



Monthly Budget Statement Report Section 71 for February 2026

**Financial data is in respect of the period
1 July 2025 to 30 June 2026**

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 principle 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 in excess of, 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

2.3 Monthly budget statements

In terms of Section 71 of the MFMA the accounting officer must prepare monthly budget statements that comply with this section. This section read as follows:

"71. (1) *The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:*

- (a) *Actual revenue, per revenue source;*
- (b) *actual borrowings;*
- (c) *actual expenditure, per vote;*
- (d) *actual capital expenditure, per vote;*
- (e) *the amount of any allocations received;*
- (f) *actual expenditure on those allocations, excluding expenditure on—*
 - (i) *its share of the local government equitable share; and*
 - (ii) *allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
 - (g) *when necessary, an explanation of—*
 - (i) *any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;*
 - (ii) *any material variances from the service delivery and budget implementation plan; and*
 - (iii) *any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.*

(2) *The statement must include—*

- (a) *a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
- (b) *the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*

(3) *The amounts reflected in the statement must in each case be compared with the corresponding amounts.*

budgeted for in the municipality's approved budget.

(4) *The statement to the provincial treasury must be in the format of a signed document and in electronic format.*

(5) *The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and*

2.3 Maandelikse begroting state

In terme van Artikel 71 van die MFMA die rekenpligtige beampte moet 'n maandelikse begroting state wat voldoen aan hierdie artikel. Hierdie artikel lees soos volg:

"71. (1) *Die rekenpligtige beampte van 'n munisipaliteit moet nie later as 10 werk dae na die einde van elke maand aan die burgemeester van die munisipaliteit en die betrokke Provinsiale Tesourie 1 verklaring in die voorgeskrewe formaat oor die toestand van die munisipaliteit se begroting wat die volgende besonderhede vir die maand en vir die finansiële jaar tot die einde van die maand:*

- (a) *werklike inkomste per bron van inkomste;*
- (b) *werklike lenings;*
- (c) *die werklike uitgawes per stem;*
- (d) *die werklike kapitaalbesteding, per stem;*
- (e) *die bedrag van enige toekennings ontvang;*
- (f) *die werklike uitgawes op daardie toekennings, uitgesluit besteding op*
 - (i) *sy deel van die plaaslike regering billike deel;*
 - (ii) *toekennings vrygestel is by die jaarlikse Verdeling van Inkomste van die nakoming van hierdie paragraaf, en*
 - (g) *wanneer dit nodig is, 'n verduideliking van—*
 - (i) *enige wesenslike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;*
 - (ii) *enige wesenslike afwykings van die dienslewering en begrotings implementeringsplan;*
 - (iii) *enige remediërende of korrektiewe stappe geneem is of geneem word om te verseker dat die geprojekteerde inkomste en uitgawes in die munisipaliteit se goedgekeurde begroting bly.*

(2) *Die staat moet die volgende insluit-*

- (a) *'n projeksie van die betrokke munisipaliteit se inkomste en uitgawes vir die res van die finansiële jaar, en enige wysigings van die aanvanklike projeksies, en*
- (b) *die voorgeskrewe inligting met betrekking tot die toestand van die begroting van elke munisipale entiteit wat aan die munisipaliteit in terme van artikel 87 (10).*

(3) *die bedrae wat in die verklaring moet in elke geval in vergelyking met die ooreenstemmende bedrae begroot vir die munisipaliteit se goedgekeurde begroting.*

(4) *Die verklaring aan die provinsiale tesourie moet in die formaat van 'n getekende dokument en in elektroniese formaat.*

(5) *Die rekenpligtige beampte van 'n munisipaliteit wat 'n toekenning bedoel in subartikel (1)(e) gedurende 'n bepaalde maand ontvang het, moet nie later as 10 werksdae na die einde van die maand, moet daardie deel van die verklaring wat die besonderhede bedoel in subartikel (1)(e) en (f) om die nasionale of provinsiale orgaan van die staat of munisipaliteit wat die toekenning oorgedra*

(f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter."

(6) Die Provinsiale Tesourie moet nie later nie as 22 werksdae na die einde van elke maand aan die Nasionale Tesourie 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van die munisipaliteite se begrotings, per munisipaliteit en per munisipale entiteit.

(7) Die Provinsiale Tesourie moet, binne 30 dae na die einde van elke kwartaal, openbaar te maak as wat voorgeskryf mag word, 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van munisipaliteite se begrotings per munisipaliteit en per munisipale entiteit. Die LUR vir finansies moet so 'n gekonsolideerde staat nie later nie as 45 dae na die einde van elke kwartaal aan die provinsiale wetgewer dien."

A MAYOR'S REPORT

Credit control for various reasons remains a challenge for the municipality.

The monthly billing was also done as scheduled and during this process 20 694 accounts amounting to R57.7 million were printed and distributed to consumers. The prepaid electricity sales amounted to R8.06 million in comparison to sales of R7.5 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.245million in comparison to the prior month figure of R 2.225million.

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year-to-date debtor's collection is 86% in comparison to a rate of 76% for the same month in the previous year.

As an additional credit control mechanism the auxiliary of 30% was implemented from 20 December 2023. For February 2026 an amount of R 124 067 was recovered on this basis.

The municipality issued orders to the value of R 27.8 million of which R 174 148 was in terms of deviations.

The municipality currently has R65.5 million in its primary bank account with R100 million in investments. The bank balance at the end of the previous month was R40.4 million with R150 million in investments.

The calculated cost coverage ratio of the municipality at the end of February 2026 is 2,5 months.

B RECOMMENDATION

It is recommended that council take cognisance of the monthly financial report and supporting documents of January 2026.



Councillor TE Abrahams
EXECUTIVE MAYOR

A BURGEMEESTERS VERSLAG

Kredietbeheer bly 'n uitdaging vir die munisipaliteit as gevolg van verskillende redes.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20 694 rekeninge ten bedrae van R57.7 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R8.06 miljoen en was R7.5 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deemis subsidies vir die maand beloop R 2.245 miljoen in vergelyking met die vorige maand syfer van R 2.225 miljoen.

Die opgehoopte debiteure verihaling se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 86% in vergelyking met 76% vir dieselfde maand in die vorige finansiële jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde krag aankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geïmplementeer. Vir die maand van Februarie 2026 is 'n bedrag van R 124 067 op hierdie wyse ingevorder.

Bestellings ter waarde van R 27.8 miljoen uitgereik, waarvan R 174 148 ten opsigte van afwykings is.

Die munisipaliteit het R65.5 miljoen in die primere bankrekening met R100 miljoen beleggings. Die bankbalans aan die einde van die vorige maand was R40.4 miljoen met R150 miljoen in beleggings.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Februarie 2026 is 2,5 maande.

B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Januarie 2026.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary -

Description	Budget Year 2025/26								
	2024/25	Original	Adjusted	Monthly	YearTD	YearTD	YTD Variance	YTD Variance	Full Year
R thousands	Audited	Budget	Budget	Actual	Actual	Budget		%	Forecast
	Outcome								
Financial Performance									
Property rates	107 320	120 291	120 291	-	85 874	93 536	(7 662)	-8%	120 291
Service charges	508 072	586 957	601 157	(396)	302 179	396 118	(93 939)	-24%	601 157
Investment revenue	18 758	23 567	23 567	-	9 945	15 711	(5 766)	-37%	23 567
Transfers and subsidies - Operational	150 058	182 230	188 070	-	118 999	119 551	(552)	-0%	188 070
Other own revenue	118 278	69 891	70 961	1	43 681	46 102	(2 421)	-5%	70 961
Total Revenue (excluding capital transfers and contributions)	902 486	982 936	1 004 045	(396)	560 679	671 019	(110 340)	-16%	1 004 045
Employee costs	269 855	309 360	308 376	-	170 002	205 110	(35 109)	-17%	308 376
Remuneration of Councillors	12 315	13 228	13 228	-	7 041	8 819	(1 778)	-20%	13 228
Depreciation and amortisation	39 446	34 090	34 090	-	18 603	22 727	(4 124)	-18%	34 090
Interest	7 847	10 742	10 585	-	928	7 057	(6 129)	-87%	10 585
Inventory consumed and bulk purchases	415 900	424 390	455 819	598	211 375	303 745	(92 370)	-30%	455 819
Transfers and subsidies	4 633	4 931	12 825	-	1 004	6 914	(5 911)	-85%	12 825
Other expenditure	195 685	222 593	221 355	1 217	70 109	147 050	(76 941)	-52%	221 355
Total Expenditure	945 681	1 019 335	1 056 279	1 816	479 061	701 422	(222 361)	-32%	1 056 279
Surplus/(Deficit)	(43 195)	(36 399)	(52 234)	(2 211)	81 618	(30 404)	112 021	-368%	(52 234)
Transfers and subsidies - capital (monetary allocations)	40 834	27 535	27 535	-	1 324	13 617	(12 293)	-90%	27 535
Transfers and subsidies - capital (in-kind)	1 458	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(902)	(8 865)	(24 700)	(2 211)	82 942	(16 786)	99 728	-594%	(24 700)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(902)	(8 865)	(24 700)	(2 211)	82 942	(16 786)	99 728	-594%	(24 700)
Capital expenditure & funds sources									
Capital expenditure	82 874	75 047	93 949	2 859	31 506	50 157	(18 651)	-37%	93 949
Capital transfers recognised	40 721	30 013	30 013	189	10 881	15 371	(4 490)	-29%	30 013
Borrowing	7 807	15 000	16 303	2 410	10 424	8 151	2 273	28%	16 303
Internally generated funds	28 591	35 034	45 453	260	18 014	26 848	(8 835)	-33%	45 453
Total sources of capital funds	77 119	80 047	91 769	2 859	39 318	50 370	(11 052)	-22%	91 769
Financial position									
Total current assets	343 429	293 805	265 027		415 042				265 027
Total non current assets	1 047 671	1 220 387	1 268 953		1 160 421				1 268 953
Total current liabilities	143 684	46 268	127 562		120 931				127 562
Total non current liabilities	93 514	192 053	161 349		121 247				161 349
Community wealth/Equity	1 250 343	1 275 870	1 263 331		1 057 913				1 263 331
Cash flows									
Net cash from (used) operating	315 789	97 347	105 722	(12 153)	205 500	35 105	(170 395)	-485%	969 157
Net cash from (used) investing	(70 885)	(80 047)	(91 769)	(15 850)	(36 641)	50 370	87 011	173%	91 769
Net cash from (used) financing	(65)	-	-	(2 296)	61	-	(61)	-	-
Cash/cash equivalents at the month/year end	561 084	227 137	212 590	-	570 523	284 112	(286 411)	-101%	1 462 528
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	59 173	14 181	7 073	7 197	7 028	13 651	30 913	305 105	444 321
Creditors Age Analysis									
Total Creditors	16 856	1 887	3 281	978	4 501	1 497	11 494	-	40 495

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		156 038	164 944	165 685	(17)	102 949	120 083	(17 134)	-14%	165 685
Executive and council		10 834	308	308	-	21	205	(184)	-90%	308
Finance and administration		145 204	164 636	165 377	(17)	102 928	119 878	(16 950)	-14%	165 377
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		206 083	171 856	179 522	18	136 329	115 571	20 758	18%	179 522
Community and social services		158 535	141 914	141 914	13	118 575	92 422	26 153	28%	141 914
Sport and recreation		8 496	9 044	9 044	5	4 669	5 890	(1 221)	-21%	9 044
Public safety		25 724	18 356	18 356	-	12 952	12 092	860	7%	18 356
Housing		13 327	2 542	10 208	-	133	5 166	(5 033)	-97%	10 208
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 427	5 541	4 250	0	1 280	2 784	(1 504)	-54%	4 250
Planning and development		4 802	2 407	2 563	0	1 257	1 660	(403)	-24%	2 563
Road transport		598	122	122	-	24	81	(57)	-71%	122
Environmental protection		27	3 013	1 565	-	-	1 044	(1 044)	-100%	1 565
Trading services		577 122	667 983	681 976	(397)	321 323	446 100	(124 777)	-28%	681 976
Energy sources		399 466	448 729	483 722	(361)	228 196	317 832	(89 636)	-28%	483 722
Water management		83 537	93 390	93 390	(26)	40 693	58 358	(17 665)	-30%	93 390
Waste water management		51 284	72 294	51 294	(5)	26 335	34 196	(7 861)	-23%	51 294
Waste management		42 836	53 571	53 571	(4)	26 100	35 714	(9 614)	-27%	53 571
Other	4	109	146	146	0	121	98	23	24%	146
Total Revenue - Functional	2	944 779	1 010 471	1 031 579	(396)	562 003	684 636	(122 633)	-18%	1 031 579
Expenditure - Functional										
Governance and administration		158 266	161 273	161 205	582	86 202	107 337	(21 135)	-20%	161 205
Executive and council		39 268	36 516	36 609	1	18 807	24 306	(5 499)	-23%	36 609
Finance and administration		115 436	118 496	118 335	581	65 152	78 856	(13 705)	-17%	118 335
Internal audit		3 562	6 261	6 261	-	2 243	4 174	(1 931)	-46%	6 261
Community and public safety		144 275	162 979	167 379	225	75 186	109 750	(34 564)	-31%	167 379
Community and social services		31 075	35 691	34 693	16	18 864	23 129	(4 264)	-18%	34 693
Sport and recreation		41 112	51 222	50 338	130	24 872	33 359	(8 487)	-25%	50 338
Public safety		54 414	66 745	64 998	36	27 774	43 332	(15 558)	-36%	64 998
Housing		17 674	9 321	17 350	42	3 676	9 931	(6 255)	-63%	17 350
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		42 023	48 020	47 462	209	25 434	30 848	(5 414)	-18%	47 462
Planning and development		15 915	19 750	20 205	19	9 623	13 450	(3 828)	-28%	20 205
Road transport		23 113	21 118	21 686	187	14 545	14 458	88	1%	21 686
Environmental protection		2 994	7 152	5 571	3	1 266	2 940	(1 674)	-57%	5 571
Trading services		600 095	645 988	679 157	800	291 889	452 770	(160 881)	-36%	679 157
Energy sources		427 144	442 295	476 971	436	218 615	317 979	(99 364)	-31%	476 971
Water management		64 135	61 526	59 454	153	23 258	39 636	(16 378)	-41%	59 454
Waste water management		49 178	55 498	57 105	124	27 579	38 070	(10 491)	-28%	57 105
Waste management		59 638	86 669	85 627	87	22 437	57 085	(34 648)	-61%	85 627
Other		1 022	1 076	1 076	-	350	717	(367)	-51%	1 076
Total Expenditure - Functional	3	945 681	1 019 335	1 056 279	1 816	479 061	701 422	(222 361)	-32%	1 056 279
Surplus/ (Deficit) for the year		(902)	(8 865)	(24 700)	(2 211)	82 942	(16 786)	99 728	-594%	(24 700)

