



**2025/2026**

**Quarterly Budget Statement Report  
Section 52(d) – 1<sup>st</sup> Quarter ending  
30 September 2025**

**Financial data is in respect of the period  
1 July 2025 to 30 September 2025**

## Glossary

**Adjustments Budgets** – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short-term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

**CFO** – Chief Financial Officer / Director: Finance

**DORA** – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GDFI** - Gross Domestic Fixed Investment

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

**GRAP** – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

**IDP** – Integrated Development Plan. The main strategic planning document of a municipality.

**KPI's** – Key Performance Indicators. Measures of service output and/or outcome.

**MFMA** – Municipal Finance Management Act (No 53 of 2003). The principal piece of legislation relating to municipal financial management.

### Glossary (Continued)

**MIG** – Municipal Infrastructure Grant

**MPRA** – Municipal Property Rates Act (No 6 of 2004).

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**NT** – National Treasury

**Net Assets** – 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.

**Operating Expenditure** – Spending on the day-to-day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**Rates** – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**RBIG** – Regional Bulk Infrastructure Grant

**R&M** – Repairs and maintenance on property, plant and equipment.

**SCM** – Supply Chain Management.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

**TMA** – Total Municipal Account

**Unauthorised expenditure** – Generally, spending without, or more than, an approved budget.

**Virement** – A transfer of budget.

**Virement Policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided, usually at department level.

**WM** – Witzenberg Municipality

## Legal requirements

In terms of Section 52 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

### **52. General Responsibilities.** — The mayor of a municipality—

- (a) must provide general political guidance over the fiscal and financial affairs of the municipality;
- (b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- (d) **must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial situation of the municipality; and**
- (e) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

In terms of section 11 (4) (a), the Accounting Officer must within 30 days after the end of each quarter table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1) (b) to (j) during that quarter. Section 11(1) read as follow:

*“11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only—*

- (a) to defray expenditure appropriated in terms of an approved budget;*
- (b) to defray expenditure authorised in terms of section 26(4);*
- (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);*
- (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;*
- (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including—*
  - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or*
  - (ii) any insurance or other payments received by the municipality for that person or organ of state;*
- (f) to refund money incorrectly paid into a bank account;*
- (g) to refund guarantees, sureties and security deposits;*
- (h) for cash management and investment purposes in accordance with section 13;*
- (i) to defray increased expenditure in terms of section 31; or*
- (j) for such other purposes as may be prescribed.”*

In terms of Section 66 of the MFMA the Accounting Officer must prepare a report on all expenditure incurred with relation to staff benefits.

Section 66 reads as follow:

*“66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—*

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*
- (c) travel, motor car, accommodation, subsistence and other allowances;*
- (d) housing benefits and allowances;*
- (e) overtime payments;*
- (f) loans and advances; and*
- (g) any other type of benefit or allowance related to staff.”*

The following regulations of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations are relevant:

Quarterly reports on implementation of budget

- 31.** (1) The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be-
- {a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, considering any guidelines issued by the Minister in terms of section 168(1) of the Act; and
  - (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
  - (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly reports on implementation of budget

- 32.** When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including -
- (a) summaries of quarterly report in alternate languages predominant in the community; and
  - {b) information relevant to each ward in the municipality.

## PART 1 - IN-YEAR REPORT

### Mayors Report

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

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 30 September 2025. I do submit this report to comply with the relevant legislation.

The year-to-date recovery rate for service charges and property rates, is 83%. The annual target for debt collection is 93%. The collection of outstanding government debt remains a challenge as well as the municipality's inability to cut electricity in Eskom areas.

Key capital projects for the year under review includes the upgrading of the Ceres electricity substation, the resurfacing of roads, and the Nduli library. Unfortunately, the bids received for the Nduli library were not responsive and the tender must be readvertised.

Eskom's inability to increase the electricity supply to the municipality remains a key challenge as it is hampering local economic development and the resulting job opportunities which could be realised from such developments. This has a negative impact on the growth and expansion of the local economy. The cost estimate received from Eskom for an additional 5MVA is in the region of R 35 million and a deposit of R 55 million.



---

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

## Municipal Manager's quality certification

### QUALITY CERTIFICATE

I, Mr D Nason, Municipal Manager of Witzenberg Municipality, hereby certify that the quarterly budget assessment has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

---

**MR D NASSON**  
**MUNICIPAL MANAGER**  
**WITZENBERG MUNICIPALITY**

Date:

17/10/2025

## FINANCIAL REPORT

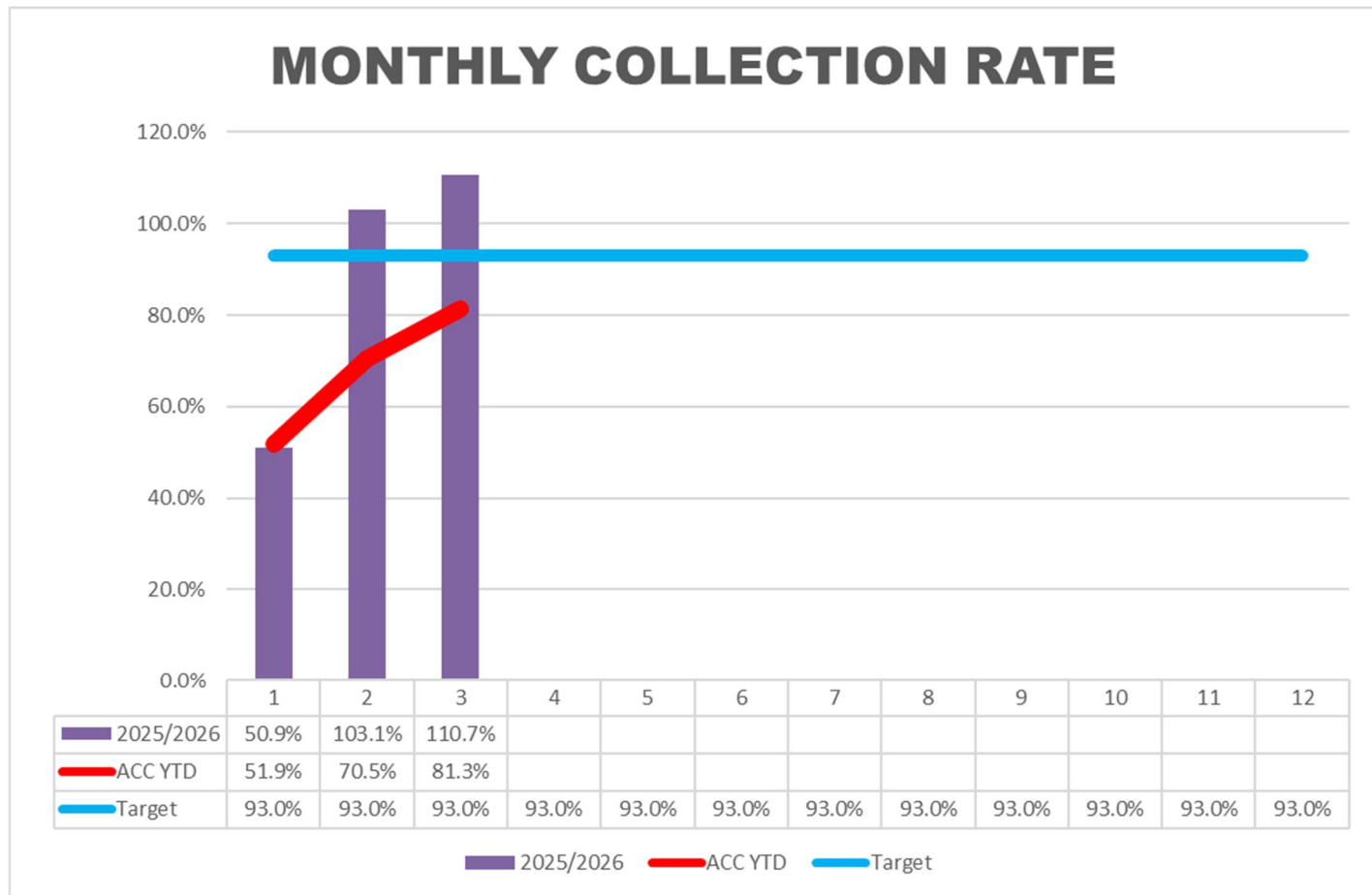
For the period 1 July 2025 to 30 September 2025, 95% of the budgeted operational revenue excluding capital transfers and contributions was raised.

19% of the budgeted operational expenditure was incurred during the reporting period. The Eskom account for the last month of the reporting period is not included in the actual expenditure as the account was only received after the reporting period end.

