | 9 053                     |                           |
| Public safety                       |      | 18 356              | 18 356         | –            | –                     | –                   | –                     | –              | –              | 18 356             | 18 361             | 19 279                    |                           |
| Housing                             |      | 2 542               | 2 542          | –            | –                     | –                   | –                     | 9 813          | 9 813          | 12 355             | 425                | 458                       |                           |
| Health                              |      | –                   | –              | –            | –                     | –                   | –                     | –              | –              | –                  | –                  | –                         |                           |
| Economic and environmental services |      | 5 541               | 5 641          | –            | –                     | –                   | –                     | (1 447)        | (1 447)        | 4 194              | 14 611             | 8 197                     |                           |
| Planning and development            |      | 2 407               | 2 507          | –            | –                     | –                   | –                     | –              | –              | 2 507              | 2 333              | 2 450                     |                           |
| Road transport                      |      | 122                 | 122            | –            | –                     | –                   | –                     | –              | –              | 122                | 9 772              | 3 097                     |                           |
| Environmental protection            |      | 3 013               | 3 013          | –            | –                     | –                   | –                     | (1 447)        | (1 447)        | 1 565              | 2 506              | 2 650                     |                           |
| Trading services                    |      | 667 983             | 667 983        | –            | –                     | –                   | –                     | –              | –              | 667 983            | 729 046            | 796 686                   |                           |
| Energy sources                      |      | 448 729             | 448 729        | –            | –                     | –                   | –                     | –              | –              | 448 729            | 499 440            | 555 846                   |                           |
| Water management                    |      | 93 390              | 93 390         | –            | –                     | –                   | –                     | –              | –              | 93 390             | 98 509             | 103 198                   |                           |
| Waste water management              |      | 72 294              | 72 294         | –            | –                     | –                   | –                     | –              | –              | 72 294             | 74 859             | 78 602                    |                           |
| Waste management                    |      | 53 571              | 53 571         | –            | –                     | –                   | –                     | –              | –              | 53 571             | 56 239             | 59 040                    |                           |
| Other                               |      | 146                 | 146            | –            | –                     | –                   | –                     | –              | –              | 146                | 154                | 161                       |                           |
| Total Revenue - Functional          | 2    | 1 010 471           | 1 010 571      | –            | –                     | –                   | –                     | 9 838          | 9 838          | 1 020 408          | 1 089 742          | 1 174 779                 |                           |
| Expenditure - Functional            |      |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Governance and administration       |      | 161 273             | 161 047        | –            | –                     | –                   | –                     | –              | –              | 161 047            | 170 547            | 181 654                   |                           |
| Executive and council               |      | 36 516              | 36 597         | –            | –                     | –                   | –                     | –              | –              | 36 597             | 39 042             | 41 728                    |                           |
| Finance and administration          |      | 118 496             | 118 189        | –            | –                     | –                   | –                     | –              | –              | 118 189            | 124 774            | 132 692                   |                           |
| Internal audit                      |      | 6 261               | 6 261          | –            | –                     | –                   | –                     | –              | –              | 6 261              | 6 730              | 7 234                     |                           |
| Community and public safety         |      | 162 979             | 162 824        | –            | –                     | –                   | –                     | 9 813          | 9 813          | 172 637            | 166 932            | 178 062                   |                           |
| Community and social services       |      | 35 691              | 35 641         | –            | –                     | –                   | –                     | –              | –              | 35 641             | 34 395             | 36 487                    |                           |
| Sport and recreation                |      | 51 222              | 51 118         | –            | –                     | –                   | –                     | –              | –              | 51 118             | 53 676             | 57 233                    |                           |
| Public safety                       |      | 66 745              | 66 745         | –            | –                     | –                   | –                     | –              | –              | 66 745             | 71 365             | 76 308                    |                           |
| Housing                             |      | 9 321               | 9 321          | –            | –                     | –                   | –                     | 9 813          | 9 813          | 19 134             | 7 495              | 8 033                     |                           |
| Health                              |      | –                   | –              | –            | –                     | –                   | –                     | –              | –              | –                  | –                  | –                         |                           |
| Economic and environmental services |      | 48 020              | 48 363         | –            | –                     | –                   | –                     | (1 447)        | (1 447)        | 46 916             | 48 733             | 51 621                    |                           |
| Planning and development            |      | 19 750              | 19 905         | –            | –                     | –                   | –                     | –              | –              | 19 905             | 19 173             | 20 560                    |                           |
| Road transport                      |      | 21 118              | 21 288         | –            | –                     | –                   | –                     | –              | –              | 21 288             | 22 365             | 23 814                    |                           |
| Environmental protection            |      | 7 152               | 7 170          | –            | –                     | –                   | –                     | (1 447)        | (1 447)        | 5 723              | 7 195              | 7 247                     |                           |
| Trading services                    |      | 645 988             | 645 170        | –            | –                     | –                   | –                     | –              | –              | 645 170            | 703 431            | 769 223                   |                           |
| Energy sources                      |      | 442 295             | 442 297        | –            | –                     | –                   | –                     | –              | –              | 442 297            | 487 491            | 540 238                   |                           |
| Water management                    |      | 61 526              | 60 621         | –            | –                     | –                   | –                     | –              | –              | 60 621             | 64 984             | 68 644                    |                           |
| Waste water management              |      | 55 498              | 55 579         | –            | –                     | –                   | –                     | –              | –              | 55 579             | 59 242             | 63 258                    |                           |
| Waste management                    |      | 86 669              | 86 673         | –            | –                     | –                   | –                     | –              | –              | 86 673             | 91 714             | 97 083                    |                           |
| Other                               |      | 1 076               | 1 076          | –            | –                     | –                   | –                     | –              | –              | 1 076              | 1 130              | 1 186                     |                           |
| Total Expenditure - Functional      | 3    | 1 019 335           | 1 018 480      | –            | –                     | –                   | –                     | 8 366          | 8 366          | 1 026 846          | 1 090 772          | 1 181 745                 |                           |
| Surplus/ (Deficit) for the year     |      | (8 865)             | (7 910)        | –            | –                     | –                   | –                     | 1 472          | 1 472          | (6 438)            | (1 030)            | (6 966)                   |                           |

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - B - 30/09/2025

| Standard Classification Description                | Ref | Budget Year 2025/26 |                |              |                       |                     |                       |              |              |                    |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|--------------|--------------|--------------------|--------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjus. | Total Adjus. | Adjusted<br>Budget | Adjusted<br>Budget |                           |                           |
| R thousand   | 1   | A                   | 5<br>A1        | 6<br>B       | 7<br>C                | 8<br>D              | 9<br>E                | 10<br>F      | 11<br>G      | 12<br>H            |                    |                           |                           |
| Revenue - Functional                               |     |                     |                |              |                       |                     |                       |              |              |                    |                    |                           |                           |
| Municipal governance and administration            |     | 164 944             | 164 944        | -            | -                     | -                   | -                     | 1 472        | 1 472        | 166 416            | 172 744            | 189 015                   |                           |
| Executive and council                              |     | 308                 | 308            | -            | -                     | -                   | -                     | -            | -            | 308                | 323                | 339                       |                           |
| Mayor and Council                                  |     | 227                 | 227            | -            | -                     | -                   | -                     | -            | -            | 227                | 239                | 251                       |                           |
| Municipal Manager, Town Secretary and Chief        |     | 80                  | 80             | -            | -                     | -                   | -                     | -            | -            | 80                 | 84                 | 88                        |                           |
| Finance and administration                         |     | 164 636             | 164 636        | -            | -                     | -                   | -                     | 1 472        | 1 472        | 166 108            | 172 421            | 188 676                   |                           |
| Administrative and Corporate Support               |     | 11                  | 11             | -            | -                     | -                   | -                     | -            | -            | 11                 | 12                 | 13                        |                           |
| Asset Management                                   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Finance  |     | 163 524             | 163 524        | -            | -                     | -                   | -                     | 1 472        | 1 472        | 164 996            | 171 569            | 187 781                   |                           |
| Fleet Management                                   |     | 300                 | 300            | -            | -                     | -                   | -                     | -            | -            | 300                | -                  | -                         |                           |
| Human Resources                                    |     | 705                 | 705            | -            | -                     | -                   | -                     | -            | -            | 705                | 740                | 777                       |                           |
| Information Technology                             |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Legal Services                                     |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Marketing, Customer Relations, Publicity and Media |     | 6                   | 6              | -            | -                     | -                   | -                     | -            | -            | 6                  | 6                  | 6                         |                           |
| Property Services                                  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Risk Management                                    |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Security Services                                  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Supply Chain Management                            |     | 90                  | 90             | -            | -                     | -                   | -                     | -            | -            | 90                 | 95                 | 99                        |                           |
| Valuation Service                                  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Internal audit                                     |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Governance Function                                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Community and public safety                        |     | 171 856             | 171 856        | -            | -                     | -                   | -                     | 9 813        | 9 813        | 181 669            | 173 187            | 180 719                   |                           |
| Community and social services                      |     | 141 914             | 141 914        | -            | -                     | -                   | -                     | -            | -            | 141 914            | 145 779            | 151 929                   |                           |
| Aged Care  |     | 128 055             | 128 055        | -            | -                     | -                   | -                     | -            | -            | 128 055            | 133 463            | 138 785                   |                           |
| Agricultural                                       |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Animal Care and Diseases                           |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Cemeteries, Funeral Parlours and Crematoriums      |     | 280                 | 280            | -            | -                     | -                   | -                     | -            | -            | 280                | 294                | 308                       |                           |
| Child Care Facilities                              |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Community Halls and Facilities                     |     | 564                 | 564            | -            | -                     | -                   | -                     | -            | -            | 564                | 716                | 739                       |                           |
| Consumer Protection                                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Cultural Matters                                   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Disaster Management                                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Education  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Indigenous and Customary Law                       |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Industrial Promotion                               |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Language Policy                                    |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Libraries and Archives                             |     | 13 016              | 13 016         | -            | -                     | -                   | -                     | -            | -            | 13 016             | 11 307             | 12 098                    |                           |
| Literacy Programmes                                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Media Services                                     |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Museums and Art Galleries                          |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Population Development                             |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Provincial Cultural Matters                        |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Theatres   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Zoo's  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Sport and recreation                               |     | 9 044               | 9 044          | -            | -                     | -                   | -                     | -            | -            | 9 044              | 8 622              | 9 053                     |                           |
| Beaches and Jetties                                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Casinos, Racing, Gambling, Wagering                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Community Parks (including Nurseries)              |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Recreational Facilities                            |     | 8 066               | 8 066          | -            | -                     | -                   | -                     | -            | -            | 8 066              | 8 469              | 8 893                     |                           |
| Sports Grounds and Stadiums                        |     | 978                 | 978            | -            | -                     | -                   | -                     | -            | -            | 978                | 153                | 160                       |                           |
| Public safety                                      |     | 18 356              | 18 356         | -            | -                     | -                   | -                     | -            | -            | 18 356             | 18 361             | 19 279                    |                           |
| Civil Defence                                      |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Cleansing  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Control of Public Nuisances                        |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Fencing and Fences                                 |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Fire Fighting and Protection                       |     | 877                 | 877            | -            | -                     | -                   | -                     | -            | -            | 877                | 8                  | 9                         |                           |
| Licensing and Control of Animals                   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Police Forces, Traffic and Street Parking Control  |     | 17 479              | 17 479         | -            | -                     | -                   | -                     | -            | -            | 17 479             | 18 352             | 19 270                    |                           |
| Pounds   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Housing  |     | 2 542               | 2 542          | -            | -                     | -                   | -                     | 9 813        | 9 813        | 12 355             | 425                | 458                       |                           |
| Housing  |     | 2 542               | 2 542          | -            | -                     | -                   | -                     | 9 813        | 9 813        | 12 355             | 425                | 458                       |                           |
| Informal Settlements                               |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Health   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Ambulance  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Health Services                                    |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Laboratory Services                                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Food Control                                       |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Health Surveillance and Prevention of Communicable |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Vector Control                                     |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Chemical Safety                                    |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Economic and environmental services                |     | 5 541               | 5 641          | -            | -                     | -                   | -                     | (1 447)      | (1 447)      | 4 194              | 14 611             | 8 197                     |                           |
| Planning and development                           |     | 2 407               | 2 507          | -            | -                     | -                   | -                     | -            | -            | 2 507              | 2 333              | 2 450                     |                           |
| Billboards   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Corporate Wide Strategic Planning (IDPs, LEDs)     |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Central City Improvement District                  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Development Facilitation                           |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Economic Development/Planning                      |     | 400                 | 500            | -            | -                     | -                   | -                     | -            | -            | 500                | 226                | 237                       |                           |
| Regional Planning and Development                  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Town Planning, Building Regulations and            |     | 2 007               | 2 007          | -            | -                     | -                   | -                     | -            | -            | 2 007              | 2 107              | 2 212                     |                           |
| Project Management Unit                            |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Provincial Planning                                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Support to Local Municipalities                    |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Road transport                                     |     | 122                 | 122            | -            | -                     | -                   | -                     | -            | -            | 122                | 9 772              | 3 097                     |                           |
| Public Transport                                   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Road and Traffic Regulation                        |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Roads  |     | 122                 | 122            | -            | -                     | -                   | -                     | -            | -            | 122                | 9 772              | 3 097                     |                           |
| Taxi Ranks   |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Environmental protection                           |     | 3 013               | 3 013          | -            | -                     | -                   | -                     | (1 447)      | (1 447)      | 1 565              | 2 506              | 2 650                     |                           |
| Biodiversity and Landscape                         |     | 3 013               | 3 013          | -            | -                     | -                   | -                     | (1 447)      | (1 447)      | 1 565              | 2 506              | 2 650                     |                           |
| Coastal Protection                                 |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Indigenous Forests                                 |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Nature Conservation                                |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Pollution Control                                  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Soil Conservation                                  |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Trading services                                   |     | 667 983             | 667 983        | -            | -                     | -                   | -                     | -            | -            | 667 983            | 729 046            | 796 686                   |                           |
| Energy sources                                     |     | 448 729             | 448 729        | -            | -                     | -                   | -                     | -            | -            | 448 729            | 499 440            | 555 846                   |                           |
| Electricity  |     | 448 729             | 448 729        | -            | -                     | -                   | -                     | -            | -            | 448 729            | 499 440            | 555 846                   |                           |
| Street Lighting and Signal Systems                 |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Nonelectric Energy                                 |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Water management                                   |     | 93 390              | 93 390         | -            | -                     | -                   | -                     | -            | -            | 93 390             | 98 509             | 103 198                   |                           |
| Water Treatment                                    |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |
| Water Distribution                                 |     | 93 390              | 93 390         | -            | -                     | -                   | -                     | -            | -            | 93 390             | 98 509             | 103 198                   |                           |
| Water Storage                                      |     | -                   | -              | -            | -                     | -                   | -                     | -            | -            | -                  | -                  | -                         |                           |

| Standard Classification Description          | Ref | Budget Year 2025/26 |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        |                           |
|  |     | A                   | 5<br>A1        | 6<br>B       | 7<br>C                | 8<br>D              | 9<br>E                | 10<br>F        | 11<br>G        | 12<br>H            |                    |                           |                           |
| R thousand                                   | 1   |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Waste water management                       |     | 72 294              | 72 294         | -            | -                     | -                   | -                     | -              | -              | 72 294             | 74 859             | 78 602                    |                           |
| <i>Public Toilets</i>                        |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| <i>Sewerage</i>                              |     | 72 294              | 72 294         | -            | -                     | -                   | -                     | -              | -              | 72 294             | 74 859             | 78 602                    |                           |
| <i>Storm Water Management</i>                |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| <i>Waste Water Treatment</i>                 |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Waste management                             |     | 53 571              | 53 571         | -            | -                     | -                   | -                     | -              | -              | 53 571             | 56 239             | 59 040                    |                           |
| <i>Recycling</i>                             |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| <i>Solid Waste Disposal (Landfill Sites)</i> |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| <i>Solid Waste Removal</i>                   |     | 53 571              | 53 571         | -            | -                     | -                   | -                     | -              | -              | 53 571             | 56 239             | 59 040                    |                           |
| <i>Street Cleaning</i>                       |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Other  |     | 146                 | 146            | -            | -                     | -                   | -                     | -              | -              | 146                | 154                | 161                       |                           |
| Abattoirs                                    |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Air Transport                                |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Forestry                                     |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Licensing and Regulation                     |     | 146                 | 146            | -            | -                     | -                   | -                     | -              | -              | 146                | 154                | 161                       |                           |
| Markets                                      |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Tourism                                      |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Total Revenue - Functional                   | 2   | 1 010 471           | 1 010 571      | -            | -                     | -                   | -                     | 9 838          | 9 838          | 1 020 408          | 1 089 742          | 1 174 779                 |                           |

| Standard Classification Description                | Ref      | Budget Year 2025/26 |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|----------|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
|  |          | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjts.   | Total Adjts.   | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
|  |          | A                   | 5<br>A1        | 6<br>B       | 7<br>C                | 8<br>D              | 9<br>E                | 10<br>F        | 11<br>G        | 12<br>H            |                    |                           |                           |
| <b>R thousand</b>                                  | <b>1</b> |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| <b>Expenditure - Functional</b>                    |          |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| <b>Municipal governance and administration</b>     |          | <b>161 273</b>      | <b>161 047</b> | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>161 047</b>     | <b>170 547</b>     | <b>181 654</b>            |                           |
| Executive and council                              |          | 36 516              | 36 597         | -            | -                     | -                   | -                     | -              | -              | 36 597             | 39 042             | 41 728                    |                           |
| Mayor and Council                                  |          | 19 787              | 19 864         | -            | -                     | -                   | -                     | -              | -              | 19 864             | 21 108             | 22 502                    |                           |
| Municipal Manager, Town Secretary and Chief        |          | 16 729              | 16 733         | -            | -                     | -                   | -                     | -              | -              | 16 733             | 17 934             | 19 225                    |                           |
| Finance and administration                         |          | 118 496             | 118 189        | -            | -                     | -                   | -                     | -              | -              | 118 189            | 124 774            | 132 692                   |                           |
| Administrative and Corporate Support               |          | 16 982              | 16 892         | -            | -                     | -                   | -                     | -              | -              | 16 892             | 17 879             | 18 988                    |                           |
| Asset Management                                   |          | 336                 | 336            | -            | -                     | -                   | -                     | -              | -              | 336                | 361                | 388                       |                           |
| Finance  |          | 36 646              | 36 582         | -            | -                     | -                   | -                     | -              | -              | 36 582             | 38 011             | 40 322                    |                           |
| Fleet Management                                   |          | 5 144               | 5 144          | -            | -                     | -                   | -                     | -              | -              | 5 144              | 5 519              | 5 921                     |                           |
| Human Resources                                    |          | 29 547              | 29 530         | -            | -                     | -                   | -                     | -              | -              | 29 530             | 31 332             | 33 227                    |                           |
| Information Technology                             |          | 5 902               | 5 902          | -            | -                     | -                   | -                     | -              | -              | 5 902              | 6 238              | 6 595                     |                           |
| Legal Services                                     |          | 3 722               | 3 722          | -            | -                     | -                   | -                     | -              | -              | 3 722              | 3 961              | 4 215                     |                           |
| Marketing, Customer Relations, Publicity and Media |          | 6 198               | 6 198          | -            | -                     | -                   | -                     | -              | -              | 6 198              | 6 442              | 6 919                     |                           |
| Property Services                                  |          | 1 105               | 1 105          | -            | -                     | -                   | -                     | -              | -              | 1 105              | 1 187              | 1 274                     |                           |
| Risk Management                                    |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Security Services                                  |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Supply Chain Management                            |          | 11 239              | 11 239         | -            | -                     | -                   | -                     | -              | -              | 11 239             | 12 066             | 12 954                    |                           |
| Valuation Service                                  |          | 1 676               | 1 540          | -            | -                     | -                   | -                     | -              | -              | 1 540              | 1 779              | 1 889                     |                           |
| Internal audit                                     |          | 6 261               | 6 261          | -            | -                     | -                   | -                     | -              | -              | 6 261              | 6 730              | 7 234                     |                           |
| Governance Function                                |          | 6 261               | 6 261          | -            | -                     | -                   | -                     | -              | -              | 6 261              | 6 730              | 7 234                     |                           |
| <b>Community and public safety</b>                 |          | <b>162 979</b>      | <b>162 824</b> | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>9 813</b>   | <b>9 813</b>   | <b>172 637</b>     | <b>166 932</b>     | <b>178 062</b>            |                           |
| Community and social services                      |          | 35 691              | 35 641         | -            | -                     | -                   | -                     | -              | -              | 35 641             | 34 395             | 36 487                    |                           |
| Aged Care  |          | 4 336               | 4 285          | -            | -                     | -                   | -                     | -              | -              | 4 285              | 2 231              | 2 355                     |                           |
| Agricultural                                       |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Animal Care and Diseases                           |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Cemeteries, Funeral Parlours and Crematoriums      |          | 6 474               | 6 474          | -            | -                     | -                   | -                     | -              | -              | 6 474              | 6 078              | 6 312                     |                           |
| Child Care Facilities                              |          | 103                 | 103            | -            | -                     | -                   | -                     | -              | -              | 103                | 108                | 114                       |                           |
| Community Halls and Facilities                     |          | 11 753              | 11 753         | -            | -                     | -                   | -                     | -              | -              | 11 753             | 12 605             | 13 441                    |                           |
| Consumer Protection                                |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Cultural Matters                                   |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Disaster Management                                |          | 79                  | 79             | -            | -                     | -                   | -                     | -              | -              | 79                 | 83                 | 87                        |                           |
| Education  |          | 1                   | 1              | -            | -                     | -                   | -                     | -              | -              | 1                  | 1                  | 1                         |                           |
| Indigenous and Customary Law                       |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Industrial Promotion                               |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Language Policy                                    |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Libraries and Archives                             |          | 12 945              | 12 945         | -            | -                     | -                   | -                     | -              | -              | 12 945             | 13 288             | 14 178                    |                           |
| Literacy Programmes                                |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Media Services                                     |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Museums and Art Galleries                          |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Population Development                             |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Provincial Cultural Matters                        |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Theatres   |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Zoo's  |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Sport and recreation                               |          | 51 222              | 51 118         | -            | -                     | -                   | -                     | -              | -              | 51 118             | 53 676             | 57 233                    |                           |
| Beaches and Jetties                                |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Casinos, Racing, Gambling, Waqerna                 |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Community Parks (including Nurseries)              |          | 17 370              | 17 267         | -            | -                     | -                   | -                     | -              | -              | 17 267             | 18 626             | 19 835                    |                           |
| Recreational Facilities                            |          | 22 317              | 22 317         | -            | -                     | -                   | -                     | -              | -              | 22 317             | 22 731             | 24 239                    |                           |
| Sports Grounds and Stadiums                        |          | 11 534              | 11 534         | -            | -                     | -                   | -                     | -              | -              | 11 534             | 12 319             | 13 159                    |                           |
| Public safety                                      |          | 66 745              | 66 745         | -            | -                     | -                   | -                     | -              | -              | 66 745             | 71 365             | 76 308                    |                           |
| Civil Defence                                      |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Cleansing  |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Control of Public Nuisances                        |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Fencing and Fences                                 |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Fire Fighting and Protection                       |          | 16 575              | 16 575         | -            | -                     | -                   | -                     | -              | -              | 16 575             | 17 713             | 18 930                    |                           |
| Licensing and Control of Animals                   |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Police Forces, Traffic and Street Parking Control  |          | 50 170              | 50 170         | -            | -                     | -                   | -                     | -              | -              | 50 170             | 53 652             | 57 378                    |                           |
| Pounds   |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Housing  |          | 9 321               | 9 321          | -            | -                     | -                   | -                     | 9 813          | 9 813          | 19 134             | 7 495              | 8 033                     |                           |
| Housing  |          | 9 294               | 9 294          | -            | -                     | -                   | -                     | 9 813          | 9 813          | 19 107             | 7 467              | 8 004                     |                           |
| Informal Settlements                               |          | 26                  | 26             | -            | -                     | -                   | -                     | -              | -              | 26                 | -                  | 29                        |                           |
| Health   |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Ambulance  |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Health Services                                    |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Laboratory Services                                |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Food Control                                       |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Health Surveillance and Prevention of Communicable |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Vector Control                                     |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Chemical Safety                                    |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| <b>Economic and environmental services</b>         |          | <b>48 020</b>       | <b>48 363</b>  | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(1 447)</b> | <b>(1 447)</b> | <b>46 916</b>      | <b>48 733</b>      | <b>51 621</b>             |                           |
| Planning and development                           |          | 19 750              | 19 905         | -            | -                     | -                   | -                     | -              | -              | 19 905             | 19 173             | 20 560                    |                           |
| Billboards   |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Corporate Wide Strategic Planning (IDPs, LEDS)     |          | 3 883               | 3 883          | -            | -                     | -                   | -                     | -              | -              | 3 883              | 4 156              | 4 449                     |                           |
| Central City Improvement District                  |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Development Facilitation                           |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Economic Development/Planning                      |          | 2 809               | 2 964          | -            | -                     | -                   | -                     | -              | -              | 2 964              | 3 040              | 3 239                     |                           |
| Regional Planning and Development                  |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Town Planning, Building Regulations and            |          | 9 112               | 9 112          | -            | -                     | -                   | -                     | -              | -              | 9 112              | 8 805              | 9 457                     |                           |
| Project Management Unit                            |          | 3 946               | 3 946          | -            | -                     | -                   | -                     | -              | -              | 3 946              | 3 172              | 3 415                     |                           |
| Provincial Planning                                |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Support to Local Municipalities                    |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Road transport                                     |          | 21 118              | 21 288         | -            | -                     | -                   | -                     | -              | -              | 21 288             | 22 365             | 23 814                    |                           |
| Public Transport                                   |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Road and Traffic Regulation                        |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Roads  |          | 21 118              | 21 288         | -            | -                     | -                   | -                     | -              | -              | 21 288             | 22 365             | 23 814                    |                           |
| Taxi Ranks   |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Environmental protection                           |          | 7 152               | 7 170          | -            | -                     | -                   | -                     | (1 447)        | (1 447)        | 5 723              | 7 195              | 7 247                     |                           |
| Biodiversity and Landscape                         |          | 7 152               | 7 170          | -            | -                     | -                   | -                     | (1 447)        | (1 447)        | 5 723              | 7 195              | 7 247                     |                           |
| Coastal Protection                                 |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Indigenous Forests                                 |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Nature Conservation                                |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Pollution Control                                  |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Soil Conservation                                  |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| <b>Trading services</b>                            |          | <b>645 988</b>      | <b>645 170</b> | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>645 170</b>     | <b>703 431</b>     | <b>769 223</b>            |                           |
| Energy sources                                     |          | 442 295             | 442 297        | -            | -                     | -                   | -                     | -              | -              | 442 297            | 487 491            | 540 238                   |                           |
| Electricity  |          | 436 620             | 436 622        | -            | -                     | -                   | -                     | -              | -              | 436 622            | 481 992            | 534 433                   |                           |
| Street Lighting and Signal Systems                 |          | 5 674               | 5 674          | -            | -                     | -                   | -                     | -              | -              | 5 674              | 5 498              | 5 805                     |                           |
| Nonelectric Energy                                 |          | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Water management                                   |          | 61 526              | 60 621         | -            | -                     | -                   | -                     | -              | -              | 60 621             | 64 984             | 68 644                    |                           |
| Water Treatment                                    |          | 315                 | 315            | -            | -                     | -                   | -                     | -              | -              | 315                | 339                | 365                       |                           |
| Water Distribution                                 |          | 58 196              | 57 486         | -            | -                     | -                   | -                     | -              | -              | 57 486             | 61 477             | 64 949                    |                           |
| Water Storage                                      |          | 3 015               | 2 820          | -            | -                     | -                   | -                     | -              | -              | 2 820              | 3 168              | 3 330                     |                           |
| Waste water management                             |          | 55 498              | 55 579         | -            | -                     | -                   | -                     | -              | -              | 55 579             | 59 242             | 63 258                    |                           |
| Public Toilets                                     |          | 2 299               | 2 299          | -            | -                     | -                   | -                     | -              | -              | 2 299              | 2 467              | 2 646                     |                           |

| Standard Classification Description   | Ref | Budget Year 2025/26 |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|---------------------------------------|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
|                                       |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        |                           |
| R thousand                            | 1   | A                   | 5<br>A1        | 6<br>B       | 7<br>C                | 8<br>D              | 9<br>E                | 10<br>F        | 11<br>G        | 12<br>H            |                    |                           |                           |
| Sewerage                              |     | 45 570              | 45 815         | -            | -                     | -                   | -                     | -              | -              | 45 815             | 48 594             | 51 834                    |                           |
| Storm Water Management                |     | 7 627               | 7 463          | -            | -                     | -                   | -                     | -              | -              | 7 463              | 8 179              | 8 776                     |                           |
| Waste Water Treatment                 |     | 1                   | 1              | -            | -                     | -                   | -                     | -              | -              | 1                  | 2                  | 2                         |                           |
| Waste management                      |     | 86 669              | 86 673         | -            | -                     | -                   | -                     | -              | -              | 86 673             | 91 714             | 97 083                    |                           |
| Recycling                             |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Solid Waste Disposal (Landfill Sites) |     | 33 026              | 33 026         | -            | -                     | -                   | -                     | -              | -              | 33 026             | 34 742             | 36 549                    |                           |
| Solid Waste Removal                   |     | 53 540              | 53 544         | -            | -                     | -                   | -                     | -              | -              | 53 544             | 56 862             | 60 415                    |                           |
| Street Cleaning                       |     | 103                 | 103            | -            | -                     | -                   | -                     | -              | -              | 103                | 110                | 119                       |                           |
| Other                                 |     | 1 076               | 1 076          | -            | -                     | -                   | -                     | -              | -              | 1 076              | 1 130              | 1 186                     |                           |
| Abattoirs                             |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Air Transport                         |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Forestry                              |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Licensing and Regulation              |     | 26                  | 26             | -            | -                     | -                   | -                     | -              | -              | 26                 | 27                 | 29                        |                           |
| Markets                               |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Tourism                               |     | 1 050               | 1 050          | -            | -                     | -                   | -                     | -              | -              | 1 050              | 1 103              | 1 158                     |                           |
| Total Expenditure - Functional        | 3   | 1 019 335           | 1 018 480      | -            | -                     | -                   | -                     | 8 366          | 8 366          | 1 026 846          | 1 090 772          | 1 181 745                 |                           |
| Surplus/ (Deficit) for the year       |     | (8 865)             | (7 910)        | -            | -                     | -                   | -                     | 1 472          | 1 472          | (6 438)            | (1 030)            | (6 966)                   |                           |

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/09/2025

| Vote Description<br><br><i>[Insert departmental structure etc]</i> | Ref | Budget Year 2025/26 |                   |                 |                       |                     |                       |                   |                |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|----------------|--------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget  | Prior<br>Adjusted | Accum.<br>Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other<br>Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands  |     | A                   | A1                | B               | C                     | D                   | E                     | F                 | G              | H                  |                           |                           |
| Revenue by Vote  | 1   |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Vote 1 - Financial Services  |     | 161 635             | 161 635           | –               | –                     | –                   | –                     | 1 472             | 1 472          | 163 107            | 169 585                   | 185 698                   |
| Vote 2 - Community Services  |     | 157 944             | 158 044           | –               | –                     | –                   | –                     | 8 366             | 8 366          | 166 410            | 157 594                   | 164 366                   |
| Vote 3 - Corporate Services  |     | 18 428              | 18 428            | –               | –                     | –                   | –                     | –                 | –              | 18 428             | 19 349                    | 20 317                    |
| Vote 4 - Technical Services  |     | 662 265             | 662 265           | –               | –                     | –                   | –                     | –                 | –              | 662 265            | 732 288                   | 792 840                   |
| Vote 5 - Municipal Manager   |     | 737                 | 737               | –               | –                     | –                   | –                     | –                 | –              | 737                | 774                       | 813                       |
| Vote 6 - Planning and Development                                  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 7 - [NAME OF VOTE 7]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 8 - [NAME OF VOTE 8]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 9 - [NAME OF VOTE 9]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 10 - [NAME OF VOTE 10]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 11 - [NAME OF VOTE 11]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 12 - [NAME OF VOTE 12]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 13 - [NAME OF VOTE 13]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 14 - [NAME OF VOTE 14]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 15 - [NAME OF VOTE 15]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Total Revenue by Vote  | 2   | 1 001 009           | 1 001 109         | –               | –                     | –                   | –                     | 9 838             | 9 838          | 1 010 947          | 1 079 590                 | 1 164 034                 |
| Expenditure by Vote  | 1   |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Vote 1 - Financial Services  |     | 49 466              | 49 266            | –               | –                     | –                   | –                     | –                 | –              | 49 266             | 52 705                    | 56 100                    |
| Vote 2 - Community Services  |     | 125 271             | 125 234           | –               | –                     | –                   | –                     | 8 366             | 8 366          | 133 600            | 125 154                   | 132 957                   |
| Vote 3 - Corporate Services  |     | 133 940             | 133 910           | –               | –                     | –                   | –                     | –                 | –              | 133 910            | 142 504                   | 151 858                   |
| Vote 4 - Technical Services  |     | 686 298             | 685 654           | –               | –                     | –                   | –                     | –                 | –              | 685 654            | 745 412                   | 814 084                   |
| Vote 5 - Municipal Manager   |     | 24 361              | 24 361            | –               | –                     | –                   | –                     | –                 | –              | 24 361             | 24 996                    | 26 746                    |
| Vote 6 - Planning and Development                                  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 7 - [NAME OF VOTE 7]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 8 - [NAME OF VOTE 8]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 9 - [NAME OF VOTE 9]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 10 - [NAME OF VOTE 10]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 11 - [NAME OF VOTE 11]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 12 - [NAME OF VOTE 12]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 13 - [NAME OF VOTE 13]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 14 - [NAME OF VOTE 14]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Vote 15 - [NAME OF VOTE 15]  |     | –                   | –                 | –               | –                     | –                   | –                     | –                 | –              | –                  | –                         | –                         |
| Total Expenditure by Vote  | 2   | 1 019 335           | 1 018 425         | –               | –                     | –                   | –                     | 8 366             | 8 366          | 1 026 791          | 1 090 772                 | 1 181 745                 |
| Surplus/ (Deficit) for the year                                    | 2   | (18 326)            | (17 316)          | –               | –                     | –                   | –                     | 1 472             | 1 472          | (15 844)           | (11 181)                  | (17 711)                  |