WC2022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -

R thousands	Description	Budget Year 2025/26																	
		2024/25	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast									
	Revenue - Functional	1																	
	<i>Municipal governance and administration</i>																		
	Executive and council	156 038	164 944	165 685	(17)	102 949	120 083	(17 134)	-14%	165 685									
	Mayor and Council	10 834	308	308	-	21	205	(184)	(0)	308									
	Municipal Manager, Town Secretary and Chief Finance and administration	10 778	227	227	-	21	152	(130)	(0)	227									
	Administrative and Corporate Support	56	80	80	-	-	54	(54)	(0)	80									
	Asset Management	145 204	164 636	165 377	(17)	102 928	119 878	(16 950)	(0)	165 377									
	Finance	105	11	11	-	0	8	(8)	(0)	11									
	Fleet Management	144 426	163 524	164 265	(17)	102 693	119 337	(16 644)	(0)	164 265									
	Human Resources	1	300	300	-	-	-	-	(0)	300									
	Information Technology	382	705	705	-	183	470	(287)	(0)	705									
	Marketing, Customer Relations, Publicity and Media	4	-	-	-	-	-	-	(0)	-									
	Property Services	158	6	6	-	-	4	(4)	(0)	6									
	Supply Chain Management	127	90	90	-	52	60	(8)	(0)	90									
	Community and public safety	206 083	171 656	179 522	18	136 329	115 571	20 758	0	179 522									
	Community and social services	158 535	141 914	141 914	13	118 575	92 422	26 153	0	141 914									
	Aged Care	147 131	128 055	128 055	-	117 991	85 344	32 647	0	128 055									
	Cemeteries, Funeral Parlours and Crematoriums	274	280	280	3	309	186	123	0	280									
	Community Halls and Facilities	1 782	564	564	7	230	376	(146)	(0)	564									
	Libraries and Archives	9 348	13 016	13 016	3	45	6 516	(6 470)	(0)	13 016									
	Sport and recreation	8 496	9 044	9 044	5	4 669	5 890	(1 221)	(0)	9 044									
	Recreational Facilities	8 314	8 066	8 066	-	4 552	5 377	(825)	(0)	8 066									
	Sports Grounds and Stadiums	182	978	978	5	117	513	(396)	(0)	978									
	Public safety	25 724	18 356	18 356	-	12 952	12 092	860	0	18 356									
	Fire Fighting and Protection	31	877	877	-	33	440	(407)	(0)	877									
	Police Forces, Traffic and Street Parking Control	25 694	17 479	17 479	-	12 919	11 652	1 266	0	17 479									
	Housing	13 327	2 542	10 208	-	133	5 166	(5 033)	(0)	10 208									
	Economic and environmental services	13 327	2 542	10 208	-	133	5 166	(5 033)	(0)	10 208									
	Planning and development	5 427	5 541	4 250	0	1 280	2 784	(1 504)	(0)	4 250									
	Economic Development/Planning	4 802	2 407	2 563	0	1 257	1 660	(403)	(0)	2 563									
	Town Planning, Building Regulations and Project Management Unit	-	400	556	-	-	323	(323)	(0)	556									
	Road transport	3 805	2 007	2 007	0	1 257	1 336	(79)	(0)	2 007									
	Roads	996	-	-	-	-	-	-	(0)	-									
	Environmental protection	598	122	122	-	24	81	(57)	(0)	122									
	Biodiversity and Landscape	588	122	122	-	24	81	(57)	(0)	122									
	Trading services	27	3 013	1 565	-	-	1 044	(1 044)	(0)	1 565									
	Energy sources	27	3 013	1 565	-	-	1 044	(1 044)	(0)	1 565									
	Electricity	399 466	448 729	483 722	(361)	228 196	317 832	(89 636)	(0)	483 722									
	Street Lighting and Signal Systems	396 603	448 729	483 722	(361)	228 011	317 832	(89 821)	(0)	483 722									
		2 863	-	-	-	185	-	185	(0)	-									

R thousands	Description	Ref	Budget Year 2025/26										Full Year Forecast
			2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	YTD Variance	YTD Variance	
	Water management		83 537	93 390	93 390	(26)	40 693	58 358	(17 665)	(0)	93 390		
	Water Distribution		83 537	93 390	93 390	(26)	40 693	58 358	(17 665)	(0)	93 390		
	Waste water management		51 284	72 294	51 294	(5)	26 335	34 196	(7 861)	(0)	51 294		
	Sewerage		35 469	72 294	51 294	(5)	26 335	34 196	(7 861)	(0)	51 294		
	Storm Water Management		2 772	-	-	-	-	-	-	-	-		
	Waste Water Treatment		13 042	-	-	-	-	-	-	-	-		
	Waste management		42 836	53 571	53 571	(4)	26 100	35 714	(9 614)	(0)	53 571		
	Solid Waste Disposal (Landfill Sites)		257	-	-	(4)	26 100	35 714	(9 614)	(0)	53 571		
	Solid Waste Removal		42 579	53 571	53 571	0	121	98	23	0	146		
	Other		109	146	146	0	121	98	23	0	146		
	Licensing and Regulation		109	146	146	0	121	98	23	0	146		
	Total Revenue - Functional	2	944 779	1 010 471	1 031 579	(396)	562 003	684 636	(122 633)	(0)	1 031 579		
	Expenditure - Functional												
	Municipal governance and administration												
	Executive and council		158 266	161 273	161 205	582	86 202	107 337	(21 135)	(0)	161 205		
	Mayor and Council		39 268	36 516	36 609	1	18 807	24 306	(5 499)	(0)	36 609		
	Municipal Manager, Town Secretary and Chief Finance and administration		18 999	19 787	19 869	-	9 253	13 146	(3 893)	(0)	19 869		
	Administrative and Corporate Support		20 269	16 729	16 740	1	9 554	11 160	(1 606)	(0)	16 740		
	Finance		115 436	118 496	118 335	581	65 152	78 856	(13 705)	(0)	118 335		
	Asset Management		11 377	16 982	16 892	486	6 821	11 262	(4 440)	(0)	16 892		
	Fleet Management		317	336	345	-	60	230	(170)	(0)	345		
	Human Resources		43 451	36 646	36 205	4	23 118	24 137	(1 019)	(0)	36 205		
	Information Technology		4 972	5 144	5 143	3	3 004	3 429	(425)	(0)	5 143		
	Legal Services		28 890	29 547	29 538	19	17 426	19 692	(2 266)	(0)	29 538		
	Marketing, Customer Relations, Publicity and Media		4 719	5 902	6 212	0	3 427	4 141	(714)	(0)	6 212		
	Property Services		2 047	3 722	3 864	7	1 315	2 576	(1 261)	(0)	3 864		
	Supply Chain Management		4 625	6 198	6 198	13	3 086	4 099	(1 013)	(0)	6 198		
	Valuation Service		4 976	1 105	1 171	-	988	780	207	0	1 171		
	Internal audit		9 576	11 239	11 239	48	5 613	7 492	(1 879)	(0)	11 239		
	Governance Function		486	1 676	1 528	-	294	1 019	(725)	(0)	1 528		
	Community and public safety		3 562	6 261	6 261	-	2 243	4 174	(1 931)	(0)	6 261		
	Community and social services		3 562	6 261	6 261	-	2 243	4 174	(1 931)	(0)	6 261		
	Community and social services		144 275	162 979	167 379	225	75 186	109 750	(34 564)	(0)	167 379		
	Community and social services		31 075	35 691	34 693	16	18 864	23 129	(4 264)	(0)	34 693		
	Community and social services		5 739	4 336	4 286	2	4 370	2 857	1 512	0	4 286		
	Community and social services		4 389	6 474	5 622	7	2 737	3 748	(1 011)	(0)	5 622		
	Community and social services		57	103	103	-	29	69	(40)	(0)	103		
	Community and social services		8 877	11 753	11 600	1	4 678	7 734	(3 055)	(0)	11 600		
	Community and social services		17	79	79	2	31	53	(22)	(0)	79		
	Community and social services		6	1	1	-	0	1	(1)	(0)	1		
	Community and social services		11 989	12 945	12 945	4	7 020	8 630	(1 609)	(0)	12 945		
	Community and social services		-	-	56	-	-	37	(37)	(0)	56		
	Community and social services		41 112	51 222	50 338	130	24 872	33 359	(8 487)	(0)	50 338		
	Community and social services		12 434	17 370	16 767	32	6 910	10 978	(4 067)	(0)	16 767		
	Community and social services		18 874	22 317	22 067	69	12 109	14 712	(2 603)	(0)	22 067		

Description	Ref	Budget Year 2025/26																
		2024/25		Original Budget		Adjusted Budget		Monthy Actual		YearTD Actual		YearTD Budget		YTD Variance		YTD Variance		Full Year Forecast
		Audited Outcome	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Budget	Budget	Variance	Variance	Variance	Variance	Forecast	Forecast	Forecast
R thousands																		
Sports Grounds and Stadiums		9 804	11 534	11 504	64 998	30	5 853	27 774	7 670	43 332	(1 817)	(15 558)	(0)	64 998				
Public safety		54 414	66 745	16 700	16 700	11	6 877	20 897	11 133	16 700	(4 256)	(0)	16 700					
Fire Fighting and Protection		10 795	16 575	48 298	48 298	25	20 897	32 199	11 302	(11 302)	(0)	48 298						
Police Forces, Traffic and Street Parking Control		43 619	50 170	17 350	17 350	42	3 676	9 931	9 913	(6 247)	(6 255)	(0)	17 350					
Housing		17 674	9 321	17 323	17 323	42	3 656	9 913	18	(8)	(0)	17 323						
Housing		17 654	9 294	26	26	-	10	18				(0)	26					
Informal Settlements		20	26	26	26							(0)	26					
Economic and environmental services		42 023	48 020	47 462	20 205	209	25 434	30 848	13 450	(5 414)	(3 828)	(0)	47 462					
Planning and development		15 915	19 750	20 205	3 883	19	9 623	13 450	2 586	(922)	(0)	20 205						
Corporate Wide Strategic Planning (IDPs, LED's)		2 686	3 883	3 274	3 274	6	1 664	2 166	2 166	(413)	(0)	3 274						
Economic Development/Planning		3 115	2 809	9 102	9 102	12	4 305	6 068	2 631	(1 763)	(0)	9 102						
Town Planning, Building Regulations and Project Management Unit		7 067	9 112	3 946	3 946	-	1 901	2 631		(729)	(0)	3 946						
Road transport		3 047	3 946	21 686	21 686	187	14 545	14 458	14 458	88	88	(0)	21 686					
Roads		23 113	21 118	21 686	21 686	187	14 545	14 458	14 458	88	88	(0)	21 686					
Environmental protection		23 113	21 118	21 686	21 686	187	14 545	14 458	14 458	88	88	(0)	21 686					
Biodiversity and Landscape		2 994	7 152	5 571	5 571	3	1 266	2 940	2 940	(1 674)	(1 674)	(0)	5 571					
Trading services		2 994	7 152	5 571	5 571	3	1 266	2 940	2 940	(1 674)	(1 674)	(0)	5 571					
Energy sources		600 095	645 988	679 157	476 971	800	291 889	452 770	317 979	(160 881)	(99 364)	(0)	679 157					
Electricity		427 144	442 295	471 456	471 456	436	218 615	317 979	314 303	(97 875)	(0)	471 456						
Street Lighting and Signal Systems		424 614	436 620	5 514	5 514	-	2 187	3 676	3 676	(1 489)	(0)	5 514						
Water management		2 530	5 674	59 454	59 454	153	23 258	39 636	210	(98)	(0)	59 454						
Water Treatment		64 135	61 526	315	315	-	111	210	210	(98)	(0)	315						
Water Distribution		220	315	56 004	56 004	153	20 553	37 336	2 090	(16 783)	(0)	56 004						
Water Storage		60 482	58 196	3 136	3 136	-	2 593	2 090	2 090	503	(0)	3 136						
Waste water management		3 432	3 015	57 105	57 105	124	27 579	38 070	38 070	(10 491)	(0)	57 105						
Public Toilets		49 178	55 498	2 299	2 299	-	1 237	1 533	1 533	(296)	(0)	2 299						
Sewerage		1 854	2 299	47 466	47 466	121	22 718	31 644	31 644	(8 927)	(0)	47 466						
Storm Water Management		41 035	45 570	7 333	7 333	3	3 574	4 889	4 889	(1 315)	(0)	7 333						
Waste Water Treatment		6 273	7 627	6	6	-	50	4	4	46	(0)	6						
Waste management		17	1	85 627	85 627	87	22 437	57 085	57 085	(34 648)	(0)	85 627						
Solid Waste Disposal (Landfill Sites)		59 638	86 569	31 201	31 201	-	1 608	20 801	20 801	(19 193)	(0)	31 201						
Solid Waste Removal		12 154	33 026	54 323	54 323	87	20 809	36 216	36 216	(15 407)	(0)	54 323						
Street Cleaning		47 443	53 540	103	103	-	20	68	68	(48)	(0)	103						
Other		41	103	1 076	1 076	-	350	717	717	(367)	(0)	1 076						
Licensing and Regulation		1 022	1 076	26	26	-	-	17	17	(17)	(0)	26						
Tourism		22	26	1 050	1 050	-	350	700	700	(350)	(0)	1 050						
Total Expenditure - Functional		1 000	1 050	1 050	1 050	-	350	700	700	(350)	(0)	1 050						
Suplus/ (Deficit) for the year	3	945 681	1 019 335	1 056 279	1 056 279	1 816	479 061	701 422	701 422	(222 361)	(222 361)	(0)	1 056 279					
		(902)	(8 665)	(24 700)	(24 700)	(2 211)	82 942	(16 786)	(16 786)	99 728	99 728	(0)	(24 700)					