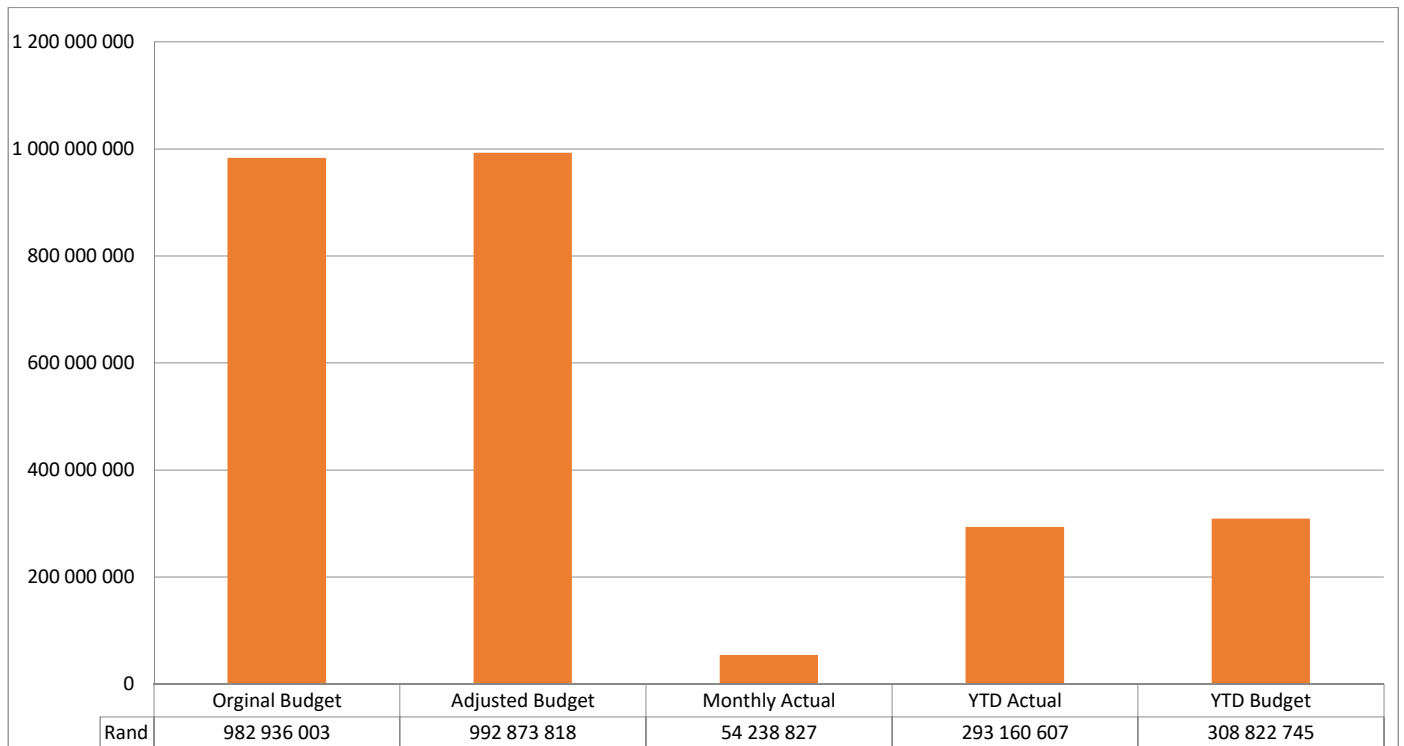
The exact provision for impairment of debtors will only be determined after the financial year end, the final amount is expected to be more than the in-year calculations.

4% of the budgeted capital expenditure was incurred during the reporting period.

Kindly refer to the following graphs and tables for further detail:

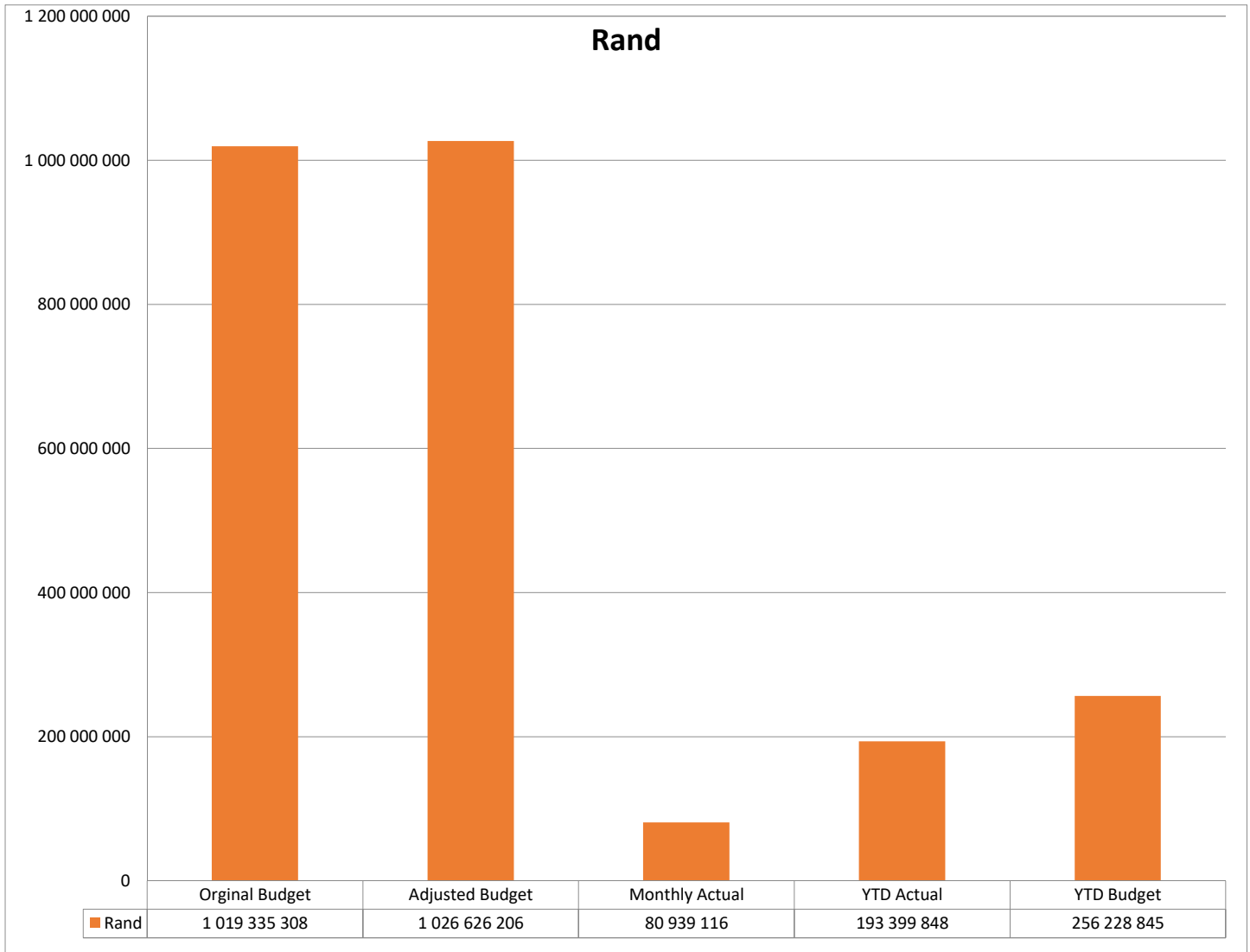




**TOTAL OPERATIONAL REVENUE**

For the period 1 July 2025 to 30 September 2025, 29.53% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 tot 30 September 2025, is 29.53% van die begrote operasionele inkomste gehef.

**TOTAL OPERATIONAL EXPENDITURE**

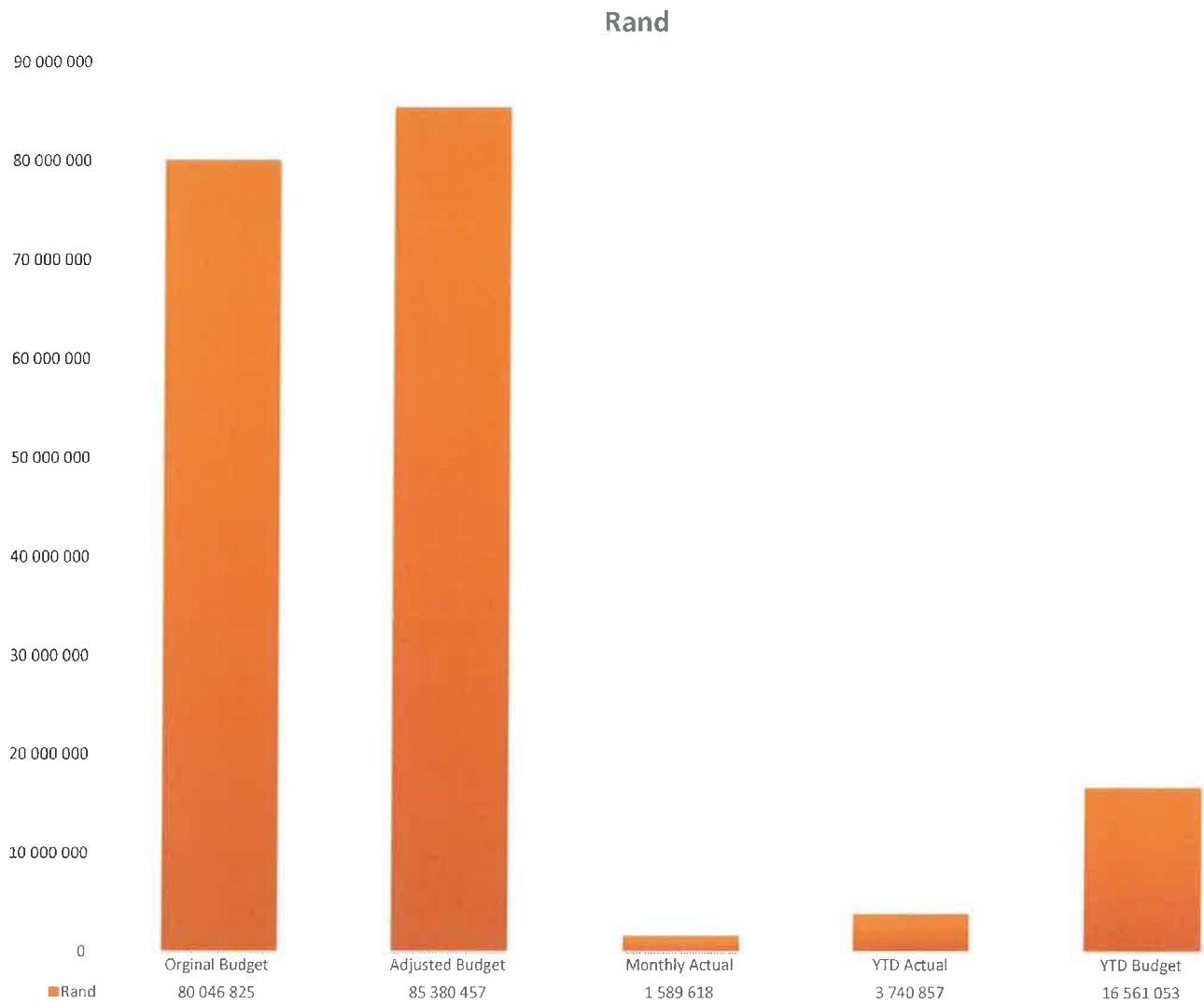
For the period 1 July 2025 to 30 September 2025, 18.84% of the budgeted operational expenditure was incurred.