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30/09/2025

| Vote Description<br><br><i>[Insert departmental structure etc]</i> | Ref | Budget Year 2025/26 |                |              |                    |                  |                    |                |                |                 | Budget Year +1<br>2026/27 | Budget Year +2<br>2027/28 |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|---------------------------|---------------------------|
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget           | Adjusted Budget           |
|  |     | A                   | 3<br>A1        | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E             | 8<br>F         | 9<br>G         | 10<br>H         |                           |                           |
| <b>R thousands</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                           |                           |
| <b>Revenue by Vote</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                           |                           |
| <b>Vote 1 - Financial Services</b>                                 | 1   | 161 635             | 161 635        | -            | -                  | -                | -                  | 1 472          | 1 472          | 163 107         | 169 585                   | 185 698                   |
| 1.2 - Income   |     | 120 942             | 120 942        | -            | -                  | -                | -                  | -              | -              | 120 942         | 130 774                   | 141 403                   |
| 1.3 - Financial Administration                                     |     | 40 305              | 40 305         | -            | -                  | -                | -                  | 1 472          | 1 472          | 41 777          | 38 403                    | 43 867                    |
| 1.4 - Credit Control   |     | 298                 | 298            | -            | -                  | -                | -                  | -              | -              | 298             | 313                       | 329                       |
| 1.5 - Supply Chain & Expenditure                                   |     | 90                  | 90             | -            | -                  | -                | -                  | -              | -              | 90              | 95                        | 99                        |
| <b>Vote 2 - Community Services</b>                                 |     | 157 944             | 158 044        | -            | -                  | -                | -                  | 8 366          | 8 366          | 166 410         | 157 594                   | 164 366                   |
| 2.2 - Cemeteries   |     | 280                 | 280            | -            | -                  | -                | -                  | -              | -              | 280             | 294                       | 308                       |
| 2.3 - Housing  |     | 2 630               | 2 630          | -            | -                  | -                | -                  | 9 813          | 9 813          | 12 443          | 507                       | 532                       |
| 2.4 - Libraries  |     | 13 265              | 13 265         | -            | -                  | -                | -                  | -              | -              | 13 265          | 11 568                    | 12 372                    |
| 2.5 - Resorts & Swimming Pools                                     |     | 8 066               | 8 066          | -            | -                  | -                | -                  | -              | -              | 8 066           | 8 469                     | 8 893                     |
| 2.6 - Social Services  |     | 128 055             | 128 055        | -            | -                  | -                | -                  | -              | -              | 128 055         | 133 463                   | 138 785                   |
| 2.7 - Fire Services & Disaster Management                          |     | 877                 | 877            | -            | -                  | -                | -                  | -              | -              | 877             | 8                         | 9                         |
| 2.8 - Environment & Licensing                                      |     | 3 159               | 3 159          | -            | -                  | -                | -                  | (1 447)        | (1 447)        | 1 712           | 2 660                     | 2 812                     |
| 2.9 - Community Halls and Amenities                                |     | 1 212               | 1 212          | -            | -                  | -                | -                  | -              | -              | 1 212           | 399                       | 419                       |
| 2.10 - Local Economic Development                                  |     | 400                 | 500            | -            | -                  | -                | -                  | -              | -              | 500             | 226                       | 237                       |
| <b>Vote 3 - Corporate Services</b>                                 |     | 18 428              | 18 428         | -            | -                  | -                | -                  | -              | -              | 18 428          | 19 349                    | 20 317                    |
| 3.2 - Human Resources  |     | 705                 | 705            | -            | -                  | -                | -                  | -              | -              | 705             | 740                       | 777                       |
| 3.3 - Administration   |     | 11                  | 11             | -            | -                  | -                | -                  | -              | -              | 11              | 12                        | 13                        |
| 3.5 - Marketing & Communication                                    |     | 6                   | 6              | -            | -                  | -                | -                  | -              | -              | 6               | 6                         | 6                         |
| 3.7 - Traffic and Protection Services                              |     | 17 479              | 17 479         | -            | -                  | -                | -                  | -              | -              | 17 479          | 18 352                    | 19 270                    |
| 3.9 - Council Cost   |     | 227                 | 227            | -            | -                  | -                | -                  | -              | -              | 227             | 239                       | 251                       |
| <b>Vote 4 - Technical Services</b>                                 |     | 662 265             | 662 265        | -            | -                  | -                | -                  | -              | -              | 662 265         | 732 288                   | 792 840                   |
| 4.1 - Director: Technical Services                                 |     | 80                  | 80             | -            | -                  | -                | -                  | -              | -              | 80              | 84                        | 88                        |
| 4.2 - Electro Technical Services                                   |     | 449 772             | 449 772        | -            | -                  | -                | -                  | -              | -              | 449 772         | 500 545                   | 557 019                   |
| 4.3 - Water Storage & Distribution                                 |     | 93 390              | 93 390         | -            | -                  | -                | -                  | -              | -              | 93 390          | 98 509                    | 103 198                   |
| 4.4 - Waste Water Management                                       |     | 72 696              | 72 696         | -            | -                  | -                | -                  | -              | -              | 72 696          | 75 281                    | 79 045                    |
| 4.5 - Waste Management   |     | 44 163              | 44 163         | -            | -                  | -                | -                  | -              | -              | 44 163          | 46 268                    | 48 471                    |
| 4.6 - Roads  |     | 122                 | 122            | -            | -                  | -                | -                  | -              | -              | 122             | 9 772                     | 3 097                     |
| 4.8 - Town Planning & Building Control                             |     | 1 742               | 1 742          | -            | -                  | -                | -                  | -              | -              | 1 742           | 1 830                     | 1 921                     |
| 4.10 - Mechanical Workshop   |     | 300                 | 300            | -            | -                  | -                | -                  | -              | -              | 300             | -                         | -                         |
| <b>Vote 5 - Municipal Manager</b>                                  |     | 737                 | 737            | -            | -                  | -                | -                  | -              | -              | 737             | 774                       | 813                       |
| 5.3 - Property & Legal Services                                    |     | 737                 | 737            | -            | -                  | -                | -                  | -              | -              | 737             | 774                       | 813                       |
| <b>Total Revenue by Vote</b>                                       | 2   | 1 001 009           | 1 001 109      | -            | -                  | -                | -                  | 9 838          | 9 838          | 1 010 947       | 1 079 590                 | 1 164 034                 |
| <b>Expenditure by Vote</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                           |                           |
| <b>Vote 1 - Financial Services</b>                                 | 1   | 49 466              | 49 266         | -            | -                  | -                | -                  | -              | -              | 49 266          | 52 705                    | 56 100                    |
| 1.1 - Director: Finance  |     | 1 980               | 1 980          | -            | -                  | -                | -                  | -              | -              | 1 980           | 2 131                     | 2 293                     |
| 1.2 - Income   |     | 10 521              | 10 481         | -            | -                  | -                | -                  | -              | -              | 10 481          | 11 274                    | 12 083                    |
| 1.3 - Financial Administration                                     |     | 18 190              | 18 230         | -            | -                  | -                | -                  | -              | -              | 18 230          | 19 265                    | 20 341                    |
| 1.4 - Credit Control   |     | 7 368               | 7 168          | -            | -                  | -                | -                  | -              | -              | 7 168           | 7 789                     | 8 234                     |
| 1.5 - Supply Chain & Expenditure                                   |     | 11 406              | 11 406         | -            | -                  | -                | -                  | -              | -              | 11 406          | 12 247                    | 13 149                    |
| <b>Vote 2 - Community Services</b>                                 |     | 125 271             | 125 234        | -            | -                  | -                | -                  | 8 366          | 8 366          | 133 600         | 125 154                   | 132 957                   |
| 2.1 - Director: Community Services                                 |     | 1 728               | 1 728          | -            | -                  | -                | -                  | -              | -              | 1 728           | 1 862                     | 2 005                     |
| 2.2 - Cemeteries   |     | 6 466               | 6 466          | -            | -                  | -                | -                  | -              | -              | 6 466           | 6 069                     | 6 302                     |
| 2.3 - Housing  |     | 10 190              | 10 190         | -            | -                  | -                | -                  | 9 813          | 9 813          | 20 003          | 7 495                     | 8 033                     |
| 2.4 - Libraries  |     | 16 703              | 16 703         | -            | -                  | -                | -                  | -              | -              | 16 703          | 17 297                    | 18 455                    |
| 2.5 - Resorts & Swimming Pools                                     |     | 18 559              | 18 559         | -            | -                  | -                | -                  | -              | -              | 18 559          | 18 722                    | 19 962                    |
| 2.6 - Social Services  |     | 4 417               | 2 546          | -            | -                  | -                | -                  | -              | -              | 2 546           | 2 317                     | 2 445                     |
| 2.7 - Fire Services & Disaster Management                          |     | 16 654              | 16 654         | -            | -                  | -                | -                  | -              | -              | 16 654          | 17 796                    | 19 017                    |
| 2.8 - Environment & Licensing                                      |     | 7 090               | 7 108          | -            | -                  | -                | -                  | (1 447)        | (1 447)        | 5 661           | 7 130                     | 7 178                     |
| 2.9 - Community Halls and Amenities                                |     | 40 631              | 40 678         | -            | -                  | -                | -                  | -              | -              | 40 678          | 43 403                    | 46 296                    |
| 2.10 - Local Economic Development                                  |     | 2 832               | 4 601          | -            | -                  | -                | -                  | -              | -              | 4 601           | 3 064                     | 3 264                     |
| <b>Vote 3 - Corporate Services</b>                                 |     | 133 940             | 133 910        | -            | -                  | -                | -                  | -              | -              | 133 910         | 142 504                   | 151 858                   |
| 3.1 - Director: Corporate Services                                 |     | 3 196               | 3 196          | -            | -                  | -                | -                  | -              | -              | 3 196           | 3 440                     | 3 702                     |
| 3.2 - Human Resources  |     | 29 547              | 29 530         | -            | -                  | -                | -                  | -              | -              | 29 530          | 31 332                    | 33 227                    |
| 3.3 - Administration   |     | 16 982              | 16 892         | -            | -                  | -                | -                  | -              | -              | 16 892          | 17 879                    | 18 988                    |
| 3.4 - Information Technology                                       |     | 5 902               | 5 902          | -            | -                  | -                | -                  | -              | -              | 5 902           | 6 238                     | 6 595                     |

| Vote Description<br><br><i>[Insert departmental structure etc]</i> | Ref      | Budget Year 2025/26 |                  |              |                    |                  |                    |                |                |                  | Budget Year +1<br>2026/27 | Budget Year +2<br>2027/28 |
|--|----------|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|----------------|------------------|---------------------------|---------------------------|
|  |          | Original Budget     | Prior Adjusted   | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget  | Adjusted Budget           | Adjusted Budget           |
|  |          | A                   | 3<br>A1          | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E             | 8<br>F         | 9<br>G         | 10<br>H          |                           |                           |
| <b>R thousands</b>   |          |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| 3.5 - Marketing & Communication                                    |          | 6 198               | 6 198            | -            | -                  | -                | -                  | -              | -              | 6 198            | 6 442                     | 6 919                     |
| 3.6 - Thusong Centre   |          | 1 108               | 1 108            | -            | -                  | -                | -                  | -              | -              | 1 108            | 1 311                     | 1 389                     |
| 3.7 - Traffic and Protection Services                              |          | 50 170              | 50 170           | -            | -                  | -                | -                  | -              | -              | 50 170           | 53 652                    | 57 378                    |
| 3.8 - Tourism  |          | 1 050               | 1 050            | -            | -                  | -                | -                  | -              | -              | 1 050            | 1 103                     | 1 158                     |
| 3.9 - Council Cost   |          | 19 787              | 19 864           | -            | -                  | -                | -                  | -              | -              | 19 864           | 21 108                    | 22 502                    |
| <b>Vote 4 - Technical Services</b>                                 |          | <b>686 298</b>      | <b>685 654</b>   | -            | -                  | -                | -                  | -              | -              | 685 654          | <b>745 412</b>            | <b>814 084</b>            |
| 4.1 - Director: Technical Services                                 |          | 3 447               | 3 451            | -            | -                  | -                | -                  | -              | -              | 3 451            | 3 705                     | 3 982                     |
| 4.2 - Electro Technical Services                                   |          | 441 804             | 441 806          | -            | -                  | -                | -                  | -              | -              | 441 806          | 486 927                   | 539 590                   |
| 4.3 - Water Storage & Distribution                                 |          | 62 006              | 61 101           | -            | -                  | -                | -                  | -              | -              | 61 101           | 65 536                    | 69 279                    |
| 4.4 - Waste Water Management                                       |          | 45 572              | 45 817           | -            | -                  | -                | -                  | -              | -              | 45 817           | 48 596                    | 51 836                    |
| 4.5 - Waste Management   |          | 86 669              | 86 673           | -            | -                  | -                | -                  | -              | -              | 86 673           | 91 714                    | 97 083                    |
| 4.6 - Roads  |          | 21 118              | 21 288           | -            | -                  | -                | -                  | -              | -              | 21 288           | 22 365                    | 23 814                    |
| 4.7 - Storm Water Management                                       |          | 9 127               | 8 963            | -            | -                  | -                | -                  | -              | -              | 8 963            | 9 779                     | 10 476                    |
| 4.8 - Town Planning & Building Control                             |          | 9 112               | 9 112            | -            | -                  | -                | -                  | -              | -              | 9 112            | 8 805                     | 9 457                     |
| 4.9 - Public Toilets   |          | 2 299               | 2 299            | -            | -                  | -                | -                  | -              | -              | 2 299            | 2 467                     | 2 646                     |
| 4.10 - Mechanical Workshop   |          | 5 144               | 5 144            | -            | -                  | -                | -                  | -              | -              | 5 144            | 5 519                     | 5 921                     |
| <b>Vote 5 - Municipal Manager</b>                                  |          | <b>24 361</b>       | <b>24 361</b>    | -            | -                  | -                | -                  | -              | -              | 24 361           | <b>24 996</b>             | <b>26 746</b>             |
| 5.1 - Municipal Manager  |          | 6 419               | 6 419            | -            | -                  | -                | -                  | -              | -              | 6 419            | 6 840                     | 7 289                     |
| 5.2 - Performance & Project Management                             |          | 3 946               | 3 946            | -            | -                  | -                | -                  | -              | -              | 3 946            | 3 172                     | 3 415                     |
| 5.3 - Property & Legal Services                                    |          | 3 852               | 3 852            | -            | -                  | -                | -                  | -              | -              | 3 852            | 4 098                     | 4 359                     |
| 5.4 - Internal Audit   |          | 6 261               | 6 261            | -            | -                  | -                | -                  | -              | -              | 6 261            | 6 730                     | 7 234                     |
| 5.5 - IDP  |          | 3 883               | 3 883            | -            | -                  | -                | -                  | -              | -              | 3 883            | 4 156                     | 4 449                     |
| <b>Total Expenditure by Vote</b>                                   | <b>2</b> | <b>1 019 335</b>    | <b>1 018 425</b> | -            | -                  | -                | -                  | <b>8 366</b>   | <b>8 366</b>   | <b>1 026 791</b> | <b>1 090 772</b>          | <b>1 181 745</b>          |
| <b>Surplus/ (Deficit) for the year</b>                             | <b>2</b> | <b>(18 326)</b>     | <b>(17 316)</b>  | -            | -                  | -                | -                  | <b>1 472</b>   | <b>1 472</b>   | <b>(15 844)</b>  | <b>(11 181)</b>           | <b>(17 711)</b>           |



WC022 Witzenberg - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 30/09/2025

| Description  | Ref | Budget Year 2025/26 |                        |                      |                            |                          |                            |                        |                     |                          | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget  | Prior<br>Adjusted<br>3 | Accum.<br>Funds<br>4 | Multi-year<br>capital<br>5 | Unfore.<br>Unavoid.<br>6 | Nat. or Prov.<br>Govt<br>7 | Other<br>Adjusts.<br>8 | Total Adjusts.<br>9 | Adjusted<br>Budget<br>10 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands  | 1   | A                   | A1                     | B                    | C                          | D                        | E                          | F                      | G                   | H                        |                           |                           |
| <b>Revenue</b>   |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| <b>Exchange Revenue</b>  |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Service charges - Electricity  | 2   | 442 689             | 442 689                | -                    | -                          | -                        | -                          | -                      | -                   | 442 689                  | 492 693                   | 548 344                   |
| Service charges - Water  | 2   | 53 401              | 53 401                 | -                    | -                          | -                        | -                          | -                      | -                   | 53 401                   | 56 207                    | 59 152                    |
| Service charges - Waste Water Management                             | 2   | 54 590              | 54 590                 | -                    | -                          | -                        | -                          | -                      | -                   | 54 590                   | 56 152                    | 58 836                    |
| Service charges - Waste Management                                   | 2   | 36 276              | 36 276                 | -                    | -                          | -                        | -                          | -                      | -                   | 36 276                   | 37 996                    | 39 797                    |
| Sale of Goods and Rendering of Services                              |     | 5 813               | 5 813                  | -                    | -                          | -                        | -                          | -                      | -                   | 5 813                    | 6 103                     | 6 409                     |
| Agency services  |     | 4 918               | 4 918                  | -                    | -                          | -                        | -                          | -                      | -                   | 4 918                    | 5 164                     | 5 423                     |
| Interest   |     | 11                  | 11                     | -                    | -                          | -                        | -                          | -                      | -                   | 11                       | 12                        | 13                        |
| Interest earned from Receivables                                     |     | 24 727              | 24 727                 | -                    | -                          | -                        | -                          | -                      | -                   | 24 727                   | 25 963                    | 27 261                    |
| Interest earned from Current and Non Current Assets                  |     | 23 567              | 23 567                 | -                    | -                          | -                        | -                          | -                      | -                   | 23 567                   | 24 745                    | 25 982                    |
| Rent on Land   |     | 29                  | 29                     | -                    | -                          | -                        | -                          | -                      | -                   | 29                       | 30                        | 31                        |
| Rental from Fixed Assets   |     | 6 316               | 6 316                  | -                    | -                          | -                        | -                          | -                      | -                   | 6 316                    | 6 632                     | 6 963                     |
| Operational Revenue  |     | 1 852               | 1 852                  | -                    | -                          | -                        | -                          | -                      | -                   | 1 852                    | 1 944                     | 2 042                     |
| <b>Non-Exchange Revenue</b>  |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Property rates   |     | 120 291             | 120 291                | -                    | -                          | -                        | -                          | -                      | -                   | 120 291                  | 130 091                   | 140 685                   |
| Surcharges and Taxes   |     | 4 849               | 4 849                  | -                    | -                          | -                        | -                          | 1 472                  | 1 472               | 6 321                    | 5 468                     | 5 281                     |
| Fines, penalties and forfeits  |     | 11 816              | 11 816                 | -                    | -                          | -                        | -                          | -                      | -                   | 11 816                   | 12 407                    | 13 028                    |
| Licences or permits  |     | 2 566               | 2 566                  | -                    | -                          | -                        | -                          | -                      | -                   | 2 566                    | 2 694                     | 2 829                     |
| Transfer and subsidies - Operational                                 |     | 182 230             | 182 330                | -                    | -                          | -                        | -                          | 8 366                  | 8 366               | 190 696                  | 182 904                   | 195 443                   |
| Interest   |     | 3 744               | 3 744                  | -                    | -                          | -                        | -                          | -                      | -                   | 3 744                    | 3 932                     | 4 128                     |
| Operational Revenue  |     | 3 250               | 3 250                  | -                    | -                          | -                        | -                          | -                      | -                   | 3 250                    | 3 412                     | 3 583                     |
| <b>Total Revenue (excluding capital transfers and</b>                |     | <b>982 936</b>      | <b>983 036</b>         | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>9 838</b>           | <b>9 838</b>        | <b>992 874</b>           | <b>1 054 551</b>          | <b>1 145 229</b>          |
| <b>Expenditure By Type</b>   |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Employee related costs   |     | 309 360             | 309 386                | -                    | -                          | -                        | -                          | (506)                  | (506)               | 308 881                  | 328 514                   | 353 139                   |
| Remuneration of councillors  |     | 13 228              | 13 228                 | -                    | -                          | -                        | -                          | -                      | -                   | 13 228                   | 14 160                    | 15 145                    |
| Bulk purchases - electricity   |     | 396 245             | 396 245                | -                    | -                          | -                        | -                          | -                      | -                   | 396 245                  | 441 118                   | 491 072                   |
| Inventory consumed   |     | 28 285              | 28 285                 | -                    | -                          | -                        | -                          | (285)                  | (285)               | 28 000                   | 28 529                    | 29 525                    |
| Debt impairment  |     | 76 891              | 76 891                 | -                    | -                          | -                        | -                          | -                      | -                   | 76 891                   | 81 490                    | 86 399                    |
| Depreciation and amortisation  |     | 34 090              | 34 090                 | -                    | -                          | -                        | -                          | -                      | -                   | 34 090                   | 35 794                    | 37 584                    |
| Interest   |     | 10 742              | 10 742                 | -                    | -                          | -                        | -                          | -                      | -                   | 10 742                   | 11 279                    | 11 843                    |
| Contracted services  |     | 76 979              | 77 977                 | -                    | -                          | -                        | -                          | (485)                  | (485)               | 77 492                   | 74 756                    | 77 629                    |
| Transfers and subsidies  |     | 4 931               | 4 925                  | -                    | -                          | -                        | -                          | 9 813                  | 9 813               | 14 738                   | 3 246                     | 3 428                     |
| Irrecoverable debts written off                                      |     | 0                   | 0                      | -                    | -                          | -                        | -                          | -                      | -                   | 0                        | 0                         | 0                         |
| Operational costs  |     | 68 723              | 68 769                 | -                    | -                          | -                        | -                          | (207)                  | (207)               | 68 562                   | 71 885                    | 75 980                    |
| <b>Total Expenditure</b>   |     | <b>1 019 475</b>    | <b>1 020 537</b>       | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>8 331</b>           | <b>8 331</b>        | <b>1 028 868</b>         | <b>1 090 772</b>          | <b>1 181 745</b>          |
| <b>Surplus/(Deficit)</b>   |     | <b>(36 539)</b>     | <b>(37 501)</b>        | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>(35 995)</b>          | <b>(36 221)</b>           | <b>(36 516)</b>           |
| Transfers and subsidies - capital (monetary allocations)             |     | 27 535              | 27 535                 | -                    | -                          | -                        | -                          | -                      | -                   | 27 535                   | 35 191                    | 29 550                    |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>(9 005)</b>      | <b>(9 967)</b>         | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>(8 460)</b>           | <b>(1 029)</b>            | <b>(6 966)</b>            |
| <b>Surplus/(Deficit) after income tax</b>                            |     | <b>(9 005)</b>      | <b>(9 967)</b>         | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>(8 460)</b>           | <b>(1 029)</b>            | <b>(6 966)</b>            |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | <b>(9 005)</b>      | <b>(9 967)</b>         | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>(8 460)</b>           | <b>(1 029)</b>            | <b>(6 966)</b>            |
| <b>Surplus/ (Deficit) for the year</b>                               |     | <b>(9 005)</b>      | <b>(9 967)</b>         | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>1 507</b>           | <b>1 507</b>        | <b>(8 460)</b>           | <b>(1 029)</b>            | <b>(6 966)</b>            |

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 30/09/2025

| Description  | Ref | Budget Year 2025/26 |                |              |            |          |               |                |                |          | Budget Year | Budget Year |
|--|-----|---------------------|----------------|--------------|------------|----------|---------------|----------------|----------------|----------|-------------|-------------|
|  |     | Original            | Prior Adjusted | Accum. Funds | Multi-year | Unfore.  | Nat. or Prov. | Other Adjusts. | Total Adjusts. | Adjusted | Adjusted    | Adjusted    |
|  |     | Budget              | 5              | 6            | capital    | Unavoid. | Govt          | 10             | 11             | Budget   | Budget      | Budget      |
| A  | A1  | B                   | 7              | 8            | 9          | F        | G             | 12             |                |          |             |             |
| R thousands  |     |                     |                |              |            |          |               |                |                |          |             |             |
| Capital expenditure - Vote   |     |                     |                |              |            |          |               |                |                |          |             |             |
| Multi-year expenditure to be adjusted  | 2   |                     |                |              |            |          |               |                |                |          |             |             |
| Vote 2 - Community Services  |     | 6 221               | 6 676          | -            | -          | -        | -             | -              | -              | 6 676    | -           | 8 736       |
| Vote 4 - Technical Services  |     | 19 907              | 20 907         | -            | -          | -        | -             | (1 711)        | (1 711)        | 19 197   | 35 631      | 23 673      |
| Vote 15 - [NAME OF VOTE 15]  |     | -                   | -              | -            | -          | -        | -             | -              | -              | -        | -           | -           |
| Capital multi-year expenditure sub-total   | 3   | 26 128              | 27 583         | -            | -          | -        | -             | (1 711)        | (1 711)        | 25 872   | 35 631      | 32 409      |
| Single-year expenditure to be adjusted   | 2   |                     |                |              |            |          |               |                |                |          |             |             |
| Vote 1 - Financial Services  |     | 50                  | 50             | -            | -          | -        | -             | -              | -              | 50       | 50          | 50          |
| Vote 2 - Community Services  |     | 14 296              | 14 386         | -            | -          | -        | -             | (5 448)        | (5 448)        | 8 938    | 1 030       | 2 450       |
| Vote 3 - Corporate Services  |     | 1 580               | 1 870          | -            | -          | -        | -             | -              | -              | 1 870    | 635         | 50          |
| Vote 4 - Technical Services  |     | 32 942              | 36 207         | -            | -          | -        | -             | 7 158          | 7 158          | 43 366   | 12 753      | 6 329       |
| Vote 5 - Municipal Manager   |     | 50                  | 64             | -            | -          | -        | -             | -              | -              | 64       | 50          | 50          |
| Vote 15 - [NAME OF VOTE 15]  |     | -                   | -              | -            | -          | -        | -             | -              | -              | -        | -           | -           |
| Capital single-year expenditure sub-total  |     | 48 918              | 52 577         | -            | -          | -        | -             | 1 711          | 1 711          | 54 288   | 14 518      | 8 929       |
| Total Capital Expenditure - Vote   |     | 75 047              | 80 161         | -            | -          | -        | -             | -              | -              | 80 161   | 50 149      | 41 338      |
| Capital Expenditure - Functional   |     |                     |                |              |            |          |               |                |                |          |             |             |
| Governance and administration  |     | 3 094               | 5 347          | -            | -          | -        | -             | 202            | 202            | 5 549    | 2 885       | 250         |
| Executive and council  |     | 764                 | 796            | -            | -          | -        | -             | -              | -              | 796      | 250         | 250         |
| Finance and administration   |     | 2 330               | 4 551          | -            | -          | -        | -             | 202            | 202            | 4 753    | 2 635       | -           |
| Community and public safety  |     | 20 258              | 20 817         | -            | -          | -        | -             | (5 448)        | (5 448)        | 15 369   | 980         | 11 136      |
| Community and social services  |     | 11 965              | 11 965         | -            | -          | -        | -             | (5 448)        | (5 448)        | 6 517    | 520         | 10 836      |
| Sport and recreation   |     | 6 974               | 7 361          | -            | -          | -        | -             | -              | -              | 7 361    | 460         | 300         |
| Public safety  |     | 1 320               | 1 491          | -            | -          | -        | -             | -              | -              | 1 491    | -           | -           |
| Economic and environmental services  |     | 16 245              | 16 245         | -            | -          | -        | -             | 6 957          | 6 957          | 23 202   | 33 082      | 27 771      |
| Planning and development   |     | 275                 | 275            | -            | -          | -        | -             | -              | -              | 275      | -           | -           |
| Road transport   |     | 15 750              | 15 750         | -            | -          | -        | -             | 6 957          | 6 957          | 22 707   | 33 082      | 27 771      |
| Environmental protection   |     | 220                 | 220            | -            | -          | -        | -             | -              | -              | 220      | -           | -           |
| Trading services   |     | 40 449              | 42 752         | -            | -          | -        | -             | (1 711)        | (1 711)        | 41 041   | 19 944      | 10 792      |
| Energy sources   |     | 24 568              | 25 871         | -            | -          | -        | -             | -              | -              | 25 871   | 6 018       | 10 057      |
| Water management   |     | 12 881              | 13 181         | -            | -          | -        | -             | (1 711)        | (1 711)        | 11 470   | 12 991      | -           |
| Waste water management   |     | 2 000               | 2 700          | -            | -          | -        | -             | -              | -              | 2 700    | 500         | 500         |
| Waste management   |     | 1 000               | 1 000          | -            | -          | -        | -             | -              | -              | 1 000    | 435         | 236         |
| Total Capital Expenditure - Functional   | 3   | 80 047              | 85 161         | -            | -          | -        | -             | -              | -              | 85 161   | 56 891      | 49 950      |
| Funded by:   |     |                     |                |              |            |          |               |                |                |          |             |             |
| National Government  |     | 25 887              | 25 887         | -            | -          | -        | -             | -              | -              | 25 887   | 25 547      | 30 601      |
| Provincial Government  |     | 1 702               | 1 702          | -            | -          | -        | -             | -              | -              | 1 702    | 9 644       | 2 963       |
| District Municipality  |     | 185                 | 185            | -            | -          | -        | -             | -              | -              | 185      | -           | -           |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial)   |     | -                   | -              | -            | -          | -        | -             | -              | -              | -        | -           | -           |
| Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | 2 239               | 2 239          | -            | -          | -        | -             | -              | -              | 2 239    | -           | -           |
| Transfers recognised - capital   | 4   | 30 013              | 30 013         | -            | -          | -        | -             | -              | -              | 30 013   | 35 191      | 33 564      |
| Borrowing  |     | 15 000              | 16 303         | -            | -          | -        | -             | -              | -              | 16 303   | -           | -           |
| Internally generated funds   |     | 35 034              | 38 845         | -            | -          | -        | -             | -              | -              | 38 845   | 21 700      | 16 386      |
| Total Capital Funding  |     | 80 047              | 85 161         | -            | -          | -        | -             | -              | -              | 85 161   | 56 891      | 49 950      |

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - B - 30/09/2025

| Vote Description                          | Ref   | Budget Year 2025/26 |                |              |                    |                  |                       |                |                |                 | Budget Year +1<br>2026/27 | Budget Year +2<br>2027/28 |
|---|-------|---------------------|----------------|--------------|--------------------|------------------|-----------------------|----------------|----------------|-----------------|---------------------------|---------------------------|
|   |       | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget           | Adjusted Budget           |
|   |       | A                   | 3<br>A1        | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E                | 8<br>F         | 9<br>G         | 10<br>H         |                           |                           |
| R thousands                               |       |                     |                |              |                    |                  |                       |                |                |                 |                           |                           |
| Capital expenditure - Municipal Vote      | 2     |                     |                |              |                    |                  |                       |                |                |                 |                           |                           |
| Multi-year expenditure appropriation      |       |                     |                |              |                    |                  |                       |                |                |                 |                           |                           |
| Vote 2 - Community Services               |       | 6 221               | 6 676          | -            | -                  | -                | -                     | -              | -              | 6 676           | -                         | 8 736                     |
| 2.2 - Cemeteries                          |       | -                   | -              | -            | -                  | -                | -                     | -              | -              | -               | -                         | 8 736                     |
| 2.7 - Fire Services & Disaster Management |       | 1 020               | 1 191          | -            | -                  | -                | -                     | -              | -              | 1 191           | -                         | -                         |
| 2.9 - Community Halls and Amenities       |       | 5 202               | 5 485          | -            | -                  | -                | -                     | -              | -              | 5 485           | -                         | -                         |
| Vote 4 - Technical Services               |       | 19 907              | 20 907         | -            | -                  | -                | -                     | (1 711)        | (1 711)        | 19 197          | 35 631                    | 23 673                    |
| 4.2 - Electro Technical Services          |       | 9 318               | 9 318          | -            | -                  | -                | -                     | -              | -              | 9 318           | 5 300                     | 9 314                     |
| 4.3 - Water Storage & Distribution        |       | 5 189               | 5 489          | -            | -                  | -                | -                     | (1 711)        | (1 711)        | 3 778           | 11 791                    | -                         |
| 4.4 - Waste Water Management              |       | 700                 | 1 400          | -            | -                  | -                | -                     | -              | -              | 1 400           | 200                       | 200                       |
| 4.6 - Roads                               | 4 700 | 4 700               | -              | -            | -                  | -                | -                     | -              | 4 700          | 18 340          | 14 159                    |                           |
| Capital multi-year expenditure sub-total  |       | 26 128              | 27 583         | -            | -                  | -                | -                     | (1 711)        | (1 711)        | 25 872          | 35 631                    | 32 409                    |
| Capital expenditure - Municipal Vote      | 2     |                     |                |              |                    |                  |                       |                |                |                 |                           |                           |
| Single-year expenditure appropriation     |       |                     |                |              |                    |                  |                       |                |                |                 |                           |                           |
| Vote 1 - Financial Services               |       | 50                  | 50             | -            | -                  | -                | -                     | -              | -              | 50              | 50                        | 50                        |
| 1.1 - Director: Finance                   |       | 50                  | 50             | -            | -                  | -                | -                     | -              | -              | 50              | 50                        | 50                        |
| Vote 2 - Community Services               |       | 14 296              | 14 386         | -            | -                  | -                | -                     | (5 448)        | (5 448)        | 8 938           | 1 030                     | 2 450                     |
| 2.1 - Director: Community Services        |       | 64                  | 50             | -            | -                  | -                | -                     | -              | -              | 50              | 50                        | 50                        |
| 2.2 - Cemeteries                          |       | 100                 | 100            | -            | -                  | -                | -                     | -              | -              | 100             | -                         | -                         |
| 2.4 - Libraries                           |       | 11 865              | 11 865         | -            | -                  | -                | -                     | (5 448)        | (5 448)        | 6 417           | -                         | -                         |
| 2.8 - Environment & Licencing             |       | 220                 | 220            | -            | -                  | -                | -                     | -              | -              | 220             | -                         | -                         |
| 2.9 - Community Halls and Amenities       |       | 1 772               | 1 876          | -            | -                  | -                | -                     | -              | -              | 1 876           | 980                       | 2 400                     |
| 2.10 - Local Economic Development         |       | 275                 | 275            | -            | -                  | -                | -                     | -              | -              | 275             | -                         | -                         |
| Vote 3 - Corporate Services               |       | 1 580               | 1 870          | -            | -                  | -                | -                     | -              | -              | 1 870           | 635                       | 50                        |
| 3.1 - Director: Corporate Services        |       | 50                  | 80             | -            | -                  | -                | -                     | -              | -              | 80              | 50                        | 50                        |
| 3.3 - Administration                      |       | 300                 | 300            | -            | -                  | -                | -                     | -              | -              | 300             | -                         | -                         |
| 3.4 - Information Technology              |       | 300                 | 560            | -            | -                  | -                | -                     | -              | -              | 560             | 300                       | -                         |
| 3.5 - Marketing & Communication           |       | 130                 | 130            | -            | -                  | -                | -                     | -              | -              | 130             | 285                       | -                         |
| 3.7 - Traffic and Protection Services     |       | 300                 | 300            | -            | -                  | -                | -                     | -              | -              | 300             | -                         | -                         |
| 3.9 - Council Cost                        |       | 500                 | 500            | -            | -                  | -                | -                     | -              | -              | 500             | -                         | -                         |
| Vote 4 - Technical Services               |       | 32 942              | 36 207         | -            | -                  | -                | -                     | 7 158          | 7 158          | 43 366          | 12 753                    | 6 329                     |
| 4.1 - Director: Technical Services        |       | 50                  | 52             | -            | -                  | -                | -                     | -              | -              | 52              | 50                        | 50                        |
| 4.2 - Electro Technical Services          |       | 15 250              | 16 553         | -            | -                  | -                | -                     | -              | -              | 16 553          | 718                       | 743                       |
| 4.3 - Water Storage & Distribution        |       | 7 692               | 7 692          | -            | -                  | -                | -                     | (0)            | (0)            | 7 692           | 1 200                     | -                         |
| 4.4 - Waste Water Management              |       | 1 300               | 1 300          | -            | -                  | -                | -                     | -              | -              | 1 300           | 300                       | 300                       |
| 4.5 - Waste Management                    |       | 1 000               | 1 000          | -            | -                  | -                | -                     | -              | -              | 1 000           | 435                       | 236                       |
| 4.6 - Roads                               |       | 6 050               | 6 050          | -            | -                  | -                | -                     | 6 957          | 6 957          | 13 007          | 8 000                     | 5 000                     |
| 4.10 - Mechanical Workshop                |       | 1 600               | 3 561          | -            | -                  | -                | -                     | 202            | 202            | 3 763           | 2 050                     | -                         |
| Vote 5 - Municipal Manager                |       | 50                  | 64             | -            | -                  | -                | -                     | -              | -              | 64              | 50                        | 50                        |
| 5.1 - Municipal Manager                   |       | 50                  | 64             | -            | -                  | -                | -                     | -              | -              | 64              | 50                        | 50                        |
| Capital single-year expenditure sub-total |       |                     | 48 918         | 52 577       | -                  | -                | -                     | 1 711          | 1 711          | 54 288          | 14 518                    | 8 929                     |
| Total Capital Expenditure                 |       |                     | 75 047         | 80 161       | -                  | -                | -                     | -              | -              | 80 161          | 50 149                    | 41 338                    |

WC022 Witzenberg - Table B6 Consolidated Adjustments Budget Financial Position - 30/09/2025

| Description  | Ref | Budget Year 2025/26 |                  |              |                    |                  |                    |                |                |                  | Budget Year +1<br>2026/27 | Budget Year +2<br>2027/28 |
|--|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|----------------|------------------|---------------------------|---------------------------|
|  |     | Original Budget     | Prior Adjusted   | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget  | Adjusted Budget           | Adjusted Budget           |
|  |     | A                   | 3<br>A1          | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E             | 8<br>F         | 9<br>G         | 10<br>H          |                           |                           |
| <b>R thousands</b>                                   |     |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| <b>ASSETS</b>  |     |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| <b>Current assets</b>                                |     |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| Cash and cash equivalents                            |     | 220 325             | 215 311          | -            | -                  | -                | -                  | 11 285         | 11 285         | 226 596          | 221 293                   | 224 954                   |
| Trade and other receivables from exchange transactio | 1   | 82 509              | 82 509           | -            | -                  | -                | -                  | -              | -              | 82 509           | 76 606                    | 70 457                    |
| Receivables from non-exchange transactions           | 1   | 51 313              | 51 313           | -            | -                  | -                | -                  | -              | -              | 51 313           | 63 098                    | 75 473                    |
| Inventory  |     | 26 712              | 26 713           | -            | -                  | -                | -                  | 285            | 285            | 26 998           | 25 783                    | 22 718                    |
| VAT  |     | (91 563)            | (91 563)         | -            | -                  | -                | -                  | -              | -              | (91 563)         | (191 858)                 | (191 858)                 |
| Other current assets                                 |     | 4 509               | 4 509            | -            | -                  | -                | -                  | -              | -              | 4 509            | 4 509                     | 4 509                     |
| <b>Total current assets</b>                          |     | <b>293 805</b>      | <b>288 791</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>11 570</b>  | <b>11 570</b>  | <b>300 361</b>   | <b>199 432</b>            | <b>206 253</b>            |
| <b>Non current assets</b>                            |     |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| Investment property                                  |     | 38 604              | 38 604           | -            | -                  | -                | -                  | -              | -              | 38 604           | 38 399                    | 38 185                    |
| Property, plant and equipment                        |     | 1 179 702           | 1 184 816        | -            | -                  | -                | -                  | -              | -              | 1 184 816        | 1 201 097                 | 1 213 777                 |
| Heritage assets                                      |     | 550                 | 550              | -            | -                  | -                | -                  | -              | -              | 550              | 550                       | 550                       |
| Intangible assets                                    |     | 1 531               | 1 531            | -            | -                  | -                | -                  | -              | -              | 1 531            | 1 437                     | 1 338                     |
| Other non-current assets                             |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                         | -                         |
| <b>Total non current assets</b>                      |     | <b>1 220 387</b>    | <b>1 225 501</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>       | <b>1 225 501</b> | <b>1 241 483</b>          | <b>1 253 849</b>          |
| <b>TOTAL ASSETS</b>                                  |     | <b>1 514 192</b>    | <b>1 514 292</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>11 570</b>  | <b>11 570</b>  | <b>1 525 862</b> | <b>1 440 915</b>          | <b>1 460 102</b>          |
| <b>LIABILITIES</b>                                   |     |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| <b>Current liabilities</b>                           |     |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| Financial liabilities                                |     | (3 433)             | (3 433)          | -            | -                  | -                | -                  | -              | -              | (3 433)          | (3 418)                   | (3 402)                   |
| Consumer deposits                                    |     | 9 739               | 9 739            | -            | -                  | -                | -                  | -              | -              | 9 739            | 9 739                     | 9 739                     |
| Trade and other payables from exchange transactions  |     | 89 877              | 89 023           | -            | -                  | -                | -                  | 8 651          | 8 651          | 97 674           | 93 955                    | 94 235                    |
| Trade and other payables from non-exchange transac   |     | 6 104               | 6 104            | -            | -                  | -                | -                  | 1 447          | 1 447          | 7 552            | 2 880                     | (213)                     |
| Provisions   |     | 38 184              | 38 184           | -            | -                  | -                | -                  | -              | -              | 38 184           | 39 598                    | 41 083                    |
| VAT  |     | (94 204)            | (94 204)         | -            | -                  | -                | -                  | -              | -              | (94 204)         | (186 546)                 | (178 103)                 |
| <b>Total current liabilities</b>                     |     | <b>46 268</b>       | <b>45 413</b>    | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>10 098</b>  | <b>10 098</b>  | <b>55 512</b>    | <b>(43 792)</b>           | <b>(36 660)</b>           |
| <b>Non current liabilities</b>                       |     |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| Borrowing  | 1   | 23 080              | 23 080           | -            | -                  | -                | -                  | -              | -              | 23 080           | 18 709                    | 14 438                    |
| Provisions   | 1   | 168 973             | 168 973          | -            | -                  | -                | -                  | -              | -              | 168 973          | 191 157                   | 214 449                   |
| Other non-current liabilities                        |     | 81 031              | 81 031           | -            | -                  | -                | -                  | -              | -              | 81 031           | 92 451                    | 104 443                   |
| <b>Total non current liabilities</b>                 |     | <b>273 084</b>      | <b>273 084</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>       | <b>273 084</b>   | <b>302 317</b>            | <b>333 331</b>            |
| <b>TOTAL LIABILITIES</b>                             |     | <b>319 352</b>      | <b>318 498</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>10 098</b>  | <b>10 098</b>  | <b>328 596</b>   | <b>258 526</b>            | <b>296 671</b>            |
| <b>NET ASSETS</b>                                    | 2   | <b>1 194 839</b>    | <b>1 195 794</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>1 472</b>   | <b>1 472</b>   | <b>1 197 266</b> | <b>1 182 389</b>          | <b>1 163 432</b>          |
| <b>COMMUNITY WEALTH/EQUITY</b>                       |     |                     |                  |              |                    |                  |                    |                |                |                  |                           |                           |
| Accumulated Surplus/(Deficit)                        |     | 1 264 564           | 1 263 602        | -            | -                  | -                | -                  | 1 507          | 1 507          | 1 265 109        | 1 263 674                 | 1 256 709                 |
| Funds and Reserves                                   |     | 11 166              | 11 166           | -            | -                  | -                | -                  | -              | -              | 11 166           | 11 166                    | 11 166                    |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                 |     | <b>1 275 730</b>    | <b>1 274 768</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>1 507</b>   | <b>1 507</b>   | <b>1 276 275</b> | <b>1 274 841</b>          | <b>1 267 875</b>          |