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

Vote Description	Ref	Budget Year 2025/26								
		2024/25 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	162 376	(18)	100 978	118 077	(17 100)	-14,5%	162 376
Vote 2 - Community Services		180 762	157 944	164 319	18	123 637	105 391	18 245	17,3%	164 319
Vote 3 - Corporate Services		36 858	18 428	18 428	-	13 123	12 285	838	6,8%	18 428
Vote 4 - Technical Services		583 517	662 265	676 258	(396)	323 884	442 083	(118 198)	-26,7%	676 258
Vote 5 - Municipal Manager		2 020	737	737	-	381	492	(111)	-22,5%	737
Total Revenue by Vote	2	944 620	1 001 009	1 022 118	(396)	562 003	678 328	(116 326)	-17,1%	1 022 118
Expenditure by Vote	1									
Vote 1 - Financial Services		55 465	49 466	49 168	52	29 448	32 778	(3 330)	-10,2%	49 168
Vote 2 - Community Services		109 661	125 271	129 875	204	59 052	83 956	(24 904)	-29,7%	129 875
Vote 3 - Corporate Services		122 999	133 940	132 249	544	64 232	88 032	(23 800)	-27,0%	132 249
Vote 4 - Technical Services		639 010	686 298	720 429	1 003	316 121	480 286	(164 165)	-34,2%	720 429
Vote 5 - Municipal Manager		18 545	24 361	24 503	13	10 207	16 333	(6 126)	-37,5%	24 503
Total Expenditure by Vote	2	945 681	1 019 335	1 056 224	1 816	479 061	701 385	(222 325)	-31,7%	1 056 224
Surplus/ (Deficit) for the year	2	(1 060)	(18 326)	(34 106)	(2 211)	82 942	(23 057)	105 999	-459,7%	(34 106)

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

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
Revenue by Vote	1									
Vote 1 - Financial Services		141 463	161 635	162 376	(18)	100 978	118 077	(17 100)	-14%	162 376
1.2 - Income		107 039	120 942	120 942	(18)	85 799	93 969	(8 171)	-9%	120 942
1.3 - Financial Administration		34 300	40 305	41 046	-	15 127	23 849	(8 722)	-37%	41 046
1.4 - Credit Control	(2)	-	298	298	-	-	199	(199)	-100%	298
1.5 - Supply Chain & Expenditure		127	90	90	-	52	60	(8)	-14%	90
Vote 2 - Community Services		180 762	157 944	164 319	18	123 637	105 391	18 245	17%	164 319
2.2 - Cemeteries		274	280	280	3	309	186	123	66%	280
2.3 - Housing		13 510	2 630	10 296	-	239	5 228	(4 989)	-95%	10 296
2.4 - Libraries		9 420	13 265	13 265	3	98	6 682	(6 583)	-99%	13 265
2.5 - Resorts & Swimming Pools		8 314	8 066	8 066	-	4 552	5 377	(825)	-15%	8 066
2.6 - Social Services		147 131	128 055	128 111	-	117 991	85 381	32 610	38%	128 111
2.7 - Fire Services & Disaster Management		31	877	877	-	33	440	(407)	-92%	877
2.8 - Environment & Licensing		136	3 159	1 712	0	121	1 141	(1 020)	-89%	1 712
2.9 - Community Halls and Amenities		1 947	1 212	1 212	12	292	669	(377)	-56%	1 212
2.10 - Local Economic Development		-	400	500	-	-	286	(286)	-100%	500
Vote 3 - Corporate Services		36 858	18 428	18 428	-	13 123	12 285	838	7%	18 428
3.2 - Human Resources		382	705	705	-	183	470	(287)	-61%	705
3.3 - Administration		1	11	11	-	0	8	(8)	-99%	11
3.4 - Information Technology		4	-	-	-	-	-	-	-	-
3.5 - Marketing & Communication		-	6	6	-	-	4	(4)	-100%	6
3.7 - Traffic and Protection Services		25 694	17 479	17 479	-	12 919	11 652	1 266	11%	17 479
3.9 - Council Cost		10 778	227	227	-	21	152	(130)	-86%	227
Vote 4 - Technical Services		583 517	662 265	676 258	(396)	323 884	442 083	(118 198)	-27%	676 258
4.1 - Director: Technical Services		-	80	80	-	-	54	(54)	-100%	80
4.2 - Electro Technical Services		402 022	449 772	484 765	(360)	229 534	318 522	(88 988)	-28%	484 765
4.3 - Water Storage & Distribution		83 537	93 390	93 390	(26)	40 693	58 358	(17 665)	-30%	93 390
4.4 - Waste Water Management		48 512	72 696	51 696	(5)	26 335	34 464	(8 129)	-24%	51 696
4.5 - Waste Management		42 781	44 163	44 163	(4)	26 101	29 442	(3 342)	-11%	44 163
4.6 - Roads		598	122	122	-	24	81	(57)	-71%	122
4.7 - Storm Water Management		2 772	-	-	-	-	-	-	-	-
4.8 - Town Planning & Building Control		3 294	1 742	1 742	0	1 198	1 162	36	3%	1 742
4.10 - Mechanical Workshop		1	300	300	-	-	-	-	-	300
Vote 5 - Municipal Manager		2 020	737	737	-	381	492	(111)	-22%	737
5.2 - Performance & Project Management		1 053	-	-	-	-	-	-	-	-
5.3 - Property & Legal Services		967	737	737	-	381	492	(111)	-22%	737
Total Revenue by Vote	2	944 620	1 001 009	1 022 118	(396)	562 003	678 328	(116 326)	-17%	1 022 118
Expenditure by Vote	1									
Vote 1 - Financial Services		55 465	49 466	49 168	52	29 448	32 778	(3 330)	-10%	49 168
1.1 - Director: Finance		4 212	1 980	1 988	-	1 644	1 325	319	24%	1 988
1.2 - Income		13 791	10 521	10 481	2	4 703	6 987	(2 285)	-33%	10 481
1.3 - Financial Administration		16 908	18 190	18 232	-	11 855	12 155	(300)	-2%	18 232
1.4 - Credit Control		10 732	7 368	7 060	2	5 594	4 707	888	19%	7 060
1.5 - Supply Chain & Expenditure		9 822	11 406	11 406	48	5 652	7 604	(1 952)	-26%	11 406
Vote 2 - Community Services		109 661	125 271	129 875	204	59 052	83 956	(24 904)	-30%	129 875
2.1 - Director: Community Services		2 883	1 728	1 728	1	1 903	1 152	751	65%	1 728
2.2 - Cemeteries		4 409	6 466	5 563	7	2 737	3 709	(972)	-26%	5 563
2.3 - Housing		17 719	10 190	17 611	42	3 702	10 105	(6 402)	-63%	17 611
2.4 - Libraries		15 205	16 703	16 803	7	9 396	11 202	(1 806)	-16%	16 803
2.5 - Resorts & Swimming Pools		15 657	18 559	18 209	66	9 733	12 140	(2 406)	-20%	18 209
2.6 - Social Services		5 600	4 417	2 602	2	4 380	1 735	2 645	152%	2 602
2.7 - Fire Services & Disaster Management		10 812	16 654	16 779	13	6 908	11 186	(4 278)	-38%	16 779
2.8 - Environment & Licensing		2 990	7 090	5 559	3	1 266	2 932	(1 666)	-57%	5 559
2.9 - Community Halls and Amenities		31 068	40 631	40 015	62	17 280	26 475	(9 195)	-35%	40 015
2.10 - Local Economic Development		3 317	2 832	5 006	1	1 747	3 320	(1 573)	-47%	5 006
Vote 3 - Corporate Services		122 999	133 940	132 249	544	64 232	88 032	(23 800)	-27%	132 249
3.1 - Director: Corporate Services		4 515	3 196	3 196	0	1 662	2 130	(468)	-22%	3 196
3.2 - Human Resources		28 976	29 547	29 538	19	17 488	19 692	(2 204)	-11%	29 538
3.3 - Administration		15 846	16 982	16 892	486	7 627	11 262	(3 635)	-32%	16 892
3.4 - Information Technology		4 719	5 902	6 102	0	3 427	4 068	(641)	-16%	6 102
3.5 - Marketing & Communication		4 625	6 198	6 198	13	3 086	4 099	(1 013)	-25%	6 198
3.6 - Tusong Centre		699	1 108	1 106	-	442	737	(295)	-40%	1 106
3.7 - Traffic and Protection Services		43 619	50 170	48 298	25	20 897	32 199	(11 302)	-35%	48 298
3.8 - Tourism		1 000	1 050	1 050	-	350	700	(350)	-50%	1 050
3.9 - Council Cost		18 999	19 787	19 869	-	9 253	13 146	(3 893)	-30%	19 869
Vote 4 - Technical Services		639 010	686 298	720 429	1 003	316 121	480 286	(164 165)	-34%	720 429
4.1 - Director: Technical Services		1 491	3 447	3 451	-	1 284	2 301	(1 017)	-44%	3 451
4.2 - Electro Technical Services		420 628	441 804	476 890	436	218 615	317 927	(99 311)	-31%	476 890
4.3 - Water Storage & Distribution		64 135	62 006	59 524	153	23 258	39 683	(16 425)	-41%	59 524
4.4 - Waste Water Management		47 553	45 572	47 473	121	22 768	31 648	(8 881)	-28%	47 473
4.5 - Waste Management		59 638	86 669	85 627	87	22 437	57 085	(34 648)	-61%	85 627
4.6 - Roads		23 113	21 118	21 686	187	14 545	14 458	88	1%	21 686
4.7 - Storm Water Management		8 559	9 127	9 233	3	4 668	6 155	(1 487)	-24%	9 233
4.8 - Town Planning & Building Control		7 067	9 112	9 102	12	4 305	6 068	(1 763)	-29%	9 102
4.9 - Public Toilets		1 854	2 299	2 299	-	1 237	1 533	(296)	-19%	2 299
4.10 - Mechanical Workshop		4 972	5 144	5 143	3	3 004	3 429	(425)	-12%	5 143
Vote 5 - Municipal Manager		18 545	24 361	24 503	13	10 207	16 333	(6 126)	-38%	24 503
5.1 - Municipal Manager		7 199	6 419	6 419	-	3 084	4 279	(1 195)	-28%	6 419
5.2 - Performance & Project Management		3 047	3 946	3 946	-	1 901	2 631	(729)	-28%	3 946

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
5.3 - Property & Legal Services		2 050	3 852	3 994	7	1 315	2 663	(1 348)	-51%	3 994
5.4 - Internal Audit		3 562	6 261	6 261	-	2 243	4 174	(1 931)	-46%	6 261
5.5 - IDP		2 686	3 883	3 883	6	1 664	2 586	(922)	-36%	3 883
Total Expenditure by Vote	2	945 681	1 019 335	1 056 224	1 816	479 061	701 385	(222 325)	(0)	1 056 224
Surplus/ (Deficit) for the year	2	(1 060)	(18 326)	(34 106)	(2 211)	82 942	(23 057)	105 999	(0)	(34 106)