Please refer to Supporting Table SC1 for explanations regarding expenditure variances.

Vir die periode 1 Julie 2025 tot 30 September 2025, is 18.84% van die begrote operasionele uitgawes aangegaan.

Verwys asb na "Supporting Table SC1" vir stawende redes met betrekking tot spandering afwykings.

## CAPITAL EXPENDITURE



For the period 1 July 2025 to 30 September 2025, 4.38% of the budgeted capital expenditure was incurred.

Please refer to Supporting Table SC1 for explanations regarding expenditure variances.

Vir die periode 1 Julie 2025 tot 30 September 2025, is 4.38% van die begrote kapitale uitgawes aangegaan.

Verwys asb na "Supporting Table SC1" vir stawende redes met betrekking tot spandering afwykings.

## WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	107 320	120 291	120 291	6 158	61 136	64 933	(3 797)	-6%	120 291
Service charges	508 072	586 957	586 957	47 812	153 551	173 503	(19 952)	-11%	586 957
Investment revenue	18 758	23 567	23 567	1 286	4 937	5 892	(955)	-16%	23 567
Transfers and subsidies - Operational	150 058	182 230	190 696	539	66 747	46 779	19 968	43%	190 696
Other own revenue	118 278	69 891	71 363	(1 556)	6 789	17 716	(10 927)	-62%	71 363
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>902 486</b>	<b>982 936</b>	<b>992 874</b>	<b>54 239</b>	<b>293 161</b>	<b>308 823</b>	<b>(15 662)</b>	<b>-5%</b>	<b>992 874</b>
Employee costs	269 855	309 360	308 881	23 264	69 420	77 043	(7 622)	-10%	308 881
Remuneration of Councillors	12 315	13 228	13 228	990	3 001	3 307	(306)	-9%	13 228
Depreciation and amortisation	39 426	34 090	34 090	-	0	8 523	(8 522)	-100%	34 090
Interest	7 847	10 742	10 742	-	-	2 685	(2 685)	-100%	10 742
Inventory consumed and bulk purchases	415 900	424 390	422 207	45 490	94 501	105 502	(11 001)	-10%	422 207
Transfers and subsidies	4 633	4 931	14 718	-	205	3 679	(3 474)	-94%	14 718
Other expenditure	195 685	222 593	222 760	11 196	26 272	55 490	(29 218)	-53%	222 760
<b>Total Expenditure</b>	<b>945 661</b>	<b>1 019 335</b>	<b>1 026 626</b>	<b>80 939</b>	<b>193 400</b>	<b>256 229</b>	<b>(62 829)</b>	<b>-25%</b>	<b>1 026 626</b>
<b>Surplus/(Deficit)</b>	<b>(43 175)</b>	<b>(36 399)</b>	<b>(33 752)</b>	<b>(26 700)</b>	<b>99 761</b>	<b>52 594</b>	<b>47 167</b>	<b>90%</b>	<b>(33 752)</b>
Transfers and subsidies - capital (monetary allocations)	40 834	27 535	27 535	(8)	(8)	6 591	(6 600)	-100%	27 535
Transfers and subsidies - capital (in-kind)	1 458	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(883)</b>	<b>(8 865)</b>	<b>(6 218)</b>	<b>(26 709)</b>	<b>99 752</b>	<b>59 185</b>	<b>40 567</b>	<b>69%</b>	<b>(6 218)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(883)</b>	<b>(8 865)</b>	<b>(6 218)</b>	<b>(26 709)</b>	<b>99 752</b>	<b>59 185</b>	<b>40 567</b>	<b>69%</b>	<b>(6 218)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>82 874</b>	<b>75 047</b>	<b>73 424</b>	<b>1 590</b>	<b>3 741</b>	<b>13 572</b>	<b>(9 831)</b>	<b>-72%</b>	<b>73 424</b>
Capital transfers recognised	40 721	30 013	30 013	112	911	6 160	(5 249)	-85%	30 013
Borrowing	7 807	15 000	16 303	1 170	1 398	-	1 398	-	16 303
Internally generated funds	28 591	35 034	39 065	308	1 432	10 401	(8 969)	-86%	39 065
<b>Total sources of capital funds</b>	<b>77 119</b>	<b>80 047</b>	<b>85 380</b>	<b>1 590</b>	<b>3 741</b>	<b>16 561</b>	<b>(12 820)</b>	<b>-77%</b>	<b>85 380</b>
<b>Financial position</b>									
Total current assets	361 147	293 805	300 157		450 329				300 157
Total non current assets	1 042 396	1 220 387	1 225 721		1 142 251				1 225 721
Total current liabilities	155 653	46 268	55 307		121 367				55 307
Total non current liabilities	93 377	192 053	192 053		120 834				192 053
Community wealth/Equity	1 336 913	1 275 870	1 278 297		1 062 683				1 278 297
<b>Cash flows</b>									
Net cash from (used) operating	315 789	97 347	108 732	(11 095)	(3 815)	16 241	20 056	123%	97 447
Net cash from (used) investing	(70 885)	(80 047)	(85 380)	(1 641)	(12 191)	(14 038)	(1 847)	13%	(84 225)
Net cash from (used) financing	(65)	-	-	47	93	-	(93)	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>561 084</b>	<b>227 137</b>	<b>233 189</b>	<b>-</b>	<b>182 714</b>	<b>212 040</b>	<b>29 327</b>	<b>14%</b>	<b>211 849</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	73 005	8 185	6 995	6 313	5 754	5 678	26 979	286 729	419 637
<b>Creditors Age Analysis</b>									
Total Creditors	10 450	27 892	2 429	-	-	-	-	-	40 771

## WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		9 415	10 442	10 442	747	2 292	2 611	(319)	-12%	10 442
Pension and UIF Contributions		1 367	1 493	1 493	114	347	373	(26)	-7%	1 493
Medical Aid Contributions		-	90	90	-	-	23	(23)	-100%	90
Motor Vehicle Allowance		541	-	-	46	114	-	114	-	-
Cellphone Allowance		993	1 203	1 203	83	248	301	(52)	-17%	1 203
<b>Sub Total - Councillors</b>		<b>12 315</b>	<b>13 228</b>	<b>13 228</b>	<b>990</b>	<b>3 001</b>	<b>3 307</b>	<b>(306)</b>	<b>-9%</b>	<b>13 228</b>
% increase	4		7,4%	7,4%						7,4%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		8 392	5 525	5 525	513	1 539	1 381	158	11%	5 525
Pension and UIF Contributions		463	508	508	66	199	127	72	57%	508
Medical Aid Contributions		-	12	12	-	-	3	(3)	-100%	12
Performance Bonus		1 066	1 119	1 119	-	-	280	(280)	-100%	1 119
Motor Vehicle Allowance		1 075	1 401	1 401	86	258	350	(92)	-26%	1 401
Cellphone Allowance		327	399	399	31	93	100	(7)	-7%	399
Housing Allowances		-	72	72	-	-	18	(18)	-100%	72
Other benefits and allowances		1	77	77	-	-	19	(19)	-100%	77
<b>Sub Total - Senior Managers of Municipality</b>		<b>11 324</b>	<b>9 112</b>	<b>9 112</b>	<b>696</b>	<b>2 089</b>	<b>2 278</b>	<b>(189)</b>	<b>-8%</b>	<b>9 112</b>
% increase	4		-19,5%	-19,5%						-19,5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		154 471	171 223	170 745	13 530	40 963	42 510	(1 547)	-4%	170 745
Pension and UIF Contributions		24 741	30 291	30 290	2 230	6 681	7 571	(890)	-12%	30 290
Medical Aid Contributions		10 511	11 073	11 073	923	2 757	2 768	(11)	0%	11 073
Overtime		25 436	35 044	35 044	2 443	6 810	8 761	(1 951)	-22%	35 044
Performance Bonus		11 505	15 674	15 674	1 018	2 845	3 919	(1 074)	-27%	15 674
Motor Vehicle Allowance		7 716	8 903	8 903	658	1 982	2 226	(244)	-11%	8 903
Cellphone Allowance		795	1 121	1 121	71	223	280	(57)	-20%	1 121
Housing Allowances		1 718	1 329	1 329	100	297	332	(35)	-10%	1 329
Other benefits and allowances		7 322	8 647	8 647	666	1 989	2 162	(173)	-8%	8 647
Payments in lieu of leave		3 773	4 719	4 719	-	-	1 180	(1 180)	-100%	4 719
Long service awards		1 078	-	0	109	109	-	109	-	0
Post-retirement benefit obligations		9 464	12 224	12 224	819	2 675	3 056	(381)	-12%	12 224
<b>Sub Total - Other Municipal Staff</b>		<b>258 531</b>	<b>300 248</b>	<b>299 768</b>	<b>22 568</b>	<b>67 331</b>	<b>74 764</b>	<b>(7 433)</b>	<b>-10%</b>	<b>299 768</b>
% increase	4		16,1%	16,0%						16,0%
<b>Total Parent Municipality</b>		<b>282 170</b>	<b>322 589</b>	<b>322 109</b>	<b>24 254</b>	<b>72 421</b>	<b>80 350</b>	<b>(7 928)</b>	<b>-10%</b>	<b>322 109</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Sub Total - Executive members Board	2	-	-	-	-	-	-	-		-
% increase	4									
<b>Senior Managers of Entities</b>										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
<b>Other Staff of Entities</b>										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>282 170</b>	<b>322 589</b>	<b>322 109</b>	<b>24 254</b>	<b>72 421</b>	<b>80 350</b>	<b>(7 928)</b>	<b>-10%</b>	<b>322 109</b>
% increase	4		14,3%	14,2%						14,2%
<b>TOTAL MANAGERS AND STAFF</b>		<b>269 855</b>	<b>309 360</b>	<b>308 881</b>	<b>23 264</b>	<b>69 420</b>	<b>77 043</b>	<b>(7 622)</b>	<b>-10%</b>	<b>308 881</b>

## WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	742	477	1 054	552	552	1 054	501	47,6%	1%
August	346	477	2 054	1 599	2 151	3 107	956	30,8%	3%
September	5 004	13 040	13 454	1 590	3 741	16 561	12 820	77,4%	5%
October	5 140	477	1 054	–	3 741	17 615	13 874	78,8%	5%
November	7 521	477	1 054	–	3 741	18 668	14 927	80,0%	5%
December	2 984	13 270	21 756	–	3 741	40 424	36 683	90,7%	5%
January	1 853	477	1 054	–	3 741	41 478	37 737	91,0%	5%
February	6 926	477	1 054	–	3 741	42 531	38 791	91,2%	5%
March	5 388	13 040	13 283	–	3 741	55 814	52 073	93,3%	5%
April	5 393	477	1 054	–	3 741	56 868	53 127	93,4%	5%
May	14 248	477	1 054	–	3 741	57 921	54 180	93,5%	5%
June	27 329	36 878	27 459	–	3 741	85 380	81 640	95,6%	5%
<b>Total Capital expenditure</b>	<b>82 874</b>	<b>80 047</b>	<b>85 380</b>	<b>3 741</b>					

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	September Outcome	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		186	102	224	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	37 580	114 277	123 586	133 651
Service charges - Electricity revenue		60 999	66 059	72 491	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	(33 237)	498 938	555 293	618 014
Service charges - Water revenue		96	100	25 069	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	(17 752)	22 539	28 880	32 307
Service charges - Waste Water Management		93	88	85	3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	30 646	77 164	48 230	50 552
Service charges - Waste Mangement		107	106	102	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	8 028	25 030	26 217	27 460
Rental of facilities and equipment		466	272	341	0	0	0	0	0	0	0	0	(1 078)	6	6	6
Interest earned - external investments		1 068	897	524	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	5 367	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	9 494	28 482	29 906	31 402
Fines, penalties and forfeits		0	0	45	332	332	332	332	332	332	332	332	1 283	3 984	4 183	4 392
Licences and permits		173	46	91	224	224	224	224	224	224	224	224	585	2 685	2 820	2 961
Agency services		286	178	640	400	400	400	400	400	400	400	400	496	4 799	5 039	5 291
Transfers and Subsidies - Operational		65 270	6 631	2	14 433	14 433	20 146	14 433	14 433	14 504	14 433	14 433	(6 014)	187 141	179 869	188 582
Other revenue		670	523	725	478	478	478	478	478	478	478	478	7 993	13 730	6 017	6 317
<b>Cash Receipts by Source</b>		<b>129 413</b>	<b>75 004</b>	<b>100 338</b>	<b>79 104</b>	<b>79 104</b>	<b>92 605</b>	<b>79 104</b>	<b>79 104</b>	<b>86 962</b>	<b>79 104</b>	<b>79 104</b>	<b>43 393</b>	<b>1 002 341</b>	<b>1 034 792</b>	<b>1 101 585</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National /		3 645	2 757	-	-	-	1 298	-	-	819	-	-	26 670	35 189	40 470	38 599
Proceeds on Disposal of Fixed and Intangible Assets		-	-	436	-	-	-	-	-	-	-	-	(436)	-	-	-
Short term loans		-	-	(25 000)	-	-	(3 184)	-	-	-	-	-	21 816	(6 369)	(6 369)	(6 369)
<b>Total Cash Receipts by Source</b>		<b>133 058</b>	<b>77 762</b>	<b>75 774</b>	<b>79 104</b>	<b>79 104</b>	<b>90 718</b>	<b>79 104</b>	<b>79 104</b>	<b>87 782</b>	<b>79 104</b>	<b>79 104</b>	<b>91 442</b>	<b>1 031 162</b>	<b>1 068 893</b>	<b>1 133 816</b>
<b>Cash Payments by Type</b>																
Employee related costs		10 502	4 484	6 991	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	101 210	369 560	389 018	416 403
Bulk purchases - Electricity		54 838	55 221	49 890	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	(6 292)	460 969	513 171	571 286
Acquisitions - water & other inventory		994	282	633	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	6 090	24 000	25 200	26 460
Contracted services		6 425	3 654	5 082	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	13 972	87 400	86 006	89 318
Transfers and subsidies - other		-	-	675	-	-	-	-	-	-	-	-	(675)	-	-	-
<b>Cash Payments by Type</b>		<b>72 759</b>	<b>63 641</b>	<b>63 271</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>114 306</b>	<b>941 929</b>	<b>1 013 395</b>	<b>1 103 466</b>
<b>Other Cash Flows/Payments by Type</b>																
<b>Total Cash Payments by Type</b>		<b>72 759</b>	<b>63 641</b>	<b>63 271</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>114 306</b>	<b>941 929</b>	<b>1 013 395</b>	<b>1 103 466</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>60 298</b>	<b>14 121</b>	<b>12 504</b>	<b>610</b>	<b>610</b>	<b>12 224</b>	<b>610</b>	<b>610</b>	<b>9 288</b>	<b>610</b>	<b>610</b>	<b>(22 863)</b>	<b>89 233</b>	<b>55 498</b>	<b>30 349</b>
Cash/cash equivalents at the month/year beginning:		-	60 298	74 419	86 923	87 533	88 143	100 368	100 978	101 588	110 876	111 486	112 096	-	89 233	144 731
Cash/cash equivalents at the month/year end:		60 298	74 419	86 923	87 533	88 143	100 368	100 978	101 588	110 876	111 486	112 096	89 233	89 233	144 731	175 080

## WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		(141 672)	(160 486)	(160 486)	572	(63 681)	(40 121)	(23 560)	58,7%	(160 486)
Operational Revenue:General Revenue:Equitable Share		(145 706)	(156 647)	(156 647)	-	(65 270)	(39 162)	(26 108)	66,7%	(156 647)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 361	(2 272)	(2 272)	238	590	(568)	1 158	-203,9%	(2 272)
Local Government Financial Management Grant [Schedule 5B]		1 600	(1 567)	(1 567)	334	999	(392)	1 390	-354,9%	(1 567)
Municipal Disaster Grant [Schedule 5B]		76	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		996	-	-	-	-	-	-	-	-
Provincial Government:		13 976	(19 270)	(30 555)	6	6	(6 639)	6 644	-100,1%	(30 555)
Specify (Add grant description)		-	(11 048)	(11 048)	-	-	(2 762)	2 762	-100,0%	(11 048)
Specify (Add grant description)		64	(4 395)	(5 867)	6	6	(467)	472	-101,2%	(5 867)
Specify (Add grant description)		-	(130)	(130)	-	-	(33)	33	-100,0%	(130)
Specify (Add grant description)		-	(20)	(20)	-	-	(5)	5	-100,0%	(20)
Specify (Add grant description)		732	(530)	(530)	-	-	(132)	132	-100,0%	(530)
Specify (Add grant description)		-	(870)	(870)	-	-	(217)	217	-100,0%	(870)
Specify (Add grant description)		100	(130)	(130)	-	-	(33)	33	-100,0%	(130)
Specify (Add grant description)		4 988	-	(9 813)	-	-	(2 453)	2 453	-100,0%	(9 813)
Specify (Add grant description)		-	(2 147)	(2 147)	-	-	(537)	537	-100,0%	(2 147)
Specify (Add grant description)		8 091	-	-	-	-	-	-	-	-
District Municipality:		35	-	(100)	-	-	-	-	-	(100)
Specify (Add grant description)		35	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	(100)	-	-	-	-	-	(100)
Other grant providers:		26	(4 007)	(2 560)	-	-	(565)	565	-100,0%	(2 560)
Foreign Government and International Organisations		-	(1 006)	(1 006)	-	-	(176)	176	-100,0%	(1 006)
Private Enterprises		26	(3 001)	(1 554)	-	-	(389)	389	-100,0%	(1 554)
Total operating expenditure of Transfers and Grants:		(127 636)	(183 763)	(193 701)	578	(63 676)	(47 325)	(16 351)	34,5%	(193 701)
National Government:		45 645	(26 770)	(26 770)	17	137	(6 692)	6 829	-102,0%	(26 770)
Municipal Infrastructure Grant [Schedule 5B]		24 595	(26 770)	(26 770)	17	137	(6 692)	6 829	-102,0%	(26 770)
Water Services Infrastructure Grant [Schedule 5B]		14 999	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		3 188	-	-	-	-	-	-	-	-
Provincial Government:		-	(1 827)	(1 827)	-	-	(239)	239	-100,0%	(1 827)
Specify (Add grant description)		-	(1 827)	(1 827)	-	-	(239)	239	-100,0%	(1 827)
District Municipality:		433	(185)	(185)	-	-	(46)	46	-100,0%	(185)
Specify (Add grant description)		433	(185)	(185)	-	-	(46)	46	-100,0%	(185)
Other grant providers:		-	(1 939)	(1 939)	-	-	(485)	485	-100,0%	(1 939)
Private Enterprises		-	(1 939)	(1 939)	-	-	(485)	485	-100,0%	(1 939)
Total capital expenditure of Transfers and Grants		46 078	(30 721)	(30 721)	17	137	(7 463)	7 599	-101,8%	(30 721)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(81 558)	(214 483)	(224 421)	595	(63 539)	(54 788)	(8 751)	16,0%	(224 421)



WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<u>Municipality</u>														
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										-	-		-	-
<u>Entities</u>														
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-		-	-

## WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10 450	27 465	2 429	-	-	-	-	-	40 344	-
Auditor General	0800	-	427	-	-	-	-	-	-	427	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>10 450</b>	<b>27 892</b>	<b>2 429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 771</b>	<b>-</b>

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description		NT Code	Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	15 373	2 153	1 896	1 845	1 656	1 976	8 381	70 073	103 353	83 931	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28 270	1 112	1 136	579	494	348	1 978	11 766	45 684	15 166	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	18 597	1 525	864	852	756	555	2 514	35 766	61 430	40 444	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	8 035	1 526	1 358	1 272	1 259	1 234	5 869	46 396	66 949	56 030	-	-		
Receivables from Exchange Transactions - Waste Management	1600	8 780	1 644	1 478	1 493	1 288	1 212	5 687	43 018	64 599	52 697	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	161	14	16	13	13	13	64	947	1 241	1 050	-	-		
Interest on Arrear Debtor Accounts	1810	1 362	161	190	222	251	298	2 262	76 995	81 740	80 028	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(7 571)	50	57	36	37	41	223	1 768	(5 359)	2 106	-	-		
Total By Income Source	2000	73 005	8 185	6 995	6 313	5 754	5 678	26 979	286 729	419 637	331 453	-	-		
2024/25 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	4 699	1 686	909	505	290	252	1 197	9 464	19 003	11 707	-	-		
Commercial	2300	26 906	604	801	684	466	377	2 492	34 243	66 573	38 262	-	-		
Households	2400	39 955	5 672	5 088	4 910	4 795	4 809	22 269	229 808	317 307	266 592	-	-		
Other	2500	1 444	223	197	214	203	239	1 021	13 215	16 755	14 892	-	-		
Total By Customer Group	2600	73 005	8 185	6 995	6 313	5 754	5 678	26 979	286 729	419 637	331 453	-	-		

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>1</b>								%	
<b>Receipts</b>										
Property rates		3 431	114 277	114 277	20 489	41 445	19 046	22 399	118%	114 277
Service charges		675 973	623 670	623 670	42 410	139 424	103 945	35 479	34%	623 670
Other revenue		15 554	38 334	38 334	1 178	2 477	6 389	(3 912)	-61%	38 334
Transfers and Subsidies - Operational		174 173	175 756	187 141	(673)	71 226	29 309	41 916	143%	175 856
Transfers and Subsidies - Capital		50 511	35 189	35 189	-	6 402	5 865	537	9%	35 189
Interest		9 482	52 049	52 049	1 177	3 142	8 675	(5 533)	-64%	52 049
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(613 335)	(941 929)	(941 929)	(75 676)	(267 725)	(156 988)	110 737	-71%	(941 929)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	(205)	-	205	0%	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>315 789</b>	<b>97 347</b>	<b>108 732</b>	<b>(11 095)</b>	<b>(3 815)</b>	<b>16 241</b>	<b>20 056</b>	<b>123%</b>	<b>97 447</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 080	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(73 966)	(80 047)	(85 380)	(1 641)	(12 191)	(14 038)	(1 847)	13%	(84 225)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(70 885)</b>	<b>(80 047)</b>	<b>(85 380)</b>	<b>(1 641)</b>	<b>(12 191)</b>	<b>(14 038)</b>	<b>(1 847)</b>	<b>13%</b>	<b>(84 225)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(65)	-	-	47	93	-	93	0%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(65)</b>	<b>-</b>	<b>-</b>	<b>47</b>	<b>93</b>	<b>-</b>	<b>(93)</b>	<b>0%</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>244 839</b>	<b>17 300</b>	<b>23 352</b>	<b>(12 689)</b>	<b>(15 913)</b>	<b>2 204</b>			<b>13 222</b>
Cash/cash equivalents at beginning:		316 245	209 837	209 837		198 627	209 837			198 627
Cash/cash equivalents at month/year end:		561 084	227 137	233 189		182 714	212 040			211 849

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		200 384	220 325	226 376	231 493	226 376
Trade and other receivables from exchange transactions		90 202	82 509	82 509	106 339	82 509
Receivables from non-exchange transactions		37 882	51 313	51 313	61 216	51 313
Current portion of non-current receivables		–	–	–	–	–
Inventory		17 732	26 712	27 013	18 524	27 013
VAT		10 178	(91 563)	(91 563)	27 987	(91 563)
Other current assets		4 770	4 509	4 509	4 770	4 509
<b>Total current assets</b>		<b>361 147</b>	<b>293 805</b>	<b>300 157</b>	<b>450 329</b>	<b>300 157</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		41 251	38 604	38 604	41 251	38 604
Property, plant and equipment		999 389	1 179 702	1 185 036	1 099 244	1 185 036
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		550	550	550	550	550
Intangible assets		1 206	1 531	1 531	1 206	1 531
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1 042 396</b>	<b>1 220 387</b>	<b>1 225 721</b>	<b>1 142 251</b>	<b>1 225 721</b>
<b>TOTAL ASSETS</b>		<b>1 403 543</b>	<b>1 514 192</b>	<b>1 525 877</b>	<b>1 592 580</b>	<b>1 525 877</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		(329)	(3 433)	(3 433)	(329)	(3 433)
Consumer deposits		10 650	9 739	9 739	10 232	9 739
Trade and other payables from exchange transactions		92 282	89 877	97 469	21 526	97 469
Trade and other payables from non-exchange transactions		2 357	6 104	7 552	12 984	7 552
Provision		36 708	38 184	38 184	38 383	38 184
VAT		13 986	(94 204)	(94 204)	38 572	(94 204)
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>155 653</b>	<b>46 268</b>	<b>55 307</b>	<b>121 367</b>	<b>55 307</b>
<b>Non current liabilities</b>						
Financial liabilities		1 379	23 080	23 080	26 379	23 080
Provision		23 317	87 943	87 943	23 317	87 943
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		68 681	81 031	81 031	71 138	81 031
<b>Total non current liabilities</b>		<b>93 377</b>	<b>192 053</b>	<b>192 053</b>	<b>120 834</b>	<b>192 053</b>
<b>TOTAL LIABILITIES</b>		<b>249 030</b>	<b>238 321</b>	<b>247 360</b>	<b>242 201</b>	<b>247 360</b>
<b>NET ASSETS</b>	2	<b>1 154 513</b>	<b>1 275 870</b>	<b>1 278 517</b>	<b>1 350 379</b>	<b>1 278 517</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 325 747	1 264 704	1 267 131	1 051 516	1 267 131
Reserves and funds		11 166	11 166	11 166	11 166	11 166
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 336 913</b>	<b>1 275 870</b>	<b>1 278 297</b>	<b>1 062 683</b>	<b>1 278 297</b>