WC022 Witzenberg - Table B7 Consolidated Adjustments Budget Cash Flows - 30/09/2025

| Description                                      | Ref | Budget Year 2025/26     |                              |                           |                                 |                               |                                 |                             |                          |                               | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget<br>A | Prior<br>Adjusted<br>3<br>A1 | Accum.<br>Funds<br>4<br>B | Multi-year<br>capital<br>5<br>C | Unfore.<br>Unavoid.<br>6<br>D | Nat. or Prov.<br>Govt<br>7<br>E | Other<br>Adjusts.<br>8<br>F | Total Adjusts.<br>9<br>G | Adjusted<br>Budget<br>10<br>H | Adjusted<br>Budget        | Adjusted<br>Budget        |
| <b>R thousands</b>                               |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| <b>Receipts</b>                                  |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| Property rates                                   |     | 114 277                 | 114 277                      | -                         | -                               | -                             | -                               | -                           | -                        | 114 277                       | 123 586                   | 133 651                   |
| Service charges                                  |     | 623 670                 | 623 670                      | -                         | -                               | -                             | -                               | -                           | -                        | 623 670                       | 658 620                   | 728 332                   |
| Other revenue                                    |     | 38 334                  | 38 334                       | -                         | -                               | -                             | -                               | -                           | -                        | 38 334                        | 31 852                    | 33 444                    |
| Transfers and Subsidies - Operational            | 1   | 175 756                 | 175 856                      | -                         | -                               | -                             | -                               | 11 285                      | 11 285                   | 187 141                       | 179 869                   | 188 582                   |
| Transfers and Subsidies - Capital                | 1   | 35 189                  | 35 189                       | -                         | -                               | -                             | -                               | -                           | -                        | 35 189                        | 40 470                    | 38 599                    |
| Interest   |     | 52 049                  | 52 049                       | -                         | -                               | -                             | -                               | -                           | -                        | 52 049                        | 54 651                    | 32 053                    |
| Dividends  |     | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| <b>Payments</b>                                  |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| Suppliers and employees                          |     | (941 929)               | (941 929)                    | -                         | -                               | -                             | -                               | -                           | -                        | (941 929)                     | (1 013 395)               | (1 103 466)               |
| Finance charges                                  |     | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| Transfers and Grants                             | 1   | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>97 347</b>           | <b>97 447</b>                | <b>-</b>                  | <b>-</b>                        | <b>-</b>                      | <b>-</b>                        | <b>11 285</b>               | <b>11 285</b>            | <b>108 732</b>                | <b>75 653</b>             | <b>51 194</b>             |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| <b>Receipts</b>                                  |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| Proceeds on disposal of PPE                      |     | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| Decrease (increase) in non-current receivables   |     | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| Decrease (increase) in non-current investments   |     | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| <b>Payments</b>                                  |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| Capital assets                                   |     | (80 047)                | (85 161)                     | -                         | -                               | -                             | -                               | -                           | -                        | (85 161)                      | (56 891)                  | (49 950)                  |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>(80 047)</b>         | <b>(85 161)</b>              | <b>-</b>                  | <b>-</b>                        | <b>-</b>                      | <b>-</b>                        | <b>-</b>                    | <b>-</b>                 | <b>(85 161)</b>               | <b>(56 891)</b>           | <b>(49 950)</b>           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| <b>Receipts</b>                                  |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| Short term loans                                 |     | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| Borrowing long term/refinancing                  |     | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| Increase (decrease) in consumer deposits         |     | -                       | -                            | -                         | -                               | -                             | -                               | -                           | -                        | -                             | -                         | -                         |
| <b>Payments</b>                                  |     |                         |                              |                           |                                 |                               |                                 |                             |                          |                               |                           |                           |
| Repayment of borrowing                           |     | (6 369)                 | (6 369)                      | -                         | -                               | -                             | -                               | -                           | -                        | (6 369)                       | (6 369)                   | (6 369)                   |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>(6 369)</b>          | <b>(6 369)</b>               | <b>-</b>                  | <b>-</b>                        | <b>-</b>                      | <b>-</b>                        | <b>-</b>                    | <b>-</b>                 | <b>(6 369)</b>                | <b>(6 369)</b>            | <b>(6 369)</b>            |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | <b>10 932</b>           | <b>5 918</b>                 | <b>-</b>                  | <b>-</b>                        | <b>-</b>                      | <b>-</b>                        | <b>11 285</b>               | <b>11 285</b>            | <b>17 203</b>                 | <b>12 394</b>             | <b>(5 125)</b>            |
| Cash/cash equivalents at the year begin:         | 2   | 209 837                 | 209 837                      | -                         | -                               | -                             | -                               | -                           | -                        | 209 837                       | 220 325                   | 221 293                   |
| Cash/cash equivalents at the year end:           | 2   | 220 769                 | 215 755                      | -                         | -                               | -                             | -                               | 11 285                      | 11 285                   | 227 040                       | 232 719                   | 216 168                   |

WC022 Witzenberg - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 30/09/2025

| Description  | Ref | Budget Year 2025/26 |                        |                      |                            |                          |                            |                        |                     |                          | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget  | Prior<br>Adjusted<br>3 | Accum.<br>Funds<br>4 | Multi-year<br>capital<br>5 | Unfore.<br>Unavoid.<br>6 | Nat. or Prov.<br>Govt<br>7 | Other<br>Adjusts.<br>8 | Total Adjusts.<br>9 | Adjusted<br>Budget<br>10 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| <b>R thousands</b>                                     |     | <b>A</b>            | <b>A1</b>              | <b>B</b>             | <b>C</b>                   | <b>D</b>                 | <b>E</b>                   | <b>F</b>               | <b>G</b>            | <b>H</b>                 |                           |                           |
| <b>Cash and investments available</b>                  |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Cash/cash equivalents at the year end                  | 1   | 220 769             | 215 755                | –                    | –                          | –                        | –                          | 11 285                 | 11 285              | 227 040                  | 232 719                   | 216 168                   |
| Other current investments > 90 days                    |     | 50 869              | 50 869                 | –                    | –                          | –                        | –                          | –                      | –                   | 50 869                   | 51 673                    | 84 259                    |
| <b>Cash and investments available:</b>                 |     | <b>271 637</b>      | <b>266 624</b>         | <b>–</b>             | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>11 285</b>          | <b>11 285</b>       | <b>277 909</b>           | <b>284 392</b>            | <b>300 427</b>            |
| <b>Applications of cash and investments</b>            |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Unspent conditional transfers                          |     | 3 651               | 3 651                  | –                    | –                          | –                        | –                          | 1 447                  | 1 447               | 5 098                    | 427                       | (2 666)                   |
| Statutory requirements                                 |     | (2 640)             | (2 640)                | –                    | –                          | –                        | –                          | –                      | –                   | (2 640)                  | 5 312                     | 13 755                    |
| Other working capital requirements                     | 2   | (16 493)            | (17 336)               | –                    | –                          | –                        | –                          | 115 010                | 115 010             | 97 674                   | 93 955                    | 94 235                    |
| Other provisions                                       |     | 38 184              | 38 184                 | –                    | –                          | –                        | –                          | –                      | –                   | 38 184                   | 39 598                    | 41 083                    |
| Reserves to be backed by cash/investments              |     | 11 166              | 11 166                 | –                    | –                          | –                        | –                          | –                      | –                   | 11 166                   | 11 166                    | 11 166                    |
| <b>Total Application of cash and investments:</b>      |     | <b>33 868</b>       | <b>33 025</b>          | <b>–</b>             | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>116 457</b>         | <b>116 457</b>      | <b>149 481</b>           | <b>150 458</b>            | <b>157 574</b>            |
| <b>Surplus(shortfall)</b>                              |     | <b>237 769</b>      | <b>233 599</b>         | <b>–</b>             | <b>–</b>                   | <b>–</b>                 | <b>–</b>                   | <b>(105 172)</b>       | <b>(105 172)</b>    | <b>128 427</b>           | <b>133 933</b>            | <b>142 853</b>            |
| <b>Other working capital requirements</b>              |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Debtors  |     | 106 370             | 106 359                |                      |                            |                          |                            |                        |                     | –                        | –                         | –                         |
| Creditors due  |     | 89 877              | 89 023                 |                      |                            |                          |                            |                        |                     | 97 674                   | 93 955                    | 94 235                    |
| <b>Total Other working capital requirements</b>        |     | <b>16 493</b>       | <b>17 336</b>          |                      |                            |                          |                            |                        |                     | <b>(97 674)</b>          | <b>(93 955)</b>           | <b>(94 235)</b>           |
| <b>Debtors collection assumptions:</b>                 |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Balance outstanding - debtors                          |     | 133 822             | 133 822                |                      |                            |                          |                            |                        |                     | 133 822                  | 139 705                   | 145 930                   |
| Estimate of debtors collection rate                    |     | 79,49%              | 79,48%                 |                      |                            |                          |                            |                        |                     | 0,00%                    | 0,00%                     | 0,00%                     |
| <b>Long term investments committed</b>                 |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Balance (Insert description; eg sinking fund)          |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| <b>Reserves to be backed by cash/investments</b>       |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Capital replacement                                    |     | 11 166              | 11 166                 |                      |                            |                          |                            |                        |                     | 11 166                   | 11 166                    | 11 166                    |
| <b>Total Reserves to be backed by cash/investments</b> |     | <b>11 166</b>       | <b>11 166</b>          |                      |                            |                          |                            |                        |                     | <b>11 166</b>            | <b>11 166</b>             | <b>11 166</b>             |

WC022 Witzenberg - Table B9 Consolidated Asset Management - 30/09/2025

| Description  | Ref | Budget Year 2025/26 |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        |                           |
|  |     | A                   | 7<br>A1        | 8<br>B       | 9<br>C                | 10<br>D             | 11<br>E               | 12<br>F        | 13<br>G        | 14<br>H            |                    |                           |                           |
| R thousands  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| CAPITAL EXPENDITURE  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Total New Assets to be adjusted                              | 1   | 30 336              | 33 877         | -            | -                     | -                   | -                     | (6 957)        | (6 957)        | 26 921             | 24 985             | 21 461                    |                           |
| Roads Infrastructure   |     | 4 750               | 4 750          | -            | -                     | -                   | -                     | -              | -              | 4 750              | 8 696              | 11 196                    |                           |
| Electrical Infrastructure                                    |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | 518                | 543                       |                           |
| Water Supply Infrastructure                                  |     | 6 613               | 7 098          | -            | -                     | -                   | -                     | (1 711)        | (1 711)        | 5 387              | 11 791             | -                         |                           |
| Sanitation Infrastructure                                    |     | 500                 | 1 200          | -            | -                     | -                   | -                     | -              | -              | 1 200              | -                  | -                         |                           |
| Infrastructure   |     | 11 863              | 13 048         | -            | -                     | -                   | -                     | (1 711)        | (1 711)        | 11 337             | 21 005             | 11 738                    |                           |
| Community Facilities   |     | 12 050              | 12 154         | -            | -                     | -                   | -                     | (5 448)        | (5 448)        | 6 706              | -                  | 8 736                     |                           |
| Sport and Recreation Facilities                              |     | 200                 | 200            | -            | -                     | -                   | -                     | -              | -              | 200                | -                  | -                         |                           |
| Community Assets   |     | 12 250              | 12 354         | -            | -                     | -                   | -                     | (5 448)        | (5 448)        | 6 906              | -                  | 8 736                     |                           |
| Computer Equipment   |     | 330                 | 590            | -            | -                     | -                   | -                     | -              | -              | 590                | 335                | -                         |                           |
| Furniture and Office Equipment                               |     | 1 064               | 1 096          | -            | -                     | -                   | -                     | -              | -              | 1 096              | 500                | 250                       |                           |
| Machinery and Equipment                                      |     | 3 230               | 3 230          | -            | -                     | -                   | -                     | -              | -              | 3 230              | 1 145              | 736                       |                           |
| Transport Assets   |     | 1 600               | 3 561          | -            | -                     | -                   | -                     | 202            | 202            | 3 763              | 2 000              | -                         |                           |
| Living Resources   |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Total Renewal of Existing Assets to be adjusted              | 2   | 9 300               | 9 300          | -            | -                     | -                   | -                     | 6 957          | 6 957          | 16 257             | 10 820             | 6 300                     |                           |
| Roads Infrastructure   |     | 6 000               | 6 000          | -            | -                     | -                   | -                     | 6 957          | 6 957          | 12 957             | 8 000              | 5 000                     |                           |
| Electrical Infrastructure                                    |     | 1 000               | 1 000          | -            | -                     | -                   | -                     | -              | -              | 1 000              | 1 000              | 1 000                     |                           |
| Water Supply Infrastructure                                  |     | 1 000               | 1 000          | -            | -                     | -                   | -                     | -              | -              | 1 000              | 1 000              | -                         |                           |
| Sanitation Infrastructure                                    |     | 1 300               | 1 300          | -            | -                     | -                   | -                     | -              | -              | 1 300              | 300                | 300                       |                           |
| Infrastructure   |     | 9 300               | 9 300          | -            | -                     | -                   | -                     | 6 957          | 6 957          | 16 257             | 10 300             | 6 300                     |                           |
| Community Facilities   |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | 520                | -                         |                           |
| Community Assets   |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | 520                | -                         |                           |
| Living Resources   |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Total Upgrading of Existing Assets to be adjusted            | 2a  | 40 411              | 41 983         | -            | -                     | -                   | -                     | -              | -              | 41 983             | 21 086             | 22 190                    |                           |
| Roads Infrastructure   |     | 5 000               | 5 000          | -            | -                     | -                   | -                     | -              | -              | 5 000              | 16 386             | 11 576                    |                           |
| Electrical Infrastructure                                    |     | 23 318              | 24 621         | -            | -                     | -                   | -                     | -              | -              | 24 621             | 4 300              | 8 314                     |                           |
| Water Supply Infrastructure                                  |     | 5 269               | 5 084          | -            | -                     | -                   | -                     | -              | -              | 5 084              | 200                | -                         |                           |
| Sanitation Infrastructure                                    |     | 200                 | 200            | -            | -                     | -                   | -                     | -              | -              | 200                | 200                | 200                       |                           |
| Infrastructure   |     | 33 787              | 34 905         | -            | -                     | -                   | -                     | -              | -              | 34 905             | 21 086             | 20 090                    |                           |
| Community Facilities   |     | 100                 | 100            | -            | -                     | -                   | -                     | -              | -              | 100                | -                  | 2 100                     |                           |
| Sport and Recreation Facilities                              |     | 5 834               | 6 117          | -            | -                     | -                   | -                     | -              | -              | 6 117              | -                  | -                         |                           |
| Community Assets   |     | 5 934               | 6 217          | -            | -                     | -                   | -                     | -              | -              | 6 217              | -                  | 2 100                     |                           |
| Operational Buildings  |     | 600                 | 771            | -            | -                     | -                   | -                     | -              | -              | 771                | -                  | -                         |                           |
| Other Assets   |     | 600                 | 771            | -            | -                     | -                   | -                     | -              | -              | 771                | -                  | -                         |                           |
| Machinery and Equipment                                      |     | 90                  | 90             | -            | -                     | -                   | -                     | -              | -              | 90                 | -                  | -                         |                           |
| Total Capital Expenditure to be adjusted                     | 4   | 15 750              | 15 750         | -            | -                     | -                   | -                     | 6 957          | 6 957          | 22 707             | 33 082             | 27 771                    |                           |
| Roads Infrastructure   |     | 24 318              | 25 621         | -            | -                     | -                   | -                     | -              | -              | 25 621             | 5 818              | 9 857                     |                           |
| Electrical Infrastructure                                    |     | 12 881              | 13 181         | -            | -                     | -                   | -                     | (1 711)        | (1 711)        | 11 470             | 12 991             | -                         |                           |
| Water Supply Infrastructure                                  |     | 2 000               | 2 700          | -            | -                     | -                   | -                     | -              | -              | 2 700              | 500                | 500                       |                           |
| Sanitation Infrastructure                                    |     | 54 949              | 57 252         | -            | -                     | -                   | -                     | 5 246          | 5 246          | 62 498             | 52 391             | 38 128                    |                           |
| Infrastructure   |     | 12 150              | 12 254         | -            | -                     | -                   | -                     | (5 448)        | (5 448)        | 6 806              | 520                | 10 836                    |                           |
| Community Facilities   |     | 6 034               | 6 317          | -            | -                     | -                   | -                     | -              | -              | 6 317              | -                  | -                         |                           |
| Sport and Recreation Facilities                              |     | 18 184              | 18 571         | -            | -                     | -                   | -                     | (5 448)        | (5 448)        | 13 123             | 520                | 10 836                    |                           |
| Community Assets   |     | 600                 | 771            | -            | -                     | -                   | -                     | -              | -              | 771                | -                  | -                         |                           |
| Operational Buildings  |     | 600                 | 771            | -            | -                     | -                   | -                     | -              | -              | 771                | -                  | -                         |                           |
| Other Assets   |     | 330                 | 590            | -            | -                     | -                   | -                     | -              | -              | 590                | 335                | -                         |                           |
| Computer Equipment   |     | 1 064               | 1 096          | -            | -                     | -                   | -                     | -              | -              | 1 096              | 500                | 250                       |                           |
| Furniture and Office Equipment                               |     | 3 320               | 3 320          | -            | -                     | -                   | -                     | -              | -              | 3 320              | 1 145              | 736                       |                           |
| Machinery and Equipment                                      |     | 1 600               | 3 561          | -            | -                     | -                   | -                     | 202            | 202            | 3 763              | 2 000              | -                         |                           |
| Transport Assets   |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| Living Resources   |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                  | -                         |                           |
| TOTAL CAPITAL EXPENDITURE to be adjusted                     | 4   | 80 047              | 85 161         | -            | -                     | -                   | -                     | -              | -              | 85 161             | 56 891             | 49 950                    |                           |
| ASSET REGISTER SUMMARY - PPE (WDV)                           |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Roads Infrastructure   | 5   | 378 169             | 378 169        | -            | -                     | -                   | -                     | 6 957          | 6 957          | 385 125            | 410 635            | 437 761                   |                           |
| Storm water Infrastructure                                   |     | 71 955              | 71 955         | -            | -                     | -                   | -                     | -              | -              | 71 955             | 71 396             | 70 809                    |                           |
| Electrical Infrastructure                                    |     | (466)               | 837            | -            | -                     | -                   | -                     | -              | -              | 837                | 2 906              | 10 265                    |                           |
| Water Supply Infrastructure                                  |     | 222 424             | 222 724        | -            | -                     | -                   | -                     | (1 711)        | (1 711)        | 221 013            | 233 754            | 232 010                   |                           |
| Sanitation Infrastructure                                    |     | 128 605             | 129 305        | -            | -                     | -                   | -                     | -              | -              | 129 305            | 126 249            | 123 755                   |                           |
| Solid Waste Infrastructure                                   |     | 5 421               | 5 421          | -            | -                     | -                   | -                     | -              | -              | 5 421              | (11 043)           | (28 551)                  |                           |
| Information and Communication Infrastructure                 |     | 9 848               | 9 848          | -            | -                     | -                   | -                     | -              | -              | 9 848              | 9 848              | 9 848                     |                           |
| Infrastructure   |     | 815 956             | 818 259        | -            | -                     | -                   | -                     | 5 246          | 5 246          | 823 504            | 843 745            | 855 896                   |                           |
| Community Assets   |     | 96 869              | 97 256         | -            | -                     | -                   | -                     | (5 448)        | (5 448)        | 91 809             | 95 355             | 104 055                   |                           |
| Heritage Assets  |     | 550                 | 550            | -            | -                     | -                   | -                     | -              | -              | 550                | 550                | 550                       |                           |
| Investment properties  |     | 38 604              | 38 604         | -            | -                     | -                   | -                     | -              | -              | 38 604             | 38 399             | 38 185                    |                           |
| Other Assets   |     | 161 427             | 161 598        | -            | -                     | -                   | -                     | -              | -              | 161 598            | 161 427            | 161 427                   |                           |
| Intangible Assets  |     | 1 531               | 1 531          | -            | -                     | -                   | -                     | -              | -              | 1 531              | 1 437              | 1 338                     |                           |
| Computer Equipment   |     | (1 969)             | (1 709)        | -            | -                     | -                   | -                     | -              | -              | (1 709)            | (4 183)            | (6 859)                   |                           |
| Furniture and Office Equipment                               |     | 2 420               | 2 451          | -            | -                     | -                   | -                     | -              | -              | 2 451              | 2 288              | 1 874                     |                           |
| Machinery and Equipment                                      |     | 20 568              | 20 568         | -            | -                     | -                   | -                     | -              | -              | 20 568             | 21 311             | 21 770                    |                           |
| Transport Assets   |     | 10 419              | 12 380         | -            | -                     | -                   | -                     | 202            | 202            | 12 582             | 7 142              | 1 602                     |                           |
| Land   |     | 74 012              | 74 012         | -            | -                     | -                   | -                     | -              | -              | 74 012             | 74 012             | 74 012                    |                           |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV)                     | 5   | 1 220 387           | 1 225 501      | -            | -                     | -                   | -                     | -              | -              | 1 225 501          | 1 241 483          | 1 253 849                 |                           |
| EXPENDITURE OTHER ITEMS                                      |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Depreciation & asset impairment                              | 3   | 34 090              | 34 090         | -            | -                     | -                   | -                     | -              | -              | 34 090             | 35 794             | 37 584                    |                           |
| Repairs and Maintenance by asset class                       |     | 25 778              | 25 306         | -            | -                     | -                   | -                     | -              | -              | 25 306             | 25 322             | 26 137                    |                           |
| Roads Infrastructure   |     | 7 181               | 6 628          | -            | -                     | -                   | -                     | -              | -              | 6 628              | 7 421              | 7 792                     |                           |
| Storm water Infrastructure                                   |     | 204                 | 204            | -            | -                     | -                   | -                     | -              | -              | 204                | 214                | 225                       |                           |
| Electrical Infrastructure                                    |     | 2 390               | 2 390          | -            | -                     | -                   | -                     | -              | -              | 2 390              | 2 509              | 2 635                     |                           |
| Water Supply Infrastructure                                  |     | 2 856               | 2 656          | -            | -                     | -                   | -                     | -              | -              | 2 656              | 2 999              | 3 149                     |                           |
| Sanitation Infrastructure                                    |     | 4 730               | 4 730          | -            | -                     | -                   | -                     | -              | -              | 4 730              | 4 967              | 5 215                     |                           |
| Infrastructure   |     | 17 361              | 16 608         | -            | -                     | -                   | -                     | -              | -              | 16 608             | 18 110             | 19 015                    |                           |
| Community Facilities   |     | 1 715               | 1 715          | -            | -                     | -                   | -                     | -              | -              | 1 715              | 688                | 723                       |                           |
| Sport and Recreation Facilities                              |     | 312                 | 312            | -            | -                     | -                   | -                     | -              | -              | 312                | 328                | 344                       |                           |
| Community Assets   |     | 2 027               | 2 027          | -            | -                     | -                   | -                     | -              | -              | 2 027              | 1 016              | 1 067                     |                           |
| Operational Buildings  |     | 557                 | 657            | -            | -                     | -                   | -                     | -              | -              | 657                | 585                | 614                       |                           |
| Housing  |     | 275                 | 275            | -            | -                     | -                   | -                     | -              | -              | 275                | 289                | 303                       |                           |
| Other Assets   |     | 832                 | 932            | -            | -                     | -                   | -                     | -              | -              | 932                | 874                | 917                       |                           |
| Computer Equipment   |     | 176                 | 176            | -            | -                     | -                   | -                     | -              | -              | 176                | 184                | 194                       |                           |
| Furniture and Office Equipment                               |     | 24                  | 24             | -            | -                     | -                   | -                     | -              | -              | 24                 | 25                 | 27                        |                           |
| Machinery and Equipment                                      |     | 330                 | 330            | -            | -                     | -                   | -                     | -              | -              | 330                | 347                | 364                       |                           |
| Transport Assets   |     | 5 028               | 5 209          | -            | -                     | -                   | -                     | -              | -              | 5 209              | 4 766              | 4 553                     |                           |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted                 |     | 59 868              | 59 396         | -            | -                     | -                   | -                     | -              | -              | 59 396             | 61 117             | 63 721                    |                           |
| Renewal and upgrading of Existing Assets as % of total capex |     | 62.1%               | 60.2%          |              |                       |                     |                       |                |                | 68.4%              | 56.1%              | 57.0%                     |                           |
| Renewal and upgrading of Existing Assets as % of deprecn"    |     | 145.8%              | 150.4%         |              |                       |                     |                       |                |                | 170.8%             | 89.1%              | 75.8%                     |                           |

| Description                                 | Ref | Budget Year 2025/26 |                |              |                    |                  |                    |                |                |                 |  | Budget Year     | Budget Year     |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|--|-----------------|-----------------|
|   |     | Original            | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget |  | +1 2026/27      | +2 2027/28      |
|   |     | A                   | 7<br>A1        | 8<br>B       | 9<br>C             | 10<br>D          | 11<br>E            | 12<br>F        | 13<br>G        | 14<br>H         |  | Adjusted Budget | Adjusted Budget |
| R thousands                                 |     | 2.1%                | 2.1%           |              |                    |                  |                    |                |                | 2.1%            |  | 2.0%            | 2.1%            |
| R&M as a % of PPE                           |     | 6.2%                | 6.2%           |              |                    |                  |                    |                |                | 6.8%            |  | 4.6%            | 4.4%            |
| Renewal and upgrading and R&M as a % of PPE |     |                     |                |              |                    |                  |                    |                |                |                 |  |                 |                 |



WC022 Witzenberg - Table B10 Consolidated Basic service delivery measurement - 30/09/2025

| Description  | Ref | Budget Year 2025/26 |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
|  |     | A                   | 7<br>A1        | 8<br>B       | 9<br>C                | 10<br>D             | 11<br>E               | 12<br>F        | 13<br>G        | 14<br>H            |                    |                           |                           |
| <b>Household service targets</b>   | 1   |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| <b>Water:</b>  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Piped water inside dwelling  |     | 12 394              | 12 662         | 12 662       | 12 662                | 12 662              | 12 662                | –              | 51             | 63                 | –                  | –                         | –                         |
| Using public tap (at least min.service level)                            | 2   | 4 027               | 6 632          | 6 632        | 6 632                 | 6 632               | 6 632                 | –              | 27             | 33                 | –                  | –                         | –                         |
| <i>Minimum Service Level and Above sub-total</i>                         |     | 16                  | 19             | 19           | 19                    | 19                  | 19                    | –              | 77             | 96                 | –                  | –                         | –                         |
| <b>Total number of households</b>  | 5   | 16                  | 19             | 19           | 19                    | 19                  | 19                    | –              | 77             | 96                 | –                  | –                         | –                         |
| <b>Sanitation/sewerage:</b>  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Flush toilet (connected to sewerage)                                     |     | 12 993              | 13 012         | 13 017       | 13 017                | 13 017              | 13 017                | –              | 52 068         | 65 080             | –                  | –                         | –                         |
| Chemical toilet  |     | 4 027               | 5 807          | 6 632        | 6 632                 | 6 632               | 6 632                 | –              | 26 528         | 32 335             | –                  | –                         | –                         |
| <i>Minimum Service Level and Above sub-total</i>                         |     | 17 020              | 18 819         | 19 649       | 19 649                | 19 649              | 19 649                | –              | 78 596         | 97 415             | –                  | –                         | –                         |
| <b>Total number of households</b>  | 5   | 17 020              | 18 819         | 19 649       | 19 649                | 19 649              | 19 649                | –              | 78 596         | 97 415             | –                  | –                         | –                         |
| <b>Energy:</b>   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Electricity (at least min. service level)                                |     | 2 260               | 2 228          | 2 136        | 2 112                 | 2 112               | 2 112                 | –              | 8 472          | 10 700             | –                  | –                         | –                         |
| Electricity - prepaid (> min.service level)                              |     | 10 704              | 10 924         | 11 843       | 12 312                | 12 312              | 12 312                | –              | 48 779         | 59 703             | –                  | –                         | –                         |
| <i>Minimum Service Level and Above sub-total</i>                         |     | 12 964              | 13 152         | 13 979       | 14 424                | 14 424              | 14 424                | –              | 57 251         | 70 403             | –                  | –                         | –                         |
| Other energy sources   |     | 2 967               | 4 027          | 5 807        | 6 632                 | 6 632               | 6 632                 | –              | 25 703         | 29 730             | –                  | –                         | –                         |
| <i>Below Minimum Service Level sub-total</i>                             |     | 2 967               | 4 027          | 5 807        | 6 632                 | 6 632               | 6 632                 | –              | 25 703         | 29 730             | –                  | –                         | –                         |
| <b>Total number of households</b>  | 5   | 15 931              | 17 179         | 19 786       | 21 056                | 21 056              | 21 056                | –              | 82 954         | 100 133            | –                  | –                         | –                         |
| <b>Refuse:</b>   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Removed at least once a week (min.service)                               |     | 13 319              | 13 485         | 13 491       | 13 491                | 13 491              | 13 491                | –              | 53 964         | 67 449             | –                  | –                         | –                         |
| Minimum Service Level and Above sub-total                                |     | 13 319              | 13 485         | 13 491       | 13 491                | 13 491              | 13 491                | –              | 53 964         | 67 449             | –                  | –                         | –                         |
| Using communal refuse dump   |     | 2 967               | 4 027          | 6 632        | 6 632                 | 6 632               | 6 632                 | –              | 26 528         | 30 555             | –                  | –                         | –                         |
| <i>Below Minimum Service Level sub-total</i>                             |     | 2 967               | 4 027          | 6 632        | 6 632                 | 6 632               | 6 632                 | –              | 26 528         | 30 555             | –                  | –                         | –                         |
| <b>Total number of households</b>  | 5   | 16 286              | 17 512         | 20 123       | 20 123                | 20 123              | 20 123                | –              | 80 492         | 98 004             | –                  | –                         | –                         |
| <b>Households receiving Free Basic Service</b>                           | 15  |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| <b>Cost of Free Basic Services provided (R'000)</b>                      | 16  |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Water (6 kilolitres per indigent household per month)                    |     | 944                 | 944            | –            | –                     | –                   | –                     | –              | –              | 944                | 1 000              | 1 060                     | –                         |
| Electricity/other energy (50kwh per indigent household per month)        |     | 5 311               | 5 311          | –            | –                     | –                   | –                     | –              | –              | 5 311              | 5 985              | 6 745                     | –                         |
| <b>Total cost of FBS provided</b>  |     | 6 254               | 6 254          | –            | –                     | –                   | –                     | –              | –              | 6 254              | 6 986              | 7 806                     | –                         |
| <b>Highest level of free service provided</b>                            |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| <b>Revenue cost of free services provided (R'000)</b>                    | 17  |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Property rates exemptions, reductions and rebates and impermissible      |     | 8 819               | 8 819          | –            | –                     | –                   | –                     | –              | –              | 8 819              | 9 348              | 9 909                     | –                         |
| Water (in excess of 6 kilolitres per indigent household per month)       |     | 3 660               | 3 660          | –            | –                     | –                   | –                     | –              | –              | 3 660              | 3 698              | 3 738                     | –                         |
| Sanitation (in excess of free sanitation service to indigent households) |     | 11 750              | 11 750         | –            | –                     | –                   | –                     | –              | –              | 11 750             | 12 455             | 13 202                    | –                         |
| Refuse (in excess of one removal a week for indigent households)         |     | 9 331               | 9 331          | –            | –                     | –                   | –                     | –              | –              | 9 331              | 9 891              | 10 484                    | –                         |
| <b>Total revenue cost of subsidised services provided</b>                |     | 33 560              | 33 560         | –            | –                     | –                   | –                     | –              | –              | 33 560             | 35 392             | 37 334                    | –                         |

WC022 Witzenberg - Supporting Table SB1 Consolidated Supporting detail to 'Budgeted Financial Performance' - 30/09/2025

| Description   | Ref | Budget Year 2025/26 |                |              |                       |                     |                       |                |                |                    |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|---|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
|   |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget | Adjusted<br>Budget        |                           |
|   |     | A                   | 6<br>A1        | 7<br>B       | 8<br>C                | 9<br>D              | 10<br>E               | 11<br>F        | 12<br>G        | 13<br>H            |                    |                           |                           |
| R thousands   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| REVENUE ITEMS:  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Non-exchange revenue by source  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Property rates  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Total Property Rates  |     | 129 110             | 129 110        | -            | -                     | -                   | -                     | -              | -              | 129 110            | 139 439            | 150 594                   |                           |
| less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) |     | 8 819               | 8 819          | -            | -                     | -                   | -                     | -              | -              | 8 819              | 9 348              | 9 909                     |                           |
| Net Property Rates  |     | 120 291             | 120 291        | -            | -                     | -                   | -                     | -              | -              | 120 291            | 130 091            | 140 685                   |                           |
| Exchange revenue service charges  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Service charges - Electricity   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Total Service charges - Electricity   |     | 448 000             | 448 000        | -            | -                     | -                   | -                     | -              | -              | 448 000            | 498 678            | 555 089                   |                           |
| less Cost of Free Basic Services (50 kwh per indigent household per month)  |     | 5 311               | 5 311          | -            | -                     | -                   | -                     | -              | -              | 5 311              | 5 985              | 6 745                     |                           |
| Net Service charges - Electricity   |     | 442 689             | 442 689        | -            | -                     | -                   | -                     | -              | -              | 442 689            | 492 693            | 548 344                   |                           |
| Service charges - Water   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Total Service charges - Water   |     | 58 005              | 58 005         | -            | -                     | -                   | -                     | -              | -              | 58 005             | 60 906             | 63 951                    |                           |
| less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)                                  |     | 3 660               | 3 660          | -            | -                     | -                   | -                     | -              | -              | 3 660              | 3 698              | 3 738                     |                           |
| less Cost of Free Basic Services (6 kilolitres per indigent household per month)                                    |     | 944                 | 944            | -            | -                     | -                   | -                     | -              | -              | 944                | 1 000              | 1 060                     |                           |
| Net Service charges - Water   |     | 53 401              | 53 401         | -            | -                     | -                   | -                     | -              | -              | 53 401             | 56 207             | 59 152                    |                           |
| Service charges - Waste Water Management  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Total Service charges - Waste Water Management  |     | 66 340              | 66 340         | -            | -                     | -                   | -                     | -              | -              | 66 340             | 68 607             | 72 038                    |                           |
| less Revenue Foregone (in excess of free sanitation service to indigent households)                                 |     | 11 750              | 11 750         | -            | -                     | -                   | -                     | -              | -              | 11 750             | 12 455             | 13 202                    |                           |
| Net Service charges - Waste Water Management  |     | 54 590              | 54 590         | -            | -                     | -                   | -                     | -              | -              | 54 590             | 56 152             | 58 836                    |                           |
| Service charges - Waste Management  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Total refuse removal revenue  |     | 44 629              | 44 629         | -            | -                     | -                   | -                     | -              | -              | 44 629             | 46 860             | 49 203                    |                           |
| Total landfill revenue  |     | 978                 | 978            | -            | -                     | -                   | -                     | -              | -              | 978                | 1 027              | 1 078                     |                           |
| less Revenue Foregone (in excess of one removal a week to indigent households)                                      |     | 9 331               | 9 331          | -            | -                     | -                   | -                     | -              | -              | 9 331              | 9 891              | 10 484                    |                           |
| Net Service charges - Waste Management  |     | 36 276              | 36 276         | -            | -                     | -                   | -                     | -              | -              | 36 276             | 37 996             | 39 797                    |                           |
| EXPENDITURE ITEMS   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Employee related costs  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Basic Salaries and Wages  |     | 176 748             | 176 769        | -            | -                     | -                   | -                     | (500)          | (500)          | 176 269            | 186 065            | 200 110                   |                           |
| Pension and UIF Contributions   |     | 36 718              | 36 722         | -            | -                     | -                   | -                     | (6)            | (6)            | 36 717             | 39 509             | 42 528                    |                           |
| Medical Aid Contributions   |     | 11 085              | 11 085         | -            | -                     | -                   | -                     | -              | -              | 11 085             | 11 936             | 12 851                    |                           |
| Overtime  |     | 26 503              | 26 503         | -            | -                     | -                   | -                     | -              | -              | 26 503             | 28 542             | 30 734                    |                           |
| Performance Bonus   |     | 16 793              | 16 793         | -            | -                     | -                   | -                     | -              | -              | 16 793             | 18 082             | 19 467                    |                           |
| Motor Vehicle Allowance   |     | 10 304              | 10 304         | -            | -                     | -                   | -                     | -              | -              | 10 304             | 11 097             | 11 950                    |                           |
| Cellphone Allowance   |     | 1 520               | 1 520          | -            | -                     | -                   | -                     | -              | -              | 1 520              | 1 637              | 1 763                     |                           |
| Housing Allowances  |     | 1 401               | 1 401          | -            | -                     | -                   | -                     | -              | -              | 1 401              | 1 508              | 1 624                     |                           |
| Other benefits and allowances   |     | 8 708               | 8 708          | -            | -                     | -                   | -                     | -              | -              | 8 708              | 9 379              | 10 101                    |                           |
| Payments in lieu of leave   |     | 4 719               | 4 719          | -            | -                     | -                   | -                     | -              | -              | 4 719              | 5 083              | 5 474                     |                           |
| Long service awards   |     | 1 347               | 1 347          | -            | -                     | -                   | -                     | -              | -              | 1 347              | 1 415              | 1 485                     |                           |
| Post-retirement benefit obligations   |     | 10 877              | 10 877         | -            | -                     | -                   | -                     | -              | -              | 10 877             | 11 421             | 11 992                    |                           |
| Acting and post related allowance   |     | 2 638               | 2 638          | -            | -                     | -                   | -                     | -              | -              | 2 638              | 2 841              | 3 060                     |                           |
| sub-total   |     | 309 360             | 309 386        | -            | -                     | -                   | -                     | (506)          | (506)          | 308 881            | 328 514            | 353 139                   |                           |
| Total Employee related costs  | 1   | 309 360             | 309 386        | -            | -                     | -                   | -                     | (506)          | (506)          | 308 881            | 328 514            | 353 139                   |                           |
| Depreciation & asset impairment   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Depreciation of Property, Plant & Equipment   |     | 34 000              | 34 000         | -            | -                     | -                   | -                     | -              | -              | 34 000             | 35 700             | 37 485                    |                           |
| Lease amortisation  |     | 90                  | 90             | -            | -                     | -                   | -                     | -              | -              | 90                 | 94                 | 99                        |                           |
| Total Depreciation & asset impairment   | 1   | 34 090              | 34 090         | -            | -                     | -                   | -                     | -              | -              | 34 090             | 35 794             | 37 584                    |                           |
| Bulk purchases  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Electricity Bulk Purchases  |     | 396 245             | 396 245        | -            | -                     | -                   | -                     | -              | -              | 396 245            | 441 118            | 491 072                   |                           |
| Total bulk purchases  | 1   | 396 245             | 396 245        | -            | -                     | -                   | -                     | -              | -              | 396 245            | 441 118            | 491 072                   |                           |
| Transfers and grants  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Cash transfers and grants   |     | 4 931               | 4 925          | -            | -                     | -                   | -                     | 9 813          | 9 813          | 14 738             | 3 246              | 3 428                     |                           |
| Total transfers and grants  |     | 4 931               | 4 925          | -            | -                     | -                   | -                     | 9 813          | 9 813          | 14 738             | 3 246              | 3 428                     |                           |
| Contracted services   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Outsourced Services   |     | 44 029              | 43 236         | -            | -                     | -                   | -                     | (15)           | (15)           | 43 221             | 45 156             | 47 276                    |                           |
| Consultants and Professional Services   |     | 22 205              | 23 898         | -            | -                     | -                   | -                     | (200)          | (200)          | 23 698             | 20 203             | 20 512                    |                           |
| Contractors   |     | 10 745              | 10 844         | -            | -                     | -                   | -                     | (270)          | (270)          | 10 574             | 9 397              | 9 841                     |                           |
| Total contracted services   |     | 76 979              | 77 977         | -            | -                     | -                   | -                     | (485)          | (485)          | 77 492             | 74 756             | 77 629                    |                           |
| Operational Costs   |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Collection costs  |     | 2 730               | 2 730          | -            | -                     | -                   | -                     | -              | -              | 2 730              | 2 867              | 3 010                     |                           |
| Contributions to 'other' provisions   |     | 1                   | 1              | -            | -                     | -                   | -                     | -              | -              | 1                  | 1                  | 1                         |                           |
| Audit fees  |     | 4 615               | 4 615          | -            | -                     | -                   | -                     | -              | -              | 4 615              | 4 846              | 5 088                     |                           |
| Other Operational Costs   |     | 61 377              | 61 423         | -            | -                     | -                   | -                     | (207)          | (207)          | 61 216             | 64 172             | 67 881                    |                           |
| Operating Leases  |     | 1 371               | 1 371          | -            | -                     | -                   | -                     | -              | -              | 1 371              | 1 440              | 1 512                     |                           |
| Operational Cost  |     | 60 006              | 60 051         | -            | -                     | -                   | -                     | (207)          | (207)          | 59 845             | 62 732             | 66 369                    |                           |
| Total Operational Costs   | 1   | 68 723              | 68 769         | -            | -                     | -                   | -                     | (207)          | (207)          | 68 562             | 71 885             | 75 980                    |                           |
| Repairs and Maintenance by Expenditure Item   | 14  |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Inventory Consumed (Project Maintenance)  |     | 7 053               | 5 829          | -            | -                     | -                   | -                     | -              | -              | 5 829              | 6 893              | 6 786                     |                           |
| Contracted Services   |     | 14 729              | 15 682         | -            | -                     | -                   | -                     | -              | -              | 15 682             | 14 234             | 14 946                    |                           |
| Other Expenditure   |     | 3 995               | 3 795          | -            | -                     | -                   | -                     | -              | -              | 3 795              | 4 195              | 4 405                     |                           |
| Total Repairs and Maintenance Expenditure   | 15  | 25 778              | 25 306         | -            | -                     | -                   | -                     | -              | -              | 25 306             | 25 322             | 26 137                    |                           |
| Inventory Consumed  |     |                     |                |              |                       |                     |                       |                |                |                    |                    |                           |                           |
| Inventory Consumed - Other  |     | 28 285              | 28 285         | -            | -                     | -                   | -                     | (285)          | (285)          | 28 000             | 28 529             | 29 525                    |                           |
| Total Inventory Consumed & Other Material   |     | 28 285              | 28 285         | -            | -                     | -                   | -                     | (285)          | (285)          | 28 000             | 28 529             | 29 525                    |                           |