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

Description	Ref	Budget Year 2025/26								
		2024/25	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year Forecast
R thousands		Audited	Budget	Budget	Actual	Actual	Budget	Variance	Variance	
		Outcome							%	
Revenue										
Exchange Revenue										
Service charges - Electricity		395 037	442 689	477 889	(360)	227 295	313 940	(86 645)	-28%	477 889
Service charges - Water		50 462	53 401	53 401	(26)	30 604	35 601	(4 997)	-14%	53 401
Service charges - Waste Water Management		26 461	54 590	33 590	(5)	21 448	22 394	(946)	-4%	33 590
Service charges - Waste management		36 112	36 276	36 276	(4)	22 832	24 184	(1 352)	-6%	36 276
Sale of Goods and Rendering of Services		26 804	5 813	5 813	6	4 138	3 875	263	7%	5 813
Agency services		4 948	4 918	4 918	-	2 981	3 279	(298)	-9%	4 918
Interest		-	11	11	-	-	8	(8)	-100%	11
Interest earned from Receivables		27 153	24 727	24 727	-	14 148	16 484	(2 336)	-14%	24 727
Interest earned from Current and Non Current Assets		18 758	23 567	23 567	-	9 945	15 711	(5 766)	-37%	23 567
Rent on Land		-	29	29	-	-	19	(19)	-100%	29
Rental from Fixed Assets		6 765	6 316	6 316	12	2 949	4 211	(1 262)	-30%	6 316
Operational Revenue		2 335	1 852	1 852	(18)	3 606	1 233	2 373	192%	1 852
Non-Exchange Revenue										
Property rates		107 320	120 291	120 291	-	85 874	93 536	(7 662)	-8%	120 291
Surcharges and Taxes		7 976	4 849	5 918	-	2 743	2 743	(1 971)	-72%	5 918
Fines, penalties and forfeits		22 354	11 816	11 816	0	9 393	7 878	1 516	19%	11 816
Licence and permits		1 069	2 566	2 566	0	602	1 710	(1 109)	-65%	2 566
Transfer and subsidies - Operational		150 058	182 230	188 070	-	118 999	119 551	(552)	0%	188 070
Interest		4 881	3 744	3 744	-	2 818	2 496	322	13%	3 744
Operational Revenue		2 824	3 250	3 250	-	2 274	2 167	107	5%	3 250
Gains on disposal of Assets		11 169	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		902 486	982 936	1 004 045	(396)	560 679	671 019	-	-	1 004 045
Expenditure By Type										
Employee related costs		269 855	309 360	308 376	-	170 002	205 110	(35 109)	-17%	308 376
Remuneration of councillors		12 315	13 228	13 228	-	7 041	8 819	(1 778)	-20%	13 228
Bulk purchases - electricity		391 687	396 245	430 619	-	198 390	287 078	(88 688)	-31%	430 619
Inventory consumed		24 213	28 145	25 201	598	12 985	16 667	(3 682)	-22%	25 201
Debt impairment		66 389	76 891	46 891	-	-	31 261	(31 261)	-100%	46 891
Depreciation and amortisation		39 446	34 090	34 090	-	18 603	22 727	(4 124)	-18%	34 090
Interest		7 847	10 742	10 585	-	928	7 057	(6 129)	-87%	10 585
Contracted services		60 135	76 979	76 274	922	25 085	50 530	(25 445)	-50%	76 274
Transfers and subsidies		4 633	4 931	12 825	-	1 004	6 914	(5 911)	-85%	12 825
Irrecoverable debts written off		15 347	0	30 000	-	9 236	20 000	(10 764)	-54%	30 000
Operational costs		50 727	68 723	68 190	295	35 788	45 260	(9 471)	-21%	68 190
Losses on Disposal of Assets		653	-	-	-	-	-	-	-	-
Other Losses		2 434	-	-	-	-	-	-	-	-
Total Expenditure		945 681	1 019 335	1 056 279	1 816	479 061	701 422	(222 361)	-32%	1 056 279
Surplus/(Deficit)		(43 195)	(36 399)	(52 234)	(2 211)	81 618	(30 404)	222 361	(0)	(52 234)
Transfers and subsidies - capital (monetary allocations)		40 834	27 535	27 535	-	1 324	13 617	(12 293)	(0)	27 535
Transfers and subsidies - capital (in-kind)		1 458	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(902)	(8 865)	(24 700)	(2 211)	82 942	(16 786)			(24 700)
Surplus/(Deficit) after income tax		(902)	(8 865)	(24 700)	(2 211)	82 942	(16 786)			(24 700)
Surplus/(Deficit) attributable to municipality		(902)	(8 865)	(24 700)	(2 211)	82 942	(16 786)			(24 700)
Surplus/ (Deficit) for the year		(902)	(8 865)	(24 700)	(2 211)	82 942	(16 786)			(24 700)

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

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Financial Services		5 818	—	—	—	—	—	—	—	—
Vote 2 - Community Services		370	6 221	7 601	322	1 676	1 630	46	3%	7 601
Vote 4 - Technical Services		21 369	19 907	22 065	112	7 788	12 473	(4 685)	-38%	22 065
Vote 5 - Municipal Manager		56	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	27 613	26 128	29 666	434	9 464	14 103	(4 639)	-33%	29 666
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		42	50	130	—	2	87	(84)	-97%	130
Vote 2 - Community Services		1 165	14 296	6 129	—	758	3 520	(2 762)	-78%	6 129
Vote 3 - Corporate Services		1 161	1 580	1 958	16	711	1 022	(311)	-30%	1 958
Vote 4 - Technical Services		52 862	32 942	46 003	2 410	20 553	26 383	(5 830)	-22%	46 003
Vote 5 - Municipal Manager		31	50	10 064	—	19	5 043	(5 024)	-100%	10 064
Total Capital single-year expenditure	4	55 261	48 918	64 283	2 425	22 043	36 054	(14 012)	-39%	64 283
Total Capital Expenditure	3	82 874	75 047	93 949	2 859	31 506	50 157	(18 651)	-37%	93 949
Capital Expenditure - Functional Classification										
Governance and administration		13 818	3 094	18 860	16	1 321	10 623	(9 303)	-88%	18 860
Executive and council		332	764	1 061	—	182	624	(442)	-71%	1 061
Finance and administration		13 485	2 330	17 799	16	1 138	9 999	(8 861)	-89%	17 799
Community and public safety		1 484	20 258	13 395	322	2 258	5 014	(2 756)	-55%	13 395
Community and social services		680	11 965	3 188	—	84	1 819	(1 735)	-95%	3 188
Sport and recreation		650	6 974	8 691	—	1 440	2 707	(1 267)	-47%	8 691
Public safety		154	1 320	1 516	322	734	488	246	50%	1 516
Economic and environmental services		11 586	16 245	24 196	—	18 072	14 260	3 812	27%	24 196
Planning and development		133	275	265	—	141	126	15	12%	265
Road transport		11 428	15 750	23 711	—	17 932	14 024	3 907	28%	23 711
Environmental protection		26	220	220	—	—	110	(110)	-100%	220
Trading services		55 987	40 449	45 317	2 522	17 668	25 473	(7 806)	-31%	45 317
Energy sources		10 672	24 568	25 881	2 522	13 984	12 984	1 000	8%	25 881
Water management		26 804	12 881	14 773	—	2 791	9 547	(6 756)	-71%	14 773
Waste water management		17 878	2 000	3 663	—	725	2 442	(1 718)	-70%	3 663
Waste management		633	1 000	1 000	—	168	500	(332)	-66%	1 000
Total Capital Expenditure - Functional Classification	3	82 874	80 047	101 769	2 859	39 318	55 370	(16 052)	-29%	101 769
Funded by:										
National Government		40 065	25 887	25 887	—	10 307	13 659	(3 352)	-25%	25 887
Provincial Government		223	1 702	1 702	189	433	416	17	4%	1 702
District Municipality		433	185	185	—	141	93	48	52%	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	—	—	1 203	(1 203)	-100%	2 239
Transfers recognised - capital		40 721	30 013	30 013	189	10 881	15 371	(4 490)	-29%	30 013
Borrowing	6	7 807	15 000	16 303	2 410	10 424	8 151	2 273	28%	16 303
Internally generated funds		28 591	35 034	45 453	260	18 014	26 848	(8 835)	-33%	45 453
Total Capital Funding	7	77 119	80 047	91 769	2 859	39 318	50 370	(11 052)	-22%	91 769

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

Vote Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 1 - Financial Services	1	5 818	--	--	--	--	--	--	--	--
1.1 - Director: Finance		88	--	--	--	--	--	--	--	--
1.3 - Financial Administration		5 729	--	--	--	--	--	--	--	--
Vote 2 - Community Services		370	6 221	7 601	322	1 676	1 630	46	3%	7 601
2.7 - Fire Services & Disaster Management		154	1 020	1 216	322	708	288	420	146%	1 216
2.9 - Community Halls and Amenities		216	5 202	6 385	--	968	1 342	(374)	-28%	6 385
Vote 4 - Technical Services		21 369	19 907	22 065	112	7 788	12 473	(4 685)	-38%	22 065
4.2 - Electro Technical Services		5 115	9 318	9 318	112	3 429	4 659	(1 231)	-26%	9 318
4.3 - Water Storage & Distribution		--	5 189	6 446	--	283	4 398	(4 115)	-94%	6 446
4.4 - Waste Water Management		13 204	700	1 600	--	--	1 067	(1 067)	-100%	1 600
4.5 - Waste Management		277	--	--	--	--	--	--	--	--
4.6 - Roads		--	4 700	4 700	--	4 077	2 350	1 727	73%	4 700
4.7 - Storm Water Management		2 772	--	--	--	--	--	--	--	--
Vote 5 - Municipal Manager		56	--	--	--	--	--	--	--	--
5.2 - Performance & Project Management		56	--	--	--	--	--	--	--	--
Total multi-year capital expenditure		27 613	26 128	29 666	434	9 464	14 103	(4 639)	-33%	29 666
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 1 - Financial Services	1	42	50	130	--	2	87	(84)	-97%	130
1.1 - Director: Finance		42	50	130	--	2	87	(84)	-97%	130
Vote 2 - Community Services		1 165	14 296	6 129	--	758	3 520	(2 762)	-78%	6 129
2.1 - Director: Community Services		26	64	150	--	61	100	(39)	-39%	150
2.2 - Cemeteries		--	100	100	--	--	50	(50)	-100%	100
2.4 - Libraries		680	11 865	3 088	--	84	1 769	(1 685)	-95%	3 088
2.5 - Resorts & Swimming Pools		149	--	--	--	--	--	--	--	--
2.8 - Environment & Licensing		26	220	220	--	--	110	(110)	-100%	220
2.9 - Community Halls and Amenities		285	1 772	2 306	--	472	1 365	(893)	-65%	2 306
2.10 - Local Economic Development		--	275	265	--	141	126	15	12%	265
Vote 3 - Corporate Services		1 161	1 580	1 958	16	711	1 022	(311)	-30%	1 958
3.1 - Director: Corporate Services		153	50	165	--	99	110	(11)	-10%	165
3.2 - Human Resources		248	--	--	--	--	--	--	--	--
3.3 - Administration		--	300	300	--	--	--	--	--	300
3.4 - Information Technology		650	300	560	16	510	373	137	37%	560
3.5 - Marketing & Communication		110	130	132	--	76	88	(12)	-14%	132
3.7 - Traffic and Protection Services		--	300	300	--	26	200	(174)	-87%	300
3.9 - Council Cost		--	500	500	--	--	250	(250)	-100%	500
Vote 4 - Technical Services		52 862	32 942	46 003	2 410	20 553	26 383	(5 830)	-22%	46 003
4.1 - Director: Technical Services		24	50	52	--	2	34	(33)	-95%	52
4.2 - Electro Technical Services		5 557	15 250	16 563	2 410	10 556	8 325	2 231	27%	16 563
4.3 - Water Storage & Distribution		26 804	7 692	8 326	--	2 508	5 149	(2 641)	-51%	8 326
4.4 - Waste Water Management		1 902	1 300	1 443	--	725	962	(238)	-25%	1 443
4.5 - Waste Management		355	1 000	1 000	--	168	500	(332)	-66%	1 000
4.6 - Roads		11 428	6 050	11 192	--	6 043	6 461	(419)	-6%	11 192
4.7 - Storm Water Management		--	--	620	--	--	413	(413)	-100%	620
4.8 - Town Planning & Building Control		133	--	--	--	--	--	--	--	--
4.10 - Mechanical Workshop		6 660	1 600	6 807	--	552	4 538	(3 985)	-88%	6 807
Vote 5 - Municipal Manager		31	50	10 064	--	19	5 043	(5 024)	-100%	10 064
5.1 - Municipal Manager		31	50	64	--	19	43	(24)	-56%	64
5.3 - Property & Legal Services		--	--	10 000	--	--	5 000	(5 000)	-100%	10 000
Total single-year capital expenditure		55 261	48 918	64 283	2 425	22 043	36 054	(14 012)	(0)	64 283
Total Capital Expenditure		82 874	75 047	93 949	2 859	31 506	50 157	(18 651)	(0)	93 949