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		5 818	–	–	–	–	–	–	–	–
Vote 2 - Community Services		370	6 221	6 676	23	23	434	(411)	-95%	6 676
Vote 4 - Technical Services		21 369	19 907	19 197	–	–	5 549	(5 549)	-100%	19 197
Vote 5 - Municipal Manager		56	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	4,7	27 613	26 128	25 872	23	23	5 983	(5 960)	-100%	25 872
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		42	50	50	–	–	13	(13)	-100%	50
Vote 2 - Community Services		1 165	14 296	8 938	26	46	2 187	(2 141)	-98%	8 938
Vote 3 - Corporate Services		1 161	1 580	1 870	18	18	392	(374)	-95%	1 870
Vote 4 - Technical Services		52 862	32 942	36 629	1 509	3 641	4 981	(1 340)	-27%	36 629
Vote 5 - Municipal Manager		31	50	64	13	13	16	(3)	-17%	64
<b>Total Capital single-year expenditure</b>	4	55 261	48 918	47 551	1 567	3 718	7 589	(3 871)	-51%	47 551
<b>Total Capital Expenditure</b>	3	82 874	75 047	73 424	1 590	3 741	13 572	(9 831)	-72%	73 424
<b>Capital Expenditure - Functional Classification</b>										
<i><b>Governance and administration</b></i>		13 818	3 094	5 549	33	588	1 262	(673)	-53%	5 549
Executive and council		332	764	796	17	21	199	(178)	-90%	796
Finance and administration		13 485	2 330	4 753	15	568	1 063	(495)	-47%	4 753
<i><b>Community and public safety</b></i>		1 484	20 258	15 369	47	64	2 582	(2 518)	-98%	15 369
Community and social services		680	11 965	6 517	–	–	1 604	(1 604)	-100%	6 517
Sport and recreation		650	6 974	7 361	47	64	694	(630)	-91%	7 361
Public safety		154	1 320	1 491	–	–	284	(284)	-100%	1 491
<i><b>Economic and environmental services</b></i>		11 586	16 245	23 202	–	45	5 778	(5 733)	-99%	23 202
Planning and development		133	275	275	–	–	46	(46)	-100%	275
Road transport		11 428	15 750	22 707	–	45	5 677	(5 632)	-99%	22 707
Environmental protection		26	220	220	–	–	55	(55)	-100%	220
<i><b>Trading services</b></i>		55 987	40 449	41 261	1 509	3 044	6 940	(3 896)	-56%	41 261
Energy sources		10 672	24 568	25 871	1 187	1 442	2 392	(950)	-40%	25 871
Water management		26 804	12 881	11 104	154	1 434	3 001	(1 567)	-52%	11 104
Waste water management		17 878	2 000	3 286	–	–	1 296	(1 296)	-100%	3 286
Waste management		633	1 000	1 000	168	168	250	(82)	-33%	1 000
<b>Total Capital Expenditure - Functional Classification</b>	3	82 874	80 047	85 380	1 590	3 741	16 561	(12 820)	-77%	85 380
<b>Funded by:</b>										
National Government		40 065	25 887	25 887	112	911	5 346	(4 435)	-83%	25 887
Provincial Government		223	1 702	1 702	–	–	208	(208)	-100%	1 702
District Municipality		433	185	185	–	–	46	(46)	-100%	185
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	2 239	2 239	–	–	560	(560)	-100%	2 239
<b>Transfers recognised - capital</b>		40 721	30 013	30 013	112	911	6 160	(5 249)	-85%	30 013
<b>Borrowing</b>	6	7 807	15 000	16 303	1 170	1 398	–	1 398	–	16 303
<b>Internally generated funds</b>		28 591	35 034	39 065	308	1 432	10 401	(8 969)	-86%	39 065
<b>Total Capital Funding</b>	7	77 119	80 047	85 380	1 590	3 741	16 561	(12 820)	-77%	85 380

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>									%	
<b>Exchange Revenue</b>										
Service charges - Electricity		395 037	442 689	442 689	38 700	121 264	137 436	(16 173)	-12%	442 689
Service charges - Water		50 462	53 401	53 401	4 478	12 530	13 350	(820)	-6%	53 401
Service charges - Waste Water Management		26 461	54 590	54 590	709	9 602	13 648	(4 046)	-30%	54 590
Service charges - Waste management		36 112	36 276	36 276	3 925	10 156	9 069	1 087	12%	36 276
Sale of Goods and Rendering of Services		26 804	5 813	5 813	699	1 742	1 453	289	20%	5 813
Agency services		4 948	4 918	4 918	660	1 131	1 230	(99)	-8%	4 918
Interest		-	11	11	-	-	3	(3)	-100%	11
Interest earned from Receivables		27 153	24 727	24 727	1 850	6 054	6 182	(127)	-2%	24 727
Interest earned from Current and Non Current Assets		18 758	23 567	23 567	1 286	4 937	5 892	(955)	-16%	23 567
Rent on Land		-	29	29	-	-	7	(7)	-100%	29
Rental from Fixed Assets		6 765	6 316	6 316	460	1 225	1 579	(354)	-22%	6 316
Operational Revenue		2 335	1 852	1 852	(8 476)	(8 428)	469	(8 897)	-1899%	1 852
<b>Non-Exchange Revenue</b>										
Property rates		107 320	120 291	120 291	6 158	61 136	64 933	(3 797)	-6%	120 291
Surcharges and Taxes		7 976	4 849	6 321	56	253	1 450	(1 196)	-83%	6 321
Fines, penalties and forfeits		22 354	11 816	11 816	2 517	2 508	2 954	(446)	-15%	11 816
Licence and permits		1 069	2 566	2 566	91	310	641	(331)	-52%	2 566
Transfer and subsidies - Operational		150 058	182 230	190 696	539	66 747	46 779	19 968	43%	190 696
Interest		4 881	3 744	3 744	309	1 042	936	106	11%	3 744
Operational Revenue		2 824	3 250	3 250	278	951	812	139	17%	3 250
Gains on disposal of Assets		11 169	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>902 486</b>	<b>982 936</b>	<b>992 874</b>	<b>54 239</b>	<b>293 161</b>	<b>308 823</b>	<b>-</b>		<b>992 874</b>
<b>Expenditure By Type</b>										
Employee related costs		269 855	309 360	308 881	23 264	69 420	77 043	(7 622)	-10%	308 881
Remuneration of councillors		12 315	13 228	13 228	990	3 001	3 307	(306)	-9%	13 228
Bulk purchases - electricity		391 687	396 245	396 245	43 088	90 288	99 061	(8 773)	-9%	396 245
Inventory consumed		24 213	28 145	25 962	2 402	4 213	6 441	(2 228)	-35%	25 962
Debt impairment		66 389	76 891	76 891	-	-	19 223	(19 223)	-100%	76 891
Depreciation and amortisation		39 426	34 090	34 090	-	0	8 523	(8 522)	-100%	34 090
Interest		7 847	10 742	10 742	-	-	2 685	(2 685)	-100%	10 742
Contracted services		60 135	76 979	77 160	4 876	8 646	19 153	(10 507)	-55%	77 160
Transfers and subsidies		4 633	4 931	14 718	-	205	3 679	(3 474)	-94%	14 718
Irrecoverable debts written off		15 347	0	0	72	327	-	327	-	0
Operational costs		50 727	68 723	68 709	6 248	17 299	17 115	185	1%	68 709
Losses on Disposal of Assets		653	-	-	-	-	-	-	-	-
Other Losses		2 434	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>945 661</b>	<b>1 019 335</b>	<b>1 026 626</b>	<b>80 939</b>	<b>193 400</b>	<b>256 229</b>	<b>(62 829)</b>	<b>-25%</b>	<b>1 026 626</b>
<b>Surplus/(Deficit)</b>		<b>(43 175)</b>	<b>(36 399)</b>	<b>(33 752)</b>	<b>(26 700)</b>	<b>99 761</b>	<b>52 594</b>	<b>62 829</b>	<b>0</b>	<b>(33 752)</b>
Transfers and subsidies - capital (monetary allocations)		40 834	27 535	27 535	(8)	(8)	6 591	(6 600)	(0)	27 535
Transfers and subsidies - capital (in-kind)		1 458	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(883)</b>	<b>(8 865)</b>	<b>(6 218)</b>	<b>(26 709)</b>	<b>99 752</b>	<b>59 185</b>			<b>(6 218)</b>
<b>Surplus/(Deficit) after income tax</b>		<b>(883)</b>	<b>(8 865)</b>	<b>(6 218)</b>	<b>(26 709)</b>	<b>99 752</b>	<b>59 185</b>			<b>(6 218)</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(883)</b>	<b>(8 865)</b>	<b>(6 218)</b>	<b>(26 709)</b>	<b>99 752</b>	<b>59 185</b>			<b>(6 218)</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(883)</b>	<b>(8 865)</b>	<b>(6 218)</b>	<b>(26 709)</b>	<b>99 752</b>	<b>59 185</b>			<b>(6 218)</b>