WC022 Witzenberg - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 30/09/2025

| Description   | Ref | Budget Year 2025/26 |                        |                      |                            |                          |                            |                        |                      |                          |                                  | Budget Year                      | Budget Year |
|---|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|----------------------|--------------------------|----------------------------------|----------------------------------|-------------|
|   |     | Original<br>Budget  | Prior<br>Adjusted<br>4 | Accum.<br>Funds<br>5 | Multi-year<br>capital<br>6 | Unfore.<br>Unavoid.<br>7 | Nat. or Prov.<br>Govt<br>8 | Other<br>Adjusts.<br>9 | Total Adjusts.<br>10 | Adjusted<br>Budget<br>11 | +1 2026/27<br>Adjusted<br>Budget | +2 2027/28<br>Adjusted<br>Budget |             |
| A   |     | A1                  | B                      | C                    | D                          | E                        | F                          | G                      | H                    |                          |                                  |                                  |             |
| R thousands   |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| ASSETS  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Trade and other receivables from exchange transactions            |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Electricity   |     | 90 271              | 90 271                 | -                    | -                          | -                        | -                          | -                      | -                    | 90 271                   | 101 603                          | 114 215                          |             |
| Water   |     | 141 452             | 141 452                | -                    | -                          | -                        | -                          | -                      | -                    | 141 452                  | 167 951                          | 195 835                          |             |
| Waste   |     | 90 271              | 90 271                 | -                    | -                          | -                        | -                          | -                      | -                    | 90 271                   | 107 898                          | 126 361                          |             |
| Waste Water   |     | 91 308              | 91 308                 | -                    | -                          | -                        | -                          | -                      | -                    | 91 308                   | 106 318                          | 122 029                          |             |
| Other trade receivables from exchange transactions                |     | 17 683              | 17 683                 | -                    | -                          | -                        | -                          | -                      | -                    | 17 683                   | 16 297                           | 14 843                           |             |
| Gross: Trade and other receivables from exchange transactions     |     | 430 985             | 430 985                | -                    | -                          | -                        | -                          | -                      | -                    | 430 985                  | 500 068                          | 573 283                          |             |
| Less: Impairment for debt   |     | (348 476)           | (348 476)              | -                    | -                          | -                        | -                          | -                      | -                    | (348 476)                | (423 461)                        | (502 826)                        |             |
| Impairment for Electricity  |     | (31 704)            | (31 704)               | -                    | -                          | -                        | -                          | -                      | -                    | (31 704)                 | (41 678)                         | (52 780)                         |             |
| Impairment for Water  |     | (131 786)           | (131 786)              | -                    | -                          | -                        | -                          | -                      | -                    | (131 786)                | (155 290)                        | (179 969)                        |             |
| Impairment for Waste  |     | (87 813)            | (87 813)               | -                    | -                          | -                        | -                          | -                      | -                    | (87 813)                 | (106 968)                        | (127 080)                        |             |
| Impairment for Waste Water  |     | (76 182)            | (76 182)               | -                    | -                          | -                        | -                          | -                      | -                    | (76 182)                 | (88 610)                         | (101 658)                        |             |
| Impairment for other trade receivables from exchange transactions |     | (20 990)            | (20 990)               | -                    | -                          | -                        | -                          | -                      | -                    | (20 990)                 | (30 916)                         | (41 338)                         |             |
| Total net Trade and other receivables from Exchange Transactions  |     | 82 509              | 82 509                 | -                    | -                          | -                        | -                          | -                      | -                    | 82 509                   | 76 606                           | 70 457                           |             |
| Receivables from non-exchange transactions                        |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Property rates  |     | 86 785              | 86 785                 | -                    | -                          | -                        | -                          | -                      | -                    | 86 785                   | 93 290                           | 100 324                          |             |
| Less: Impairment of Property rates                                |     | (75 213)            | (75 213)               | -                    | -                          | -                        | -                          | -                      | -                    | (75 213)                 | (81 718)                         | (88 752)                         |             |
| Net Property rates  |     | 11 572              | 11 572                 | -                    | -                          | -                        | -                          | -                      | -                    | 11 572                   | 11 572                           | 11 572                           |             |
| Other receivables from non-exchange transactions                  |     | 42 879              | 42 879                 | -                    | -                          | -                        | -                          | -                      | -                    | 42 879                   | 54 665                           | 67 040                           |             |
| Impairment for other receivables from non-exchange transactions   |     | (3 139)             | (3 139)                | -                    | -                          | -                        | -                          | -                      | -                    | (3 139)                  | (3 139)                          | (3 139)                          |             |
| Net other receivables from non-exchange transactions              |     | 39 741              | 39 741                 | -                    | -                          | -                        | -                          | -                      | -                    | 39 741                   | 51 526                           | 63 901                           |             |
| Total net Receivables from non-exchange transactions              |     | 51 313              | 51 313                 | -                    | -                          | -                        | -                          | -                      | -                    | 51 313                   | 63 098                           | 75 473                           |             |
| Inventory   |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Water   |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Opening Balance   |     | 16                  | 16                     | -                    | -                          | -                        | -                          | -                      | -                    | 16                       | 16                               | 16                               |             |
| System Input Volume   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Water Treatment Works   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Bulk Purchases  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Natural Sources   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Authorised Consumption  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Billed Authorised Consumption                                     |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Billed Metered Consumption  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Free Basic Water  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Subsidised Water  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Revenue Water   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Billed Unmetered Consumption                                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Free Basic Water  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Subsidised Water  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Revenue Water   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| UnBilled Authorised Consumption                                   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Unbilled Metered Consumption                                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Unbilled Unmetered Consumption                                    |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Water Losses  |     | (0)                 | (0)                    | -                    | -                          | -                        | -                          | -                      | -                    | (0)                      | (0)                              | (0)                              |             |
| Apparent losses   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Unauthorised Consumption  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Customer Meter Inaccuracies                                       |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Real losses   |     | (0)                 | (0)                    | -                    | -                          | -                        | -                          | -                      | -                    | (0)                      | (0)                              | (0)                              |             |
| Leakage on Transmission and Distribution Mains                    |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Leakage and Overflows at Storage Tanks/Reservoirs                 |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Leakage on Service Connections up to the point of Customer Meter  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Data Transfer and Management Errors                               |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Unavoidable Annual Real Losses                                    |     | (0)                 | (0)                    | -                    | -                          | -                        | -                          | -                      | -                    | (0)                      | (0)                              | (0)                              |             |
| Non-revenue Water   |     | (0)                 | (0)                    | -                    | -                          | -                        | -                          | -                      | -                    | (0)                      | (0)                              | (0)                              |             |
| Correction of Prior period errors                                 |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Closing Balance Water   |     | 16                  | 16                     | -                    | -                          | -                        | -                          | -                      | -                    | 16                       | 16                               | 16                               |             |
| Agricultural  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Opening Balance   |     | 1 740               | 1 740                  | -                    | -                          | -                        | -                          | -                      | -                    | 1 740                    | 1 740                            | 1 740                            |             |
| Acquisitions  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Issues  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Adjustments   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Write-offs  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Correction of Prior period errors                                 |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Closing balance - Agricultural                                    |     | 1 740               | 1 740                  | -                    | -                          | -                        | -                          | -                      | -                    | 1 740                    | 1 740                            | 1 740                            |             |
| Consumables   |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Standard Rated  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Opening Balance   |     | 2 263               | 2 263                  | -                    | -                          | -                        | -                          | -                      | -                    | 2 263                    | 1 045                            | 3                                |             |
| Acquisitions  |     | 2 400               | 2 400                  | -                    | -                          | -                        | -                          | -                      | -                    | 2 400                    | 2 400                            | -                                |             |
| Issues  |     | (3 618)             | (5 372)                | -                    | -                          | -                        | -                          | 135                    | 135                  | (5 237)                  | (3 441)                          | (3 614)                          |             |
| Adjustments   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Write-offs  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Correction of Prior period errors                                 |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Closing balance - Consumables Standard Rated                      |     | 1 045               | (710)                  | -                    | -                          | -                        | -                          | 135                    | 135                  | (575)                    | 3                                | (3 611)                          |             |
| Zero Rated  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Opening Balance   |     | 186                 | 186                    | -                    | -                          | -                        | -                          | -                      | -                    | 186                      | 159                              | 131                              |             |
| Acquisitions  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Issues  |     | (27)                | (27)                   | -                    | -                          | -                        | -                          | -                      | -                    | (27)                     | (28)                             | (29)                             |             |
| Adjustments   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Write-offs  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Correction of Prior period errors                                 |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Closing balance - Consumables Zero Rated                          |     | 159                 | 159                    | -                    | -                          | -                        | -                          | -                      | -                    | 159                      | 131                              | 102                              |             |
| Finished Goods  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                                  |                                  |             |
| Opening Balance   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Acquisitions  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Issues  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Adjustments   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Write-offs  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Correction of Prior period errors                                 |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |
| Closing balance - Finished Goods                                  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                                | -                                |             |

| Description  | Ref | Budget Year 2025/26 |                        |                      |                            |                          |                            |                        |                      |                          | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|----------------------|--------------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget  | Prior<br>Adjusted<br>4 | Accum.<br>Funds<br>5 | Multi-year<br>capital<br>6 | Unfore.<br>Unavoid.<br>7 | Nat. or Prov.<br>Govt<br>8 | Other<br>Adjusts.<br>9 | Total Adjusts.<br>10 | Adjusted<br>Budget<br>11 | Adjusted<br>Budget        | Adjusted<br>Budget        |
|  |     | A                   | A1                     | B                    | C                          | D                        | E                          | F                      | G                    | H                        |                           |                           |
| <b>R thousands</b>   |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| <b>Materials and Supplies</b>  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Opening Balance  |     | 24 393              | 24 393                 | -                    | -                          | -                        | -                          | -                      | -                    | 24 393                   | 23 753                    | 23 893                    |
| Acquisitions   |     | 24 000              | 24 000                 | -                    | -                          | -                        | -                          | -                      | -                    | 24 000                   | 25 200                    | 26 460                    |
| Issues   | 13  | (24 640)            | (22 885)               | -                    | -                          | -                        | -                          | 150                    | 150                  | (22 735)                 | (25 060)                  | (25 882)                  |
| Adjustments  | 14  | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Write-offs   | 15  | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Correction of Prior period errors                                    |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Closing balance - Materials and Supplies                             |     | 23 753              | 25 508                 | -                    | -                          | -                        | -                          | 150                    | 150                  | 25 658                   | 23 893                    | 24 471                    |
| <b>Work-in-progress</b>  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Opening Balance  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Materials  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Transfers  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Closing balance - Work-in-progress                                   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| <b>Housing Stock</b>   |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Opening Balance  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Acquisitions   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Transfers  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Sales  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Correction of Prior period errors                                    |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Closing Balance - Housing Stock                                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| <b>Land</b>  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Opening Balance  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Acquisitions   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Sales  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Adjustments  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Correction of Prior period errors                                    |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Transfers  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Closing Balance - Land   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Closing Balance - Inventory & Consumables                            |     | 26 712              | 26 713                 | -                    | -                          | -                        | -                          | 285                    | 285                  | 26 998                   | 25 783                    | 22 718                    |
| <b>Property, plant &amp; equipment</b>                               |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| PPE at cost/valuation (excl. finance leases)                         |     | 1 675 921           | 1 681 035              | -                    | -                          | -                        | -                          | -                      | -                    | 1 681 035                | 1 732 812                 | 1 782 762                 |
| Leases recognised as PPE   |     | 1 460               | 1 460                  | -                    | -                          | -                        | -                          | -                      | -                    | 1 460                    | 1 460                     | 1 460                     |
| Less: Accumulated depreciation                                       |     | (497 679)           | (497 679)              | -                    | -                          | -                        | -                          | -                      | -                    | (497 679)                | (533 175)                 | (570 445)                 |
| Total Property, plant & equipment                                    | 1   | 1 179 702           | 1 184 816              | -                    | -                          | -                        | -                          | -                      | -                    | 1 184 816                | 1 201 097                 | 1 213 777                 |
| <b>LIABILITIES</b>   |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| <b>Current liabilities - Borrowing</b>                               |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Short term loans (other than bank overdraft)                         |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Current portion of long-term liabilities                             |     | (3 433)             | (3 433)                | -                    | -                          | -                        | -                          | -                      | -                    | (3 433)                  | (3 418)                   | (3 402)                   |
| Total Current liabilities - Borrowing                                |     | (3 433)             | (3 433)                | -                    | -                          | -                        | -                          | -                      | -                    | (3 433)                  | (3 418)                   | (3 402)                   |
| <b>Trade and other payables</b>                                      |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Trade and other payables from exchange transactions                  |     | 89 877              | 89 023                 | -                    | -                          | -                        | -                          | 8 651                  | 8 651                | 97 674                   | 93 955                    | 94 235                    |
| Other trade payables from exchange transactions                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Trade payables from Non-exchange transactions: Unspent conditions    |     | 3 651               | 3 651                  | -                    | -                          | -                        | -                          | 1 447                  | 1 447                | 5 098                    | 427                       | (2 666)                   |
| Trade payables from Non-exchange transactions: Other                 |     | 2 454               | 2 454                  | -                    | -                          | -                        | -                          | -                      | -                    | 2 454                    | 2 454                     | 2 454                     |
| VAT  |     | (94 204)            | (94 204)               | -                    | -                          | -                        | -                          | -                      | -                    | (94 204)                 | (186 546)                 | (178 103)                 |
| Total Trade and other payables                                       | 1   | 1 778               | 924                    | -                    | -                          | -                        | -                          | 10 098                 | 10 098               | 11 022                   | (89 711)                  | (84 081)                  |
| <b>Non current liabilities - Financial liabilities</b>               |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Borrowing  |     | 20 299              | 20 299                 | -                    | -                          | -                        | -                          | -                      | -                    | 20 299                   | 14 432                    | 8 591                     |
| Other financial liabilities  |     | 2 781               | 2 781                  | -                    | -                          | -                        | -                          | -                      | -                    | 2 781                    | 4 277                     | 5 847                     |
| Total Non current liabilities - Financial liabilities                | 3   | 23 080              | 23 080                 | -                    | -                          | -                        | -                          | -                      | -                    | 23 080                   | 18 709                    | 14 438                    |
| <b>Non current liabilities - Long Term portion of trade payables</b> |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Electricity Bulk Purchases   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Payables and Accruals - General                                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Water Bulk Purchases   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Municipal Debt Relief  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Total Non current liabilities - Long Term portion of trade payable   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| <b>Provisions - non current</b>                                      |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Retirement benefits  |     | 81 031              | 81 031                 | -                    | -                          | -                        | -                          | -                      | -                    | 81 031                   | 92 451                    | 104 443                   |
| Refuse landfill site rehabilitation                                  |     | 75 973              | 75 973                 | -                    | -                          | -                        | -                          | -                      | -                    | 75 973                   | 86 736                    | 98 037                    |
| Other  |     | 11 969              | 11 969                 | -                    | -                          | -                        | -                          | -                      | -                    | 11 969                   | 11 969                    | 11 969                    |
| Total Provisions - non current                                       |     | 168 973             | 168 973                | -                    | -                          | -                        | -                          | -                      | -                    | 168 973                  | 191 157                   | 214 449                   |
| <b>CHANGES IN NET ASSETS</b>   |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| <b>Accumulated surplus/(Deficit)</b>                                 |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Accumulated surplus/(Deficit) - opening balance                      |     | 1 273 568           | 1 273 568              | -                    | -                          | -                        | -                          | -                      | -                    | 1 273 568                | 1 264 704                 | 1 263 674                 |
| GRAP adjustments   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Restated balance   |     | 1 273 568           | 1 273 568              | -                    | -                          | -                        | -                          | -                      | -                    | 1 273 568                | 1 264 704                 | 1 263 674                 |
| Surplus/(Deficit)  |     | (9 005)             | (9 967)                | -                    | -                          | -                        | -                          | 1 507                  | 1 507                | (8 460)                  | (1 029)                   | (6 966)                   |
| Transfers to/from Reserves   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Depreciation offsets   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Other adjustments  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Accumulated Surplus/(Deficit)  | 1   | 1 264 564           | 1 263 602              | -                    | -                          | -                        | -                          | 1 507                  | 1 507                | 1 265 109                | 1 263 674                 | 1 256 709                 |
| <b>Reserves</b>  |     |                     |                        |                      |                            |                          |                            |                        |                      |                          |                           |                           |
| Housing Development Fund   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Capital replacement  |     | 11 166              | 11 166                 | -                    | -                          | -                        | -                          | -                      | -                    | 11 166                   | 11 166                    | 11 166                    |
| Self-insurance   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Other reserves   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Revaluation  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                    | -                        | -                         | -                         |
| Total Reserves   | 2   | 11 166              | 11 166                 | -                    | -                          | -                        | -                          | -                      | -                    | 11 166                   | 11 166                    | 11 166                    |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                 | 2   | 1 275 730           | 1 274 768              | -                    | -                          | -                        | -                          | 1 507                  | 1 507                | 1 276 275                | 1 274 841                 | 1 267 875                 |

WC022 Witzberg - Supporting Table SB3 Consolidated Adjustments to the SDBIP - performance objectives - 30/09/2025

| Description  | Unit of measurement | Budget Year 2025/26     |                      |                   |                            |                          |                            |                     |                     |                         | Budget Year<br>+1 2026/27<br>Adjusted<br>Budget | Budget Year<br>+2 2027/28<br>Adjusted<br>Budget |
|--|---------------------|-------------------------|----------------------|-------------------|----------------------------|--------------------------|----------------------------|---------------------|---------------------|-------------------------|---|---|
|  |                     | Original<br>Budget<br>A | Prior Adjusted<br>A1 | Accum. Funds<br>B | Multi-year<br>capital<br>C | Unfore.<br>Unavoid.<br>D | Nat. or Prov.<br>Govt<br>E | Other Adjusts.<br>F | Total Adjusts.<br>G | Adjusted<br>Budget<br>H |   |   |
| <b>Essential Services</b>  |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Sustainable provision & maintenance of basic   |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department  |                     | 0                       | 0                    | 0                 | 0                          | 0                        | 0                          | 0                   | 0                   | 0                       |   |   |
| % Expenditure on Capital Budget by Technical Directorate   |                     | 0,88                    | 0,88                 | 0,88              | 0,95                       | 0,95                     | 0,95                       | 0,95                | 0,96                | 0,96                    |   |   |
| Number of new formal sewer connections meeting minimum standards   | New                 | New                     | New                  | New               | 10                         | 10                       | 10                         | 10                  | 12                  | 12                      |   |   |
| Number of new formal water connections meeting minimum standards   | New                 | New                     | New                  | New               | 10                         | 10                       | 10                         | 10                  | 12                  | 12                      |   |   |
| Percentage of drinking water samples complying to SANS241.   |                     | 1                       | 1                    | 1                 | 0,98                       | 0,98                     | 0,98                       | 0,98                | 0,98                | 0,98                    |   |   |
| Number of formal residential dwellings provided with a new connection to mains electricity supplied by the municipality  | New                 | New                     | New                  | New               | 8                          | 8                        | 8                          | 10                  | 10                  | 10                      |   |   |
| Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end                             |                     | 13485                   | 13485                | 13485             | 11873                      | 11873                    | 11873                      | 11900               | 11910               | 11920                   |   |   |
| Percentage of non-revenue water (sum of unbilled authorised consumption such as informal settlements, recreational areas and apparent & real losses)                   | New                 | New                     | New                  | New               | 0,4                        | 0,4                      | 0,4                        | 0,39                | 0,38                | 0,38                    |   |   |
| Percentage total electricity losses  |                     | 0,107                   | 0,107                | 0,107             | 0,1                        | 0,1                      | 0,1                        | 0,1                 | 0,1                 | 0,1                     |   |   |
| Percentage of surfaced municipal road lanes which has been resurfaced and resealed   | New                 | New                     | New                  | New               | 0,01                       | 0,01                     | 0,01                       | 0,01                | 0,01                | 0,015                   |   |   |
| Provide for the needs of informal settlements through improved services  |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Number of subsidised serviced sites developed.   |                     | 0                       | 0                    | 0                 | No target set as           | No target set as         | No target set as           | 130                 |                     | 50                      |   |   |
| Number of new informal sewer connections meeting minimum standards   | New                 | New                     | New                  | New               | 2                          | 2                        | 2                          | 2                   | 2                   | 2                       |   |   |
| Number of new informal water connections meeting minimum standards   | New                 | New                     | New                  | New               | 2                          | 2                        | 2                          | 2                   | 2                   | 2                       |   |   |
| Number of informal residential dwellings provided with a new connection to mains electricity supplied by the municipality  | New                 | New                     | New                  | New               | The target was             | The target was           | The target was             | 7                   | 10                  | 12                      |   |   |
| Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste                                      |                     | 1                       | 1                    | 1                 | 0,95                       | 0,95                     | 0,95                       | 0,97                | 0,97                | 0,97                    |   |   |
| Governance   |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Support Institutional Transformation & Development   |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Percentage budget spent on implementation of Workplace Skills Plan.  |                     | 0,82                    | 0,82                 | 0,82              | 0,96                       | 0,96                     | 0,96                       | 0,96                | 0,96                | 0,96                    |   |   |
| Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality                             |                     | 4                       | 4                    | 4                 | 4 Reports                  | 4 Reports                | 4 Reports                  | 4 Reports           | 4 Reports           | 4 Reports               |   |   |
| Staff vacancy rate   | New                 | New                     | New                  | New               | 0,05                       | 0,05                     | 0,05                       | 0,05                | 0,04                | 0,04                    |   |   |
| Ensure financial viability.  |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Financial viability expressed as Debt-Coverage ratio   |                     | 1163                    | 1163                 | 1163              | 200                        | 200                      | 200                        | 200                 | 200                 | 200                     |   |   |
| Financial viability expressed outstanding service debtors  |                     | 0,84                    | 0,84                 | 0,84              | 0,6                        | 0,6                      | 0,6                        | 0,6                 | 0,6                 | 0,6                     |   |   |
| Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)   | New                 | New                     | New                  | New               | 0,06                       | 0,06                     | 0,06                       | 0,06                | 0,06                | 0,06                    |   |   |
| Collection rate ratio  |                     | 0,93                    | 0,93                 | 0,93              | 0,93                       | 0,93                     | 0,93                       | 0,94                | 0,95                | 0,95                    |   |   |
| Percentage of Revenue Growth excluding capital grants  | New                 | New                     | New                  | New               | 0,06                       | 0,06                     | 0,06                       | 0,06                | 0,06                | 0,06                    |   |   |
| Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget  | New                 | New                     | New                  | New               | 0,98                       | 0,98                     | 0,98                       | 0,98                | 0,98                | 0,98                    |   |   |
| Cash/Cost coverage ratio   | New                 | New                     | New                  | New               | 3                          | 3                        | 3                          | 3                   | 3                   | 3                       |   |   |
| Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure   | New                 | New                     | New                  | New               | 0                          | 0                        | 0                          | 0                   | 0                   | 0                       |   |   |
| Percentage of total operating expenditure on remuneration  | New                 | New                     | New                  | New               | 0,3                        | 0,3                      | 0,3                        | 0,3                 | 0,3                 | 0,3                     |   |   |
| Creditors payment period   | New                 | New                     | New                  | New               | 40                         | 40                       | 40                         | 40                  | 40                  | 40                      |   |   |
| Percentage of total capital expenditure on renewal/upgrading of existing assets  | New                 | New                     | New                  | New               | 0,68                       | 0,68                     | 0,68                       | 0,68                | 0,7                 | 0,72                    |   |   |
| Percentage change of renewal/upgrading of existing Assets  | New                 | New                     | New                  | New               | 0,35                       | 0,35                     | 0,35                       | -0,16               | -0,17               | 0                       |   |   |
| Average number of days from the point of advertising to the letter of award per 80/20 procurement process  | New                 | New                     | New                  | New               | 150                        | 150                      | 150                        | 145                 | 145                 | 140                     |   |   |
| Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality   |                     | 0,99                    | 0,99                 | 0,99              | 0,98                       | 0,98                     | 0,98                       | 0,99                | 0,99                | 0,99                    |   |   |
| Total Capital Expenditure as a percentage of Total Capital Budget  |                     | 0,87                    | 0,87                 | 0,87              | 0,95                       | 0,95                     | 0,95                       | 0,95                | 0,96                | 0,97                    |   |   |
| To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Number of IDP community engagements held.  |                     | 14                      | 14                   | 14                | 14                         | 14                       | 14                         | 14                  | 14                  | 14                      |   |   |
| Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)   | New                 | New                     | New                  | New               | 1                          | 1                        | 1                          | 1                   | 1                   | 1                       |   |   |
| Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)  | New                 | New                     | New                  | New               | 1                          | 1                        | 1                          | 1                   | 1                   | 1                       |   |   |
| Number of meetings with inter-governmental partners.   |                     | 12                      | 12                   | 12                | 12                         | 12                       | 12                         | 12                  | 12                  | 12                      |   |   |
| Communal Services  |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Provide & maintain facilities that make citizens feel at home.   |                     |                         |                      |                   |                            |                          |                            |                     |                     |                         |   |   |
| Analysis report on customer satisfaction questionnaires on community facilities.   |                     | 1                       | 1                    | 1                 | 1 Report                   | 1 Report                 | 1 Report                   | 1 Report            | 1 Report            | 1 Report                |   |   |
| Percentage compliance with the required attendance time for structural firefighting incidents  | New                 | New                     | New                  | New               | 0,9                        | 0,9                      | 0,9                        | 0,9                 | 0,92                | 0,92                    |   |   |
| Percentage utilisation rate of community halls   | New                 | New                     | New                  | New               | The target was             | The target was           | The target was             | 0,04                | 0,04                | 0,04                    |   |   |

| Description  | Unit of measurement | Budget Year 2025/26     |                      |                   |                            |                          |                            |                   |                   |                         | Budget Year<br>+1 2026/27<br>Adjusted<br>Budget | Budget Year<br>+2 2027/28<br>Adjusted<br>Budget |
|--|---------------------|-------------------------|----------------------|-------------------|----------------------------|--------------------------|----------------------------|-------------------|-------------------|-------------------------|---|---|
|  |                     | Original<br>Budget<br>A | Prior Adjusted<br>A1 | Accum. Funds<br>B | Multi-year<br>capital<br>C | Unfore.<br>Unavoid.<br>D | Nat. or Prov.<br>Govt<br>E | Other Adjus.<br>F | Total Adjus.<br>G | Adjusted<br>Budget<br>H |   |   |
| Average number of library visits per library   |                     | New                     | New                  | New               | 12000                      | 12000                    | 12000                      | 12500             | 12500             | 13000                   |   |   |
| Percentage of municipal cemetery plots available   |                     | New                     | New                  | New               | 0,27                       | 0,27                     | 0,27                       | 0,25              | 0,24              | 0,22                    |   |   |
| Percentage expenditure on Capital Budget by Community Directorate  |                     | 0,83                    | 0,83                 | 0,83              | 0,95                       | 0,95                     | 0,95                       | 0,95              | 0,96              | 0,96                    |   |   |
| Socio-Economic Support Services  |                     |                         |                      |                   |                            |                          |                            |                   |                   |                         |   |   |
| Support the poor & vulnerable through programmes & policy  |                     |                         |                      |                   |                            |                          |                            |                   |                   |                         |   |   |
| Number of account holders subsidised through the municipality's Indigent Policy  |                     | 3205                    | 3205                 | 3205              | 4500                       | 4500                     | 4500                       | 4400              | 4300              | 4300                    |   |   |
| Percentage of the municipality's operating budget spent on indigent relief for free basic services                             |                     | New                     | New                  | New               | 0,03                       | 0,03                     | 0,03                       | 0,05              | 0,05              | 0,045                   |   |   |
| Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes) |                     | New                     | New                  | New               | 400                        | 400                      | 400                        | 405               | 410               | 410                     |   |   |
| Number of engagements with target groups with the implementation of social development programmes                              |                     | 29                      | 29                   | 29                | 20                         | 20                       | 20                         | 22                | 23                | 23                      |   |   |
| Number of housing opportunities provided per year.   |                     | No target               | No target            | No target         | No Target                  | No Target                | No Target                  | 80                | 80                | 80                      |   |   |
| Number of Rental Stock transferred   |                     | 22                      | 22                   | 22                | 20                         | 20                       | 20                         | 40                | 50                | 50                      |   |   |
| Create an enabling environment to attract investment & support local economy.  |                     |                         |                      |                   |                            |                          |                            |                   |                   |                         |   |   |
| Bi-annual report on investment incentives implemented.   |                     | New                     | New                  | New               | 2 Reports                  | 2 Reports                | 2 Reports                  | 2 Reports         | 2 Reports         | 2 Reports               |   |   |
| Quarterly report on the Small Business Entrepreneurs Development Programme.  |                     | 4                       | 4                    | 4                 | 4 Reports                  | 4 Reports                | 4 Reports                  | 4 Reports         | 4 Reports         | 4 Reports               |   |   |
| Review of the Witzberg Local Economic Development Strategy.  |                     | 4                       | 4                    | 4                 | 1 Reviewed Strategy        | 1 Reviewed Strategy      | 1 Reviewed Strategy        | Measure implement | Measure implement | Measure implement       |   |   |
| Average time taken to finalise business license applications   |                     | New                     | New                  | New               | 5 days                     | 5 days                   | 5 days                     | 5                 | 5                 | 5                       |   |   |
| Average time taken to finalise informal trading permits  |                     | New                     | New                  | New               | 7                          | 7                        | 7                          | 7                 | 7                 | 7                       |   |   |
| Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area |                     | New                     | New                  | New               | 0,05                       | 0,05                     | 0,05                       | 0,06              | 0,06              | 0,07                    |   |   |

WC022 Witzenberg - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 30/09/2025

| Description of financial indicator  | Basis of calculation  | 2022/23            | 2023/24            | 2024/25            | Budget Year 2025/26 |                |                    | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|---|---|--------------------|--------------------|--------------------|---------------------|----------------|--------------------|---------------------------|---------------------------|
|   |   | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget  | Prior Adjusted | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| <b><u>Borrowing Management</u></b>  |   |                    |                    |                    |                     |                |                    |                           |                           |
| Credit Rating   | Short term/long term rating   | 0,0%               | 0,0%               | 0,0%               | 0,0%                | 0,0%           | 0,0%               |                           |                           |
| Capital Charges to Operating Expenditure  | Interest & Principal Paid /Operating<br>Expenditure   |                    |                    |                    | 1,7%                | 1,7%           | 1,7%               | 1,6%                      | 1,5%                      |
| Capital Charges to Own Revenue  | Finance charges & Repayment of borrowing<br>/Own Revenue  |                    |                    |                    | 1,7%                | 1,7%           | 1,7%               | 1,7%                      | 1,6%                      |
| Borrowed funding of 'own' capital expenditure                                     | Borrowing/Capital expenditure excl. transfers<br>and grants   |                    |                    |                    | 30,0%               | 29,6%          | 32,6%              | 0,0%                      | 0,0%                      |
| <b><u>Safety of Capital</u></b>   |   |                    |                    |                    |                     |                |                    |                           |                           |
| Gearing   | Long Term Borrowing/ Funds & Reserves   |                    |                    |                    | 206,7%              | 206,7%         | 206,7%             | 167,5%                    | 129,3%                    |
| <b><u>Liquidity</u></b>   |   |                    |                    |                    |                     |                |                    |                           |                           |
| Current Ratio   | Current assets/current liabilities  |                    |                    |                    | 635,0%              | 635,9%         | 541,1%             | -455,4%                   | -562,6%                   |
| Current Ratio adjusted for aged debtors   | Current assets/current liabilities less debtors<br>> 90 days/current liabilities                    |                    |                    |                    | 635,0%              | 635,9%         | 0,0%               | 0,0%                      | 0,0%                      |
| Liquidity Ratio   | Monetary Assets/Current Liabilities   |                    |                    |                    | 6,5                 | 6,6            | 5,6                | -6,8                      | -8,1                      |
| <b><u>Revenue Management</u></b>  |   |                    |                    |                    | 587,1%              | 587,1%         | 500,6%             | -649,4%                   | -819,5%                   |
| Annual Debtors Collection Rate (Payment Level %)                                  | Last 12 Mths Receipts/ Last 12 Mths Billing   |                    |                    |                    |                     |                |                    |                           |                           |
| Current Debtors Collection Rate (Cash receipts % of<br>Ratepayer & Other revenue) |   |                    |                    |                    |                     |                |                    |                           |                           |
| Outstanding Debtors to Revenue  | Total Outstanding Debtors to Annual<br>Revenue  |                    |                    |                    | 16,3%               | 16,3%          | 16,2%              | 15,7%                     | 14,7%                     |
| Longstanding Debtors Recovered  | Debtors > 12 Mths Recovered/Total Debtors<br>> 12 Months Old  |                    |                    |                    | 0,0%                | 0,0%           | 0,0%               | 0,0%                      | 0,0%                      |
| <b><u>Creditors Management</u></b>  |   |                    |                    |                    |                     |                |                    |                           |                           |
| Creditors System Efficiency   | % of Creditors Paid Within Terms (within<br>MFMA s 65(e))   |                    |                    |                    |                     |                |                    |                           |                           |
| Creditors to Cash and Investments   |   |                    |                    |                    | 0,8%                | 0,4%           | 4,9%               | -38,5%                    | -38,9%                    |
| <b><u>Other Indicators</u></b>  |   |                    |                    |                    |                     |                |                    |                           |                           |
| Electricity Distribution Losses (2)   | Total Volume Losses (kW)  |                    |                    |                    |                     |                |                    |                           |                           |
|   | Total Volume Losses (kW) non technical  |                    |                    |                    |                     |                |                    |                           |                           |
|   | Total Cost of Losses (Rand '000)  |                    |                    |                    |                     |                |                    |                           |                           |
|   | % Volume (units purchased and generated<br>less units sold)/units purchased and<br>generated        |                    |                    |                    |                     |                |                    |                           |                           |
| Water Distribution Losses (2)   | Bulk Purchase   |                    |                    |                    |                     |                |                    |                           |                           |
|   | Water treatment works   |                    |                    |                    |                     |                |                    |                           |                           |
|   | Natural sources   |                    |                    |                    |                     |                |                    |                           |                           |
|   | Total Volume Losses (kℓ)  |                    |                    |                    |                     |                |                    |                           |                           |
| Employee costs  | Total Cost of Losses (Rand '000)  |                    |                    |                    |                     |                |                    |                           |                           |
|   | % Volume (units purchased and generated<br>less units sold)/units purchased and<br>generated        |                    |                    |                    |                     |                |                    |                           |                           |
|   | Employee costs/(Total Revenue - capital<br>revenue)   |                    |                    |                    | 31,5%               | 31,5%          | 31,1%              | 31,2%                     | 30,8%                     |
|   | Total remuneration/(Total Revenue - capital<br>revenue)   |                    |                    |                    |                     |                |                    |                           |                           |
| Repairs & Maintenance   | R&M/(Total Revenue excluding capital<br>revenue)  |                    |                    |                    | 2,6%                | 2,6%           | 2,5%               | 2,4%                      | 2,3%                      |
| Finance charges & Depreciation  | FC&D/(Total Revenue - capital revenue)  |                    |                    |                    | 4,0%                | 4,0%           | 3,9%               | 3,8%                      | 3,6%                      |
| <b><u>IDP regulation financial viability indicators</u></b>                       |   |                    |                    |                    |                     |                |                    |                           |                           |
| i. Debt coverage  | (Total Operating Revenue - Operating<br>Grants)/Debt service payments due within<br>financial year) |                    |                    |                    | 0,0%                | 0,0%           | 0,0%               | 0,0%                      | 0,0%                      |
| ii. O/S Service Debtors to Revenue  | Total outstanding service debtors/annual<br>revenue received for services                           |                    |                    |                    | 5,2%                | 5,2%           | 5,2%               | 6,0%                      | 6,6%                      |
| iii. Cost coverage  | (Available cash + Investments)/monthly fixed<br>operational expenditure                             |                    |                    |                    | 0,0                 | 0,0            | 0,0                | 0,0                       | 0,0                       |