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

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		200 384	220 325	205 778	199 815	205 778
Trade and other receivables from exchange transactions		89 095	82 509	74 179	119 068	74 179
Receivables from non-exchange transactions		37 882	51 313	51 586	57 110	51 586
Current portion of non-current receivables		-	-	-	-	-
Inventory		12 996	26 712	15 314	23 435	15 314
VAT		(2 760)	(91 563)	(86 777)	9 780	(86 777)
Other current assets		5 833	4 509	4 947	5 833	4 947
Total current assets		343 429	293 805	265 027	415 042	265 027
Non current assets						
Investments		-	-	-	-	-
Investment property		41 251	38 604	41 056	41 044	41 056
Property, plant and equipment		1 004 664	1 179 702	1 226 158	1 117 621	1 226 158
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		550	550	550	550	550
Intangible assets		1 206	1 531	1 188	1 206	1 188
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		1 047 671	1 220 387	1 268 953	1 160 421	1 268 953
TOTAL ASSETS		1 391 100	1 514 192	1 533 980	1 575 463	1 533 980
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(546)	(3 433)	177	(546)	177
Consumer deposits		10 650	9 739	10 655	10 324	10 655
Trade and other payables from exchange transactions		92 362	89 877	150 257	21 750	150 257
Trade and other payables from non-exchange transactions		2 256	6 104	1 803	31 738	1 803
Provision		37 830	38 184	40 878	35 845	40 878
VAT		1 132	(94 204)	(76 209)	21 821	(76 209)
Other current liabilities		-	-	-	-	-
Total current liabilities		143 684	46 268	127 562	120 931	127 562
Non current liabilities						
Financial liabilities		1 700	23 080	(3 577)	24 520	(3 577)
Provision		23 132	87 943	86 105	23 132	86 105
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		68 681	81 031	78 820	73 595	78 820
Total non current liabilities		93 514	192 053	161 349	121 247	161 349
TOTAL LIABILITIES		237 198	238 321	288 911	242 178	288 911
NET ASSETS	2	1 153 902	1 275 870	1 245 069	1 333 285	1 245 069
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 239 177	1 264 704	1 252 165	1 061 490	1 252 165
Reserves and funds		11 166	11 166	11 166	(3 577)	11 166
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 250 343	1 275 870	1 263 331	1 057 913	1 263 331

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									%
Receipts										
Property rates		3 431	114 277	114 277	6 347	2 185	76 184	(74 000)	-97%	114 277
Service charges		675 973	623 670	623 670	53 845	408 096	410 589	(2 492)	-1%	623 670
Other revenue		15 554	38 334	38 334	1 572	10 002	20 223	(10 221)	-51%	38 334
Transfers and Subsidies - Operational		174 173	175 756	184 131	1 814	127 792	119 245	8 547	7%	184 131
Transfers and Subsidies - Capital		50 511	35 189	35 189	-	23 463	2 117	21 346	1008%	35 189
Interest		9 482	52 049	52 049	950	4 731	34 699	(29 968)	-86%	52 049
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(613 335)	(941 929)	(941 929)	(76 261)	(370 769)	(627 952)	(257 183)	41%	(78 494)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	(420)	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		315 789	97 347	105 722	(12 153)	205 500	35 105	(170 395)	-485%	969 157
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 080	-	-	-	10 208	-	10 208	0%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(73 966)	(80 047)	(91 769)	(15 850)	(46 848)	50 370	97 219	193%	91 769
NET CASH FROM/(USED) INVESTING ACTIVITIES		(70 885)	(80 047)	(91 769)	(15 850)	(36 641)	50 370	87 011	173%	91 769
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(65)	-	-	(2 296)	61	-	61	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(65)	-	-	(2 296)	61	-	(61)	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD		244 839	17 300	13 954	(30 300)	168 920	85 475			1 060 926
Cash/cash equivalents at beginning:		316 245	209 837	198 636		401 602	198 636			401 602
Cash/cash equivalents at month/year end:		561 084	227 137	212 590		570 523	284 112			1 462 528

WC022 Witzenberg - Supporting Table SC1 Material variance explanations -

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Electricity	(86 645)	Reasons will be Provided	
	Service charges - Water	(4 997)	Reasons will be Provided	
	Service charges - Waste Water Management	(946)	Reasons will be Provided	
	Service charges - Waste management	(1 352)	Reasons will be Provided	
	Sale of Goods and Rendering of Services	263	Reasons will be Provided	
	Agency services	(298)	Reasons will be Provided	
	Interest	(8)	Reasons will be Provided	
	Interest earned from Receivables	(2 336)	Reasons will be Provided	
	Interest earned from Current and Non Current A	(5 766)	Reasons will be Provided	
	Dividends	-		
	Rent on Land	(19)	Reasons will be Provided	
2	Non-Exchange Revenue			
	Property rates	(7 662)	Reasons will be Provided	
	Surcharges and Taxes	(1 971)	Reasons will be Provided	
	Fines, penalties and forfeits	1 516	Reasons will be Provided	
	Licence and permits	(1 109)	Reasons will be Provided	
	Transfer and subsidies - Operational	(552)	Reasons will be Provided	
	Interest	322	Reasons will be Provided	
	Fuel Levy	-		
	Operational Revenue	107	Reasons will be Provided	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
3	Expenditure By Type			
	Employee related costs	(35 109)	Reasons will be Provided	
	Remuneration of councillors	(1 778)	Reasons will be Provided	
	Bulk purchases - electricity	(88 688)	Reasons will be Provided	
	Inventory consumed	(3 682)	Reasons will be Provided	
	Debt impairment	(31 261)	Reasons will be Provided	
	Depreciation and amortisation	(4 124)	Reasons will be Provided	
	Interest	(6 129)	Reasons will be Provided	
	Contracted services	(25 445)	Reasons will be Provided	
	Transfers and subsidies	(5 911)	Reasons will be Provided	
	Irrecoverable debts written off	(10 764)	Reasons will be Provided	
	Operational costs	(9 471)	Reasons will be Provided	
	Losses on Disposal of Assets	-		
	Other Losses	-		
	Capital Expenditure	(222 361)	Reasons will be Provided	
4	Capital Expenditure			
	Total Capital Expenditure	(11 052)	Reasons will be Provided	
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators -

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,8%	4,4%	4,2%	4,1%	4,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9,4%	18,7%	16,0%	26,5%	16,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13,2%	15,4%	18,0%	14,3%	18,0%
Gearing	Long Term Borrowing/ Funds & Reserves		15,2%	206,7%	-32,0%	-685,4%	-32,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	239,0%	635,0%	207,8%	343,2%	207,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		139,5%	476,2%	161,3%	165,2%	161,3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14,7%	14,1%	13,0%	32,5%	13,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29,9%	31,5%	30,7%	30,3%	30,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,9%	2,6%	2,5%	1,6%	2,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,2%	4,6%	4,4%	3,5%	4,4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC022 Wilzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors -

Description	NT Code	Budget Year 2025/26											Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Ito 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	12 732	8 065	2 011	1 915	1 954	1 580	9 373	74 601	112 231	89 422	-	-				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 339	1 501	960	1 433	1 106	730	2 373	12 380	50 822	18 022	-	-				
Receivables from Non-exchange Transactions - Property Rates	1400	6 862	802	644	579	547	7 989	2 698	35 232	55 353	47 045	-	-				
Receivables from Exchange Transactions - Waste Water Management	1500	7 487	1 720	1 591	1 538	1 455	1 382	6 908	49 229	71 309	60 511	-	-				
Receivables from Exchange Transactions - Waste Management	1600	8 326	1 690	1 606	1 419	1 606	1 282	6 875	45 707	68 511	56 889	-	-				
Receivables from Exchange Transactions - Property Rental Debtors	1700	171	17	15	16	15	14	78	986	1 310	1 108	-	-				
Interest on Arrear Debtor Accounts	1810	1 351	345	198	248	296	634	2 356	85 072	90 501	88 606	-	-				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	42	-	48	-	-	253	-	-	2 290	-	-				
Other	1900	(8 095)	42	47	-	50	39	-	1 900	(5 717)	-	-	-				
Total By Income Source	2000	59 173	14 181	7 073	7 197	7 028	13 651	30 913	305 105	444 321	363 894	-	-				
2024/25 - totals only																	
Debtors Age Analysis By Customer Group																	
Organs of State	2200	3 276	1 397	805	835	805	697	1 079	9 325	18 218	12 740	-	-				
Commercial	2300	23 465	6 380	611	722	921	5 114	3 057	35 583	75 852	45 397	-	-				
Households	2400	31 792	6 161	5 458	5 411	5 090	7 102	25 504	246 157	332 676	289 265	-	-				
Other	2500	639	244	199	228	212	738	1 274	14 040	17 575	16 492	-	-				
Total By Customer Group	2600	59 173	14 181	7 073	7 197	7 028	13 651	30 913	305 105	444 321	363 894	-	-				

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors -

Description	NT Code	Budget Year 2025/26									Total	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			
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	16 856	1 887	3 281	978	3 098	1 497	11 494	-	-	39 091	-
Auditor General	0800	-	-	-	-	1 404	-	-	-	-	1 404	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	16 856	1 887	3 281	978	4 501	1 497	11 494	-	-	40 495	-

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

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
		Yrs/Months												
R thousands														
Municipality														
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										-	-		-	-
Entities														
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-		-	-

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts -

Description	Ref	2024/25		Budget Year 2025/26		YTD Variance	YTD Variance %	Full Year Forecast			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual				YearTD Actual	YearTD Budget	
R thousands											
RECEPTS:	1.2										
Operating Transfers and Grants											
National Government:		150 282	160 619	160 619	-	119 743	105 565	14 178	13.4%	160 619	
Operational Revenue: General Revenue: Equitable Share		145 706	156 647	156 647	-	116 453	104 431	12 022	11.5%	156 647	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 559	2 272	2 272	-	1 590	-	1 590	3	0.0%	2 272
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	-	1 700	1 133	567	50.0%	1 700	
Municipal Disaster Grant [Schedule 5B]		417	-	-	-	-	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		1 000	-	-	-	-	-	-	-	-	
Provincial Government:		13 338	15 137	23 337	-	7 369	13 630	(6 261)	-45.9%	23 337	
OPEX PROV LIBRARY		-	11 048	11 048	-	7 369	7 365	3	0.0%	11 048	
OPEX PROV CDW		132	132	132	-	-	66	(66)	-100.0%	132	
OPEX PROV THUSONG		-	150	150	-	-	75	(75)	-100.0%	150	
OPEX PROV THUSONG		700	-	-	-	-	-	-	-	-	
OPEX PROV MUN ACC AND CAP BUILDING		249	530	292	-	-	195	(195)	-100.0%	292	
OPEX PROV RSEP		150	1 000	300	-	-	200	(200)	-100.0%	300	
Specify (Add grant description)		250	-	-	-	-	-	-	-	-	
OPEX PROV HOUSING IHSDG		4 692	-	11 285	-	-	5 643	(5 643)	-100.0%	11 285	
Specify (Add grant description)		130	2 147	-	-	-	-	-	-	-	
Specify (Add grant description)		7 035	130	130	-	-	87	(87)	-100.0%	130	
District Municipality:		36	-	175	-	-	50	(50)	-100.0%	175	
OPEX DISTRICT SAFETY PLAN		36	-	75	-	-	50	(50)	-100.0%	75	
Specify (Add grant description)		-	-	100	-	-	-	-	-	100	
Other grant providers:		3 809	-	-	-	-	-	677	-	-	
Foreign Government and International Organisations		316	-	-	-	-	-	-	-	-	
Private Enterprises		3 494	-	-	-	677	-	677	-	-	
Total Operating Transfers and Grants	5	167 466	175 756	184 131	-	127 789	119 245	8 544	7.2%	184 131	
Capital Transfers and Grants											
National Government:		46 290	30 770	30 770	-	22 406	-	22 406	-	30 770	
Municipal Infrastructure Grant [Schedule 5B]		24 595	26 770	26 770	-	19 806	-	19 806	-	26 770	
Water Services Infrastructure Grant [Schedule 5B]		15 000	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		3 195	-	-	-	-	-	-	-	-	
Integrated Urban Development Grant		3 500	4 000	4 000	-	2 600	-	2 600	-	4 000	
Provincial Government:		5 616	4 104	4 104	-	957	2 052	(1 095)	-53.4%	4 104	
CAPEX PROV FIRE		-	1 957	1 957	-	957	979	(21)	-2.2%	1 957	
Specify (Add grant description)		-	2 147	2 147	-	-	1 074	(1 074)	-100.0%	2 147	
CAPEX PROV RSEP		257	-	-	-	-	-	-	-	-	
CAPEX PROV MAIN ROADS		5 359	-	-	-	-	-	-	-	-	
District Municipality:		100	185	185	-	(41)	-	(41)	-	185	
CAPEX DISTRICT		100	185	185	-	(41)	-	(41)	-	185	
Other grant providers:		-	-	-	-	-	-	-	-	-	
Total Capital Transfers and Grants	5	52 006	35 059	35 059	-	23 322	2 052	21 270	1036.6%	35 059	

Description	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Budget Year 2025/26		YTD Variance	YTD Variance %	Full Year Forecast
						YearTD Actual	YearTD Budget			
R thousands										
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	219 472	210 815	219 190	-	151 111	121 297	29 814	24.6%	219 190

WC2022 Wilzenberg - Supporting Table SCR(1) Monthly Budget Statement - transfers and grant expenditure -