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		141 463	161 635	163 107	8 382	68 606	74 636	(6 030)	-8,1%	163 107
Vote 2 - Community Services		180 762	157 944	166 410	1 048	68 144	41 360	26 784	64,8%	166 410
Vote 3 - Corporate Services		36 858	18 428	18 428	3 260	3 866	4 607	(741)	-16,1%	18 428
Vote 4 - Technical Services		583 517	662 265	662 265	41 491	152 355	192 261	(39 906)	-20,8%	662 265
Vote 5 - Municipal Manager		2 020	737	737	50	181	184	(4)	-2,1%	737
Total Revenue by Vote	2	944 620	1 001 009	1 010 947	54 230	293 152	313 049	(19 897)	-6,4%	1 010 947
Expenditure by Vote	1									
Vote 1 - Financial Services		50 923	49 466	49 266	4 187	14 160	12 316	1 843	15,0%	49 266
Vote 2 - Community Services		109 627	125 271	133 600	7 994	22 396	33 010	(10 614)	-32,2%	133 600
Vote 3 - Corporate Services		119 022	133 940	133 910	9 477	24 443	33 440	(8 997)	-26,9%	133 910
Vote 4 - Technical Services		643 166	686 298	685 434	57 925	128 198	171 359	(43 160)	-25,2%	685 434
Vote 5 - Municipal Manager		18 545	24 361	24 361	1 357	4 203	6 090	(1 888)	-31,0%	24 361
Total Expenditure by Vote	2	941 283	1 019 335	1 026 571	80 939	193 400	256 215	(62 815)	-24,5%	1 026 571
Surplus/ (Deficit) for the year	2	3 338	(18 326)	(15 624)	(26 709)	99 752	56 834	42 919	75,5%	(15 624)



WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		156 038	164 944	166 416	8 607	69 366	75 389	(6 022)	-8%	166 416
Executive and council		10 834	308	308	3	8	77	(69)	-89%	308
Finance and administration		145 204	164 636	166 108	8 604	69 358	75 312	(5 954)	-8%	166 108
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		206 083	171 856	181 669	4 281	71 850	45 213	26 637	59%	181 669
Community and social services		158 535	141 914	141 914	347	66 108	35 479	30 629	86%	141 914
Sport and recreation		8 496	9 044	9 044	653	1 822	2 261	(439)	-19%	9 044
Public safety		25 724	18 356	18 356	3 263	3 864	4 372	(507)	-12%	18 356
Housing		13 327	2 542	12 355	18	56	3 101	(3 046)	-98%	12 355
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 427	5 541	4 194	371	663	1 029	(366)	-36%	4 194
Planning and development		4 802	2 407	2 507	363	647	607	40	7%	2 507
Road transport		598	122	122	8	16	30	(15)	-49%	122
Environmental protection		27	3 013	1 565	-	-	391	(391)	-100%	1 565
<i>Trading services</i>		577 122	667 983	667 983	40 961	151 165	193 747	(42 582)	-22%	667 983
Energy sources		399 466	448 729	448 729	38 783	121 561	138 933	(17 372)	-13%	448 729
Water management		83 537	93 390	93 390	(3 550)	6 393	23 347	(16 955)	-73%	93 390
Waste water management		51 284	72 294	72 294	1 300	11 970	18 074	(6 104)	-34%	72 294
Waste management		42 836	53 571	53 571	4 427	11 241	13 393	(2 152)	-16%	53 571
<i>Other</i>	4	109	146	146	10	108	37	71	195%	146
<b>Total Revenue - Functional</b>	2	<b>944 779</b>	<b>1 010 471</b>	<b>1 020 408</b>	<b>54 230</b>	<b>293 152</b>	<b>315 414</b>	<b>(22 262)</b>	<b>-7%</b>	<b>1 020 408</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		153 724	161 273	161 047	12 296	35 397	40 224	(4 827)	-12%	161 047
Executive and council		39 268	36 516	36 597	2 373	7 450	9 112	(1 661)	-18%	36 597
Finance and administration		110 894	118 496	118 189	9 614	26 966	29 547	(2 581)	-9%	118 189
Internal audit		3 562	6 261	6 261	309	980	1 565	(585)	-37%	6 261
<i>Community and public safety</i>		144 275	162 979	172 637	10 424	28 989	43 084	(14 095)	-33%	172 637
Community and social services		31 075	35 691	35 641	2 606	7 573	8 910	(1 338)	-15%	35 641
Sport and recreation		41 112	51 222	51 118	2 966	8 296	12 705	(4 408)	-35%	51 118
Public safety		54 414	66 745	66 745	4 312	11 605	16 686	(5 081)	-30%	66 745
Housing		17 674	9 321	19 134	539	1 515	4 783	(3 268)	-68%	19 134
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		42 023	48 020	46 916	3 527	8 352	11 414	(3 062)	-27%	46 916
Planning and development		15 915	19 750	19 905	1 331	3 939	4 951	(1 012)	-20%	19 905
Road transport		23 113	21 118	21 288	2 047	3 829	5 322	(1 493)	-28%	21 288
Environmental protection		2 994	7 152	5 723	150	584	1 141	(557)	-49%	5 723
<i>Trading services</i>		604 617	645 988	644 950	54 692	120 662	161 237	(40 576)	-25%	644 950
Energy sources		427 143	442 295	442 297	46 038	96 632	110 574	(13 942)	-13%	442 297
Water management		68 677	61 526	60 321	2 323	7 786	15 080	(7 294)	-48%	60 321
Waste water management		49 160	55 498	55 659	3 341	8 314	13 915	(5 601)	-40%	55 659
Waste management		59 638	86 669	86 673	2 990	7 930	21 668	(13 739)	-63%	86 673
<i>Other</i>		1 022	1 076	1 076	-	-	269	(269)	-100%	1 076
<b>Total Expenditure - Functional</b>	3	<b>945 661</b>	<b>1 019 335</b>	<b>1 026 626</b>	<b>80 939</b>	<b>193 400</b>	<b>256 229</b>	<b>(62 829)</b>	<b>-25%</b>	<b>1 026 626</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(883)</b>	<b>(8 865)</b>	<b>(6 218)</b>	<b>(26 709)</b>	<b>99 752</b>	<b>59 185</b>	<b>40 567</b>	<b>69%</b>	<b>(6 218)</b>

## MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts  
Quarter ending September 2026  
Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Income YTD transactions Q1	Expenditure YTD transactions Q1	Total YTD Income	Total YTD Expenditure
		R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)	-	-	-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)	-	-	-	-
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)	-	-	-	-
11(1) (e) (i)	Money collected on behalf of organ of state:	-	-	-	-
	- VAT	-	17 024 578	-	17 024 578
	- Agency fees, for example motor registration, drivers licence, etc.	-6 738 238	9 188 987	-6 738 238	9 188 987
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state	-	-	-	-
11(1) (f)	Refund of money incorrectly paid into bank account	-	-	-	-
11(1) (g)	Refund of guarantees, sureties & security deposits	253 420	165 994	253 420	165 994
		<b>-6 484 817</b>	<b>26 379 559</b>	<b>-6 484 817</b>	<b>26 379 559</b>
		YTD Transactions Q1			
11(1) (h)	Cash management and investment purposes:	-			
	- Realised	-48 204 986			
	- Made	150 000 000			
	<b>- Nett movement</b>	<b>101 795 014</b>			

WITZENBERG MUNICIPALITY					
Report: Expenditure on Staff & Councillor Benefits - YTD Act Dec					
(Report in terms of Section 66 of the MFMA)					
MFMA Section	Item Description	Original Budget 2025/2026	Amended Budget 2025/2026	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	194 823 308	193 079 139	43 238 755	22,39%
66(b)	Contributions to pension funds and medical aid	39 426 589	39 426 589	9 169 007	23,26%
66(c)	Travel, accomodation and subsistence	1 488 097	1 539 503	178 949	11,62%
66(d)	Housing benefits and allowances	1 369 189	1 369 189	288 974	21,11%
66(e)	Overtime	34 580 410	34 580 410	6 647 595	19,22%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	19 635 440	19 623 145	3 700 195	18,86%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 291 323 033</b>	<b>R 289 617 975</b>	<b>R 63 223 475</b>	<b>21,83%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	1 125 184	1 125 184	192 142	17,08%
DM	Deputy Mayor	702 989	702 989	175 492	24,96%
SP	Speaker	544 880	544 880	181 805	33,37%
MCM	Mayoral Committee members	2 630 484	2 630 484	563 850	21,44%
S79	Section 79 committee chairperson	0	0	178 533	0%
CLLR	Other Councillors	6 642 078	6 642 078	1 362 055	20,51%
MED	Medical aid contributions	90 117	90 117	0	0,00%
PEN	Pension fund contributions	1 492 683	1 492 683	347 310	0,00%
WARD	Ward Committee Allowance	1 222 124	1 222 124	348 000	28,48%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>14 450 539</b>	<b>R 14 450 539</b>	<b>R 3 349 187</b>	<b>23,18%</b>
<b>Total Councillor and Staff Benefits</b>					
		<b>R 305 773 572</b>	<b>R 304 068 514</b>	<b>R 66 572 662</b>	<b>21,89%</b>