## WC022 Witzenberg - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions - 30/09/2025

| Description of economic indicator                   | Ref.  | Basis of calculation                     | 2001 Census | 2007 Survey | 2011 Census | 2022/23 | 2023/24 | 2024/25 | Budget Year 2025/26 |
|---|-------|--|-------------|-------------|-------------|---------|---------|---------|---------------------|
|   |       |  |             |             |             | Outcome | Outcome | Outcome | Original Budget     |
| <b>Demographics</b>                                 |       |  |             |             |             |         |         |         |                     |
| Population  |       | Stats SA community survey / SEP -LG 2024 | -           | -           | -           | 116     | 116     | 116     | 162                 |
| Females aged 15 - 34                                |       | Stats SA community survey                | -           | -           | -           | 21      | 21      | 21      | 21                  |
| Males aged 15 - 34                                  |       | Stats SA community survey                | -           | -           | -           | 24      | 24      | 24      | 24                  |
| Unemployment  |       | Stats SA community survey                | -           | -           | -           | 3       | 3       | 3       | 3                   |
| <b>Monthly household income (no. of households)</b> | 1, 12 |  |             |             |             |         |         |         |                     |
| No income   |       | Stats SA community survey                | 1 757       | 1 757       | 1 757       | 1 757   | 1 757   | 1 757   | 1 757               |
| R1 - R1 600   |       | Stats SA community survey                | 6 703       | 6 703       | 6 703       | 6 703   | 6 703   | 6 703   | 6 703               |
| R1 601 - R3 200                                     |       | Stats SA community survey                | 7 079       | 7 079       | 7 079       | 7 079   | 7 079   | 7 079   | 7 079               |
| R3 201 - R6 400                                     |       | Stats SA community survey                | 5 723       | 5 723       | 5 723       | 5 723   | 5 723   | 5 723   | 5 723               |
| R6 401 - R12 800                                    |       | Stats SA community survey                | 2 863       | 2 863       | 2 863       | 2 863   | 2 863   | 2 863   | 2 863               |
| R12 801 - R25 600                                   |       | Stats SA community survey                | 1 851       | 1 851       | 1 851       | 1 851   | 1 851   | 1 851   | 1 851               |
| R25 601 - R51 200                                   |       | Stats SA community survey                | 1 064       | 1 064       | 1 064       | 1 064   | 1 064   | 1 064   | 1 064               |
| R52 201 - R102 400                                  |       | Stats SA community survey                | 253         | 253         | 253         | 253     | 253     | 253     | 253                 |
| R102 401 - R204 800                                 |       | Stats SA community survey                | 77          | 77          | 77          | 77      | 77      | 77      | 77                  |
| R204 801 - R409 600                                 |       | Stats SA community survey                | 49          | 49          | 49          | 49      | 49      | 49      | 49                  |
| <b>Poverty profiles (no. of households)</b>         |       |  |             |             |             |         |         |         |                     |
| < R2 060 per household per month                    | 13    |  | 8 460       | 8 460       | 8 460       | 8 460   | 8 460   | 8 460   | 8 460               |
|   | 2     |  | 16          | 16          | 16          | 15 539  | 15 539  | 15 539  | 15 539              |
| <b>Household/demographics (000)</b>                 |       |  |             |             |             |         |         |         |                     |
| Number of people in municipal area                  |       |  | 115 946     | 115 946     | 115 946     | 116     | 162     | 162     | 162                 |
| Number of poor people in municipal area             |       |  | 89 910      | 89 910      | 89 910      | 90      | 90      | 90      | 90                  |
| Number of households in municipal area              |       |  | 27 419      | 27 419      | 27 419      | 27      | 27      | 27      | 27                  |
| Number of poor households in municipal area         |       |  | 21 262      | 21 262      | 21 262      | 21      | 21      | 21      | 21                  |
| Definition of poor household (R per month)          |       |  | >R6400      | >R6400      | >R6400      | >R6400  | >R6400  | >R6400  | >R6400              |
| <b>Housing statistics</b>                           | 3     |  |             |             |             |         |         |         |                     |
| Formal  |       |  | 23 642      | 23 642      | 23 642      | 23 642  | 49 292  | 49 292  | 49 292              |
| Informal  |       |  | 4           | 4           | 4           | 3 778   | 6 913   | 6 913   | 6 913               |
| <b>Total number of households</b>                   |       |  | 27 420      | 27 420      | 27 420      | 27 420  | 56 205  | 56 205  | 56 205              |
| <b>Economic</b>                                     | 6     |  |             |             |             |         |         |         |                     |
| <b>Collection rates</b>                             | 7     |  |             |             |             |         |         |         |                     |

## Detail on the provision of municipal services for A10

| Total municipal services | Ref. |  | 2022/23 | 2023/24 | 2024/25 | Budget Year 2025/26 |                 |                    |
|--------------------------|------|--|---------|---------|---------|---------------------|-----------------|--------------------|
|                          |      |  | Outcome | Outcome | Outcome | Original Budget     | Adjusted Budget | Full Year Forecast |
|                          |      | <b>Household service targets (000)</b>           |         |         |         |                     |                 |                    |
|                          |      | <b>Water:</b>                                    |         |         |         |                     |                 |                    |
|                          |      | Piped water inside dwelling                      | 12 394  | 12 662  | 12 662  | 12 662              | 12 662          | 12 662             |
|                          |      | Using public tap (at least min.service level)    | 4 027   | 6 632   | 6 632   | 6 632               | 6 632           | 6 632              |
|                          | 8    | <i>Minimum Service Level and Above sub-total</i> | 16 421  | 19 294  | 19 294  | 19 294              | 19 294          | 19 294             |



|                             |      |   |         |         |                 |                     |                    |         |
|-----------------------------|------|---|---------|---------|-----------------|---------------------|--------------------|---------|
|                             |      | <b>Total number of households</b><br><b>Sanitation/sewerage:</b><br>Flush toilet (connected to sewerage)<br>Chemical toilet<br><i>Minimum Service Level and Above sub-total</i><br><b>Total number of households</b><br><b>Energy:</b><br>Electricity (at least min.service level)<br>Electricity - prepaid (min.service level)<br><i>Minimum Service Level and Above sub-total</i><br>Other energy sources<br><i>Below Minimum Service Level sub-total</i><br><b>Total number of households</b><br><b>Refuse:</b><br>Removed at least once a week<br><i>Minimum Service Level and Above sub-total</i><br>Using communal refuse dump<br><i>Below Minimum Service Level sub-total</i><br><b>Total number of households</b> | 16 421  | 19 294  | 19 294          | 19 294              | 19 294             | 19 294  |
|                             |      |   | 12 993  | 13 012  | 13 017          | 13 017              | 13 017             | 13 017  |
|                             |      |   | 4 027   | 5 807   | 6 632           | 6 632               | 6 632              | 6 632   |
|                             |      |   | 17 020  | 18 819  | 19 649          | 19 649              | 19 649             | 19 649  |
|                             |      |   | 17 020  | 18 819  | 19 649          | 19 649              | 19 649             | 19 649  |
|                             |      |   | 2 260   | 2 228   | 2 136           | 2 112               | 2 112              | 2 112   |
|                             |      |   | 10 704  | 10 924  | 11 843          | 12 312              | 12 312             | 12 312  |
|                             |      |   | 12 964  | 13 152  | 13 979          | 14 424              | 14 424             | 14 424  |
|                             |      |   | 2 967   | 4 027   | 5 807           | 6 632               | 6 632              | 6 632   |
|                             |      |   | 2 967   | 4 027   | 5 807           | 6 632               | 6 632              | 6 632   |
|                             |      |   | 15 931  | 17 179  | 19 786          | 21 056              | 21 056             | 21 056  |
|                             |      |   | 13 319  | 13 485  | 13 491          | 13 491              | 13 491             | 13 491  |
|                             |      |   | 13 319  | 13 485  | 13 491          | 13 491              | 13 491             | 13 491  |
|                             |      |   | 2 967   | 4 027   | 6 632           | 6 632               | 6 632              | 6 632   |
|                             |      |   | 2 967   | 4 027   | 6 632           | 6 632               | 6 632              | 6 632   |
|                             |      |   | 16 286  | 17 512  | 20 123          | 20 123              | 20 123             | 20 123  |
| Municipal in-house services | Ref. |   | 2022/23 | 2023/24 | 2024/25         | Budget Year 2025/26 |                    |         |
|                             |      | Outcome   | Outcome | Outcome | Original Budget | Adjusted Budget     | Full Year Forecast |         |
| 8                           |      | <b>Household service targets (000)</b>  |         |         |                 |                     |                    |         |
|                             |      | <b>Water:</b>   |         |         |                 |                     |                    |         |
|                             |      | Piped water inside dwelling   | 12 394  | 12 662  | 12 662          | 12 662              | 12 662             | 12 662  |
|                             |      | Piped water inside yard (but not in dwelling)   |         |         |                 |                     |                    |         |
|                             |      | Using public tap (at least min.service level)   | 4 027   | 6 632   | 6 632           | 6 632               | 6 632              | 6 632   |
|                             |      | <i>Minimum Service Level and Above sub-total</i>  | 16 421  | 19 294  | 19 294          | 19 294              | 19 294             | 19 294  |
|                             |      | <b>Total number of households</b>   | 16 421  | 19 294  | 19 294          | 19 294              | 19 294             | 19 294  |
|                             |      | <b>Sanitation/sewerage:</b>   |         |         |                 |                     |                    |         |
|                             |      | Flush toilet (connected to sewerage)  | 12 993  | 13 012  | 13 017          | 13 017              | 13 017             | 13 017  |
|                             |      | Flush toilet (with septic tank)   | –       |         |                 |                     |                    |         |
|                             |      | Chemical toilet   | 4 027   | 5 807   | 6 632           | 6 632               | 6 632              | 6 632   |
|                             |      | <i>Minimum Service Level and Above sub-total</i>  | 17 020  | 18 819  | 19 649          | 19 649              | 19 649             | 19 649  |
|                             |      | <b>Total number of households</b>   | 17 020  | 18 819  | 19 649          | 19 649              | 19 649             | 19 649  |
|                             |      | <b>Energy:</b>  |         |         |                 |                     |                    |         |
|                             |      | Electricity (at least min.service level)  | 2 260   | 2 228   | 2 136           | 2 112               | 2 112              | 2 112   |
|                             |      | Electricity - prepaid (min.service level)   | 10 704  | 10 924  | 11 843          | 12 312              | 12 312             | 12 312  |
|                             |      | <i>Minimum Service Level and Above sub-total</i>  | 12 964  | 13 152  | 13 979          | 14 424              | 14 424             | 14 424  |
|                             |      | Other energy sources  | 2 967   | 4 027   | 5 807           | 6 632               | 6 632              | 6 632   |
|                             |      | <i>Below Minimum Service Level sub-total</i>  | 2 967   | 4 027   | 5 807           | 6 632               | 6 632              | 6 632   |
|                             |      | <b>Total number of households</b>   | 15 931  | 17 179  | 19 786          | 21 056              | 21 056             | 21 056  |
|                             |      | <b>Refuse:</b>  |         |         |                 |                     |                    |         |
|                             |      | Removed at least once a week  | 13 319  | 13 485  | 13 491          | 13 491              | 13 491             | 13 491  |
|                             |      | <i>Minimum Service Level and Above sub-total</i>  | 13 319  | 13 485  | 13 491          | 13 491              | 13 491             | 13 491  |
|                             |      | Using communal refuse dump  | 2 967   | 4 027   | 6 632           | 6 632               | 6 632              | 6 632   |
|                             |      | <i>Below Minimum Service Level sub-total</i>  | 2 967   | 4 027   | 6 632           | 6 632               | 6 632              | 6 632   |
|                             |      | <b>Total number of households</b>   | 16 286  | 17 512  | 20 123          | 20 123              | 20 123             | 20 123  |
| -ME                         |      |   | -2022   | -2023   | -2024           | -2025-O             | -2025-A            | -2025-F |

| Municipal entity services                    | Ref. |   | 2022/23             | 2023/24        | 2024/25      | Budget Year 2025/26 |                  |                    |
|--|------|---|---------------------|----------------|--------------|---------------------|------------------|--------------------|
|  |      |   | Outcome             | Outcome        | Outcome      | Original Budget     | Adjusted Budget  | Full Year Forecast |
| Name of municipal entity                     |      | Household service targets (000)   |                     |                |              |                     |                  |                    |
| Name of municipal entity                     |      | Water:  |                     |                |              |                     |                  |                    |
| Name of municipal entity                     |      | Sanitation/sewerage:  |                     |                |              |                     |                  |                    |
| Name of municipal entity                     |      | Energy:   |                     |                |              |                     |                  |                    |
|  |      | Refuse:   |                     |                |              |                     |                  |                    |
| -SP  |      |   | -2022               | -2023          | -2024        | -2025-O             | -2025-A          | -2025-F            |
| Services provided by 'external mechanisms'   | Ref. |   | 2022/23             | 2023/24        | 2024/25      | Budget Year 2025/26 |                  |                    |
|  |      |   | Outcome             | Outcome        | Outcome      | Original Budget     | Adjusted Budget  | Full Year Forecast |
|  |      | Household service targets (000)   |                     |                |              |                     |                  |                    |
| Names of service providers                   |      | Water:  |                     |                |              |                     |                  |                    |
| Names of service providers                   |      | Sanitation/sewerage:  |                     |                |              |                     |                  |                    |
| Names of service providers                   |      | Energy:   |                     |                |              |                     |                  |                    |
| Names of service providers                   |      | Refuse:   |                     |                |              |                     |                  |                    |
| -FBS   |      |   | -2025-O             | -2025-PA       | -2025-AF     | -2025-MYC           | -2025-UU         | -2025-NPG          |
| Detail of Free Basic Services (FBS) provided |      |   | Budget Year 2025/26 |                |              |                     |                  |                    |
|  |      |   | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital  | Unfore. Unavoid. | Nat. or Prov. Govt |
| Electricity                                  | Ref. | Location of households for each type of FBS                               |                     |                |              |                     |                  |                    |
| List type of FBS service                     |      | Formal settlements - (50 kwh per indigent household per month Rands)      | 5 310 689           | 5 310 689      | –            | –                   | –                | –                  |
| Water  | Ref. | Location of households for each type of FBS                               |                     |                |              |                     |                  |                    |
| List type of FBS service                     |      | Formal settlements - (6 kilolitre per indigent household per month Rands) | 943 740             | 943 740        | –            | –                   | –                | –                  |
| Sanitation                                   | Ref. | Location of households for each type of FBS                               |                     |                |              |                     |                  |                    |
| Refuse Removal                               | Ref. | Location of households for each type of FBS                               |                     |                |              |                     |                  |                    |

## WC022 Witzenberg - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 30/09/2025

| Description   | Ref | MFMA section | 2022/23         | 2023/24         | 2024/25         | Medium Term Revenue and Expenditure Framework |                |                 |                        |                        |
|---|-----|--------------|-----------------|-----------------|-----------------|---|----------------|-----------------|------------------------|------------------------|
|   |     |              | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget                               | Prior Adjusted | Adjusted Budget | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousands   |     |              |                 |                 |                 |   |                |                 |                        |                        |
| Funding measures  |     |              |                 |                 |                 |   |                |                 |                        |                        |
| Cash/cash equivalents at the year end - R'000                 | 1   | 18(1)b       | –               | –               | –               | 220 769                                       | 215 755        | 227 040         | 232 719                | 216 168                |
| Cash + investments at the yr end less applications - R'000    | 2   | 18(1)b       | –               | –               | –               | 237 769                                       | 233 599        | 128 427         | 133 933                | 142 853                |
| Cash year end/monthly employee/supplier payments              | 3   | 18(1)b       | –               | –               | –               | –   | –              | –               | –                      | –                      |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 4   | 18(1)        | –               | –               | –               | (9 005)                                       | (9 967)        | –               | –                      | –                      |
| Service charge rev % change - macro CPIX target exclusive     | 5   | 18(1)a,(2)   |                 |                 |                 | 0,0%  | 0,0%           | 0,0%            | 0,0%                   | 0,0%                   |
| Cash receipts % of Ratepayer & Other revenue                  | 6   | 18(1)a,(2)   | 0,0%            | 0,0%            | 0,0%            | 79,5%   | 79,5%          | 0,0%            | 0,0%                   | 0,0%                   |
| Debt impairment expense as a % of total billable revenue      | 7   | 18(1)a,(2)   |                 |                 |                 | 10,5%   | 10,5%          | 10,5%           | 10,2%                  | 9,9%                   |
| Capital payments % of capital expenditure                     | 8   | 18(1)c;19    |                 |                 |                 | 100,0%  | 100,0%         | 0,0%            | 0,0%                   | 0,0%                   |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9   | 18(1)c       |                 |                 |                 | 30,0%   | 29,6%          | 32,6%           | 0,0%                   | 0,0%                   |
| Grants % of Govt. legislated/gazetted allocations             | 10  | 18(1)a       |                 |                 |                 | 0,0%  | 0,0%           | 0,0%            | 0,0%                   | 0,0%                   |
| Current consumer debtors % change - incr(decr)                | 11  | 18(1)a       |                 |                 |                 |   |                |                 | 13,5%                  | 10,5%                  |
| Long term receivables % change - incr(decr)                   | 12  | 18(1)a       |                 |                 |                 |   |                |                 | 0,0%                   | 0,0%                   |
| R&M % of Property Plant & Equipment                           | 13  | 20(1)(vi)    |                 |                 |                 | 2,1%  | 2,1%           | 2,1%            | 2,0%                   | 2,1%                   |
| Asset renewal % of capital budget                             | 14  | 20(1)(vi)    |                 |                 |                 | 11,6%   | 10,9%          | 19,1%           | 19,0%                  | 12,6%                  |

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

## Macro CPIX target

|  | 6%      | 6%      | 6%      | 6%       | 6%      |
|--|---------|---------|---------|----------|---------|
| Total service charge revenue                 | 779 329 | 779 329 | —       | —        | —       |
| Total service charge revenue - previous year |         |         | —       | —        | —       |
| Provincial government gazetted allocations   | —       | —       | —       | —        | —       |
| National government DoRA allocations         | —       | —       | —       | —        | —       |
| Cash receipts from ratepayers                | 776 282 | 776 282 | 776 282 | 814 058  | 895 427 |
| Ratepayer & Other revenue                    | 976 626 | 976 726 | —       | —        | —       |
| Change in debtors                            |         |         |         | (95 831) | 2 946   |

WC022 Witzenberg - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 30/09/2025

| Description   | Ref  | Budget Year 2025/26 |                |            |               |                |                |          | Budget Year | Budget Year |
|---|------|---------------------|----------------|------------|---------------|----------------|----------------|----------|-------------|-------------|
|   |      | Original            | Prior Adjusted | Multi-year | Nat. or Prov. | Other Adjusts. | Total Adjusts. | Adjusted | +1 2026/27  | +2 2027/28  |
|   |      | Budget              | 7              | capital    | Govt          | 10             | 11             | Budget   | Adjusted    | Adjusted    |
| R thousands   |      | A                   | A1             | B          | C             | D              | E              | F        | Budget      | Budget      |
| <b>RECEIPTS:</b>  | 1, 2 |                     |                |            |               |                |                |          |             |             |
| <b>Operating Transfers and Grants</b>   |      |                     |                |            |               |                |                |          |             |             |
| <b>National Government:</b>   |      | 160 619             | 160 619        | -          | -             | -              | -              | 160 619  | 168 160     | 175 783     |
| Operational Revenue: General Revenue: Equitable Share                             |      | 156 647             | 156 647        | -          | -             | -              | -              | 156 647  | 166 360     | 173 883     |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |      | 2 272               | 2 272          | -          | -             | -              | -              | 2 272    | -           | -           |
| Local Government Financial Management Grant [Schedule 5B]                         |      | 1 700               | 1 700          | -          | -             | -              | -              | 1 700    | 1 800       | 1 900       |
| <b>Provincial Government:</b>   |      | 15 137              | 15 137         | -          | -             | 11 285         | 11 285         | 26 422   | 11 709      | 12 799      |
| Capacity Building and Other   |      | 12 860              | 12 860         | -          | -             | -              | -              | 12 860   | 11 709      | 12 799      |
| Infrastructure  |      | 2 277               | 2 277          | -          | -             | 11 285         | 11 285         | 13 562   | -           | -           |
| <b>District Municipality:</b>   |      | -                   | 100            | -          | -             | -              | -              | 100      | -           | -           |
| All Grants  |      | -                   | 100            | -          | -             | -              | -              | 100      | -           | -           |
| <b>Total Operating Transfers and Grants</b>                                       | 6    | 175 756             | 175 856        | -          | -             | 11 285         | 11 285         | 187 141  | 179 869     | 188 582     |
| <b>Capital Transfers and Grants</b>   |      |                     |                |            |               |                |                |          |             |             |
| <b>National Government:</b>   |      | 30 770              | 30 770         | -          | -             | -              | -              | 30 770   | 29 379      | 35 191      |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |      | -                   | -              | -          | -             | -              | -              | -        | 596         | 624         |
| Municipal Infrastructure Grant [Schedule 5B]                                      |      | 26 770              | 26 770         | -          | -             | -              | -              | 26 770   | 28 783      | 29 951      |
| Energy Efficiency and Demand Side Management Grant                                |      | 4 000               | 4 000          | -          | -             | -              | -              | 4 000    | -           | 4 616       |
| <b>Provincial Government:</b>   |      | 4 104               | 4 104          | -          | -             | -              | -              | 4 104    | 11 091      | 3 408       |
| Capacity Building and Other   |      | 1 000               | 1 000          | -          | -             | -              | -              | 1 000    | -           | -           |
| Infrastructure  |      | 3 104               | 3 104          | -          | -             | -              | -              | 3 104    | 11 091      | 3 408       |
| <b>District Municipality:</b>   |      | 185                 | 185            | -          | -             | -              | -              | 185      | -           | -           |
| All Grants  |      | 185                 | 185            | -          | -             | -              | -              | 185      | -           | -           |
| <b>Total Capital Transfers and Grants</b>   | 6    | 35 059              | 35 059         | -          | -             | -              | -              | 35 059   | 40 470      | 38 599      |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                   |      | 210 815             | 210 915        | -          | -             | 11 285         | 11 285         | 222 200  | 220 339     | 227 181     |

## WC022 Witzenberg - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 30/09/2025

| Description   | Ref | Budget Year 2025/26 |                |                    |                    |                |                |                 | Budget Year +1  | Budget Year +2  |
|---|-----|---------------------|----------------|--------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
|   |     | Original Budget     | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
|   |     | A                   | 2 A1           | 3 B                | 4 C                | 5 D            | 6 E            | 7 F             | 2026/27         | 2027/28         |
| <b>R thousands</b>  |     |                     |                |                    |                    |                |                |                 |                 |                 |
| <b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>                                | 1   |                     |                |                    |                    |                |                |                 |                 |                 |
| <b>Operating expenditure of Transfers and Grants</b>                              |     |                     |                |                    |                    |                |                |                 |                 |                 |
| <b>National Government:</b>   |     | 83 385              | 83 320         | -                  | -                  | -              | -              | 83 320          | 85 425          | 90 746          |
| Operational Revenue:General Revenue:Equitable Share                               |     | 78 572              | 78 522         | -                  | -                  | -              | -              | 78 522          | 83 758          | 89 036          |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 2 246               | 2 231          | -                  | -                  | -              | -              | 2 231           | -               | -               |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 567               | 1 567          | -                  | -                  | -              | -              | 1 567           | 1 667           | 1 710           |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | 1 000               | 1 000          | -                  | -                  | -              | -              | 1 000           | -               | -               |
| <b>Provincial Government:</b>   |     | 14 585              | 14 585         | -                  | -                  | 9 813          | 9 813          | 24 398          | 11 653          | 12 442          |
| Capacity Building and Other   |     | 12 605              | 12 605         | -                  | -                  | -              | -              | 12 605          | 11 653          | 12 442          |
| Infrastructure  |     | 1 980               | 1 980          | -                  | -                  | 9 813          | 9 813          | 11 793          | -               | -               |
| <b>District Municipality:</b>   |     | -                   | 100            | -                  | -                  | -              | -              | 100             | -               | -               |
| All Grants  |     | -                   | 100            | -                  | -                  | -              | -              | 100             | -               | -               |
| <b>Other grant providers:</b>   |     | 3 705               | 3 760          | -                  | -                  | (1 447)        | (1 447)        | 2 313           | 3 223           | 3 392           |
| Foreign Government and International Organisations                                |     | 704                 | 769            | -                  | -                  | -              | -              | 759             | 728             | 754             |
| Private Enterprises   |     | 3 001               | 3 001          | -                  | -                  | (1 447)        | (1 447)        | 1 554           | 2 494           | 2 638           |
| <b>Total Operating Transfers and Grants</b>                                       | 6   | 101 675             | 101 765        | -                  | -                  | 8 366          | 8 366          | 110 131         | 100 300         | 106 579         |
| <b>Capital Transfers and Grants</b>   |     |                     |                |                    |                    |                |                |                 |                 |                 |
| <b>National Government:</b>   |     | 25 887              | 25 887         | -                  | -                  | -              | -              | 25 887          | 25 547          | 30 601          |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | -                   | -              | -                  | -                  | -              | -              | -               | 518             | 543             |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | 22 409              | 22 409         | -                  | -                  | -              | -              | 22 409          | 25 029          | 26 044          |
| Energy Efficiency and Demand Side Management Grant                                |     | 3 478               | 3 478          | -                  | -                  | -              | -              | 3 478           | -               | 4 014           |
| <b>Provincial Government:</b>   |     | 1 702               | 1 702          | -                  | -                  | -              | -              | 1 702           | 9 644           | 2 963           |
| Capacity Building and Other   |     | 870                 | 870            | -                  | -                  | -              | -              | 870             | -               | -               |
| Infrastructure  |     | 832                 | 832            | -                  | -                  | -              | -              | 832             | 9 644           | 2 963           |
| <b>District Municipality:</b>   |     | 185                 | 185            | -                  | -                  | -              | -              | 185             | -               | -               |
| All Grants  |     | 185                 | 185            | -                  | -                  | -              | -              | 185             | -               | -               |
| <b>Other grant providers:</b>   |     | 2 239               | 2 239          | -                  | -                  | -              | -              | 2 239           | -               | -               |
| Foreign Government and International Organisations                                |     | 2 239               | 2 239          | -                  | -                  | -              | -              | 2 239           | -               | -               |
| <b>Total Capital Transfers and Grants</b>   | 6   | 30 013              | 30 013         | -                  | -                  | -              | -              | 30 013          | 35 191          | 33 564          |
| <b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>                                |     | 131 688             | 131 778        | -                  | -                  | 8 366          | 8 366          | 140 144         | 135 491         | 140 144         |

WC022 Witzenberg - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 30/09/2025

| Description   | Ref | Budget Year 2025/26 |                 |            |               |                |                |                 | Budget Year     | Budget Year     |
|---|-----|---------------------|-----------------|------------|---------------|----------------|----------------|-----------------|-----------------|-----------------|
|   |     | Original            | Prior Adjusted  | Multi-year | Nat. or Prov. | Other Adjusts. | Total Adjusts. | Adjusted        | +1 2026/27      | +2 2027/28      |
|   |     | Budget              | 2               | capital    | Govt          | 5              | 6              | Budget          | Adjusted        | Adjusted        |
|   |     | A                   | A1              | 3          | 4             | D              | E              | F               | Budget          | Budget          |
| <b>R thousands</b>                                  |     |                     |                 |            |               |                |                |                 |                 |                 |
| <b>Operating transfers and grants:</b>              |     |                     |                 |            |               |                |                |                 |                 |                 |
| <b>National Government</b>                          |     |                     |                 |            |               |                |                |                 |                 |                 |
| Balance unspent at beginning of the year            |     | 1 198               | 1 198           | –          | –             | –              | –              | 1 198           | 1 065           | 932             |
| Current year receipts                               |     | (3 972)             | (3 972)         | –          | –             | –              | –              | (3 972)         | (1 800)         | (1 900)         |
| Conditions met - transferred to revenue             |     | 3 839               | 3 839           | –          | –             | –              | –              | 3 839           | 1 667           | 1 710           |
| <b>Closing Balance</b>                              |     | 1 065               | 1 065           | –          | –             | –              | –              | 1 065           | 932             | 742             |
| <b>Provincial Government:</b>                       |     |                     |                 |            |               |                |                |                 |                 |                 |
| Balance unspent at beginning of the year            |     | 3 583               | 3 583           | –          | –             | –              | –              | 3 583           | 7 716           | 7 849           |
| Current year receipts                               |     | (15 137)            | (15 137)        | –          | –             | (11 285)       | (11 285)       | (26 422)        | (11 709)        | (12 799)        |
| Conditions met - transferred to revenue             |     | 19 270              | 19 270          | –          | –             | 11 285         | 11 285         | 30 555          | 11 842          | 17 304          |
| <b>Closing Balance</b>                              |     | 7 716               | 7 716           | –          | –             | –              | –              | 7 716           | 7 849           | 12 354          |
| <b>District Municipality:</b>                       |     |                     |                 |            |               |                |                |                 |                 |                 |
| Balance unspent at beginning of the year            |     | (2 248)             | (2 248)         | –          | –             | –              | –              | (2 248)         | (2 248)         | (2 248)         |
| Current year receipts                               |     | –                   | (100)           | –          | –             | –              | –              | (100)           | –               | –               |
| Conditions met - transferred to revenue             |     | –                   | 100             | –          | –             | –              | –              | 100             | –               | –               |
| <b>Closing Balance</b>                              |     | (2 248)             | (2 248)         | –          | –             | –              | –              | (2 248)         | (2 248)         | (2 248)         |
| <b>Other grant providers:</b>                       |     |                     |                 |            |               |                |                |                 |                 |                 |
| Balance unspent at beginning of the year            |     | (2 107)             | (2 107)         | –          | –             | –              | –              | (2 107)         | 1 900           | 5 124           |
| Conditions met - transferred to revenue             |     | 4 007               | 4 007           | –          | –             | (1 447)        | (1 447)        | 2 560           | 3 224           | 3 394           |
| <b>Closing Balance</b>                              |     | 1 900               | 1 900           | –          | –             | (1 447)        | (1 447)        | 453             | 5 124           | 8 518           |
| <b>Total operating transfers and grants revenue</b> |     | <b>27 116</b>       | <b>27 216</b>   | <b>–</b>   | <b>–</b>      | <b>9 838</b>   | <b>9 838</b>   | <b>37 054</b>   | <b>16 733</b>   | <b>22 408</b>   |
| <b>Total operating transfers and grants - CTBM</b>  | 2   | <b>8 433</b>        | <b>8 433</b>    | <b>–</b>   | <b>–</b>      | <b>(1 447)</b> | <b>(1 447)</b> | <b>6 986</b>    | <b>11 657</b>   | <b>19 366</b>   |
| <b>Capital transfers and grants:</b>                |     |                     |                 |            |               |                |                |                 |                 |                 |
| <b>National Government</b>                          |     |                     |                 |            |               |                |                |                 |                 |                 |
| Balance unspent at beginning of the year            |     | (1 896)             | (1 896)         | –          | –             | –              | –              | (1 896)         | (5 896)         | (5 896)         |
| Current year receipts                               |     | (30 770)            | (30 770)        | –          | –             | –              | –              | (30 770)        | (29 379)        | (35 191)        |
| Conditions met - transferred to revenue             |     | 26 770              | 26 770          | –          | –             | –              | –              | 26 770          | 29 379          | 30 575          |
| <b>Closing Balance</b>                              |     | (5 896)             | (5 896)         | –          | –             | –              | –              | (5 896)         | (5 896)         | (10 512)        |
| <b>Provincial Government:</b>                       |     |                     |                 |            |               |                |                |                 |                 |                 |
| Balance unspent at beginning of the year            |     | (4 352)             | (4 352)         | –          | –             | –              | –              | (4 352)         | (6 629)         | (6 629)         |
| Current year receipts                               |     | (4 104)             | (4 104)         | –          | –             | –              | –              | (4 104)         | (11 091)        | (3 408)         |
| Conditions met - transferred to revenue             |     | 1 827               | 1 827           | –          | –             | –              | –              | 1 827           | 11 091          | 3 408           |
| <b>Closing Balance</b>                              |     | (6 629)             | (6 629)         | –          | –             | –              | –              | (6 629)         | (6 629)         | (6 629)         |
| <b>District Municipality:</b>                       |     |                     |                 |            |               |                |                |                 |                 |                 |
| Balance unspent at beginning of the year            |     | (1 498)             | (1 498)         | –          | –             | –              | –              | (1 498)         | (1 498)         | (1 498)         |
| Current year receipts                               |     | (185)               | (185)           | –          | –             | –              | –              | (185)           | –               | –               |
| Conditions met - transferred to revenue             |     | 185                 | 185             | –          | –             | –              | –              | 185             | –               | –               |
| <b>Closing Balance</b>                              |     | (1 498)             | (1 498)         | –          | –             | –              | –              | (1 498)         | (1 498)         | (1 498)         |
| <b>Other grant providers:</b>                       |     |                     |                 |            |               |                |                |                 |                 |                 |
| Balance unspent at beginning of the year            |     | –                   | –               | –          | –             | –              | –              | –               | 1 939           | 1 939           |
| Conditions met - transferred to revenue             |     | 1 939               | 1 939           | –          | –             | –              | –              | 1 939           | –               | –               |
| <b>Closing Balance</b>                              |     | 1 939               | 1 939           | –          | –             | –              | –              | 1 939           | 1 939           | 1 939           |
| <b>Total capital transfers and grants revenue</b>   |     | <b>30 721</b>       | <b>30 721</b>   | <b>–</b>   | <b>–</b>      | <b>–</b>       | <b>–</b>       | <b>30 721</b>   | <b>40 470</b>   | <b>33 983</b>   |
| <b>Total capital transfers and grants - CTBM</b>    |     | <b>(12 084)</b>     | <b>(12 084)</b> | <b>–</b>   | <b>–</b>      | <b>–</b>       | <b>–</b>       | <b>(12 084)</b> | <b>(12 084)</b> | <b>(16 700)</b> |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>           |     | <b>57 836</b>       | <b>57 936</b>   | <b>–</b>   | <b>–</b>      | <b>9 838</b>   | <b>9 838</b>   | <b>67 774</b>   | <b>57 203</b>   | <b>56 391</b>   |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>            |     | <b>(3 651)</b>      | <b>(3 651)</b>  | <b>–</b>   | <b>–</b>      | <b>(1 447)</b> | <b>(1 447)</b> | <b>(5 098)</b>  | <b>(427)</b>    | <b>2 666</b>    |

## WC022 Witzenberg - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 30/09/2025

| Description  | Ref | Budget Year 2025/26     |                           |                        |                                 |                               |                                  |                           |                           |                               | Budget Year<br>+1 2026/27 | Budget Year<br>+2 2027/28 |
|--|-----|-------------------------|---------------------------|------------------------|---------------------------------|-------------------------------|----------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|---------------------------|
|  |     | Original<br>Budget<br>A | Prior Adjusted<br>6<br>A1 | Accum. Funds<br>7<br>B | Multi-year<br>capital<br>8<br>C | Unfore.<br>Unavoid.<br>9<br>D | Nat. or Prov.<br>Govt<br>10<br>E | Other Adjusts.<br>11<br>F | Total Adjusts.<br>12<br>G | Adjusted<br>Budget<br>13<br>H | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands  |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Cash transfers to other municipalities                   |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Cash transfers to Entities/Other External Mechanisms     |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Cash transfers to other Organs of State                  |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Cash transfers to other Organisations                    |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Operational  | 4   | 2 264                   | 2 257                     | –                      | –                               | –                             | –                                | –                         | –                         | 2 257                         | 2 377                     | 2 496                     |
| Total Cash Transfers To Organisations                    |     | 2 264                   | 2 257                     | –                      | –                               | –                             | –                                | –                         | –                         | 2 257                         | 2 377                     | 2 496                     |
| Cash Transfers to Groups of Individuals                  |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Operational  | 4   | 2 668                   | 2 668                     | –                      | –                               | –                             | –                                | 9 813                     | 9 813                     | 12 481                        | 869                       | 932                       |
| Total Cash Transfers To Groups Of Individuals:           |     | 2 668                   | 2 668                     | –                      | –                               | –                             | –                                | 9 813                     | 9 813                     | 12 481                        | 869                       | 932                       |
| TOTAL CASH TRANSFERS AND GRANTS                          | 5   | 4 931                   | 4 925                     | –                      | –                               | –                             | –                                | 9 813                     | 9 813                     | 14 738                        | 3 246                     | 3 428                     |
| Non-cash transfers to other municipalities               |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Non-cash transfers to Entities/Other External Mechanisms |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Non-cash transfers to other Organs of State              |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Non-cash transfers to other Organisations                |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| Non-cash transfers to Groups of Individuals              |     |                         |                           |                        |                                 |                               |                                  |                           |                           |                               |                           |                           |
| TOTAL TRANSFERS AND GRANTS                               |     | 4 931                   | 4 925                     | –                      | –                               | –                             | –                                | 9 813                     | 9 813                     | 14 738                        | 3 246                     | 3 428                     |