R thousands	Description	Ref	2024/25		Budget Year 2025/26		Budget Year 2025/26		YTD Variance	YTD Variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget			
	Operating expenditure of Transfers and Grants		(141 672)	(160 486)	(160 486)	-	(113 821)	(106 986)	(6 834)	6.4%	(160 486)
	National Government:		(145 706)	(156 647)	(156 647)	-	(116 453)	(104 431)	(12 022)	11.5%	(156 647)
	Operational Revenue:General Revenue:Equitable Share		1 361	(2 272)	(2 272)	-	1 504	(1 510)	3 015	-199.6%	(2 272)
	Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		1 600	(1 567)	(1 567)	-	1 128	(1 045)	2 172	-208.0%	(1 567)
	Local Government Financial Management Grant (Schedule 5B)		76	-	-	-	-	-	-	-	-
	Municipal Disaster Grant (Schedule 5B)		996	-	-	-	-	-	-	-	-
	Municipal Infrastructure Grant (Schedule 5B)		14 106	(19 270)	(27 470)	-	33	(11 906)	11 939	-100.3%	(27 470)
	Provincial Government:		-	(11 048)	(11 048)	-	-	(5 527)	5 527	-100.0%	(11 048)
	OPEX PROV LIBRARY		64	(4 395)	(5 867)	-	33	(977)	1 011	-103.4%	(5 867)
	OPEX PROV CDW		-	(130)	(130)	-	-	(87)	87	-100.0%	(130)
	OPEX PROV THUSONG		290	(20)	(20)	-	-	(13)	13	-100.0%	(20)
	OPEX PROV MULN ACC AND CAP BUILDING		443	(530)	(292)	-	-	(195)	195	-100.0%	(292)
	OPEX PROV RSEP		-	(870)	(261)	-	-	(174)	174	-100.0%	(261)
	Specify (Add grant description)		100	(130)	(39)	-	-	(26)	26	-100.0%	(39)
	OPEX PROV HOUSING IHSDG		4 988	-	(9 813)	-	-	(4 907)	4 907	-100.0%	(9 813)
	Specify (Add grant description)		130	(2 147)	-	-	-	-	-	-	-
	Specify (Add grant description)		8 091	-	-	-	-	-	-	-	-
	Specify (Add grant description)		35	-	(100)	-	-	(50)	50	-100.0%	(100)
	District Municipality:		-	-	-	-	-	-	-	-	-
	OPEX DISTRICT SAFETY PLAN		35	-	-	-	-	-	-	-	-
	Specify (Add grant description)		26	(4 007)	(2 616)	-	-	(1 544)	1 544	-100.0%	(2 616)
	Other grant providers:		-	(1 006)	(1 062)	-	-	(508)	508	-100.0%	(1 062)
	Foreign Government and International Organisations		26	(3 001)	(1 554)	-	-	(1 036)	1 036	-100.0%	(1 554)
	Private Enterprises		-	-	(100)	-	-	(50)	50	-100.0%	(100)
	Total operating expenditure of Transfers and Grants:		(127 506)	(183 763)	(190 672)	-	(113 787)	(120 486)	6 698	-5.6%	(190 672)
	National Government:		45 645	(26 770)	(26 770)	-	1 835	(13 385)	15 220	-13.7%	(26 770)
	Municipal Infrastructure Grant (Schedule 5B)		24 595	(26 770)	(26 770)	-	1 623	(13 385)	15 008	-112.1%	(26 770)
	Water Services Infrastructure Grant (Schedule 5B)		14 999	-	-	-	-	-	-	-	-
	Municipal Disaster Relief Grant		3 188	-	-	-	-	-	-	-	-
	Provincial Government:		257	(1 827)	(1 827)	-	-	(913)	913	-100.0%	(1 827)
	CAPEX PROV FIRE		-	(1 827)	(1 827)	-	-	(913)	913	-100.0%	(1 827)
	CAPEX PROV RSEP		257	-	-	-	-	-	-	-	-
	District Municipality:		433	(185)	(185)	-	-	(93)	93	-100.0%	(185)
	CAPEX DISTRICT		433	(185)	(185)	-	-	(93)	93	-100.0%	(185)
	Other grant providers:		-	(1 939)	(1 939)	-	-	(970)	970	-100.0%	(1 939)
	Private Enterprises		-	(1 939)	(1 939)	-	-	(970)	970	-100.0%	(1 939)
	Total capital expenditure of Transfers and Grants		46 335	(30 721)	(30 721)	-	1 835	(15 360)	17 196	-111.9%	(30 721)
	TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(81 171)	(214 483)	(221 392)	-	(111 952)	(135 846)	23 894	-17.6%	(221 392)

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

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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		9 415	10 442	10 442	-	5 279	6 962	(1 682)	-24%	10 442
Pension and UIF Contributions		1 367	1 493	1 493	-	804	995	(191)	-19%	1 493
Medical Aid Contributions		-	90	90	-	-	60	(60)	-100%	90
Motor Vehicle Allowance		541	-	-	-	378	-	378	-	-
Cellphone Allowance		993	1 203	1 203	-	580	802	(223)	-28%	1 203
Sub Total - Councillors		12 315	13 228	13 228	-	7 041	8 819	(1 778)	-20%	13 228
% increase	4		7,4%	7,4%						7,4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 392	5 525	5 525	-	4 353	3 683	670	18%	5 525
Pension and UIF Contributions		463	508	508	-	465	339	126	37%	508
Medical Aid Contributions		-	12	12	-	-	8	(8)	-100%	12
Performance Bonus		1 066	1 119	1 119	-	628	746	(118)	-16%	1 119
Motor Vehicle Allowance		1 075	1 401	1 401	-	602	934	(332)	-36%	1 401
Cellphone Allowance		327	399	399	-	238	266	(28)	-10%	399
Housing Allowances		-	72	72	-	-	48	(48)	-100%	72
Other benefits and allowances		1	77	77	-	-	51	(51)	-100%	77
Sub Total - Senior Managers of Municipality		11 324	9 112	9 112	-	6 286	6 075	211	3%	9 112
% increase	4		-19,5%	-19,5%						-19,5%
Other Municipal Staff										
Basic Salaries and Wages		154 471	171 223	170 235	-	96 371	113 021	(16 650)	-15%	170 235
Pension and UIF Contributions		24 741	30 291	30 294	-	15 707	20 192	(4 485)	-22%	30 294
Medical Aid Contributions		10 511	11 073	11 073	-	6 545	7 382	(838)	-11%	11 073
Overtime		25 436	35 044	35 044	-	16 622	23 362	(6 741)	-29%	35 044
Performance Bonus		11 505	15 674	15 674	-	7 013	10 449	(3 437)	-33%	15 674
Motor Vehicle Allowance		7 716	8 903	8 903	-	4 668	5 935	(1 267)	-21%	8 903
Cellphone Allowance		795	1 121	1 121	-	527	748	(221)	-30%	1 121
Housing Allowances		1 718	1 329	1 329	-	699	886	(187)	-21%	1 329
Other benefits and allowances		7 322	8 647	8 647	-	4 692	5 764	(1 073)	-19%	8 647
Payments in lieu of leave		3 773	4 719	4 719	-	4 764	3 146	1 618	51%	4 719
Long service awards		1 078	-	0	-	978	-	978	-	0
Post-retirement benefit obligations		9 464	12 224	12 224	-	5 132	8 149	(3 018)	-37%	12 224
Sub Total - Other Municipal Staff		258 531	300 248	299 264	-	163 715	199 035	(35 320)	-18%	299 264
% increase	4		16,1%	15,8%						15,8%
Total Parent Municipality		282 170	322 589	321 604	-	177 042	213 929	(36 887)	-17%	321 604
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		282 170	322 589	321 604	-	177 042	213 929	(36 887)	-17%	321 604
% increase	4		14,3%	14,0%						14,0%
TOTAL MANAGERS AND STAFF		269 855	309 360	308 376	-	170 002	205 110	(35 109)	-17%	308 376

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget -

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	1									
Revenue										
Exchange Revenue										

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget -

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 Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	3	-	-	-	-	-	-	-	-	-

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

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									
Monthly expenditure performance trend									
July	742	477	3 501	552	552	3 501	2 948	84,2%	1%
August	346	477	3 801	1 599	2 151	7 301	5 150	70,5%	3%
September	5 004	13 040	12 197	1 590	3 741	19 499	15 758	80,8%	5%
October	5 140	477	3 501	13 636	17 377	22 999	5 622	24,4%	22%
November	7 521	477	3 501	7 925	25 302	26 500	1 198	4,5%	32%
December	2 984	13 270	21 870	9 729	35 031	48 369	13 338	27,6%	44%
January	1 853	477	3 501	1 428	36 459	51 870	15 411	29,7%	46%
February	6 926	477	3 501	2 859	39 318	55 370	16 052	29,0%	49%
March	5 388	13 040	12 026	-	39 318	67 397	28 078	41,7%	49%
April	5 393	477	3 501	-	39 318	70 897	31 579	44,5%	49%
May	14 248	477	3 501	-	39 318	74 398	35 079	47,2%	49%
June	27 329	36 878	27 371	-	39 318	101 769	62 450	61,4%	49%
Total Capital expenditure	82 874	80 047	101 769	39 318					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	30 002	11 863	13 464	-	5 646	8 141	(2 495)	-30,6%	13 464
Roads Infrastructure		-	4 750	4 775	-	4 121	2 400	1 721	71,7%	4 775
<i>Road Structures</i>		-	4 750	4 775	-	4 121	2 400	1 721	71,7%	4 775
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		23 834	6 613	7 689	-	1 525	5 075	(3 550)	-70,0%	7 689
<i>Boreholes</i>		223	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	5 189	6 146	-	283	4 098	(3 815)	-93,1%	6 146
<i>Bulk Mains</i>		23 610	1 424	1 542	-	1 242	977	265	27,1%	1 542
Sanitation Infrastructure		162	500	1 000	-	-	667	(667)	-100,0%	1 000
<i>Reticulation</i>		-	-	600	-	-	400	(400)	-100,0%	600
<i>Toilet Facilities</i>		162	500	400	-	-	267	(267)	-100,0%	400
Solid Waste Infrastructure		6 007	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		277	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		5 729	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		680	12 250	4 007	-	485	2 351	(1 865)	-79,4%	4 007
Community Facilities		680	12 050	3 807	-	463	2 217	(1 755)	-79,1%	3 807
<i>Libraries</i>		680	11 665	2 888	-	84	1 636	(1 552)	-94,9%	2 888
<i>Parks</i>		-	200	734	-	238	489	(251)	-51,4%	734
<i>Markets</i>		-	185	185	-	141	93	48	52,3%	185
Sport and Recreation Facilities		-	200	200	-	23	133	(111)	-83,0%	200
<i>Outdoor Facilities</i>		-	200	200	-	23	133	(111)	-83,0%	200
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	3 000	-	-	1 500	(1 500)	-100,0%	3 000
Operational Buildings		-	-	3 000	-	-	1 500	(1 500)	-100,0%	3 000
<i>Municipal Offices</i>		-	-	3 000	-	-	1 500	(1 500)	-100,0%	3 000
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		248	-	-	-	-	-	-	-	-
Licences and Rights		248	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		248	-	-	-	-	-	-	-	-
Computer Equipment		675	330	590	16	534	393	141	35,9%	590
Computer Equipment		675	330	590	16	534	393	141	35,9%	590
Furniture and Office Equipment		575	1 064	1 363	-	234	826	(592)	-71,7%	1 363
Furniture and Office Equipment		575	1 064	1 363	-	234	826	(592)	-71,7%	1 363
Machinery and Equipment		1 270	3 230	4 002	189	1 110	1 851	(741)	-40,0%	4 002
Machinery and Equipment		1 270	3 230	4 002	189	1 110	1 851	(741)	-40,0%	4 002
Transport Assets		6 337	1 600	6 807	-	552	4 338	(3 785)	-87,3%	6 807
Transport Assets		6 337	1 600	6 807	-	552	4 338	(3 785)	-87,3%	6 807
Land		-	-	7 000	-	-	3 500	(3 500)	-100,0%	7 000
Land		-	-	7 000	-	-	3 500	(3 500)	-100,0%	7 000
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	39 787	30 336	40 233	205	8 562	22 900	14 338	62,6%	40 233

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		18 324	9 300	10 443	-	8 017	5 796	2 222	38,3%	10 443
Roads Infrastructure		10 928	6 000	6 000	-	5 998	3 000	2 998	99,9%	6 000
Roads		10 928	6 000	6 000	-	5 998	3 000	2 998	99,9%	6 000
Storm water Infrastructure		2 772	-	-	-	-	-	-	-	-
Storm water Conveyance		2 772	-	-	-	-	-	-	-	-
Electrical Infrastructure		499	1 000	1 000	-	118	500	(382)	-76,3%	1 000
MV Networks		499	1 000	1 000	-	118	500	(382)	-76,3%	1 000
Water Supply Infrastructure		2 223	1 000	2 000	-	1 176	1 333	(157)	-11,8%	2 000
Distribution		2 223	1 000	2 000	-	1 176	1 333	(157)	-11,8%	2 000
Sanitation Infrastructure		1 902	1 300	1 443	-	725	962	(238)	-24,7%	1 443
Reticulation		328	1 100	1 443	-	725	962	(238)	-24,7%	1 443
Waste Water Treatment Works		1 574	200	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		149	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		149	-	-	-	-	-	-	-	-
Outdoor Facilities		149	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	18 473	9 300	10 443	-	8 017	5 796	(2 222)	-38,3%	10 443