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Service charges - Electricity	(16 173)	Lower consumption. Alternative energy installed by large consumers	
	Service charges - Water	(820)	Immaterial Variance	
	Service charges - Waste Water Management	(4 046)	YTD budget to be amended, average monthly billing amounts to R2,7m	
	Service charges - Waste management	1 087	Immaterial Variance	
	Sale of Goods and Rendering of Services	289	Immaterial Variance	
	Agency services	(99)	Immaterial Variance	
	Interest	(3)	Immaterial Variance	
	Interest earned from Receivables	(127)	Immaterial Variance	
	Interest earned from Current and Non Current As	(955)	Lower interest rates	
	Dividends	-		
	Rent on Land	(7)	Immaterial Variance	
	Rental from Fixed Assets	(354)	Immaterial Variance	
	Licence and permits	-		
	Operational Revenue	-	Incorrect Item used for discount allowed	
2	<b>Non-Exchange Revenue</b>			
	Property rates	(3 797)	Correction on Public Place of worship properties	
	Surcharges and Taxes	(1 196)	Lower Grant Capital Expenditure resulting in lower revenue being recognised	
	Fines, penalties and forfeits	(446)	Immaterial Variance	
	Licence and permits	(331)	Immaterial Variance	
	Transfer and subsidies - Operational	19 968	Equitable Share received. YTD budget incorrect	
	Interest	106	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	139	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
3	<b>Expenditure By Type</b>			
	Employee related costs	(7 622)	Primarily due to the filling of vacancies. Recognition of Leave accrual to be done next month	
	Remuneration of councillors	(306)	Immaterial Variance	
	Bulk purchases - electricity	(8 773)	Lower consumption of electricity	
	Inventory consumed	(2 228)	Mainly driven by Repairs & Maintenance Projects	
	Debt impairment	(19 223)	Provision for Bad Debt is made on an annual basis	
	Depreciation and amortisation	(8 522)	Depreciation run performed on an annual basis	
	Interest	(2 685)	Finance charges related to Landfill Sites recognised on an annual basis.	
	Contracted services	(10 507)	Mainly driven by Repairs & Maintenance Projects as well as the time required for SCM processes	
	Transfers and subsidies	(3 474)	Low expenditure on Housing Top Structures	
	Irrecoverable debts written off	327	Immaterial Variance	
	Operational costs	185	Immaterial Variance	
	Losses on Disposal of Assets	-		
	Other Losses	-		
4	<b>Capital Expenditure</b>			
	Total Capital Expenditure	(12 820)	Low expenditure on Capital Grant Expenditure	
5	<b>Cash Flow</b>			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

**Total Cost Savings Disclosure for the Quarter Ended: September 2025**

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	23 578 043	2 801 821	118 737	-	-	2 801 821	1 767 538	-1 034 283
Vehicles used for political office -bearers	8 141	1 332	-	-	-	1 332	1 314	-18
Travel and subsistence	1 165 268	167 169	-	-	-	167 169	156 213	-10 956
Domestic Accomodation	471 595	14 180	-	-	-	14 180	11 712	-2 468
Sponsorships, events and catering	835 831	119 382	2 525	-	-	119 382	97 249	-22 133
Communication	3 677 217	345 321	111 402	-	-	345 321	84 196	-261 124
Other Related Expenditure Items	2 927 820	355 170	145 381	-	-	355 170	194 629	-305 921
<b>TOTAL</b>	<b>32 663 915</b>	<b>3 804 375</b>	<b>378 045</b>	<b>-</b>	<b>-</b>	<b>3 804 375</b>	<b>2 312 852</b>	<b>-1 636 904</b>

\*\*\* Savings were calculated based upon a comparision between previous year and current year year-to-date expenditure items

**Summary of Budget Virements for the Quarter Ended : September 2025**

Municipal Vote	Q1	Q2	Q3	Q4	Total	Net Movement
Financial Services	- 200 008	-	-	-	- 200 008	From()
Community Services	- 50 108	-	-	-	- 50 108	From()
Corporate Services	260 000	-	-	-	260 000	From()
Technical Services	- 23 884	-	-	-	- 23 884	To
Municipal Manager	14 000	-	-	-	14 000	To
	-	-	-	-	-	-



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

### REPORT ON STRATEGIC / TOP LAYER RESULTS

2025/26

QUARTER 1

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.

KEY PERFORMANCE AREA:		Essential Services				
STRATEGIC OBJECTIVE:		Sustainable provision & maintenance of basic infrastructure				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
WS1.11a	Number of new formal sewer connections meeting minimum standards	2	0	2		
WS2.11a	Number of new formal water connections meeting minimum standards	2	0	5		
WS4.1	Percentage of drinking water samples complying to SANS241.	98%	98%	100%		
EE1.11a	Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality	8	2	1	No other application for new connections were received	KPI is dependent on the number of applications recieved and paid for
FinInc28	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end.	12045	12045	12984		
WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	39%	39%	44%	Calculations based on sold vs bulk readings. Finance confirmed their data for Tulbagh is based on 35% actual readings and 65% estimates. Still awaiting data for other towns. Also Tulbagh had two major pipe breaks on main supply lines.	More regular liason with Finance department, where estimates per town should be reported. Replacement of old networks.
EE4.4	Percentage total electricity losses	10%	10%	18%	Illegal connections, customers not purchasing electricity	Will send field auditors to inspect meter installations
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	1%	0%	0%		

KEY PERFORMANCE AREA:		Essential Services				
STRATEGIC OBJECTIVE:		Provide for the needs of informal settlements through improved services				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
TecDir2	Number of subsidised serviced sites developed.	No target set as development of serviced sites is not planned and budgeted for in 2025/26. Not included in Human Settlements Pipeline budget for 2025/26.				
WS1.11b (Cir88)	Number of new informal sewer connections meeting minimum standards	3	0	0		
WS2.11b	Number of new informal water connections meeting minimum standards	3	0	0		
EE1.11b	Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality	5	1	0	Not all material was available at the municipal stores	Order for material has been placed
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	95%	95%	100%		

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		Support Institutional Transformation & Development				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	10%	34%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	1	1		
GG1.21	Staff vacancy rate	8%	8%	13%	The vacancy rate target of 8% was not met in Q1 due to delays in advertising new positions. The budget for these positions was only made available during the first quarter, resulting in a late start to the recruitment process.	All budgeted vacant positions have since been advertised, and the recruitment process is underway to reduce the vacancy rate in the following quarters.

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		Ensure Financial Viability				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	200	200	193	Seasonal consumption of services	Monthly monitoring
FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	66%	Increase in outstanding debt	Ensure that consumer in Eskom areas apply for indigency
FM7.12	Collection rate ratio	93%	75%	84%		
FM3.11	Cash/Cost coverage ratio	3	3	2,8	Annual Property Rates only due by September, some customers pay their annual rates during October	None required
FM4.31	Creditors payment period	40	30	21		
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	140	140	86		
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	15%	18%		
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	10%	4%	The capital expenditure target of 10% was not met in Q1, with actual spending at 4%. This was mainly due to underspending on two major projects: Ceres Power Station: Although the project started in the previous financial year, delays in building construction impacted spending. Progress has since improved, with completion expected by March 2026. Nduli Library: Construction was delayed after the initial tender, which closed in April 2025, had no responsive bidders. The tender has since been re-advertised.	Project implementation is being closely monitored. The Ceres Power Station is progressing well, and the re-advertised tender for the Nduli Library is expected to enable construction to commence soon, improving expenditure in the coming quarters.



KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
MMIDP9	Number of IDP community engagements held.	14	0			
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	100%			Annual target	

KEY PERFORMANCE AREA:		Communal Services				
STRATEGIC OBJECTIVE:		Provide & maintain facilities that make citizens feel at home.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	92%		
HS3.5	Percentage utilisation rate of community halls	4%			Annual target	
HS3.6	Average number of library visits per library	12 000	3 000	4 578		
HS3.7	Percentage of municipal cemetery plots available	30%	36%	38%		

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Support the poor & vulnerable through programmes & policy				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	3%	4%	2,9%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	100	100		
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	5	6		
ComHS14	Number of housing opportunities provided per year.	110	0	0		
ComHS15	Number of Rental Stock transferred	10	2	1	Only 1 of the 2 targeted property transfers was achieved in Q1. This was due to the vacancy of the CBC position over the past three months, which resulted in no HCE sessions being conducted. Consequently, no subsidy applications were submitted for approval, delaying the signing and registration of sales agreements.	The appointment process for the CBC position is being expedited to resume HCE sessions and enable the processing of subsidy applications, allowing transfers to proceed.

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Create an enabling environment to attract investment & support local economy.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	1	1		
ComLed4	Report on the implementation of action plans as identified in the Witzenberg LED Strategy.	4 Reports	1	1		
LED3.11	Average time taken to finalise business license applications	5 days	2	6,0	The bulk of applications is in July month. The business licence applications was all for informal traders who sell food.	The target will even out through the rest of the year as lower frequencies of business licence applications is usually experienced for the remaining term
LED1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	5%	5%	11%		