## WC022 Witzenberg - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 30/09/2025

| Summary of remuneration                                  | Ref | Budget Year 2025/26 |                |              |                    |                  |                    |                |                |                 | % change     |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|--------------|
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget |              |
| R thousands  |     | A                   | 5 A1           | 6 B          | 7 C                | 8 D              | 9 E                | 10 F           | 11 G           | 12 H            |              |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                     |                |              |                    |                  |                    |                |                |                 |              |
| Basic Salaries and Wages                                 |     | 10 442              | 10 442         |              |                    | -                |                    | -              | -              | 10 442          | 0,0%         |
| Pension and UIF Contributions                            |     | 1 493               | 1 493          |              |                    | -                |                    | -              | -              | 1 493           | 0,0%         |
| Medical Aid Contributions                                |     | 90                  | 90             |              |                    | -                |                    | -              | -              | 90              | 0,0%         |
| Cellphone Allowance                                      |     | 1 203               | 1 203          |              |                    | -                |                    | -              | -              | 1 203           | 0,0%         |
| <b>Sub Total - Councillors</b>                           |     | <b>13 228</b>       | <b>13 228</b>  |              |                    | -                |                    | -              | -              | <b>13 228</b>   |              |
| <b>% increase</b>  |     |                     | <b>0,0%</b>    |              |                    |                  |                    |                |                |                 | <b>0,0%</b>  |
| <b>Senior Managers of the Municipality</b>               |     |                     |                |              |                    |                  |                    |                |                |                 |              |
| Basic Salaries and Wages                                 |     | 5 525               | 5 525          | -            |                    | -                |                    | -              | -              | 5 525           | 0,0%         |
| Pension and UIF Contributions                            |     | 508                 | 508            | -            |                    | -                |                    | -              | -              | 508             | 0,0%         |
| Medical Aid Contributions                                |     | 12                  | 12             | -            |                    | -                |                    | -              | -              | 12              | 0,0%         |
| Performance Bonus  |     | 1 119               | 1 119          | -            |                    | -                |                    | -              | -              | 1 119           | 0,0%         |
| Motor Vehicle Allowance                                  |     | 1 401               | 1 401          | -            |                    | -                |                    | -              | -              | 1 401           | 0,0%         |
| Cellphone Allowance                                      |     | 399                 | 399            | -            |                    | -                |                    | -              | -              | 399             | 0,0%         |
| Housing Allowances                                       |     | 72                  | 72             | -            |                    | -                |                    | -              | -              | 72              | 0,0%         |
| Other benefits and allowances                            |     | 77                  | 77             | -            |                    | -                |                    | -              | -              | 77              | 0,0%         |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>9 112</b>        | <b>9 112</b>   | -            |                    | -                |                    | -              | -              | <b>9 112</b>    |              |
| <b>% increase</b>  |     |                     | <b>0,0%</b>    |              |                    |                  |                    |                |                |                 | <b>0,0%</b>  |
| <b>Other Municipal Staff</b>                             |     |                     |                |              |                    |                  |                    |                |                |                 |              |
| Basic Salaries and Wages                                 |     | 171 223             | 171 245        | -            |                    | -                |                    | (500)          | (500)          | 170 745         | -0,3%        |
| Pension and UIF Contributions                            |     | 30 291              | 30 295         | -            |                    | -                |                    | (6)            | (6)            | 30 290          | 0,0%         |
| Medical Aid Contributions                                |     | 11 073              | 11 073         | -            |                    | -                |                    | -              | -              | 11 073          | 0,0%         |
| Overtime   |     | 26 503              | 26 503         | -            |                    | -                |                    | -              | -              | 26 503          | 0,0%         |
| Performance Bonus  |     | 15 674              | 15 674         | -            |                    | -                |                    | -              | -              | 15 674          | 0,0%         |
| Motor Vehicle Allowance                                  |     | 8 903               | 8 903          | -            |                    | -                |                    | -              | -              | 8 903           | 0,0%         |
| Cellphone Allowance                                      |     | 1 121               | 1 121          | -            |                    | -                |                    | -              | -              | 1 121           | 0,0%         |
| Housing Allowances                                       |     | 1 329               | 1 329          | -            |                    | -                |                    | -              | -              | 1 329           | 0,0%         |
| Other benefits and allowances                            |     | 14 550              | 14 550         | -            |                    | -                |                    | -              | -              | 14 550          | 0,0%         |
| Payments in lieu of leave                                |     | 4 719               | 4 719          | -            |                    | -                |                    | -              | -              | 4 719           | 0,0%         |
| Long service awards                                      |     | -                   | 0              | -            |                    | -                |                    | -              | -              | 0               | 0,0%         |
| Post-retirement benefit obligations                      |     | 12 224              | 12 224         | -            |                    | -                |                    | -              | -              | 12 224          | 0,0%         |
| Acting and post related allowance                        |     | 2 638               | 2 638          | -            |                    | -                |                    | -              | -              | 2 638           | 0,0%         |
| <b>Sub Total - Other Municipal Staff</b>                 |     | <b>300 248</b>      | <b>300 274</b> | -            |                    | -                |                    | <b>(506)</b>   | <b>(506)</b>   | <b>299 768</b>  |              |
| <b>% increase</b>  |     |                     | <b>0,0%</b>    |              |                    |                  |                    |                |                |                 | <b>0,0%</b>  |
| <b>Total Parent Municipality</b>                         |     | <b>322 589</b>      | <b>322 615</b> | -            |                    | -                |                    | <b>(506)</b>   | <b>(506)</b>   | <b>322 109</b>  | <b>0,0%</b>  |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>           |     | <b>322 589</b>      | <b>322 615</b> | -            |                    | -                |                    | <b>(506)</b>   | <b>(506)</b>   | <b>322 109</b>  |              |
| <b>TOTAL MANAGERS AND STAFF</b>                          |     | <b>309 360</b>      | <b>309 386</b> | -            |                    | -                |                    | <b>(506)</b>   | <b>(506)</b>   | <b>308 881</b>  | <b>-0,2%</b> |



## WC022 Witzenberg - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30/09/2025

| Description                      | Ref | Budget Year 2025/26 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------|-----|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
|                                  |     | July                | August          | Sept.           | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|                                  |     | Adjusted Budget     | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>               |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Revenue by Vote</b>           |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Vote 1 - Financial Services      |     | 57 510              | 8 448           | 8 679           | 8 448           | 8 448           | 9 970           | 8 448           | 8 448           | 8 679           | 11 030          | 9 739           | 15 261          | 163 107                                       | 169 585                | 185 698                |
| Vote 2 - Community Services      |     | 11 790              | 11 790          | 17 779          | 11 790          | 11 790          | 18 264          | 11 790          | 11 790          | 17 779          | 11 790          | 11 790          | 18 264          | 166 410                                       | 157 594                | 164 366                |
| Vote 3 - Corporate Services      |     | 1 536               | 1 536           | 1 536           | 1 536           | 1 536           | 1 536           | 1 536           | 1 536           | 1 536           | 1 536           | 1 536           | 1 536           | 18 428  | 19 349                 | 20 317                 |
| Vote 4 - Technical Services      |     | 65 111              | 60 649          | 66 501          | 47 264          | 47 264          | 48 655          | 42 803          | 51 726          | 62 040          | 60 649          | 56 187          | 53 416          | 662 265                                       | 732 288                | 792 840                |
| Vote 5 - Municipal Manager       |     | 61                  | 61              | 61              | 61              | 61              | 61              | 61              | 61              | 61              | 61              | 61              | 61              | 737   | 774                    | 813                    |
| <b>Total Revenue by Vote</b>     |     | <b>136 008</b>      | <b>82 484</b>   | <b>94 557</b>   | <b>69 099</b>   | <b>69 099</b>   | <b>78 486</b>   | <b>64 638</b>   | <b>73 561</b>   | <b>90 095</b>   | <b>85 066</b>   | <b>79 314</b>   | <b>88 539</b>   | <b>1 010 947</b>                              | <b>1 079 590</b>       | <b>1 164 034</b>       |
| <b>Expenditure by Vote</b>       |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Vote 1 - Financial Services      |     | 4 105               | 4 105           | 4 105           | 4 105           | 4 105           | 4 105           | 4 105           | 4 105           | 4 105           | 4 105           | 4 105           | 4 106           | 49 266  | 52 705                 | 56 100                 |
| Vote 2 - Community Services      |     | 10 064              | 10 063          | 12 883          | 10 064          | 10 064          | 12 932          | 10 063          | 10 064          | 12 882          | 10 064          | 10 064          | 14 394          | 133 600                                       | 125 154                | 132 957                |
| Vote 3 - Corporate Services      |     | 11 130              | 11 130          | 11 180          | 11 130          | 11 130          | 11 180          | 11 130          | 11 130          | 11 180          | 11 130          | 11 130          | 11 330          | 133 910                                       | 142 504                | 151 858                |
| Vote 4 - Technical Services      |     | 67 691              | 28 116          | 75 606          | 47 904          | 47 904          | 47 904          | 43 946          | 51 861          | 55 819          | 59 776          | 51 861          | 107 267         | 685 654                                       | 745 412                | 814 084                |
| Vote 5 - Municipal Manager       |     | 2 030               | 2 030           | 2 030           | 2 030           | 2 030           | 2 030           | 2 030           | 2 030           | 2 030           | 2 030           | 2 030           | 2 030           | 24 361  | 24 996                 | 26 746                 |
| <b>Total Expenditure by Vote</b> |     | <b>95 021</b>       | <b>55 444</b>   | <b>105 805</b>  | <b>75 233</b>   | <b>75 233</b>   | <b>78 151</b>   | <b>71 275</b>   | <b>79 190</b>   | <b>86 016</b>   | <b>87 106</b>   | <b>79 190</b>   | <b>139 127</b>  | <b>1 026 791</b>                              | <b>1 090 772</b>       | <b>1 181 745</b>       |
| <b>Surplus/ (Deficit)</b>        |     | <b>40 987</b>       | <b>27 040</b>   | <b>(11 248)</b> | <b>(6 133)</b>  | <b>(6 133)</b>  | <b>335</b>      | <b>(6 637)</b>  | <b>(5 629)</b>  | <b>4 079</b>    | <b>(2 039)</b>  | <b>123</b>      | <b>(50 588)</b> | <b>(15 844)</b>                               | <b>(11 181)</b>        | <b>(17 711)</b>        |

WC022 Witzenberg - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/09/2025

| Description - Standard classification      | Ref | Budget Year 2025/26 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
|  |     | July                | August          | Sept.           | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|  |     | Adjusted Budget     | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                         |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Revenue - Functional</b>                |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Governance and administration</b>       |     | 57 760              | 8 699           | 8 930           | 8 699           | 8 699           | 10 221          | 8 699           | 8 699           | 8 930           | 11 281          | 9 990           | 15 812          | 166 416                                       | 172 744                | 189 015                |
| Executive and council                      |     | 26                  | 26              | 26              | 26              | 26              | 26              | 26              | 26              | 26              | 26              | 26              | 26              | 308   | 323                    | 339                    |
| Finance and administration                 |     | 57 735              | 8 673           | 8 904           | 8 673           | 8 673           | 10 195          | 8 673           | 8 673           | 8 904           | 11 255          | 9 964           | 15 786          | 166 108                                       | 172 421                | 188 676                |
| <b>Community and public safety</b>         |     | 13 091              | 13 089          | 19 032          | 13 083          | 13 083          | 19 458          | 13 081          | 13 085          | 19 030          | 13 089          | 13 087          | 19 461          | 181 669                                       | 173 187                | 180 719                |
| Community and social services              |     | 10 732              | 10 732          | 14 014          | 10 732          | 10 732          | 14 014          | 10 732          | 10 732          | 14 014          | 10 732          | 10 732          | 14 014          | 141 914                                       | 145 779                | 151 929                |
| Sport and recreation                       |     | 684                 | 684             | 892             | 684             | 684             | 892             | 684             | 684             | 892             | 684             | 684             | 892             | 9 044   | 8 622                  | 9 053                  |
| Public safety                              |     | 1 457               | 1 457           | 1 457           | 1 457           | 1 457           | 1 892           | 1 457           | 1 457           | 1 457           | 1 457           | 1 457           | 1 892           | 18 356  | 18 361                 | 19 279                 |
| Housing                                    |     | 217                 | 215             | 2 669           | 209             | 209             | 2 660           | 207             | 211             | 2 666           | 215             | 213             | 2 662           | 12 355  | 425                    | 458                    |
| <b>Economic and environmental services</b> |     | 328                 | 327             | 374             | 324             | 324             | 420             | 324             | 325             | 373             | 327             | 326             | 421             | 4 194   | 14 611                 | 8 197                  |
| Planning and development                   |     | 188                 | 187             | 233             | 184             | 184             | 279             | 183             | 185             | 232             | 187             | 186             | 280             | 2 507   | 2 333                  | 2 450                  |
| Road transport                             |     | 10                  | 10              | 10              | 10              | 10              | 10              | 10              | 10              | 10              | 10              | 10              | 10              | 122   | 9 772                  | 3 097                  |
| Environmental protection                   |     | 130                 | 130             | 130             | 130             | 130             | 130             | 130             | 130             | 130             | 130             | 130             | 130             | 1 565   | 2 506                  | 2 650                  |
| <b>Trading services</b>                    |     | 65 604              | 61 145          | 66 998          | 47 770          | 47 770          | 49 163          | 43 311          | 52 228          | 62 539          | 61 145          | 56 687          | 53 622          | 667 983                                       | 729 046                | 796 686                |
| Energy sources                             |     | 49 284              | 44 825          | 44 825          | 31 449          | 31 449          | 26 991          | 26 991          | 35 908          | 40 366          | 44 825          | 40 366          | 31 449          | 448 729                                       | 499 440                | 555 846                |
| Water management                           |     | 5 832               | 5 832           | 11 684          | 5 832           | 5 832           | 11 684          | 5 832           | 5 832           | 11 684          | 5 832           | 5 832           | 11 684          | 93 390  | 98 509                 | 103 198                |
| Waste water management                     |     | 6 025               | 6 025           | 6 025           | 6 025           | 6 025           | 6 025           | 6 025           | 6 025           | 6 025           | 6 025           | 6 025           | 6 025           | 72 294  | 74 859                 | 78 602                 |
| Waste management                           |     | 4 464               | 4 464           | 4 464           | 4 464           | 4 464           | 4 464           | 4 464           | 4 464           | 4 464           | 4 464           | 4 464           | 4 464           | 53 571  | 56 239                 | 59 040                 |
| <b>Other</b>                               |     | 12                  | 12              | 12              | 12              | 12              | 12              | 12              | 12              | 12              | 12              | 12              | 12              | 146   | 154                    | 161                    |
| <b>Total Revenue - Functional</b>          |     | 136 796             | 83 273          | 95 345          | 69 888          | 69 888          | 79 275          | 65 426          | 74 350          | 90 884          | 85 855          | 80 102          | 89 328          | 1 020 408                                     | 1 089 742              | 1 174 779              |
| <b>Expenditure - Functional</b>            |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Governance and administration</b>       |     | 13 391              | 13 391          | 13 441          | 13 391          | 13 391          | 13 441          | 13 391          | 13 391          | 13 441          | 13 391          | 13 391          | 13 592          | 161 047                                       | 170 547                | 181 654                |
| Executive and council                      |     | 3 037               | 3 037           | 3 037           | 3 037           | 3 037           | 3 037           | 3 037           | 3 037           | 3 037           | 3 037           | 3 037           | 3 187           | 36 597  | 39 042                 | 41 728                 |
| Finance and administration                 |     | 9 832               | 9 832           | 9 882           | 9 832           | 9 832           | 9 882           | 9 832           | 9 832           | 9 882           | 9 832           | 9 832           | 9 882           | 118 189                                       | 124 774                | 132 692                |
| Internal audit                             |     | 522                 | 522             | 522             | 522             | 522             | 522             | 522             | 522             | 522             | 522             | 522             | 522             | 6 261   | 6 730                  | 7 234                  |
| <b>Community and public safety</b>         |     | 13 422              | 13 422          | 16 240          | 13 422          | 13 422          | 16 240          | 13 422          | 13 422          | 16 240          | 13 422          | 13 422          | 16 540          | 172 637                                       | 166 932                | 178 062                |
| Community and social services              |     | 2 970               | 2 970           | 2 970           | 2 970           | 2 970           | 2 970           | 2 970           | 2 970           | 2 970           | 2 970           | 2 970           | 2 970           | 35 641  | 34 395                 | 36 487                 |
| Sport and recreation                       |     | 4 152               | 4 152           | 4 402           | 4 152           | 4 152           | 4 402           | 4 152           | 4 152           | 4 402           | 4 152           | 4 152           | 4 701           | 51 118  | 53 676                 | 57 233                 |
| Public safety                              |     | 5 562               | 5 562           | 5 562           | 5 562           | 5 562           | 5 562           | 5 562           | 5 562           | 5 562           | 5 562           | 5 562           | 5 562           | 66 745  | 71 365                 | 76 308                 |
| Housing                                    |     | 738                 | 738             | 3 307           | 738             | 738             | 3 307           | 738             | 738             | 3 307           | 738             | 738             | 3 307           | 19 134  | 7 495                  | 8 033                  |
| <b>Economic and environmental services</b> |     | 3 805               | 3 805           | 3 805           | 3 805           | 3 805           | 3 855           | 3 805           | 3 805           | 3 805           | 3 805           | 3 805           | 5 015           | 46 916  | 48 733                 | 51 621                 |
| Planning and development                   |     | 1 650               | 1 650           | 1 650           | 1 650           | 1 650           | 1 700           | 1 650           | 1 650           | 1 650           | 1 650           | 1 650           | 1 701           | 19 905  | 19 173                 | 20 560                 |
| Road transport                             |     | 1 774               | 1 774           | 1 774           | 1 774           | 1 774           | 1 774           | 1 774           | 1 774           | 1 774           | 1 774           | 1 774           | 1 774           | 21 288  | 22 365                 | 23 814                 |
| Environmental protection                   |     | 380                 | 380             | 380             | 380             | 380             | 380             | 380             | 380             | 380             | 380             | 380             | 1 541           | 5 723   | 7 195                  | 7 247                  |
| <b>Trading services</b>                    |     | 64 318              | 24 741          | 72 233          | 44 530          | 44 530          | 44 530          | 40 572          | 48 487          | 52 445          | 56 403          | 48 487          | 103 894         | 645 170                                       | 703 431                | 769 223                |
| Energy sources                             |     | 47 412              | 7 835           | 55 327          | 27 624          | 27 624          | 27 624          | 23 666          | 31 581          | 35 539          | 39 496          | 31 581          | 86 988          | 442 297                                       | 487 491                | 540 238                |
| Water management                           |     | 5 052               | 5 052           | 5 052           | 5 052           | 5 052           | 5 052           | 5 052           | 5 052           | 5 052           | 5 052           | 5 052           | 5 052           | 60 621  | 64 984                 | 68 644                 |
| Waste water management                     |     | 4 632               | 4 632           | 4 632           | 4 632           | 4 632           | 4 632           | 4 632           | 4 632           | 4 632           | 4 632           | 4 632           | 4 632           | 55 579  | 59 242                 | 63 258                 |
| Waste management                           |     | 7 223               | 7 223           | 7 223           | 7 223           | 7 223           | 7 223           | 7 223           | 7 223           | 7 223           | 7 223           | 7 223           | 7 223           | 86 673  | 91 714                 | 97 083                 |
| <b>Other</b>                               |     | 90                  | 90              | 90              | 90              | 90              | 90              | 90              | 90              | 90              | 90              | 90              | 90              | 1 076   | 1 130                  | 1 186                  |
| <b>Total Expenditure - Functional</b>      |     | 95 026              | 55 449          | 105 809         | 75 237          | 75 237          | 78 156          | 71 280          | 79 195          | 86 021          | 87 110          | 79 195          | 139 131         | 1 026 846                                     | 1 090 772              | 1 181 745              |
| <b>Surplus/ (Deficit) 1.</b>               |     | 41 771              | 27 824          | (10 464)        | (5 349)         | (5 349)         | 1 119           | (5 853)         | (4 845)         | 4 862           | (1 255)         | 907             | (49 804)        | (6 438)                                       | (1 030)                | (6 966)                |

## WC022 Witzenberg - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 30/09/2025

| Description   | Ref | Budget Year 2025/26 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|-----|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
|   |     | July                | August          | Sept.           | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|   |     | Adjusted Budget     | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| R thousands   |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Revenue By Source   |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Exchange Revenue  |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Service charges - Electricity                             |     | 48 786              | 44 325          | 44 325          | 30 943          | 30 943          | 26 483          | 26 483          | 35 404          | 39 865          | 44 325          | 39 865          | 30 943          | 442 689                                       | 492 693                | 548 344                |
| Service charges - Water                                   |     | 4 450               | 4 450           | 4 450           | 4 450           | 4 450           | 4 450           | 4 450           | 4 450           | 4 450           | 4 450           | 4 450           | 4 450           | 53 401  | 56 207                 | 59 152                 |
| Service charges - Waste Water Management                  |     | 4 549               | 4 549           | 4 549           | 4 549           | 4 549           | 4 549           | 4 549           | 4 549           | 4 549           | 4 549           | 4 549           | 4 549           | 54 590  | 56 152                 | 58 836                 |
| Service charges - Waste Management                        |     | 3 023               | 3 023           | 3 023           | 3 023           | 3 023           | 3 023           | 3 023           | 3 023           | 3 023           | 3 023           | 3 023           | 3 023           | 36 276  | 37 996                 | 39 797                 |
| Sale of Goods and Rendering of Services                   |     | 484                 | 484             | 484             | 484             | 484             | 484             | 484             | 484             | 484             | 484             | 484             | 484             | 5 813   | 6 103                  | 6 409                  |
| Agency services   |     | 410                 | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 410             | 4 918   | 5 164                  | 5 423                  |
| Interest  |     | 1                   | 1               | 1               | 1               | 1               | 1               | 1               | 1               | 1               | 1               | 1               | 1               | 11  | 12                     | 13                     |
| Interest earned from Receivables                          |     | 2 061               | 2 061           | 2 061           | 2 061           | 2 061           | 2 061           | 2 061           | 2 061           | 2 061           | 2 061           | 2 061           | 2 061           | 24 727  | 25 963                 | 27 261                 |
| Interest earned from Current and Non Current Assets       |     | 1 964               | 1 964           | 1 964           | 1 964           | 1 964           | 1 964           | 1 964           | 1 964           | 1 964           | 1 964           | 1 964           | 1 964           | 23 567  | 24 745                 | 25 982                 |
| Rent on Land  |     | 2                   | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 29  | 30                     | 31                     |
| Rental from Fixed Assets                                  |     | 526                 | 526             | 526             | 526             | 526             | 526             | 526             | 526             | 526             | 526             | 526             | 526             | 6 316   | 6 632                  | 6 963                  |
| Special rating areas                                      |     | -                   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1 852           | 1 852   | 1 944                  | 2 042                  |
| Operational Revenue                                       |     | 157                 | 156             | 156             | 153             | 153             | 152             | 152             | 154             | 155             | 156             | 155             | 153             | 1 852   | 1 944                  | 2 042                  |
| Non-Exchange Revenue                                      |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Property rates  |     | 54 782              | 5 721           | 4 430           | 5 721           | 5 721           | 5 721           | 5 721           | 5 721           | 4 430           | 8 303           | 7 012           | 7 012           | 120 291                                       | 130 091                | 140 685                |
| Surcharges and Taxes                                      |     | 45                  | 45              | 1 360           | 45              | 45              | 1 360           | 45              | 45              | 1 360           | 45              | 45              | 1 882           | 6 321   | 5 468                  | 5 281                  |
| Fines, penalties and forfeits                             |     | 985                 | 985             | 985             | 985             | 985             | 985             | 985             | 985             | 985             | 985             | 985             | 985             | 11 816  | 12 407                 | 13 028                 |
| Licences or permits                                       |     | 214                 | 214             | 214             | 214             | 214             | 214             | 214             | 214             | 214             | 214             | 214             | 214             | 2 566   | 2 694                  | 2 829                  |
| Transfer and subsidies - Operational                      |     | 13 774              | 13 774          | 19 231          | 13 774          | 13 774          | 19 281          | 13 774          | 13 774          | 19 231          | 13 774          | 13 774          | 22 759          | 190 696                                       | 182 904                | 195 443                |
| Interest  |     | 312                 | 312             | 312             | 312             | 312             | 312             | 312             | 312             | 312             | 312             | 312             | 312             | 3 744   | 3 932                  | 4 128                  |
| Operational Revenue                                       |     | 271                 | 271             | 271             | 271             | 271             | 271             | 271             | 271             | 271             | 271             | 271             | 271             | 3 250   | 3 412                  | 3 583                  |
| Total Revenue   |     | 136 796             | 83 273          | 88 754          | 69 888          | 69 888          | 72 249          | 65 426          | 74 350          | 84 292          | 85 855          | 80 102          | 83 853          | 994 726                                       | 1 056 495              | 1 147 271              |
| Expenditure By Type                                       |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Employee related costs                                    |     | 25 681              | 25 681          | 25 681          | 25 681          | 25 681          | 25 681          | 25 681          | 25 681          | 25 681          | 25 681          | 25 681          | 26 391          | 308 881                                       | 328 514                | 353 139                |
| Remuneration of councillors                               |     | 1 102               | 1 102           | 1 102           | 1 102           | 1 102           | 1 102           | 1 102           | 1 102           | 1 102           | 1 102           | 1 102           | 1 102           | 13 228  | 14 160                 | 15 145                 |
| Bulk purchases - electricity                              |     | 43 574              | 3 998           | 51 489          | 23 786          | 23 786          | 23 786          | 19 828          | 27 744          | 31 701          | 35 659          | 27 744          | 83 151          | 396 245                                       | 441 118                | 491 072                |
| Inventory consumed  |     | 2 148               | 2 148           | 2 148           | 2 148           | 2 148           | 2 148           | 2 148           | 2 148           | 2 148           | 2 148           | 2 148           | 4 370           | 28 000  | 28 529                 | 29 525                 |
| Debt impairment   |     | -                   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 76 891          | 76 891  | 81 490                 | 86 399                 |
| Depreciation and amortisation                             |     | 2 841               | 2 841           | 2 841           | 2 841           | 2 841           | 2 841           | 2 841           | 2 841           | 2 841           | 2 841           | 2 841           | 2 841           | 34 090  | 35 794                 | 37 584                 |
| Interest  |     | 900                 | 900             | 900             | 900             | 900             | 900             | 900             | 900             | 900             | 900             | 900             | 847             | 10 742  | 11 279                 | 11 843                 |
| Contracted services                                       |     | 6 290               | 6 290           | 6 655           | 6 290           | 6 290           | 6 705           | 6 290           | 6 290           | 6 655           | 6 290           | 6 290           | 7 155           | 77 492  | 74 756                 | 77 629                 |
| Transfers and subsidies                                   |     | 410                 | 410             | 2 864           | 410             | 410             | 2 864           | 410             | 410             | 2 864           | 410             | 410             | 2 864           | 14 738  | 3 246                  | 3 428                  |
| Irrecoverable debts written off                           |     | -                   | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 0               | 0   | 0                      | 0                      |
| Operational costs   |     | 5 672               | 5 672           | 5 722           | 5 672           | 5 672           | 5 722           | 5 672           | 5 672           | 5 722           | 5 672           | 5 672           | 6 025           | 68 562  | 71 885                 | 75 980                 |
| Other Losses  |     | 6 408               | 6 408           | 6 408           | 6 408           | 6 408           | 6 408           | 6 408           | 6 408           | 6 408           | 6 408           | 6 408           | (70 483)        | -   | -                      | -                      |
| Total Expenditure   |     | 95 026              | 55 449          | 105 809         | 75 237          | 75 237          | 78 156          | 71 280          | 79 195          | 86 021          | 87 110          | 79 195          | 141 153         | 1 028 868                                     | 1 090 772              | 1 181 745              |
| Surplus/(Deficit)   |     | 41 771              | 27 824          | (17 055)        | (5 349)         | (5 349)         | (5 907)         | (5 853)         | (4 845)         | (1 729)         | (1 255)         | 907             | (57 300)        | (34 143)                                      | (34 276)               | (34 474)               |
| Transfers and subsidies - capital (monetary allocations)  |     | -                   | -               | (6 591)         | -               | -               | (7 026)         | -               | -               | (6 591)         | -               | -               | 47 743          | 27 535  | 35 191                 | 29 550                 |
| Surplus/(Deficit) after capital transfers & contributions |     | 41 771              | 27 824          | (23 647)        | (5 349)         | (5 349)         | (12 933)        | (5 853)         | (4 845)         | (8 320)         | (1 255)         | 907             | (9 557)         | (6 608)                                       | 915                    | (4 924)                |
| Surplus/(Deficit) after income tax                        |     | 41 771              | 27 824          | (23 647)        | (5 349)         | (5 349)         | (12 933)        | (5 853)         | (4 845)         | (8 320)         | (1 255)         | 907             | (9 557)         | (6 608)                                       | 915                    | (4 924)                |
| Surplus/(Deficit) attributable to municipality            |     | 41 771              | 27 824          | (23 647)        | (5 349)         | (5 349)         | (12 933)        | (5 853)         | (4 845)         | (8 320)         | (1 255)         | 907             | (9 557)         | (6 608)                                       | 915                    | (4 924)                |
| Surplus/(Deficit) after capital transfers & contributions |     | 41 771              | 27 824          | (23 647)        | (5 349)         | (5 349)         | (12 933)        | (5 853)         | (4 845)         | (8 320)         | (1 255)         | 907             | (9 557)         | (6 608)                                       | 915                    | (4 924)                |

WC022 Witzenberg - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 30/09/2025

| Monthly cash flows                                 | Ref | Budget Year 2025/26 |                |               |                |                |               |                |                |               |                |                |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|----------------|---|------------------------|------------------------|
|  |     | July                | August         | Sept.         | October        | November       | December      | January        | February       | March         | April          | May            | June           | Budget Year 2025/26                           | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|  |     | Adjusted            | Adjusted       | Adjusted      | Adjusted       | Adjusted       | Adjusted      | Adjusted       | Adjusted       | Adjusted      | Adjusted       | Adjusted       | Adjusted       | Adjusted                                      | Adjusted               | Adjusted               |
| <b>R thousands</b>                                 |     |                     |                |               |                |                |               |                |                |               |                |                |                |   |                        |                        |
| <b>Cash Receipts By Source</b>                     | 1   |                     |                |               |                |                |               |                |                |               |                |                |                |   |                        |                        |
| Property rates                                     |     | 9 523               | 9 523          | 9 523         | 9 523          | 9 523          | 9 523         | 9 523          | 9 523          | 9 523         | 9 523          | 9 523          | 9 523          | 114 277                                       | 123 586                | 133 651                |
| Service charges - electricity revenue              |     | 41 578              | 41 578         | 41 578        | 41 578         | 41 578         | 41 578        | 41 578         | 41 578         | 41 578        | 41 578         | 41 578         | 41 578         | 498 938                                       | 555 293                | 618 014                |
| Service charges - water revenue                    |     | 1 878               | 1 878          | 1 878         | 1 878          | 1 878          | 1 878         | 1 878          | 1 878          | 1 878         | 1 878          | 1 878          | 1 878          | 22 539  | 28 880                 | 32 307                 |
| Service charges - sanitation revenue               |     | 3 834               | 3 834          | 11 622        | 3 834          | 3 834          | 11 622        | 3 834          | 3 834          | 11 622        | 3 834          | 3 834          | 11 622         | 77 164  | 48 230                 | 50 552                 |
| Service charges - refuse                           |     | 2 086               | 2 086          | 2 086         | 2 086          | 2 086          | 2 086         | 2 086          | 2 086          | 2 086         | 2 086          | 2 086          | 2 086          | 25 030  | 26 217                 | 27 460                 |
| Rental of facilities and equipment                 |     | 0                   | 0              | 0             | 0              | 0              | 0             | 0              | 0              | 0             | 0              | 0              | 0              | 6   | 6                      | 6                      |
| Interest earned - external investments             |     | 1 964               | 1 964          | 1 964         | 1 964          | 1 964          | 1 964         | 1 964          | 1 964          | 1 964         | 1 964          | 1 964          | 1 964          | 23 567  | 24 745                 | 652                    |
| Interest earned - outstanding debtors              |     | 2 374               | 2 374          | 2 374         | 2 374          | 2 374          | 2 374         | 2 374          | 2 374          | 2 374         | 2 374          | 2 374          | 2 374          | 28 482  | 29 906                 | 31 402                 |
| Fines, penalties and forfeits                      |     | 332                 | 332            | 332           | 332            | 332            | 332           | 332            | 332            | 332           | 332            | 332            | 332            | 3 984   | 4 183                  | 4 392                  |
| Licences and permits                               |     | 224                 | 224            | 224           | 224            | 224            | 224           | 224            | 224            | 224           | 224            | 224            | 224            | 2 685   | 2 820                  | 2 961                  |
| Agency services                                    |     | 400                 | 400            | 400           | 400            | 400            | 400           | 400            | 400            | 400           | 400            | 400            | 400            | 4 799   | 5 039                  | 5 291                  |
| Transfer receipts - operational                    |     | 14 433              | 14 433         | 14 504        | 14 433         | 14 433         | 20 146        | 14 433         | 14 433         | 14 504        | 14 433         | 14 433         | 22 519         | 187 141                                       | 179 869                | 188 582                |
| Other revenue                                      |     | 1 572               | 1 572          | 1 572         | 1 572          | 1 572          | 1 572         | 1 572          | 1 572          | 1 572         | 1 572          | 1 572          | 9 572          | 26 861  | 19 804                 | 20 794                 |
| <b>Cash Receipts by Source</b>                     |     | <b>80 199</b>       | <b>80 199</b>  | <b>88 057</b> | <b>80 199</b>  | <b>80 199</b>  | <b>93 699</b> | <b>80 199</b>  | <b>80 199</b>  | <b>88 057</b> | <b>80 199</b>  | <b>80 199</b>  | <b>104 071</b> | <b>1 015 472</b>                              | <b>1 048 579</b>       | <b>1 116 062</b>       |
| <b>Other Cash Flows by Source</b>                  |     |                     |                |               |                |                |               |                |                |               |                |                |                |   |                        |                        |
| Transfers receipts - capital                       |     | -                   | -              | 819           | -              | -              | 1 298         | -              | -              | 819           | -              | -              | 32 253         | 35 189  | 40 470                 | 38 599                 |
| <b>Total Cash Receipts by Source</b>               |     | <b>80 199</b>       | <b>80 199</b>  | <b>88 876</b> | <b>80 199</b>  | <b>80 199</b>  | <b>94 997</b> | <b>80 199</b>  | <b>80 199</b>  | <b>88 876</b> | <b>80 199</b>  | <b>80 199</b>  | <b>136 324</b> | <b>1 050 661</b>                              | <b>1 089 049</b>       | <b>1 154 661</b>       |
| <b>Cash Payments by Type</b>                       |     |                     |                |               |                |                |               |                |                |               |                |                |                |   |                        |                        |
| Employee related costs                             |     | 23 331              | 23 331         | 23 331        | 23 331         | 23 331         | 23 331        | 23 331         | 23 331         | 23 331        | 23 331         | 23 331         | 23 331         | 279 975                                       | 297 037                | 319 329                |
| Remuneration of councillors                        |     | 1 102               | 1 102          | 1 102         | 1 102          | 1 102          | 1 102         | 1 102          | 1 102          | 1 102         | 1 102          | 1 102          | 1 102          | 13 228  | 14 160                 | 15 145                 |
| Bulk purchases - Electricity                       |     | 38 414              | 38 414         | 38 414        | 38 414         | 38 414         | 38 414        | 38 414         | 38 414         | 38 414        | 38 414         | 38 414         | 38 414         | 460 969                                       | 513 171                | 571 286                |
| Acquisitions - water & other inventory             |     | 2 000               | 2 000          | 2 000         | 2 000          | 2 000          | 2 000         | 2 000          | 2 000          | 2 000         | 2 000          | 2 000          | 2 000          | 24 000  | 25 200                 | 26 460                 |
| Contracted services                                |     | 7 283               | 7 283          | 7 283         | 7 283          | 7 283          | 7 283         | 7 283          | 7 283          | 7 283         | 7 283          | 7 283          | 7 283          | 87 400  | 86 006                 | 89 318                 |
| Other expenditure                                  |     | 6 363               | 6 363          | 6 363         | 6 363          | 6 363          | 6 363         | 6 363          | 6 363          | 6 363         | 6 363          | 6 363          | 6 363          | 76 356  | 77 820                 | 81 929                 |
| <b>Cash Payments by Type</b>                       |     | <b>78 494</b>       | <b>78 494</b>  | <b>78 494</b> | <b>78 494</b>  | <b>78 494</b>  | <b>78 494</b> | <b>78 494</b>  | <b>78 494</b>  | <b>78 494</b> | <b>78 494</b>  | <b>78 494</b>  | <b>78 494</b>  | <b>941 929</b>                                | <b>1 013 395</b>       | <b>1 103 466</b>       |
| <b>Other Cash Flows/Payments by Type</b>           |     |                     |                |               |                |                |               |                |                |               |                |                |                |   |                        |                        |
| Capital assets                                     |     | 7 097               | 7 097          | 7 097         | 7 097          | 7 097          | 7 097         | 7 097          | 7 097          | 7 097         | 7 097          | 7 097          | 7 097          | 85 161  | 56 891                 | 49 950                 |
| Repayment of borrowing                             |     | -                   | -              | -             | -              | -              | 3 184         | -              | -              | -             | -              | -              | 3 184          | 6 369   | 6 369                  | 6 369                  |
| <b>Total Cash Payments by Type</b>                 |     | <b>85 591</b>       | <b>85 591</b>  | <b>85 591</b> | <b>85 591</b>  | <b>85 591</b>  | <b>88 775</b> | <b>85 591</b>  | <b>85 591</b>  | <b>85 591</b> | <b>85 591</b>  | <b>85 591</b>  | <b>88 775</b>  | <b>1 033 458</b>                              | <b>1 076 655</b>       | <b>1 159 786</b>       |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>        |     | <b>(5 392)</b>      | <b>(5 392)</b> | <b>3 285</b>  | <b>(5 392)</b> | <b>(5 392)</b> | <b>6 222</b>  | <b>(5 392)</b> | <b>(5 392)</b> | <b>3 285</b>  | <b>(5 392)</b> | <b>(5 392)</b> | <b>47 549</b>  | <b>17 203</b>                                 | <b>12 394</b>          | <b>(5 125)</b>         |
| Cash/cash equivalents at the month/year beginning: |     | 209 837             | 204 445        | 199 052       | 202 337        | 196 945        | 191 553       | 197 775        | 192 382        | 186 990       | 190 275        | 184 883        | 179 491        | 209 837                                       | 227 040                | 239 434                |
| Cash/cash equivalents at the month/year end:       |     | 204 445             | 199 052        | 202 337       | 196 945        | 191 553        | 197 775       | 192 382        | 186 990        | 190 275       | 184 883        | 179 491        | 227 040        | 227 040                                       | 239 434                | 234 309                |