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12 035	17 361	17 386	47	6 718	11 590	(4 873)	-42,0%	17 386
Roads Infrastructure		4 562	7 181	7 579	43	3 533	5 053	(1 519)	-30,1%	7 579
Roads		3 302	5 974	6 313	33	2 477	4 209	(1 731)	-41,1%	6 313
Road Furniture		1 260	1 207	1 266	10	1 056	844	212	25,1%	1 266
Storm water Infrastructure		47	204	76	3	42	51	(9)	-16,9%	76
Storm water Conveyance		47	204	76	3	42	51	(9)	-16,9%	76
Electrical Infrastructure		792	2 390	2 390	-	138	1 593	(1 455)	-91,3%	2 390
MV Substations		117	1 045	1 045	-	138	697	(559)	-80,2%	1 045
MV Networks		142	747	747	-	(0)	498	(498)	-100,0%	747
LV Networks		533	598	598	-	-	399	(399)	-100,0%	598
Water Supply Infrastructure		3 588	2 856	1 865	-	390	1 243	(853)	-68,6%	1 865
Dams and Weirs		458	1 832	1 282	-	248	855	(607)	-71,0%	1 282
Boreholes		133	313	313	-	102	208	(106)	-51,1%	313
Pump Stations		58	62	0	-	-	-	-	-	0
Water Treatment Works		118	124	124	-	15	83	(67)	-81,6%	124
Bulk Mains		299	105	26	-	25	17	8	47,0%	26
Distribution		2 522	420	120	-	-	80	(80)	-100,0%	120
Sanitation Infrastructure		3 047	4 730	5 476	1	2 614	3 651	(1 037)	-28,4%	5 476
Reticulation		1 592	2 592	2 901	1	1 476	1 934	(458)	-23,7%	2 901
Waste Water Treatment Works		1 342	2 004	2 441	-	1 083	1 628	(545)	-33,5%	2 441
Toilet Facilities		113	134	134	-	55	89	(34)	-37,9%	134
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		886	2 027	1 505	0	277	1 003	(726)	-72,4%	1 505
Community Facilities		725	1 715	1 192	0	198	795	(597)	-75,0%	1 192
Halls		341	1 250	680	-	69	453	(384)	-84,7%	680
Crèches		105	158	158	-	53	105	(53)	-50,1%	158
Libraries		32	33	33	-	4	22	(18)	-81,7%	33
Cemeteries/Crematoria		119	132	179	-	63	119	(56)	-46,9%	179
Public Ablution Facilities		(2)	1	1	-	-	1	(1)	-100,0%	1
Markets		131	141	141	0	9	94	(85)	-90,2%	141
Sport and Recreation Facilities		160	312	312	-	79	208	(129)	-62,1%	312
Indoor Facilities		77	83	83	-	81	55	26	46,2%	83
Outdoor Facilities		83	229	229	-	(2)	153	(155)	-101,4%	229
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		657	832	1 084	-	239	723	(484)	-67,0%	1 084
Operational Buildings		344	557	659	-	111	440	(328)	-74,7%	659
Municipal Offices		344	557	659	-	111	440	(328)	-74,7%	659
Housing		313	275	425	-	127	283	(156)	-55,1%	425
Social Housing		313	275	425	-	127	283	(156)	-55,1%	425
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		146	176	176	1	75	117	(42)	-35,9%	176
Computer Equipment		146	176	176	1	75	117	(42)	-35,9%	176
Furniture and Office Equipment		5	24	24	-	-	16	(16)	-100,0%	24
Furniture and Office Equipment		5	24	24	-	-	16	(16)	-100,0%	24
Machinery and Equipment		81	330	212	-	48	142	(94)	-66,4%	212
Machinery and Equipment		81	330	212	-	48	142	(94)	-66,4%	212
Transport Assets		3 290	5 028	5 101	108	1 363	3 401	(2 038)	-59,9%	5 101
Transport Assets		3 290	5 028	5 101	108	1 363	3 401	(2 038)	-59,9%	5 101
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	17 099	25 778	25 488	156	8 718	16 992	8 273	48,7%	25 488

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class -

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	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		25 007	22 416	22 416	–	13 198	14 944	(1 745)	-11,7%	22 416
Roads Infrastructure		7 021	586	586	–	3 986	391	3 596	920,6%	586
Roads		7 021	586	586	–	3 986	391	3 596	920,6%	586
Storm water Infrastructure		2 546	532	532	–	1 311	355	957	269,6%	532
Drainage Collection		2 546	532	532	–	1 311	355	957	269,6%	532
Electrical Infrastructure		3 957	996	996	–	1 977	664	1 313	197,7%	996
MV Networks		3 553	498	498	–	1 777	332	1 445	435,3%	498
LV Networks		404	498	498	–	199	332	(133)	-40,0%	498
Water Supply Infrastructure		6 256	1 582	1 582	–	3 077	1 055	2 022	191,7%	1 582
Boreholes		68	–	–	–	37	–	37	–	–
Reservoirs		977	427	427	–	493	285	208	73,0%	427
Pump Stations		485	–	–	–	239	–	239	–	–
Distribution		4 726	1 155	1 155	–	2 309	770	1 539	199,9%	1 155
Sanitation Infrastructure		4 506	2 625	2 625	–	2 683	1 750	933	53,3%	2 625
Pump Station		29	105	105	–	62	70	(8)	-12,1%	105
Reticulation		155	1 260	1 260	–	69	840	(771)	-91,8%	1 260
Waste Water Treatment Works		4 323	1 260	1 260	–	2 553	840	1 713	203,9%	1 260
Solid Waste Infrastructure		528	16 094	16 094	–	90	10 730	(10 639)	-99,2%	16 094
Landfill Sites		352	15 750	15 750	–	–	10 500	(10 500)	-100,0%	15 750
Waste Drop-off Points		177	344	344	–	90	230	(139)	-60,8%	344
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		193	–	–	–	74	–	74	–	–
Data Centres		143	–	–	–	74	–	74	–	–
Capital Spares		50	–	–	–	–	–	–	–	–
Community Assets		4 502	1 937	1 937	–	1 610	1 292	318	24,6%	1 937
Community Facilities		2 490	417	417	–	578	278	300	107,8%	417
Centres		287	–	–	–	145	–	145	–	–
Fire/Ambulance Stations		12	–	–	–	10	–	10	–	–
Libraries		199	404	404	–	100	269	(170)	-63,0%	404
Cemeteries/Crematoria		5	13	13	–	3	9	(6)	-69,4%	13
Public Open Space		7	–	–	–	3	–	3	–	–
Public Ablution Facilities		1 895	–	–	–	276	–	276	–	–
Markets		83	–	–	–	42	–	42	–	–
Airports		1	–	–	–	1	–	1	–	–
Sport and Recreation Facilities		2 012	1 520	1 520	–	1 032	1 013	18	1,8%	1 520
Outdoor Facilities		2 012	1 520	1 520	–	1 032	1 013	18	1,8%	1 520
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		410	195	195	–	207	130	77	59,2%	195
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		410	195	195	–	207	130	77	59,2%	195
Improved Property		410	195	195	–	207	130	77	59,2%	195
Other assets		3 008	–	–	–	912	–	912	–	–
Operational Buildings		3 008	–	–	–	912	–	912	–	–
Municipal Offices		2 963	–	–	–	888	–	888	–	–
Workshops		45	–	–	–	24	–	24	–	–
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	90	90	–	–	60	(60)	-100,0%	90
Licences and Rights		–	90	90	–	–	60	(60)	-100,0%	90
Computer Software and Applications		–	90	90	–	–	60	(60)	-100,0%	90
Computer Equipment		783	2 428	2 428	–	284	1 618	(1 334)	-82,4%	2 428
Computer Equipment		783	2 428	2 428	–	284	1 618	(1 334)	-82,4%	2 428
Furniture and Office Equipment		937	602	602	–	202	401	(200)	-49,7%	602
Furniture and Office Equipment		937	602	602	–	202	401	(200)	-49,7%	602
Machinery and Equipment		2 432	1 397	1 397	–	974	932	42	4,5%	1 397
Machinery and Equipment		2 432	1 397	1 397	–	974	932	42	4,5%	1 397
Transport Assets		2 366	5 025	5 025	–	1 217	3 350	(2 134)	-63,7%	5 025
Transport Assets		2 366	5 025	5 025	–	1 217	3 350	(2 134)	-63,7%	5 025
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Total Depreciation	1	39 446	34 090	34 090	–	18 603	22 727	4 124	18,1%	34 090

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	1									

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		23 878	33 787	43 124	2 522	21 636	24 396	(2 760)	-11,3%	43 124
Roads Infrastructure		433	5 000	12 819	-	7 812	8 546	(734)	-8,6%	12 819
Roads		-	5 000	12 819	-	7 812	8 546	(734)	-8,6%	12 819
Road Structures		433	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 037	23 318	24 621	2 522	13 734	12 310	1 424	11,6%	24 621
HV Substations		5 421	15 000	16 303	2 410	10 424	8 151	2 273	27,9%	16 303
MV Substations		805	1 630	1 630	-	1 294	815	479	58,8%	1 630
MV Networks		639	2 500	2 500	112	1 831	1 250	581	46,5%	2 500
LV Networks		3 172	4 188	4 188	-	185	2 094	(1 909)	-91,2%	4 188
Water Supply Infrastructure		365	5 269	5 084	-	90	3 139	(3 049)	-97,1%	5 084
Water Treatment Works		-	500	500	-	-	333	(333)	-100,0%	500
Distribution		365	4 769	4 584	-	90	2 806	(2 716)	-96,8%	4 584
Sanitation Infrastructure		13 042	200	600	-	-	400	(400)	-100,0%	600
Waste Water Treatment Works		13 042	200	600	-	-	400	(400)	-100,0%	600
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		216	5 934	7 117	-	945	1 675	(730)	-43,6%	7 117
Community Facilities		-	100	100	-	-	50	(50)	-100,0%	100
Cemeteries/Crematoria		-	100	100	-	-	50	(50)	-100,0%	100
Sport and Recreation Facilities		216	5 834	7 017	-	945	1 625	(680)	-41,8%	7 017
Outdoor Facilities		216	5 834	7 017	-	945	1 625	(680)	-41,8%	7 017
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		519	600	771	133	158	571	(413)	-72,3%	771
Operational Buildings		519	600	771	133	158	571	(413)	-72,3%	771
Municipal Offices		237	300	471	133	158	371	(213)	-57,4%	471
Workshops		282	300	300	-	-	200	(200)	-100,0%	300
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	90	80	-	-	33	(33)	-100,0%	80
Machinery and Equipment		-	90	80	-	-	33	(33)	-100,0%	80
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	24 614	40 411	51 093	2 654	22 739	26 675	3 936	14,8%	51 093

3.2 SUPPLY CHAIN MANAGEMENT**3.2.1 Demand and Acquisition****3.2.1.1 Advertisement stage**

The following formal written price quotations are currently in the advertisement stage:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
	None	

3.2 VOORSIENINGSKANAAL BESTUUR**3.2.1 Aanvraag en Verkryging****3.2.1.1 Adverteringsfase**

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase nie.

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/22/25	Additions & Alterations To The Existing Traffic Offices In Ceres	27-Mar-2026
08/2/23/45	Appointment Of An Auctioneer	02-Apr-2026
08/2/23/54	Clearing Of Alien Vegetation In Witzenberg Municipal	02-Apr-2026
08/2/23/49	Pruning Of Trees	02-Apr-2026

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/21/09	Provision of services as an Implementing agent for specified human settlement projects in the Witzenberg Municipal area	03-Dec-2024	09-Apr-2025 BEC: 07-May-2025 29-May-2025 Referred back 19-Nov-2025 24-Nov-2025 01-Dec-2025 05-Dec-2025 11-Dec-2025 18-Dec-2025 15-Jan-2026 06-Feb-2026	C Mackenzie
08/2/22/02	Maintenance of Water Meters in The Witzenberg Area. Construction of Meter Boxes (New and Repair Vandalised)	27-Mar-2025	05-May-2025 BEC: 05-Sep-2025 BEC: 16-Oct-2025	N Jacobs
08/2/22/44	Professional Services for Witzenberg Municipality	16-May-2025	13-Aug-2025 BEC: 29-Oct-2025 17-Dec-2025	E Lintnaar
08/2/23/22	Supply and delivery of open Roll on – roll off (roro) bin / hook lift bins and 9m³ skips	24-Oct-2025	11-Nov-2025 26-Feb-2026	P Claasen
08/2/23/23	Supply and delivery of one new zero turn ride on mower	31-Oct-2025	06-Nov-2025 26-Feb-2026	H Truter
08/2/23/33	Transport of waste (screenings) from Sewer pump stations and treatment works to the Prince Alfred's Hamlet solid waste dump site	24-Oct-2025	25-Nov-2025 13-Feb-2026 BEC:26-Feb-2026	N Jacobs
08/2/22/55	Construction of Community Library. N'duli. Ceres (Re-advertisement)	14-Nov-2025	09-Jan-2026	J Stuurman
08/2/23/07	Provision of tactical and crowd control management at municipal buildings. events and sites in the Witzenberg municipal area	07-Nov-2025	01-Dec-2025 BEC:17-Dec-2025 18-Dec-2025 26-Feb-2026	M Green
08/2/23/12	Facilitation Of Municipal Annual Medical Assessments For Staff Exposed To Hazardous Chemical Substances And Biological Monitoring Of Infections & Health Testing	15-Dec-2025	08-Jan-2026 BEC: 26-02-2026	D Cloete