## WC022 Witzenberg - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 30/09/2025

| Description - Municipal Vote                     | Ref | Budget Year 2025/26 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
|  |     | July                | August          | Sept.           | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|  |     | Adjusted Budget     | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| R thousands                                      |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Multi-year expenditure appropriation</b>      | 1   |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Vote 2 - Community Services                      |     | 29                  | 29              | 375             | 29              | 29              | 346             | 29              | 29              | 204             | 29              | 29              | 5 517           | 6 676   | –                      | 8 736                  |
| Vote 4 - Technical Services                      |     | –                   | 1 000           | 4 549           | –               | –               | 4 549           | –               | –               | 4 549           | –               | –               | 4 549           | 19 197  | 35 631                 | 23 673                 |
| <b>Capital Multi-year expenditure sub-total</b>  | 3   | 29                  | 1 029           | 4 924           | 29              | 29              | 4 895           | 29              | 29              | 4 753           | 29              | 29              | 10 066          | 25 872  | 35 631                 | 32 409                 |
| <b>Single-year expenditure appropriation</b>     |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Vote 1 - Financial Services                      |     | –                   | –               | 13              | –               | –               | 13              | –               | –               | 13              | –               | –               | 13              | 50  | 50                     | 50                     |
| Vote 2 - Community Services                      |     | 74                  | 74              | 2 038           | 74              | 74              | 2 118           | 74              | 74              | 2 038           | 74              | 74              | 2 148           | 8 938   | 1 030                  | 2 450                  |
| Vote 3 - Corporate Services                      |     | 89                  | 89              | 214             | 89              | 89              | 214             | 89              | 89              | 214             | 89              | 89              | 514             | 1 870   | 635                    | 50                     |
| Vote 4 - Technical Services                      |     | 771                 | 771             | 3 360           | 771             | 771             | 15 140          | 771             | 771             | 3 360           | 771             | 771             | 15 342          | 43 366  | 12 753                 | 6 329                  |
| Vote 5 - Municipal Manager                       |     | 5                   | 5               | 5               | 5               | 5               | 5               | 5               | 5               | 5               | 5               | 5               | 5               | 64  | 50                     | 50                     |
| <b>Capital single-year expenditure sub-total</b> | 3   | 939                 | 939             | 5 630           | 939             | 939             | 17 490          | 939             | 939             | 5 630           | 939             | 939             | 18 022          | 54 288  | 14 518                 | 8 929                  |
| <b>Total Capital Expenditure</b>                 | 2   | 969                 | 1 969           | 10 555          | 969             | 969             | 22 385          | 969             | 969             | 10 384          | 969             | 969             | 28 088          | 80 161  | 50 149                 | 41 338                 |

WC022 Witzenberg - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 30/09/2025

| Description                            | Ref | Budget Year 2025/26 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
|  |     | July                | August          | Sept.           | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|  |     | Adjusted Budget     | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| R thousands                            |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Capital Expenditure - Functional       |     |                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Governance and administration          |     | 375                 | 375             | 512             | 375             | 375             | 512             | 375             | 375             | 512             | 375             | 375             | 1 014           | 5 549   | 2 885                  | 250                    |
| Executive and council                  |     | 20                  | 20              | 158             | 20              | 20              | 158             | 20              | 20              | 158             | 20              | 20              | 158             | 796   | 250                    | 250                    |
| Finance and administration             |     | 354                 | 354             | 354             | 354             | 354             | 354             | 354             | 354             | 354             | 354             | 354             | 856             | 4 753   | 2 635                  | —                      |
| Community and public safety            |     | 124                 | 124             | 2 333           | 124             | 124             | 2 354           | 124             | 124             | 2 162           | 124             | 124             | 7 525           | 15 369  | 980                    | 11 136                 |
| Community and social services          |     | —                   | —               | 1 604           | —               | —               | 1 654           | —               | —               | 1 604           | —               | —               | 1 654           | 6 517   | 520                    | 10 836                 |
| Sport and recreation                   |     | 87                  | 87              | 520             | 87              | 87              | 662             | 87              | 87              | 520             | 87              | 87              | 4 963           | 7 361   | 460                    | 300                    |
| Public safety                          |     | 38                  | 38              | 209             | 38              | 38              | 38              | 38              | 38              | 38              | 38              | 38              | 907             | 1 491   | —                      | —                      |
| Economic and environmental services    |     | 4                   | 4               | 4 030           | 4               | 4               | 7 539           | 4               | 4               | 4 030           | 4               | 4               | 7 569           | 23 202  | 33 082                 | 27 771                 |
| Planning and development               |     | —                   | —               | 46              | —               | —               | 76              | —               | —               | 46              | —               | —               | 106             | 275   | —                      | —                      |
| Road transport                         |     | 4                   | 4               | 3 929           | 4               | 4               | 7 407           | 4               | 4               | 3 929           | 4               | 4               | 7 407           | 22 707  | 33 082                 | 27 771                 |
| Environmental protection               |     | —                   | —               | 55              | —               | —               | 55              | —               | —               | 55              | —               | —               | 55              | 220   | —                      | —                      |
| Trading services                       |     | 465                 | 1 465           | 4 929           | 465             | 465             | 13 230          | 465             | 465             | 4 929           | 465             | 465             | 13 230          | 41 041  | 19 944                 | 10 792                 |
| Energy sources                         |     | —                   | —               | 2 392           | —               | —               | 10 543          | —               | —               | 2 392           | —               | —               | 10 543          | 25 871  | 6 018                  | 10 057                 |
| Water management                       |     | 382                 | 682             | 2 029           | 382             | 382             | 2 029           | 382             | 382             | 2 029           | 382             | 382             | 2 029           | 11 470  | 12 991                 | —                      |
| Waste water management                 |     | 83                  | 783             | 258             | 83              | 83              | 408             | 83              | 83              | 258             | 83              | 83              | 408             | 2 700   | 500                    | 500                    |
| Waste management                       |     | —                   | —               | 250             | —               | —               | 250             | —               | —               | 250             | —               | —               | 250             | 1 000   | 435                    | 236                    |
| Other                                  |     | —                   | —               | —               | —               | —               | —               | —               | —               | —               | —               | —               | —               | —   | —                      | —                      |
| Total Capital Expenditure - Functional |     | 969                 | 1 969           | 11 805          | 969             | 969             | 23 635          | 969             | 969             | 11 634          | 969             | 969             | 29 338          | 85 161  | 56 891                 | 49 950                 |

WC022 Witzenberg - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 30/09/2025

| Description   | Ref | Budget Year 2025/26 |                |              |                    |                  |                    |              |              |                 | Budget Year +1  | Budget Year +2  |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|--------------|--------------|-----------------|-----------------|-----------------|
|   |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
|   |     | A                   | 7 A1           | 8 B          | 9 C                | 10 D             | 11 E               | 12 F         | 13 G         | 14 H            |                 |                 |
| <b>R thousands</b>  |     |                     |                |              |                    |                  |                    |              |              |                 |                 |                 |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |     |                     |                |              |                    |                  |                    |              |              |                 |                 |                 |
| <b>Infrastructure</b>   |     | 11 863              | 13 048         | –            | –                  | –                | –                  | (1 711)      | (1 711)      | 11 337          | 21 005          | 11 738          |
| Roads Infrastructure  |     | 4 750               | 4 750          | –            | –                  | –                | –                  | –            | –            | 4 750           | 8 696           | 11 196          |
| Road Structures   |     | 4 750               | 4 750          | –            | –                  | –                | –                  | –            | –            | 4 750           | 8 696           | 11 196          |
| Electrical Infrastructure   |     | –                   | –              | –            | –                  | –                | –                  | –            | –            | –               | 518             | 543             |
| MV Networks   |     | –                   | –              | –            | –                  | –                | –                  | –            | –            | –               | 518             | 543             |
| Water Supply Infrastructure                                       |     | 6 613               | 7 098          | –            | –                  | –                | –                  | (1 711)      | (1 711)      | 5 387           | 11 791          | –               |
| Reservoirs  |     | 5 189               | 5 189          | –            | –                  | –                | –                  | (1 711)      | (1 711)      | 3 478           | 11 791          | –               |
| Bulk Mains  |     | 1 424               | 1 909          | –            | –                  | –                | –                  | (0)          | (0)          | 1 908           | –               | –               |
| Sanitation Infrastructure   |     | 500                 | 1 200          | –            | –                  | –                | –                  | –            | –            | 1 200           | –               | –               |
| Reticulation  |     | –                   | 700            | –            | –                  | –                | –                  | –            | –            | 700             | –               | –               |
| Toilet Facilities   |     | 500                 | 500            | –            | –                  | –                | –                  | –            | –            | 500             | –               | –               |
| <b>Community Assets</b>   |     | 12 250              | 12 354         | –            | –                  | –                | –                  | (5 448)      | (5 448)      | 6 906           | –               | 8 736           |
| Community Facilities  |     | 12 050              | 12 154         | –            | –                  | –                | –                  | (5 448)      | (5 448)      | 6 706           | –               | 8 736           |
| Libraries   |     | 11 665              | 11 665         | –            | –                  | –                | –                  | (5 448)      | (5 448)      | 6 217           | –               | –               |
| Cemeteries/Crematoria   |     | –                   | –              | –            | –                  | –                | –                  | –            | –            | –               | –               | 8 736           |
| Parks   |     | 200                 | 304            | –            | –                  | –                | –                  | –            | –            | 304             | –               | –               |
| Markets   |     | 185                 | 185            | –            | –                  | –                | –                  | –            | –            | 185             | –               | –               |
| Sport and Recreation Facilities                                   |     | 200                 | 200            | –            | –                  | –                | –                  | –            | –            | 200             | –               | –               |
| Outdoor Facilities  |     | 200                 | 200            | –            | –                  | –                | –                  | –            | –            | 200             | –               | –               |
| <b>Computer Equipment</b>   |     | 330                 | 590            | –            | –                  | –                | –                  | –            | –            | 590             | 335             | –               |
| Computer Equipment  |     | 330                 | 590            | –            | –                  | –                | –                  | –            | –            | 590             | 335             | –               |
| <b>Furniture and Office Equipment</b>                             |     | 1 064               | 1 096          | –            | –                  | –                | –                  | –            | –            | 1 096           | 500             | 250             |
| Furniture and Office Equipment                                    |     | 1 064               | 1 096          | –            | –                  | –                | –                  | –            | –            | 1 096           | 500             | 250             |
| <b>Machinery and Equipment</b>                                    |     | 3 230               | 3 230          | –            | –                  | –                | –                  | –            | –            | 3 230           | 1 145           | 736             |
| Machinery and Equipment   |     | 3 230               | 3 230          | –            | –                  | –                | –                  | –            | –            | 3 230           | 1 145           | 736             |
| <b>Transport Assets</b>   |     | 1 600               | 3 561          | –            | –                  | –                | –                  | 202          | 202          | 3 763           | 2 000           | –               |
| Transport Assets  |     | 1 600               | 3 561          | –            | –                  | –                | –                  | 202          | 202          | 3 763           | 2 000           | –               |
| <b>Total Capital Expenditure on new assets to be adjusted</b>     | 1   | 30 336              | 33 877         | –            | –                  | –                | –                  | (6 957)      | (6 957)      | 26 921          | 24 985          | 21 461          |

WC022 Witzenberg - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/09/2025

| Description   | Ref | Budget Year 2025/26 |                |              |                    |                  |                    |                |                |                 | Budget Year +1  | Budget Year +2  |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
|   |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands   |     | A                   | 7 A1           | 8 B          | 9 C                | 10 D             | 11 E               | 12 F           | 13 G           | 14 H            |                 |                 |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| <b>Infrastructure</b>   |     | 9 300               | 9 300          | –            | –                  | –                | –                  | 6 957          | 6 957          | 16 257          | 10 300          | 6 300           |
| Roads Infrastructure  |     | 6 000               | 6 000          | –            | –                  | –                | –                  | 6 957          | 6 957          | 12 957          | 8 000           | 5 000           |
| Roads   |     | 6 000               | 6 000          | –            | –                  | –                | –                  | 6 957          | 6 957          | 12 957          | 8 000           | 5 000           |
| Electrical Infrastructure   |     | 1 000               | 1 000          | –            | –                  | –                | –                  | –              | –              | 1 000           | 1 000           | 1 000           |
| MV Networks   |     | 1 000               | 1 000          | –            | –                  | –                | –                  | –              | –              | 1 000           | 1 000           | 1 000           |
| Water Supply Infrastructure   |     | 1 000               | 1 000          | –            | –                  | –                | –                  | –              | –              | 1 000           | 1 000           | –               |
| Distribution  |     | 1 000               | 1 000          | –            | –                  | –                | –                  | –              | –              | 1 000           | 1 000           | –               |
| Sanitation Infrastructure   |     | 1 300               | 1 300          | –            | –                  | –                | –                  | –              | –              | 1 300           | 300             | 300             |
| Reticulation  |     | 1 100               | 1 100          | –            | –                  | –                | –                  | –              | –              | 1 100           | 100             | 100             |
| Waste Water Treatment Works   |     | 200                 | 200            | –            | –                  | –                | –                  | –              | –              | 200             | 200             | 200             |
| <b>Community Assets</b>   |     | –                   | –              | –            | –                  | –                | –                  | –              | –              | –               | 520             | –               |
| Community Facilities  |     | –                   | –              | –            | –                  | –                | –                  | –              | –              | –               | 520             | –               |
| Halls   |     | –                   | –              | –            | –                  | –                | –                  | –              | –              | –               | 520             | –               |
| <b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>     | 1   | 9 300               | 9 300          | –            | –                  | –                | –                  | 6 957          | 6 957          | 16 257          | 10 820          | 6 300           |



WC022 Witzenberg - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/09/2025

| Description   | Ref      | Budget Year 2025/26 |                |              |                    |                  |                    |              |              |                 | Budget Year +1  | Budget Year +2  |
|---|----------|---------------------|----------------|--------------|--------------------|------------------|--------------------|--------------|--------------|-----------------|-----------------|-----------------|
|   |          | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
|   |          | A                   | 7 A1           | 8 B          | 9 C                | 10 D             | 11 E               | 12 F         | 13 G         | 14 H            |                 |                 |
| <b>R thousands</b>  |          |                     |                |              |                    |                  |                    |              |              |                 |                 |                 |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |          |                     |                |              |                    |                  |                    |              |              |                 |                 |                 |
| <b>Infrastructure</b>   |          | <b>17 361</b>       | <b>16 608</b>  | –            | –                  | –                | –                  | –            | –            | <b>16 608</b>   | <b>18 110</b>   | <b>19 015</b>   |
| Roads Infrastructure  |          | 7 181               | 6 628          | –            | –                  | –                | –                  | –            | –            | 6 628           | 7 421           | 7 792           |
| Roads   |          | 5 974               | 5 422          | –            | –                  | –                | –                  | –            | –            | 5 422           | 6 154           | 6 462           |
| Road Furniture  |          | 1 207               | 1 207          | –            | –                  | –                | –                  | –            | –            | 1 207           | 1 267           | 1 330           |
| Storm water Infrastructure  |          | 204                 | 204            | –            | –                  | –                | –                  | –            | –            | 204             | 214             | 225             |
| Storm water Conveyance  |          | 204                 | 204            | –            | –                  | –                | –                  | –            | –            | 204             | 214             | 225             |
| Electrical Infrastructure   |          | 2 390               | 2 390          | –            | –                  | –                | –                  | –            | –            | 2 390           | 2 509           | 2 635           |
| MV Substations  |          | 1 045               | 1 045          | –            | –                  | –                | –                  | –            | –            | 1 045           | 1 097           | 1 152           |
| MV Networks   |          | 747                 | 747            | –            | –                  | –                | –                  | –            | –            | 747             | 784             | 823             |
| LV Networks   |          | 598                 | 598            | –            | –                  | –                | –                  | –            | –            | 598             | 628             | 659             |
| Water Supply Infrastructure   |          | 2 856               | 2 656          | –            | –                  | –                | –                  | –            | –            | 2 656           | 2 999           | 3 149           |
| Dams and Weirs  |          | 1 832               | 1 832          | –            | –                  | –                | –                  | –            | –            | 1 832           | 1 924           | 2 020           |
| Boreholes   |          | 313                 | 313            | –            | –                  | –                | –                  | –            | –            | 313             | 328             | 345             |
| Pump Stations   |          | 62                  | 62             | –            | –                  | –                | –                  | –            | –            | 62              | 65              | 68              |
| Water Treatment Works   |          | 124                 | 124            | –            | –                  | –                | –                  | –            | –            | 124             | 130             | 137             |
| Bulk Mains  |          | 105                 | 105            | –            | –                  | –                | –                  | –            | –            | 105             | 110             | 116             |
| Distribution  |          | 420                 | 220            | –            | –                  | –                | –                  | –            | –            | 220             | 441             | 463             |
| Sanitation Infrastructure   |          | 4 730               | 4 730          | –            | –                  | –                | –                  | –            | –            | 4 730           | 4 967           | 5 215           |
| Reticulation  |          | 2 592               | 2 592          | –            | –                  | –                | –                  | –            | –            | 2 592           | 2 722           | 2 858           |
| Waste Water Treatment Works   |          | 2 004               | 2 004          | –            | –                  | –                | –                  | –            | –            | 2 004           | 2 104           | 2 209           |
| Toilet Facilities   |          | 134                 | 134            | –            | –                  | –                | –                  | –            | –            | 134             | 140             | 147             |
| <b>Community Assets</b>   |          | <b>2 027</b>        | <b>2 027</b>   | –            | –                  | –                | –                  | –            | –            | <b>2 027</b>    | <b>1 016</b>    | <b>1 067</b>    |
| Community Facilities  |          | 1 715               | 1 715          | –            | –                  | –                | –                  | –            | –            | 1 715           | 688             | 723             |
| Halls   |          | 1 250               | 1 250          | –            | –                  | –                | –                  | –            | –            | 1 250           | 200             | 210             |
| Crèches   |          | 158                 | 158            | –            | –                  | –                | –                  | –            | –            | 158             | 166             | 174             |
| Libraries   |          | 33                  | 33             | –            | –                  | –                | –                  | –            | –            | 33              | 34              | 36              |
| Cemeteries/Crematoria   |          | 132                 | 132            | –            | –                  | –                | –                  | –            | –            | 132             | 138             | 145             |
| Public Ablution Facilities  |          | 1                   | 1              | –            | –                  | –                | –                  | –            | –            | 1               | 1               | 1               |
| Markets   |          | 141                 | 141            | –            | –                  | –                | –                  | –            | –            | 141             | 148             | 156             |
| Sport and Recreation Facilities                                     |          | 312                 | 312            | –            | –                  | –                | –                  | –            | –            | 312             | 328             | 344             |
| Indoor Facilities   |          | 83                  | 83             | –            | –                  | –                | –                  | –            | –            | 83              | 87              | 92              |
| Outdoor Facilities  |          | 229                 | 229            | –            | –                  | –                | –                  | –            | –            | 229             | 241             | 253             |
| <b>Other assets</b>   |          | <b>832</b>          | <b>932</b>     | –            | –                  | –                | –                  | –            | –            | <b>932</b>      | <b>874</b>      | <b>917</b>      |
| Operational Buildings   |          | 557                 | 657            | –            | –                  | –                | –                  | –            | –            | 657             | 585             | 614             |
| Municipal Offices   |          | 557                 | 657            | –            | –                  | –                | –                  | –            | –            | 657             | 585             | 614             |
| Housing   |          | 275                 | 275            | –            | –                  | –                | –                  | –            | –            | 275             | 289             | 303             |
| Social Housing  |          | 275                 | 275            | –            | –                  | –                | –                  | –            | –            | 275             | 289             | 303             |
| <b>Computer Equipment</b>   |          | <b>176</b>          | <b>176</b>     | –            | –                  | –                | –                  | –            | –            | <b>176</b>      | <b>184</b>      | <b>194</b>      |
| Computer Equipment  |          | 176                 | 176            | –            | –                  | –                | –                  | –            | –            | 176             | 184             | 194             |
| <b>Furniture and Office Equipment</b>                               |          | <b>24</b>           | <b>24</b>      | –            | –                  | –                | –                  | –            | –            | <b>24</b>       | <b>25</b>       | <b>27</b>       |
| Furniture and Office Equipment                                      |          | 24                  | 24             | –            | –                  | –                | –                  | –            | –            | 24              | 25              | 27              |
| <b>Machinery and Equipment</b>                                      |          | <b>330</b>          | <b>330</b>     | –            | –                  | –                | –                  | –            | –            | <b>330</b>      | <b>347</b>      | <b>364</b>      |
| Machinery and Equipment   |          | 330                 | 330            | –            | –                  | –                | –                  | –            | –            | 330             | 347             | 364             |
| <b>Transport Assets</b>   |          | <b>5 028</b>        | <b>5 209</b>   | –            | –                  | –                | –                  | –            | –            | <b>5 209</b>    | <b>4 766</b>    | <b>4 553</b>    |
| Transport Assets  |          | 5 028               | 5 209          | –            | –                  | –                | –                  | –            | –            | 5 209           | 4 766           | 4 553           |
| <b>Total Repairs and Maintenance Expenditure to be adjusted</b>     | <b>1</b> | <b>25 778</b>       | <b>25 306</b>  | –            | –                  | –                | –                  | –            | –            | <b>25 306</b>   | <b>25 322</b>   | <b>26 137</b>   |

WC022 Witzenberg - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class - 30/09/2025

| Description                                  | Ref | Budget Year 2025/26 |                |              |                    |                  |                    |                |                |                 | Budget Year +1  | Budget Year +2  |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands                                  |     | A                   | 7 A1           | 8 B          | 9 C                | 10 D             | 11 E               | 12 F           | 13 G           | 14 H            |                 |                 |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| <b>Infrastructure</b>                        |     | <b>22 416</b>       | <b>22 416</b>  | –            | –                  | –                | –                  | –              | –              | <b>22 416</b>   | <b>23 537</b>   | <b>24 713</b>   |
| Roads Infrastructure                         |     | 586                 | 586            | –            | –                  | –                | –                  | –              | –              | 586             | 615             | 646             |
| Roads  |     | 586                 | 586            | –            | –                  | –                | –                  | –              | –              | 586             | 615             | 646             |
| Storm water Infrastructure                   |     | 532                 | 532            | –            | –                  | –                | –                  | –              | –              | 532             | 559             | 587             |
| Drainage Collection                          |     | 532                 | 532            | –            | –                  | –                | –                  | –              | –              | 532             | 559             | 587             |
| Electrical Infrastructure                    |     | 996                 | 996            | –            | –                  | –                | –                  | –              | –              | 996             | 1 046           | 1 098           |
| MV Networks                                  |     | 498                 | 498            | –            | –                  | –                | –                  | –              | –              | 498             | 523             | 549             |
| LV Networks                                  |     | 498                 | 498            | –            | –                  | –                | –                  | –              | –              | 498             | 523             | 549             |
| Water Supply Infrastructure                  |     | 1 582               | 1 582          | –            | –                  | –                | –                  | –              | –              | 1 582           | 1 661           | 1 744           |
| Reservoirs                                   |     | 427                 | 427            | –            | –                  | –                | –                  | –              | –              | 427             | 449             | 471             |
| Distribution                                 |     | 1 155               | 1 155          | –            | –                  | –                | –                  | –              | –              | 1 155           | 1 213           | 1 273           |
| Sanitation Infrastructure                    |     | 2 625               | 2 625          | –            | –                  | –                | –                  | –              | –              | 2 625           | 2 756           | 2 894           |
| Pump Station                                 |     | 105                 | 105            | –            | –                  | –                | –                  | –              | –              | 105             | 110             | 116             |
| Reticulation                                 |     | 1 260               | 1 260          | –            | –                  | –                | –                  | –              | –              | 1 260           | 1 323           | 1 389           |
| Waste Water Treatment Works                  |     | 1 260               | 1 260          | –            | –                  | –                | –                  | –              | –              | 1 260           | 1 323           | 1 389           |
| Solid Waste Infrastructure                   |     | 16 094              | 16 094         | –            | –                  | –                | –                  | –              | –              | 16 094          | 16 899          | 17 744          |
| Landfill Sites                               |     | 15 750              | 15 750         | –            | –                  | –                | –                  | –              | –              | 15 750          | 16 538          | 17 364          |
| Waste Drop-off Points                        |     | 344                 | 344            | –            | –                  | –                | –                  | –              | –              | 344             | 362             | 380             |
| <b>Community Assets</b>                      |     | <b>1 937</b>        | <b>1 937</b>   | –            | –                  | –                | –                  | –              | –              | <b>1 937</b>    | <b>2 034</b>    | <b>2 136</b>    |
| Community Facilities                         |     | 417                 | 417            | –            | –                  | –                | –                  | –              | –              | 417             | 438             | 460             |
| Libraries                                    |     | 404                 | 404            | –            | –                  | –                | –                  | –              | –              | 404             | 424             | 446             |
| Cemeteries/Crematoria                        |     | 13                  | 13             | –            | –                  | –                | –                  | –              | –              | 13              | 14              | 15              |
| Sport and Recreation Facilities              |     | 1 520               | 1 520          | –            | –                  | –                | –                  | –              | –              | 1 520           | 1 596           | 1 676           |
| Outdoor Facilities                           |     | 1 520               | 1 520          | –            | –                  | –                | –                  | –              | –              | 1 520           | 1 596           | 1 676           |
| <b>Investment properties</b>                 |     | <b>195</b>          | <b>195</b>     | –            | –                  | –                | –                  | –              | –              | <b>195</b>      | <b>204</b>      | <b>215</b>      |
| Non-revenue Generating                       |     | 195                 | 195            | –            | –                  | –                | –                  | –              | –              | 195             | 204             | 215             |
| Improved Property                            |     | 195                 | 195            | –            | –                  | –                | –                  | –              | –              | 195             | 204             | 215             |
| <b>Intangible Assets</b>                     |     | <b>90</b>           | <b>90</b>      | –            | –                  | –                | –                  | –              | –              | <b>90</b>       | <b>94</b>       | <b>99</b>       |
| Licences and Rights                          |     | 90                  | 90             | –            | –                  | –                | –                  | –              | –              | 90              | 94              | 99              |
| Computer Software and Applications           |     | 90                  | 90             | –            | –                  | –                | –                  | –              | –              | 90              | 94              | 99              |
| <b>Computer Equipment</b>                    |     | <b>2 428</b>        | <b>2 428</b>   | –            | –                  | –                | –                  | –              | –              | <b>2 428</b>    | <b>2 549</b>    | <b>2 677</b>    |
| Computer Equipment                           |     | 2 428               | 2 428          | –            | –                  | –                | –                  | –              | –              | 2 428           | 2 549           | 2 677           |
| <b>Furniture and Office Equipment</b>        |     | <b>602</b>          | <b>602</b>     | –            | –                  | –                | –                  | –              | –              | <b>602</b>      | <b>632</b>      | <b>663</b>      |
| Furniture and Office Equipment               |     | 602                 | 602            | –            | –                  | –                | –                  | –              | –              | 602             | 632             | 663             |
| <b>Machinery and Equipment</b>               |     | <b>1 397</b>        | <b>1 397</b>   | –            | –                  | –                | –                  | –              | –              | <b>1 397</b>    | <b>1 467</b>    | <b>1 541</b>    |
| Machinery and Equipment                      |     | 1 397               | 1 397          | –            | –                  | –                | –                  | –              | –              | 1 397           | 1 467           | 1 541           |
| <b>Transport Assets</b>                      |     | <b>5 025</b>        | <b>5 025</b>   | –            | –                  | –                | –                  | –              | –              | <b>5 025</b>    | <b>5 277</b>    | <b>5 540</b>    |
| Transport Assets                             |     | 5 025               | 5 025          | –            | –                  | –                | –                  | –              | –              | 5 025           | 5 277           | 5 540           |
| <b>Total Depreciation to be adjusted</b>     | 1   | <b>34 090</b>       | <b>34 090</b>  | –            | –                  | –                | –                  | –              | –              | <b>34 090</b>   | <b>35 794</b>   | <b>37 584</b>   |

## WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30/09/2025

| Description   | Ref | Budget Year 2025/26 |                |              |                    |                  |                    |                |                |                 | Budget Year +1  | Budget Year +2  |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
|   |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands   |     | A                   | 7 A1           | 8 B          | 9 C                | 10 D             | 11 E               | 12 F           | 13 G           | 14 H            |                 |                 |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |     |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| <b>Infrastructure</b>   |     | 33 787              | 34 905         | –            | –                  | –                | –                  | –              | –              | 34 905          | 21 086          | 20 090          |
| Roads Infrastructure  |     | 5 000               | 5 000          | –            | –                  | –                | –                  | –              | –              | 5 000           | 16 386          | 11 576          |
| Roads   |     | 5 000               | 5 000          | –            | –                  | –                | –                  | –              | –              | 5 000           | 16 386          | 11 576          |
| Electrical Infrastructure   |     | 23 318              | 24 621         | –            | –                  | –                | –                  | –              | –              | 24 621          | 4 300           | 8 314           |
| HV Substations  |     | 15 000              | 16 303         | –            | –                  | –                | –                  | –              | –              | 16 303          | –               | –               |
| MV Substations  |     | 1 630               | 1 630          | –            | –                  | –                | –                  | –              | –              | 1 630           | 1 400           | 1 400           |
| MV Networks   |     | 2 500               | 2 500          | –            | –                  | –                | –                  | –              | –              | 2 500           | 2 400           | 2 400           |
| LV Networks   |     | 4 188               | 4 188          | –            | –                  | –                | –                  | –              | –              | 4 188           | 500             | 4 514           |
| Water Supply Infrastructure   |     | 5 269               | 5 084          | –            | –                  | –                | –                  | –              | –              | 5 084           | 200             | –               |
| Water Treatment Works   |     | 500                 | 500            | –            | –                  | –                | –                  | –              | –              | 500             | 200             | –               |
| Distribution  |     | 4 769               | 4 584          | –            | –                  | –                | –                  | –              | –              | 4 584           | –               | –               |
| Sanitation Infrastructure   |     | 200                 | 200            | –            | –                  | –                | –                  | –              | –              | 200             | 200             | 200             |
| Waste Water Treatment Works   |     | 200                 | 200            | –            | –                  | –                | –                  | –              | –              | 200             | 200             | 200             |
| <b>Community Assets</b>   |     | 5 934               | 6 217          | –            | –                  | –                | –                  | –              | –              | 6 217           | –               | 2 100           |
| Community Facilities  |     | 100                 | 100            | –            | –                  | –                | –                  | –              | –              | 100             | –               | 2 100           |
| Halls   |     | –                   | –              | –            | –                  | –                | –                  | –              | –              | –               | –               | 2 100           |
| Cemeteries/Crematoria   |     | 100                 | 100            | –            | –                  | –                | –                  | –              | –              | 100             | –               | –               |
| Sport and Recreation Facilities   |     | 5 834               | 6 117          | –            | –                  | –                | –                  | –              | –              | 6 117           | –               | –               |
| Outdoor Facilities  |     | 5 834               | 6 117          | –            | –                  | –                | –                  | –              | –              | 6 117           | –               | –               |
| <b>Other assets</b>   |     | 600                 | 771            | –            | –                  | –                | –                  | –              | –              | 771             | –               | –               |
| Operational Buildings   |     | 600                 | 771            | –            | –                  | –                | –                  | –              | –              | 771             | –               | –               |
| Municipal Offices   |     | 300                 | 471            | –            | –                  | –                | –                  | –              | –              | 471             | –               | –               |
| Workshops   |     | 300                 | 300            | –            | –                  | –                | –                  | –              | –              | 300             | –               | –               |
| <b>Machinery and Equipment</b>  |     | 90                  | 90             | –            | –                  | –                | –                  | –              | –              | 90              | –               | –               |
| Machinery and Equipment   |     | 90                  | 90             | –            | –                  | –                | –                  | –              | –              | 90              | –               | –               |
| <b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>     | 1   | 40 411              | 41 983         | –            | –                  | –                | –                  | –              | –              | 41 983          | 21 086          | 22 190          |

WC022 Witzenberg - Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 30/09/2025

| Municipal Vote/Capital project                                 | Program/Project description             | Project number | IDP Goal Code | Individually Approved Yes/No | Asset Class                 | Asset Sub-Class               | GPS co-ordinates      | Medium Term Revenue and Expenditure Framework |                 |                        |                 |                        |                 |
|--|---|----------------|---------------|------------------------------|-----------------------------|-------------------------------|-----------------------|---|-----------------|------------------------|-----------------|------------------------|-----------------|
|  |   |                |               |                              |                             |                               |                       | Budget Year 2025/26                           |                 | Budget Year +1 2026/27 |                 | Budget Year +2 2027/28 |                 |
|  |   |                |               |                              |                             |                               |                       | Original Budget                               | Adjusted Budget | Original Budget        | Adjusted Budget | Original Budget        | Adjusted Budget |
| R thousand   |   |                | 3             | 6                            | 4                           | 4                             | 5                     |   |                 |                        |                 |                        |                 |
| Parent municipality:   |   |                |               |                              |                             |                               |                       |   |                 |                        |                 |                        |                 |
| Water  | Capex Tierhokskloof Bulk pipeline       | CAP167         |               | Yes                          | Water Supply Infrastructure | Reticulation                  | -33.417656, 19.289721 | 724   | 908             |                        |                 |                        |                 |
| Water  | Capex Tulbagh Reservoir                 | CAP207         |               | Yes                          | Water Supply Infrastructure | Dams & Reservoirs             | -33.285787, 19.153025 | 5 189   | 3 478           |                        |                 |                        |                 |
| Library  | Capex Library Nduli                     | CAP192         |               | Yes                          | Community Facilities        | Libraries                     | -33.354354, 19.342918 | 8 926   | 3 478           |                        |                 |                        |                 |
| Roads  | Capex Rehabilitation - Streets Wolseley | CAP225         |               | Yes                          | Roads Infrastructure        | Roads, Pavements & Bridges    | 33.414733, 19.196306  |   | 6 957           |                        |                 |                        |                 |
| Fleet  | Vehicle Replacement Programme_Yellow F  | CAP032         |               | Yes                          | Other Assets                | Specialised vehicles - Refuse | -33.377970, 19.308116 |   | 202             |                        |                 |                        |                 |
| Entities:  |   |                |               |                              |                             |                               |                       |   |                 |                        |                 |                        |                 |
| List all capital programs/projects grouped by Municipal Entity |   |                |               |                              |                             |                               |                       |   |                 |                        |                 |                        |                 |
| Entity Name  |   |                |               |                              |                             |                               |                       |   |                 |                        |                 |                        |                 |
| Project name   |   |                |               |                              |                             |                               |                       |   |                 |                        |                 |                        |                 |



**AAN/TO:** Municipal Manager  
**VAN/FROM:** Senior Manager: Solid Waste & Cleansing  
**DATUM/DATE:** 22 September 2025  
**VERW/REF:** Regional Landfill Site

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## **Waste Disposal at Worcester Regional Landfill Site**

### **1. Purpose**

To inform and obtain approval from Council for the commitment to utilize the Regional Landfill Site for disposal of Witzenberg Municipality's general waste, in a phased in approach, starting with Wolseley and Tulbagh.

### **2. Background**

Exploring the option of a Regional Landfill Site dates to 2010. At this stage, 3 Municipalities, which are Breede Valley, Witzenberg, and Langeberg was identified as the municipalities that would benefit from the availability of a Regional Landfill Site.

As for Witzenberg Municipality, the only operational site is the Prince Alfred Hamlet Landfill Site (PAH LFS). Other sites is no longer operational, in Wolseley (illegal occupation of the land) Tulbagh (Court case) and Ceres (Closed).

Cape Winelands District Municipality (CWDM) has commenced with the construction of the Regional Landfill Site, located in Worcester. It is anticipated that the site should be ready for use in the first quarter of 2026.

### **3. Discussion**

Status quo at Witzenberg Municipality:

The previous licence issued for the erf on which the PAH LFS is now operational, stipulated that it be operated as a Composting Facility- thereby only accepting and processing garden waste.

However, in 2018, it was replaced with a licence that allows for acceptance of general waste.

Since then, the site was operated as such. In view of this, the previous need for the Regional Landfill was reduced. The latest topographical survey conducted, indicated an approximate 20-year lifespan of the PAH LFS.

However, Provincial Department of Environmental Affairs and Development Planning (DEA&DP) indicated, in a recent communication, that it is not ideal for general waste to be disposed of in a landfill that does not have the necessary infrastructure to comply with engineering standards pertaining to design/ drainage, etc.

Currently, there is a dispute regarding this interpretation of the licence condition that refers to engineering design/infrastructure requirements and permissible waste. Should the outcome be that the infrastructure be provided, which entails inter alia, the installation of a leachate liner, leachate pond, etc. the approximate cost for this installation is R 30 000 000,00.

Although we are not yet clear on the direction that this matter might go, the construction for the Regional Landfill is already underway. The costs for construction and operation is proportionally split between the participating municipalities Breede Valley-, Langeberg- and Witzenberg Municipality.

Witzenberg Municipality's initial commitment to contribute to the construction and operational cost of the Regional Landfill Site now needs to be confirmed in writing. Disposal of our waste at the Regional Site will incur additional costs as there is a monthly availability charge + disposal fee (per tonne of waste disposed) payable.

To reduce the initial total cost of disposal(tonnage), it is recommended that Witzenberg Municipality only dispose of waste from Wolseley and Tulbagh. Expansion to include the other towns will require replacement of aged fleet and acquisition of more vehicles to effectively transport waste to Worcester. This will form part of long-term planning.

#### 4. Legal Implications

If Council support the inclusion of Witzenberg Municipality's commitment regarding use of the Regional Landfill Site, an agreement will have to be drawn up. Please refer to the attached Draft Agreement, that was drawn up by CWDM, for our consideration. **Annexure ...**

#### 5. Consultation

The proposed long-term contract was advertised in the Witzenberg Herald, and the inputs of National and Provincial Treasuries were requested by email as required per Section 33 of the South African Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003.

The following input was received to date:

*"Soos ek in die verlede aangedui het, is hier n ekstra koste van ten minste R2 737 986.85 per jaar betaalbaar, sien aangehegde blad, sou ons die WM vullis stort te die streeksstortings terrein.*

*Hierdie moet ook gesien word in die lig daarvan dat die PAH stortings terrein leeftyd het tot 2045, soos per die Augustus 2024 LANDFILL REHABILITATION AND CLOSURE REPORT van Delta Built Environment Consultants (Pty) Ltd.*

*Ek haal aan uit die verslag:*

*Based on the above-mentioned and an assumed blended compaction density of 0.68 t/m<sup>3</sup>, the landfill will reach its capacity in 2045 (21 years from 2024).*

*Ek ondersteun dus nie die stort van vullis te die Worcester streeksstortings terrein nie.*

*Regards,*

*Joseph Barnard (Pr. CPM)"*

## 6. Financial Implications

The proposed charges payable to CWMM are as follows:

|   |              |
|---|--------------|
| Monthly charged - to be adjusted based on actual capital and interest cost incurred.<br>The charge is based on projected usage of Cell One and any correction based on the actual usage must be adjusted with subsequent payments. (Paragraph 7.11) | R 151 577.77 |
| Cost per tonne - Clean Builders Rubble – Excl. V.A.T.   | R 127.20     |
| Cost per tonne - Dumping of general household waste – Municipalities – Excl. V.A.T.   | R 273.92     |

The future Rehabilitation Cost form part of the operational cost allocation to the users of the service.

The current value of the estimated future rehabilitation cost for Landfill Sites in Witzenberg is R 170 million based on current rates.

Benefits of the Central Landfill Site.

- Extended useful life of current Witzenberg Landfill Sites.
- Reduced operating cost of current Witzenberg Landfill Sites.
- No future needs to develop and rehabilitate new landfill sites.

Negatives of the Central Landfill Site.

- Cost payable for the use of the Central Landfill Site.
- Transport cost to Worcester.

A meeting was held with the Cape Winelands District Municipality where it was resolved that further discussion on the cost must be held.

## 7. Recommendation

That the submission be noted, and approval be granted in principle for Witzenberg Municipality to proceed with commitment of our contribution to facilitate disposal of waste at the Regional Landfill Site, as per the Agreement (to be finalized) drawn up in this regard.

That the refuse from Wolseley and Tulbagh can be dumped at the Central Landfill Site in Worcester as a phased in approach is preferred.

---

PS Claasen  
Senior Manager: Solid Waste & Cleansing

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D NASSON  
MUNICIPAL MANAGER



## **WASTE DISPOSAL AGREEMENT**

entered into by and between

**CAPE WINELANDS DISTRICT MUNICIPALITY**

("Cape Winelands")

and

**BREEDE VALLEY MUNICIPALITY**

("Breede Valley")

and

**WITZENBERG MUNICIPALITY**

("Witzenberg")

and

**LANGEBERG MUNICIPALITY**

("Langeberg")



## Table of Contents

|   | Page No |
|---|---------|
| 1. INTRODUCTION.....                                    | 3       |
| 2. DEFINITIONS AND GENERAL PROVISIONS.....              | 3       |
| 3. REPRESENTATION OF THE PARTIES. ....                  | 8       |
| 4. INTERGOVERNMENTAL MONITORING COMMITTEE.....          | 9       |
| 5. DEVELOPMENT OF REGIONAL WASTE DISPOSAL FACILITY..... | 9       |
| 6. OPERATING AGREEMENT.....                             | 10      |
| 7. CHARGES .....  | 11      |
| 8. WEIGHING OF REFUSE .....                             | 16      |
| 9. GOVERNING LAW.....                                   | 16      |
| 10. CHANGE IN LAW.....                                  | 17      |
| 11. DURATION OF AGREEMENT.....                          | 17      |
| 12. VARIATIONS AND AMENDMENTS.....                      | 17      |
| 13. NOTICE AND DOMICILIUM.....                          | 18      |
| 14. FORCE MAJEURE.....                                  | 19      |
| 15. DISPUTE RESOLUTION.....                             | 20      |
| 16. SEVERABILITY.....                                   | 21      |
| 17. BREACH .....  | 22      |
| 18. TERMINATION OR CANCELLATION OF AGREEMENT .....      | 22      |

## 1. INTRODUCTION

**WHEREAS** the Cape Winelands District Municipality has the powers and functions in accordance with Section 84(1)(e) of the Local Government: Municipal Structures Act (Act 117 of 1998) for solid waste disposal sites in so far as it relates to:

- the determination of a waste disposal strategy;
- the regulation of waste disposal; and
- the establishment, operation and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for more than one local municipality in the district.

**AND WHEREAS** the Cape Winelands District Municipality is the owner of Erf 28007, Worcester on which it operates a regional waste disposal site, and Breede Valley, Witzenberg, Langeberg and Third Parties make use of such a solid waste disposal site and the waste disposal facilities thereon;

**AND WHEREAS** the Cape Winelands District Municipality intends to establish and construct a first cell on Erf 28007, Worcester;

**NOW THEREFORE** the Parties hereto agree as follows:

## 2. DEFINITIONS AND GENERAL PROVISIONS

2.1 In this Agreement, except in a context indicating that some other meaning is intended:

|  |  |
|--|--|
| <b>Agreement</b>                           | means this agreement entered into between the Breede Valley, Witzenberg, Langeberg and Cape Winelands and includes all annexures hereto; |
| <b>Breede Valley</b>                       | means the Breede Valley Municipality or its successors in title;   |
| <b>Business Day</b>                        | means any day of the week excluding Saturdays, Sundays and Public Holidays as determined in terms of the Public Holidays Act;            |
| <b>Cape Winelands</b>                      | means the Cape Winelands District Municipality or its successors in title;   |
| <b>Cape Winelands Monitoring Committee</b> | means the monitoring committee established in terms of clause 9 of the Permit;   |

|                                      |  |
|--------------------------------------|--|
| <b>Cell One</b>                      | means the new cell to be established, constructed and operated in the Regional Waste Disposal Facility;  |
| <b>Change in law</b>                 | means the promulgation, adoption, enactment or change in legislation, which occurs subsequent to the Effective Date and affects the construction, ownership, operation, use or maintenance of the Regional Waste Disposal facility required to provide Cape Winelands, Breede Valley, Witzenberg and Langeberg with the waste disposal services provided for in this Agreement, including by way of example but not by way of limitation, the imposition of any new condition or other change which is first required by such a governmental body after the Effective Date with respect to the granting, issuance, or renewal of any required permit or license or approval for the provision of the services; |
| <b>Charges</b>                       | means all of the charges as agreed upon between the Parties to be levied by Cape Winelands for the use of the Regional Waste Disposal facility in terms of clause 7 of this Agreement;   |
| <b>Construction Demolition Waste</b> | means waste, excluding hazardous waste, produced during the construction, alteration, repair or demolition of any structure, and includes rubble, earth, rock and wood displaced during that construction, alteration, repair or demolition and all waste defined as “building and demolition waste” in terms of the Waste Act;  |
| <b>Contractual Term</b>              | means the period from the Effective Date until the last day of the useful life of the Regional Waste Disposal Facility, which is estimated to be 25 (Twenty-five) years, calculated from the Effective Date;   |
| <b>Cover Material</b>                | means clean sand or the material from earthmoving activities with the exclusion of large rocks and boulders exceeding 250mm in length which requires additional handling and treatment other than the normal covering and compaction, excluding reinforced builders’ rubble;   |
| <b>CPI</b>                           | means the consumer price index increase as determined by Statistics South Africa annually as published on the date of escalation;  |
| <b>Delivery Hours</b>                | means the hours from 08:00 in the morning until 18:00 in the evening from Monday to Friday which will include public holidays; as well as provision for delivery after hours at reasonable times and on reasonable notice to Cape Winelands, as and when the need arises, which shall be recorded in the contract entered into between Cape  |

|                                  |  |
|----------------------------------|--|
|                                  | Winelands and the service provider that operates the Regional Waste Disposal Facility;   |
| <b>Effective Date</b>            | means the date upon which Cape Winelands notifies the other Parties in writing that the construction of Cell One has been completed and is ready for operation;  |
| <b>Financial Year</b>            | means a year commencing on 1 July in the one year and ending on 30 June of the following year;   |
| <b>Fixed Waste Disposal Cost</b> | means the fixed annual charge levied by Cape Winelands District Municipality for the use of the Regional Waste Disposal Facility in terms of clauses 7.09 to 7.12 below;   |
| <b>Force Majeure</b>             | means any event of war, civil commotion, fire, flood, action by any government, terrorism, sabotage or embargos, industrial action, strike or labour unrest or any event beyond the reasonable control of the Party affected which directly causes either Party to be unable to comply with all or a material part of its obligations under this Agreement;  |
| <b>Fruit Waste</b>               | means solid waste deriving from fruits and vegetables that is biodegradable and includes the peel, skin, pulp, seeds and leaves;   |
| <b>Garden Waste</b>              | means waste generated as a result of normal domestic gardening activities including grass cuttings, leaves, plants, flowers and other similar small and light organic matter and chipped tree branches;  |
| <b>General Waste</b>             | means waste that is defined as “general waste” in terms of Schedule 3 of the Waste Act, as amended from time to time;  |
| <b>Good Engineering Practice</b> | means those practices, methods and equipment that are generally observed at the time with reference to prudent engineering practice for a waste disposal site and transfer station design, waste collection, handling, processing and disposal operations similar in size and function to those undertaken by Cape Winelands District Municipality in order to provide the services covered by this Agreement lawfully with safety, dependability, efficiency and economy in compliance with applicable government codes, if any, establishing engineering standards for similar services; |
| <b>Hazardous Waste</b>           | means any waste that contains organic or inorganic elements or compounds that may, owing to the inherent physical, chemical or toxicological characteristics of that waste, have a detrimental impact on health and the  |

|                               |  |
|-------------------------------|--|
|                               | environment;   |
| <b>Health Care Risk Waste</b> | means that portion of health care waste that is hazardous and includes infectious waste, pathological waste, sharp waste, pharmaceutical waste, genotoxic waste, chemical waste, waste with heavy metals, radioactive waste, and any other health care waste which is defined as hazardous in terms of the Waste Management Series: Document 1: Minimum Requirements for the Handling, Classification and Disposal of Hazardous Waste, as published by the Department of Water Affairs and Forestry, now the Department of Water and Sanitation; |
| <b>Household</b>              | means a collection of individuals staying on a distinctive property and/or premises regardless of their relationship to one another;   |
| <b>Industrial Waste</b>       | means waste generated as a result of manufacturing, maintenance, fabricating or dismantling activities, but shall not include Building Waste, General Waste, Hazardous Waste or waste generated by domestic households;  |
| <b>Langeberg</b>              | means the Langeberg Municipality or its successors in title;   |
| <b>Licensed facility</b>      | means a waste disposal facility that has been issued with a Waste Management License required in terms of the Waste Act and any other approval required by law;  |
| <b>Parties</b>                | means Cape Winelands, Breede Valley, Witzenberg and Langeberg and "Party" refers to one of the Parties as the context may indicate;  |
| <b>Permit</b>                 | means the permit number 19/2/5/4/B2/32/WL0194/19 issued to Cape Winelands District Municipality on 28 November 2019 or as re-issued by any subsequent permit in respect of the Regional Waste Disposal Facility in terms of section 20 of the Waste Act;   |
| <b>Recovery</b>               | means the controlled extraction of a material or the retrieval of energy from waste to produce a product;  |
| <b>Recycled Waste</b>         | means waste that has undergone a process where waste is reclaimed for further use, which process involves the separation of waste from a waste stream for further use and the processing of that separated material as a product or raw material;  |
| <b>Regional Waste</b>         | means the licensed Cape Winelands Landfill Site situated on  |

|                                    |  |
|------------------------------------|--|
| <b>Disposal Facility</b>           | Erf 28007, Worcester;  |
| <b>Rehabilitation Contribution</b> | means the portion of the Rehabilitation Costs that will be payable by Breede Valley, Witzenberg, Langeberg and Third Parties as set out in clauses 7.13 to 7.18 below;   |
| <b>Rehabilitation Costs</b>        | means the costs associated with rehabilitating the Regional Waste Disposal Facility;   |
| <b>Reinforced builders rubble</b>  | means builders rubble still containing reinforced steel and pieces of concrete larger than the size of a brick or exceeding 250mm in length;   |
| <b>Ring-fenced bank account</b>    | means an arrangement made with a bank whereby money is separated from an ordinary bank account for regulatory or contractual reasons, to be deposited and be earning interest, and where withdrawals of money will be authorised for said regulatory or contractual purposes only; |
| <b>Sand</b>                        | means soil/earth/sand as acceptable cover material which does not contain any other material and is without rocks and stones;  |
| <b>Third Parties</b>               | means other municipalities and private users in the Cape Winelands Regional District to which Cape Winelands grants a right to make use of the Regional Waste Disposal Facility;   |
| <b>Waste Act</b>                   | means the National Environmental Management: Waste Act (Act 59 of 2008) as amended from time to time;  |
| <b>Waste Disposal Tariff</b>       | means the variable tariff per ton of waste deposited, as indicated in clauses 7.6 to 7.8 below;  |
| <b>Witzenberg</b>                  | means the Witzenberg Municipality or its successors in title;  |

## 2.2 General provisions:

- 2.2.1 Expressions in the singular also denote the plural and vice versa;
- 2.2.2 Words and phrases denoting natural persons refer also to juristic persons and vice versa;
- 2.2.3 Pronouns of any gender include the corresponding pronouns of the other genders;
- 2.2.4 The rule of construction that a contract shall be interpreted against the Party responsible for the drafting or preparation of the Agreement, shall not apply;

- 2.2.5 Where the day upon or by which any act is required to be performed falls on a day which is not a Business day, then the relevant date for performance shall be the next succeeding Business day;
- 2.2.6 Where any term is defined within the context of any particular clause in this Agreement, the terms so defined, unless it is clear from the clause in question that the term so defined has limited application to the relevant clause, shall bear the same meaning as ascribed to it for all purposes in terms of this Agreement in clause 2.1 above;
- 2.2.7 References to a statutory provision include any subordinate legislation made from time to time under that provision and include that provision as modified or re-enacted from time to time;
- 2.2.8 Where figures are referred to in numerals and in words, if there is any conflict between the two, the words shall prevail;
- 2.2.9 Clause headings appear in this Agreement for purposes of reference only and shall not influence the proper interpretation of the subject matter.

### **3. REPRESENTATION OF THE PARTIES**

3.1 Cape Winelands District Municipality warrants and represents to Breede Valley, Witzenberg and Langeberg the following:

- 3.1.1 The execution and delivery of this Agreement has been properly and lawfully authorised and this Agreement constitutes legal, valid and binding obligations enforceable in accordance with its terms (except as enforceability may be limited by applicable laws).
- 3.1.2 To the best of its knowledge, there is no pending or threatened litigation or governmental proceedings which would affect its ability to perform its obligations under this Agreement.

3.2 Breede Valley, Witzenberg and Langeberg warrant and represent to Cape Winelands District Municipality the following:

- 3.2.1 The execution and delivery of this Agreement has been properly and lawfully authorised and this Agreement constitutes legal, valid and binding obligations enforceable in accordance with its terms (except as enforceability may be limited by applicable laws).
- 3.2.2 To the best of their knowledge, there is no pending or threatened litigation or governmental proceedings, which would affect their ability to perform their

obligations under this Agreement.

#### **4. INTERGOVERNMENTAL MONITORING COMMITTEE**

- 4.1 The Parties hereby agree to utilise the Cape Winelands Monitoring Committee, to fulfil a monitoring and co-ordination function, but not a decision-making function, relating to the landfill activities and functions as set out in this Agreement for the full duration of this Agreement.
- 4.2 The monitoring committee shall meet according to the permit conditions on a pre-determined date at the Regional Waste Disposal Facility.

#### **5. DEVELOPMENT OF REGIONAL WASTE DISPOSAL FACILITY**

- 5.1 Cape Winelands District Municipality shall do the following for the duration of the Agreement:
  - 5.1.1 Retain ownership of Erf 28007, Worcester for the development, construction and operation of a Regional Waste Disposal Facility.
  - 5.1.2 Design and construct the waste disposal facility in conformity with the Waste Act and any regulations promulgated thereunder, all applicable codes, permits, bylaws, regulations, and other applicable laws, as well as in accordance with Good Engineering Practice.
  - 5.1.3 Obtain and maintain all necessary and required statutory authorisations for the handling and disposal of General Waste at the Regional Waste Disposal Facility.
  - 5.1.4 Use its best endeavors, within the limitations imposed by legislation and its budget, to proceed with the further development of the Regional Waste Disposal Facility in a diligent, orderly and prudent manner for the municipalities in the Cape Winelands Regional District.
  - 5.1.5 If Cape Winelands chooses to award a contract to a private entity to design and construct Cell One and subsequent cells and/or operate the Regional Waste Disposal Facility, it shall proceed in a diligent, orderly, and prudent manner and shall at all times keep Breede Valley, Witzenberg and Langeberg informed of its progress in that process.
  - 5.1.6 Operate and maintain the Regional Waste Disposal Facility to be capable



of receiving and disposing waste from Breede Valley, Witzenberg and Langeberg.

- 5.1.7 Operate the Regional Waste Disposal Facility in a manner that will minimise any adverse impact upon residents of the surrounding areas.
- 5.1.8 Accept General Waste from Breede Valley, Witzenberg and Langeberg during the Delivery Hours.
- 5.1.9 Allow and encourage the recovery of waste by Breede Valley, Witzenberg and Langeberg instead of disposing the waste at the Regional Waste Disposal Facility.
- 5.2 Breede Valley, Witzenberg and Langeberg shall do the following for the duration of the Agreement:
  - 5.2.1 Ensure that all waste conforms to the Waste Act and any regulations promulgated thereunder, national legislation and the permit conditions of the Regional Waste Disposal Facility.
  - 5.2.2 Ensure that all waste that is transported to the Regional Waste Disposal Facility be covered to avoid littering en route.
  - 5.2.3 Use all reasonable endeavors to encourage the reduction of waste.
  - 5.2.4 All waste shall be of a compactable standard, meaning that it is manageable to be spread and compacted as part of General Waste by the service provider on the landfill and that no additional processing is required.
  - 5.2.5 Waste types or loads that do not conform to the prescriptions as set out above and in the permit conditions of Regional Waste Disposal Facility will not be accepted.

## **6. OPERATING AGREEMENT**

- 6.1 The parties acknowledge that:
  - 6.1.1 Cape Winelands will be contractually bound to a private entity for the operation of the Regional Waste Disposal Facility and will be contractually bound to a financial service provider to service the loan granted to fund the establishment and construction of Cell One.

6.1.2 Cape Winelands' financial obligations in terms of the contracts referred to in clause 6.1.1 can only be met on payment of the charges set out in clause 7 below.

6.2 The Regional Waste Disposal Facility will be operated by Cape Winelands as a ring- fenced economic account, which account will provide for all operational costs (including future rehabilitation and monitoring of the site according to national norms and standards) and which costs will include the fixed fee per month. The development of further cells will be incorporated in separate addenda to this Agreement.

## **7. CHARGES**

7.1 Breede Valley, Witzenberg and Langeberg undertake to pay the applicable Charges to Cape Winelands consisting of a Fixed Waste Disposal Cost, a variable Waste Disposal Tariff per ton of waste disposed which will include the Rehabilitation Contribution per ton of waste disposed.

7.2 Cover material is excluded from the Waste Disposal Tariff and Cape Winelands District Municipality will not charge for this disposal.

7.3 In the event of Cape Winelands being unable to accept or refusing to accept General Waste at the Regional Waste Disposal Facility, save as a consequence of a Force Majeure, in which case clause 14 will be applicable, Breede Valley, Witzenberg and Langeberg will not be held liable for the Waste Disposal Tariff, the Rehabilitation Contribution and the Fixed Waste Disposal Cost.

7.4 Breede Valley, Witzenberg and Langeberg undertake to pay the full amount invoiced by Cape Winelands within 30 (thirty) days of the day of receipt of a valid invoice and to make all payments directly per electronic funds transfer into Cape Winelands bank account (s), particulars of which will be furnished by Cape Winelands from time to time.

7.5 Disputes will not be accepted as reason for non-payment.

### **Waste Disposal Tariff**

7.6 The Waste Disposal Tariff shall be calculated based on the costs incurred by Cape Winelands in operating the Regional Waste Disposal Facility, currently Cell One, including but not limited to fees for contractors, contract administration, external audit,

water and gas monitoring, weighbridge calibration, maintenance on pipework, maintenance of fences, clearing of alien vegetation, personnel, equipment and site visits. Any costs referred to, inclusive of calculations of apportioned costs, shall be strictly in relation to the operating of the Regional Waste Disposal Facility and shall exclude any costs of a non-cash nature, e.g. depreciation, impairment and provisions. The Rehabilitation Cost will form part of the operational cost allocation to the users of the service.

- 7.7 Breede Valley, Witzenberg and Langeberg shall each be liable to pay Cape Winelands the agreed Waste Disposal and Builders' Rubble (excluding Cover Material) tariff as agreed upon, per ton of waste deposited from the effective date.
- 7.8 The Waste Disposal Tariff and disposal tariff for builders' rubble shall be revised annually and formally agreed to in writing by the Parties before the 31 December of that Financial Year in accordance with the budget time frames for implementation by 1 July of the subsequent year. If an agreement is not reached by 28 February of the subsequent year, or by such alternative date as may be agreed in writing by the Parties, the issue shall be referred to mediation, and if necessary, arbitration, in terms of clause 15 below, in which case the Waste Disposal Tariff for the previous year shall continue to apply pending the outcome thereof.

#### **Fixed Waste Disposal Cost**

- 7.9 The Fixed Waste Disposal Cost is calculated in accordance with the portion that will be attributed by the participating local municipalities, which shall be recovered over a period of 8 (eight) years from the date at which the landfill will become operational.
- 7.10 Payments of the Fixed Waste Disposal Cost excludes the portion contributed by Cape Winelands and will be payable by the users within 30 days after receipt of a valid invoice from Cape Winelands.
- 7.11 The Fixed Waste Disposal Cost refer to 7.9 shall be divided proportionately between Breede Valley, Witzenberg, Langeberg and Third Parties based on projected usage of Cell One and any correction based on the actual usage must be adjusted with subsequent payments annually before the end of November of that Financial Year.
- 7.12 Any escalation in the Fixed Waste Disposal Cost shall be reviewed and agreed upon between the Parties annually before the end of November of that Financial Year. If agreement is not reached by 28 February of the subsequent year, or by such alternative date as may be agreed by the Parties in writing, then the issue

shall be referred to mediation, and if necessary, arbitration, in terms of clause 15 below, in which case the Fixed Waste Disposal Cost for the previous year shall continue to apply pending the outcome thereof.

### **Rehabilitation Contribution**

- 7.13 The Regional Waste Disposal Facility will be required to be rehabilitated at the end of its useful lifespan.
- 7.14 Breede Valley, Witzenberg, Langeberg and Third Parties, being the users of the Regional Waste Disposal Facility, shall be liable proportionately to contribute towards the Rehabilitation Costs of the Regional Waste Disposal Facility from the Effective Date through payment of the Rehabilitation Contribution in accordance with clauses 7.15 to 7.18 below.
- 7.15 The Rehabilitation Contribution shall be kept by the holder of the Permit for the rehabilitation in terms of the conditions contained in paragraph 13 of the Permit, inclusive of post-closure monitoring only of the Regional Waste Disposal Facility as specified in the Permit conditions. The total interest generated in respect of the funds must be retained. Withdrawals shall be for the purpose of rehabilitation expenses only and must at all times be in accordance with written certification of the amount and the requirement for incurring expenditure in compliance with the conditions of the Permit, by the appointed consulting engineer. Breede Valley, Witzenberg, Langeberg and Third Parties shall be notified in writing of and supplied with a copy of such written certification by the appointed consulting engineer, which must be agreed upon in writing between the Parties, prior to the withdrawal of funds.
- 7.16 In the instance of any surplus provision available in the dedicated ring-fenced bank account at the end of the useful lifespan of the Regional Waste Disposal Facility, over and above the total expense required for rehabilitation as certified in writing by the appointed consulting engineer at that date, such surplus must be apportioned in accordance with the contributions received over the total period and be paid out within 60 (sixty) days after said written certification, to Breede Valley, Witzenberg, Langeberg and Third Parties who paid Rehabilitation Contributions during the useful lifespan of the Regional Waste Disposal Facility.
- 7.17 In the instance of termination of the Agreement or permanent suspension of the Permit of the holder thereof for the utilisation of the Regional Waste Disposal Facility between the Breede Valley, Witzenberg, Langeberg and Third Parties, the final certification and pay-out of any surplus funding must be treated as the end of the

useful lifespan of the Regional Waste Disposal Facility.

- 7.18 The Rehabilitation Contribution shall be reviewed annually, by a duly appointed consulting engineer appointed by Cape Winelands after consultation with Breede Valley, Witzenberg, Langeberg, before the end of November of that Financial Year in accordance with the budget time frames, for implementation by 1 July of the subsequent year. The Rehabilitation Contribution will be adjusted in accordance with the determination of the duly appointed consulting engineer as agreed upon between the Parties in writing.

## **8. WEIGHING OF REFUSE**

- 8.1 Cape Winelands shall establish and maintain a weighbridge at the Regional Waste Disposal Facility, which weighbridge will be used to weigh a loaded vehicle delivering waste, and after having disposed of its contents at the Regional Waste Disposal Facility, the unloaded vehicle thereafter being weighed again, the difference constituting the amount of waste so disposed of.
- 8.2 Deliveries shall be recorded separately. Unless otherwise agreed, each incoming and outgoing vehicle shall be weighed with gross weight, time and truck identification indicated on a weigh record. Cape Winelands, Breede Valley, Witzenberg, Langeberg and Third Parties and the driver of each vehicle shall receive a copy of the weigh ticket, which shall include at least the following information:
- Date and time of delivery
  - Vehicle identification number
  - Driver information
  - Tons delivered
  - Load description as per pre-determined category.

Cape Winelands shall retain all weigh tickets until audited by the Parties' external auditors. The weigh tickets shall be used by the Parties as a basis for the calculations required herein and shall be verified at least annually.

- 8.3 Should Breede Valley and/or Witzenberg and/or Langeberg dispute the tonnage as reflected in the weighbridge calculation it will be investigated by Cape Winelands and its decision, with reasons, therefore, shall be given to Breede Valley, Witzenberg and Langeberg within 10 (ten) Business Days after receipt of the dispute.
- 8.4 Should Breede Valley and/or Witzenberg and/or Langeberg not be satisfied with the decision, or the reasons given, it may resort to the provisions of clause 15.

- 8.5 Breede Valley, Witzenberg and Langeberg shall have the right to inspect the weighbridge and weigh records at any time subject to reasonable notice being given of such envisaged inspection.
- 8.6 Cape Winelands shall have the weighbridge calibrated at least once every year by the supplier thereof or other competent and authorised authority and provide Cape Winelands as well as Breede Valley, Witzenberg and Langeberg with a certified copy of the findings.
- 8.7 In the event of it being found that the weighbridge was malfunctioning to the extent that it was inaccurate by more than 10% (ten per cent), Cape Winelands will have the weighbridge repaired as soon as reasonably possible. During the period the weighbridge is being repaired, the weight of the material will be determined by means of the average of similar loads received.
- 8.8 Any deviation exceeding 10% (ten per cent) will result in accounts previously rendered and the tonnages registered to be adjusted retrospectively for the two months prior to the weighbridge being calibrated after malfunctioning.
- 8.9 In the event of a power failure or where the electricity supply is delayed by the supplier, the weight of the material will be determined by means of the average of similar loads received.

## **9 GOVERNING LAW**

This Agreement shall be governed by and construed in accordance with the laws of the Republic of South Africa.

## **10 CHANGE IN LAW**

If, after the Effective Date, as a direct result of a Change in Law, Cape Winelands District Municipality shall incur an increase in the cost of construction, operation or maintenance of the Regional Waste Disposal Facility to be utilised by Breede Valley, Witzenberg, Langeberg and Third Parties, related solely to a Change in Law, then the Charges contemplated in clause 7 will be increased accordingly in consultation with Breede Valley, Witzenberg, Langeberg to ensure that Cape Winelands is able to recover the additional costs. The increase shall be effective on the beginning of the next Financial Year after the Change of Law comes into effect. Cape Winelands shall provide Breede Valley, Witzenberg and Langeberg with evidence of the additional costs incurred or to be incurred as a result of the Change in Law. Should any of the Parties dispute the increase in the Charges, that dispute shall be dealt with in terms of the provisions of clause 15 of

this Agreement.

## **11 DURATION OF AGREEMENT**

11.1 This Agreement shall commence on the Effective Date and shall endure for the whole Contractual Term, subject to the successful compliance with the statutory requirements set out in Section 33 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) within a period of 6 (six) months from date of signature of this Agreement by the last signatory.

11.2 Should any one or all of the Parties not be able to successfully complete the abovementioned statutory requirements within the time period afforded, or any extended period as agreed upon in writing between the Parties, this Agreement shall lapse, in which case no party will have a claim against the other Party, save for the claim of Breede Valley, Witzenberg and Langeberg from Cape Winelands for the repayment of the costs incurred for the design of Cell One as mentioned in clause 7.6 above.

## **12 VARIATIONS AND AMENDMENTS**

12.1 The Parties acknowledge that this Agreement contains the entire agreement between them.

12.2 No variation, alteration, cancellation of, or addition hereto shall be of any force or effect unless reduced to writing and signed by all Parties to this Agreement or their duly authorised representatives.

12.3 No indulgence, leniency or extension of time which any Party ("the Grantor") may grant or show to any other Party, shall in any way prejudice the Grantor or preclude the Grantor from exercising any of its rights in the future.

12.4 The Parties consent to the non-exclusive jurisdiction of the Western Cape Division of the High Court of South Africa, for any proceedings arising out of or in connection with this Agreement.

12.5 Except as provided for elsewhere in this Agreement, a Party may not cede any or all of that Party's rights or delegate any or all of that Party's obligations under this Agreement without the prior written consent of the other Parties, which consent will not be unreasonably withheld.

### 13 NOTICE AND DOMICILIUM

13.1 The Parties hereto respectively choose *domicilium citandi et executandi* ("*domicilium*") for the purpose of all payments to be made, any notices, demands, process or communications intended for either Party and for all purposes of and in connection with this Agreement, as follows:

#### 13.1.1 Cape Winelands:

Address: 46 ALEXANDER STREET, STELLENBOSCH,  
7600  
Tel: (021) 888 5100  
Email: [admin@capewinelands.gov.za](mailto:admin@capewinelands.gov.za)

#### 13.1.2 Breede Valley

Address: 30 BARING STREET, WORCESTER, 6849  
Tel: (023) 348 2600  
Email: [rekords@bvm.gov.za](mailto:rekords@bvm.gov.za)

#### 13.1.3 Witzenberg

Address: 50 VOORTREKKER STREET, CERES, 6835  
Tel: (023) 316 1854  
Email: [admin@witzenberg.gov.za](mailto:admin@witzenberg.gov.za)

#### 13.1.4 Langeberg

Address: 28 MAIN ROAD, ASHTON, 6715  
Tel: (023) 615 8000  
Email: [info@langeberg.gov.za](mailto:info@langeberg.gov.za)

13.2 The Parties shall be entitled to change their *domicilium* from time to time, provided that any new *domicilium* selected by it shall be situated in the Republic of South Africa, shall be an address other than a box number, and any such change shall only be effective upon receipt of notice in writing by the other party of such change.

13.3 All notices, communications or processes in terms of this Agreement shall be in writing.

13.4 Any notice, communication or any process addressed by one of the Parties to the other shall be deemed to have been sufficiently served and/ or delivered upon the Party:-

13.4.1 By registered mail on the 5th (fifth) Business day after posting;



13.4.2 By fax or electronic mail on the date of fax transmission or e-mail to the mentioned number or email address if transmitted prior to 13h00 failing which, it shall be deemed to have been received on the first normal Business Day following date of transmission.

13.4.3 By hand during normal business hours at the time of delivery.

13.5 The above clauses will not be so construed as to oust the service procedures, specifically those of personal service as depicted in any applicable legislation of the Republic of South Africa.

## **14 FORCE MAJEURE**

14.1 As a result of a Force Majeure event, the Party claiming relief shall be relieved from liability under this Agreement to the extent that by reason of the Force Majeure event it is not able to perform all or a material part of its obligations under this Agreement.

14.2 Where a Party is (or claims to be) affected by an event of Force Majeure:

14.2.1 it shall take all reasonable steps to mitigate the consequences of such an event upon the performance of its obligations under this Agreement, resume performance of its obligations affected by the event of Force Majeure as soon as practicable and use all reasonable endeavours to remedy its failure to perform; and

14.2.2 it shall not be relieved from liability under this Agreement to the extent that it is not able to perform, or had not in fact performed, its obligations under this Agreement due to its failure to comply with its obligations under this Agreement.

14.3 The Party claiming relief shall serve written notice on the other Party within 10 (ten) Business Days of it becoming aware of the relevant event of Force Majeure. Such initial notice shall give sufficient details to identify the particular event claimed to be an event of Force Majeure.

14.4 A subsequent written notice shall be served by the Party claiming relief on the other Party within a further 10 (ten) Business Days which shall contain such relevant information relating to the failure to perform (or delay in performing) as is available,

including (without limitation) the effect of the event of Force Majeure on the ability of the Party to perform, the action being taken in accordance with clause 14.2.1, the date of the occurrence of the event of Force Majeure and an estimate of the period of time required to overcome it (and/or its effects).

- 14.5 The Party claiming relief shall notify the other as soon as the consequences of the event of Force Majeure have ceased and when performance of its affected obligations can be resumed.
- 14.6 If, following the issue of any notice referred to in clause 14.4 the Party claiming relief receives or becomes aware of any further information relating to the event of Force Majeure (and/or any failure to perform), it shall submit such further information to the other Party as soon as reasonably possible.
- 14.7 The Parties shall endeavor to agree to any modifications to this Agreement which may be equitable having regard to the nature of an event or events of Force Majeure, failing which this agreement shall terminate.

## **15 DISPUTE RESOLUTION**

- 15.1 This Agreement shall be governed by and constructed in accordance with the laws of the Republic of South Africa.
- 15.2 In the event of any dispute arising from this Agreement, the Parties shall make every effort to settle such dispute amicably, including the initiation of direct negotiations with senior management, representatives or negotiations through an intermediary.
- 15.3 Should a dispute between the parties, despite such mediation, remain unresolved for a period of 30 (thirty) days after being so referred, either of the aforementioned Parties may declare such dispute a formal intergovernmental dispute by notifying the other Party of such declaration in writing, in accordance with section 41 of the Intergovernmental Relations Framework Act (Act 13 of 2005) to settle the dispute, the costs to be borne by the Parties involved equally.
- 15.4 In accordance with the section 42(2) of the Intergovernmental Relations Framework Act (Act 13 of 2005) the parties agree that the dispute shall be submitted to and decided by arbitration on notice given by either Party to the other Party or Parties in terms of this clause.
- 15.5 Such arbitration shall be held in Cape Town or such other place as may be agreed to between the Parties in accordance with the provisions of the Arbitration Act (Act 42

of 1965), save that:

- 15.5.1 the Arbitrator who shall act as an expert, shall have the absolute discretion to determine the procedure to be adopted,
  - 15.5.2 it being agreed the intention, if possible, the arbitration shall be held and concluded within 20 (twenty) Business Days after it has been demanded.
- 15.6 Save as otherwise specifically provided in this Agreement, the Arbitrator shall be, if the question in dispute is:
- 15.6.1 primarily an accounting matter — an independent accountant of not less than 10 (ten) years' standing, as may be agreed upon between the Parties;
  - 15.6.2 primarily a legal matter — a practicing advocate or attorney of not less than 10 (ten) years' standing, as may be agreed upon between the Parties;
  - 15.6.3 any other matter — an independent and suitably qualified person, as may be agreed upon between the Parties.
- 15.7 If any agreement cannot be reached on whether the question in dispute falls under clauses 15.6.1 or 15.6.2 or 15.6.3 above or upon a particular arbitrator in terms of clause 15.6 within 5 (five) Business Days after the arbitration has been demanded, then the President for the time being of the Law Society of the Western Cape, shall determine whether the questions in dispute falls under clauses 15.6.1, 15.6.2 or 15.6.3 and nominate the arbitrator in terms of the relevant sub—clause within 5 (five) Business Days after the Parties have failed to agree, so that the arbitration can be held and concluded as soon as possible within the 20 (twenty) Business Days referred to in clause 15.5.2.
- 15.8 This clause shall constitute each Party's irrevocable consent to the arbitration proceedings, and no Party shall be entitled to withdraw here from or to claim at such arbitration proceedings that it is not bound by this clause.
- 15.9 Each of the Parties hereby irrevocably agrees that the decision of the Arbitrator in the arbitration proceedings shall be final and binding on each of them, will be carried into effect; and can be made an order of any Court to whose jurisdiction the Parties are subject.

## **16 SEVERABILITY**

- 16.1 Clause 15 is severable from the rest of the Agreement and shall therefore remain in effect even if this Agreement is terminated.

16.2 in the event of any condition or provision of the Agreement being held to be invalid or unenforceable, the rest of the Agreement remains intact, enforceable, valid and binding.

## **17 BREACH**

17.1 Subject to clause 15 above, in the event that a Party to this Agreement fails to comply with any provisions of this Agreement, the other Party ("the aggrieved party") shall furnish such Party with a notice of breach.

17.2 The aggrieved Party shall afford the other Party a 7 (seven) Business Days period in the notice of breach, clearly setting out the nature and extent of the breach, to remedy such breach.

17.3 If such breach is not remedied by the date and to the extent, as stipulated in the notice of breach, the aggrieved Party may:

17.3.1 cancel this Agreement and claim damages;

17.3.2 enforce specific performance and claim damages; or

17.3.3 avail itself of any other remedy available in law.

17.4 In the event of breach of this Agreement, the defaulting Party undertakes to pay all attorney-and-client costs plus VAT, collection commission and tracing costs plus VAT which the aggrieved Party may incur in enforcing or cancelling of this Agreement.

## **18 TERMINATION OR CANCELLATION OF AGREEMENT**

18.1 The termination and/or cancellation of this Agreement may occur-

18.1.1 at the expiry of the Contractual Term of this Agreement;

18.1.2 if the Parties agree thereto in writing;

18.1.3 due to a Force Majeure in terms of clause 14 above resulting in a Party not being able to perform a material part of its obligations under this Agreement.

18.2 Save as otherwise expressly provided in this Agreement termination and/or

cancellation of this Agreement shall:

18.2.1 be without prejudice to any accrued rights and obligations under this Agreement as at the date of termination; and

18.2.2 not affect the continuing rights and obligations of the Parties to this Agreement.

THUS DONE AND SIGNED ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2025 in

\_\_\_\_\_

WITNESSES:

1. \_\_\_\_\_

2. \_\_\_\_\_

\_\_\_\_\_

FOR AND ON BEHALF OF THE CAPE  
WINELANDS DISTRICT  
MUNICIPALITY, WHO WARRANTS BY  
THIS SIGNATURE THAT HE/SHE IS  
DULY AUTHORISED THERETO

THUS DONE AND SIGNED ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2025 in

\_\_\_\_\_

WITNESSES:

1. \_\_\_\_\_

2. \_\_\_\_\_

\_\_\_\_\_

FOR AND ON BEHALF OF THE  
BREEDE VALLEY MUNICIPALITY,  
WHO WARRANTS BY THIS  
SIGNATURE THAT HE/SHE IS DULY  
AUTHORISED THERETO

THUS, DONE AND SIGNED ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2025 in

\_\_\_\_\_

WITNESSES:

1. \_\_\_\_\_

2. \_\_\_\_\_

\_\_\_\_\_  
FOR AND ON BEHALF OF THE  
WITZENBERG MUNICIPALITY, WHO  
WARRANTS BY THIS SIGNATURE  
THAT HE/SHE IS DULY AUTHORISED  
THERETO

THUS, DONE AND SIGNED ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2025 in

\_\_\_\_\_

WITNESSES:

1. \_\_\_\_\_

2. \_\_\_\_\_

\_\_\_\_\_  
FOR AND ON BEHALF OF THE  
LANGEBERG MUNICIPALITY, WHO  
WARRANTS BY THIS SIGNATURE  
THAT HE/SHE IS DULY AUTHORISED  
THERETO