The following formal written price quotations are currently in the evaluation stage:

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/22/97	Supply and Delivery of New Furniture and Electrical Appliances for Chalets at Pine Forest Resort	12-Jun-2025	19-Jun-2025 Referred back	R Afrika
08/2/23/30	Appointment of a service provider to undertake occupational hygiene monitoring survey within Witzenberg municipality	23-Sep-2025	12-Nov-2025	W Davids
08/2/23/19	Supply and delivery of disaster management uniform for the Witzenberg disaster management centre	18-Nov-2025	Awaiting	A Lamprecht-Vertue
08/2/23/32	Supply, delivery and installation of 7 new electrical motors for steel slat roll-up doors	06-Nov-2025	17-Nov-2025 28-Nov-2025	R Fick
08/2/23/29	Appointment Of A Service Provider For Pressure Vessel Testing And Inspection (Re-Advertisement)	24-Feb-2026	Awaiting	O Gatyene
08/2/23/73	Appointment Of A Professional Land Surveyor Services For Subdivision And Rezoning Of Land	16-Feb-2026	23-Feb-2026	L Nieuwenhuis
08/2/23/93	SUPPLY AND DELIVERY OF MELAMINE TABLES FOR THE WITZENBERG DISASTER MANAGEMENT CENTRE,	30-Jan-2026	Awaiting	A Lampbrecht-Vertue

3.2.1.3 Adjudication stage

The following competitives bid are currently in the adjudication stage:

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/23/37	Witzenville Sports field Upgrade	14-Nov-2025	17-Dec-2025 15-Jan-2026	30-Jan-2026 03 March 2026
08/2/23/27	Upgrade of Bella Vista multi-purpose courts	13-Nov-2025	25-Nov-2025 BEC: 17-Dec-2025 15-Jan-2026 06-Feb-2026 11-Feb-2026	13-Feb-2026 24-Feb-2026

No formal written price quotations are currently in the adjudication stage.

Geen formele geskrewe prys kwotasie is tans in die Toekenningsfase nie.

3.2.1.4 Bids awarded

The following bids were awarded by the Bid Adjudication Committee during the month of February 2026:

3.2.1.4 Tenders toegeken

Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende Februarie 2026:

The following bids were awarded by the Accounting Officer during the month of February 2026:

Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende Februarie 2026:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
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08/2/23/34	09-Feb-2026	JVZ Construction Pty Ltd	Construction of new 3ML reservoir. Tulbagh	Bidder scored highest total points	R 17 168 250.53
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Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/22/36	23-Feb-2026	Jonty Engineering and Trading SA	Supply And Installation Of Security Fencing At Various Municipal Sites Within Witzenberg Area For A Period Of 12 Months.	Bidder scored highest total points	not exceeding R 3 000 000.00
08/2/22/96	13-Feb-2026	Tarcron Projects (Pty) Ltd	Construction of new Nduli bulk water pipeline. Ceres	Bidder scored highest total points	R 5 553 006.55
08/2/23/03	24-Feb-2026	Gabriel and Michael Marketing	Supply and delivery of Various Cleaning Materials and Equipment	Bidder scored highest total points	R 100 000.00
		Caprichem Saccs			R 50 000.00
		Gabriel and Michael Marketing			R 700 000.00
		Gabriel and Michael Marketing			R 500 000.00
08/2/23/05	24-Feb-2026	Ndlovu Food and Construction Projects	Clearing of Overgrown Erven in the Witzenberg Municipal Area	Bidder scored highest total points	R 100 000.00
		Bruce General Services			
		Llu Civil Engineering Projects (Pty) Ltd			
		Ndlovu Food and Construction Projects			R 150 000.00
		Llu Civil Engineering Projects (Pty) Ltd			
		Bruce General Services			
		Ndlovu Food and Construction Projects			R 120 000.00
		Bruce General Services			
		Llu Civil Engineering Projects (Pty) Ltd			
		Ndlovu Food and Construction Projects			R 300 000.00
Bruce General Services					
Llu Civil Engineering Projects (Pty) Ltd					
		Ndlovu Food and Construction Projects			R 100 000.00
		Bruce General Services			
		Llu Civil Engineering Projects (Pty) Ltd			
08/2/23/28	24-Feb-2026	Spectrum Utility Management (Pty) Ltd	Appointment of a service provider to conduct Electricity meter inspections and audits	Bidder scored highest total points	Not exceeding R6 000 000.00

3.2.1.5 Paragraph 13 (1): Cancellation and re-invitation of tenders

The following bids were cancelled during January 2026: See Table on last page

3.2.1.5 Paragraaf 13 (1): Kansellasië en her-uitnodiging van tenders

Die volgende tenders was gekanselleer gedurende Januarie 2026:

3.2.1.6 Paragraph 19 (1) I and 19 (2): Written price quotations

The following written price quotations were approved during the month of January 2026:

3.2.1.6 Paragraaf 19 (1) (c) en 19 (2): Geskrewe Prys Kwotasies

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Januarie 2026:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
300611	17-Feb-2026	Ceres Cupboards and Boards	Manufacturing and installation of shelves	Bidder scored highest total points	R 26 078.26	Director: Finance

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of January 2026:

3.2.1.7 Formele Geskrewe Prys Kwotasies

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Januarie 2026:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount (Incl. VAT)	Official acting i.t.o sub delegation
08/2/23/67	05-Feb-2026	Roy Steele and Associates	Appointment Of A Service Provider To Assist With The Assessment Of Half Year Performances Of Section 56 & 57 Managers	Bidder scored highest total points	R 29 900.00	Director: Corporate Services

3.2.1.8 Appeals

The following were lodged or dealt with by the Accounting Officer during the month of February 2026:

3.2.1.8 Appèlle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampste gedurende Februarie 2026:

Bid ref number	Date	Name of supplier that bid was awarded to	Brief description of services	Reason for Appeal	Amount (Incl. VAT)	Appellant	Status of Appeal
			None				

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of February 2026 which totals **R 374 148,37**

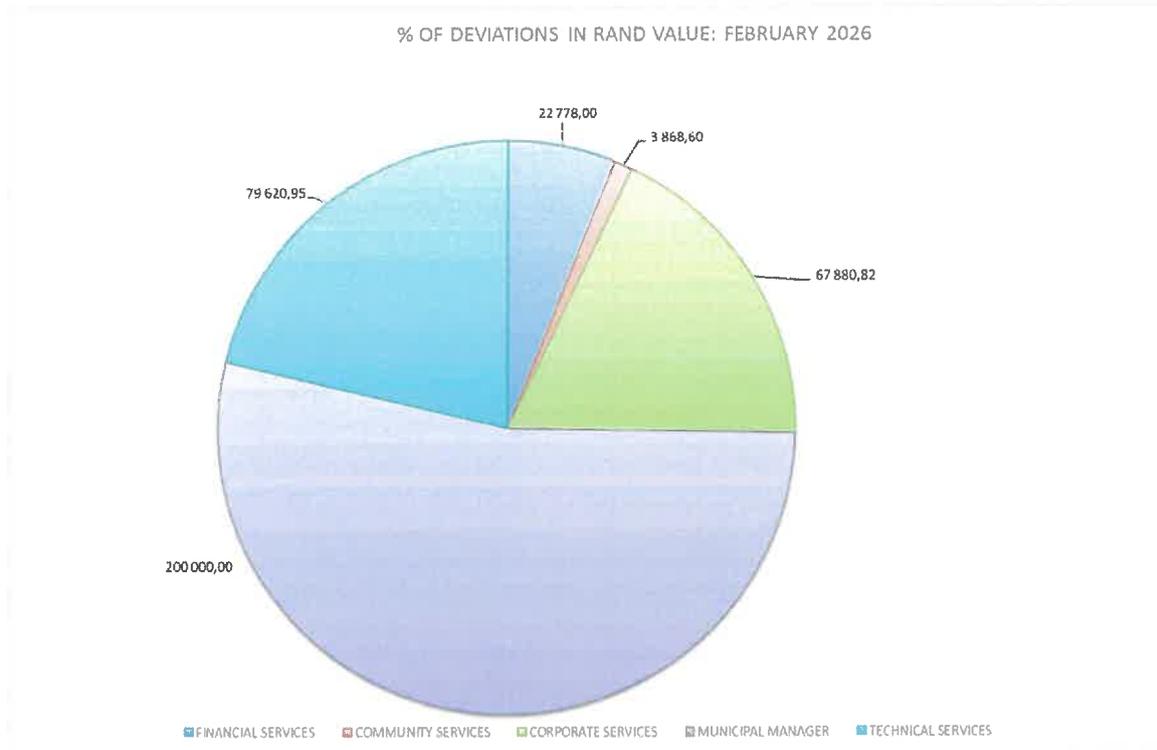
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Februarie 2026 wat beloop op die totaal van **R 374 148,37**

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
09-Feb-25	Total Computer Services	License fees Traffic Management system	Single supplier	54 165,00	MJ Green
04-Feb-25	Workshop Electronics (PTY) Ltd	Calibration and service of equipment at Ceres Vehicle testing station	Single supplier	13 715,82	MJ Green
04-Feb-25	The South African Institute of Chartered Accountants	Membership Fees: J Kolkota & N Oerson	Single supplier	18 426,00	J Kolkota
04-Feb-25	Witzenberg Herald	Publish Notice: Oversight report 2024/25 on annual report	Single supplier	4 352,00	WP Mars
18-Feb-26	Cimso Business Solutions Africa (PTY) Ltd	Installation of software for Innkeeper booking system	Impractical	3 868,60	R Africa
25-Feb-26	Witzenberg Herald	Publish Notice: Draft SDF	Single supplier	5 712,00	H Taljaard
25-Feb-26	JVZ Construction (PTY) Ltd	Replacement of 2 X Seal valves including Electrofusion welding	Emergency	68 196,95	N Jacobs
18-Feb-26	Witzenberg Herald	Publish Notice: Draft SDF	Single supplier	5 712,00	H Taljaard
09-Feb-26	Kellerman Joubert Heyns Attorneys	Legal Services	Impractical	200 000,00	L Nieuwenhuis

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
Dec 2025	R 168 995	R 28 312 688,84	1.00%
Jan 2026	121 320.00		
Feb 2026	R 374 148.37	R 27 888 588.60	0.01%

DEVIATIONS PER DIRECTORATE:



Logistics

The table below contains a high-level summary of information regarding the stores section:

MONTH	Dec 2025	Jan 2026	Feb 2026
Value of inventory at hand	R 22 966 307.46	R 23 125 807.29	R 27 618 284.77
Turnover rate of total value of inventory	1.10		
Date of latest stores reconciliation		28 Feb 2025	
Date of last stock count		03 Dec 2025	
Date of next stock count		26 Mar 2026	

Witzenberg Grant Allocation Report

Operational Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
National Government								
Equitable Share	156 647 001,00	156 647 001,00	-	116 453 000,00	40 194 001,00	-	-	-
Local Government Financial Management Grant	1 700 000,00	1 700 000,00	-	1 700 000,00	-	1 566 957,00	1 037 622,98	1 154 242,92
Municipal Infrastructure Grant	-	-	-	-	-	1 000 000,00	-	-
Expanded Public Works Programme Integrated Grant	2 272 000,00	2 272 000,00	-	2 272 000,00	-	2 231 305,00	1 986 862,88	1 616 167,61
Provincial Government								
Opex Prov Library	11 048 000,00	11 048 000,00	-	11 050 786,00	2 786,00	11 185 611,00	7 526 845,32	-
Opex Prov CDW	132 000,00	132 000,00	-	132 000,00	-	114 783,00	42 107,33	37 204,18
Opex Prov Housing ISUPG	2 147 000,00	-	2 147 000,00	-	-	-	-	-
Opex Prov Housing IHSDG	-	11 285 000,00	11 285 000,00	-	11 285 000,00	9 813 044,00	-	-
Opex Prov Title Deeds Restoration	530 000,00	292 000,00	238 000,00	-	292 000,00	253 913,00	-	-
Opex Prov Main Roads	130 000,00	130 000,00	-	130 000,00	-	113 043,00	86 450,49	-
Opex Prov RSEP	1 000 000,00	300 000,00	700 000,00	1 000 000,00	700 000,00	260 870,00	-	-
Opex Prov Thusing	150 000,00	150 000,00	-	-	150 000,00	130 435,00	-	-
District Government								
Opex District Capacity Building Mentorship	-	100 000,00	100 000,00	-	100 000,00	100 000,00	19 650,24	-
Private Enterprises								
Dutch Government (Orio Project)	-	-	-	-	-	1 604 920,00	2 204 860,56	-
Nedbank	-	-	-	-	-	-	175 327,94	-
A-Z Projects	-	-	-	677 000,00	677 000,00	1 554 000,00	207 322,85	-
Capital Grant Detail								
National Government								
Municipal Infrastructure Grant	26 770 000,00	26 770 000,00	-	19 806 000,00	6 964 000,00	22 408 695,00	10 121 879,29	1 622 567,97
Energy Efficiency and Demand Side Management Grant	4 000 000,00	4 000 000,00	-	2 600 000,00	1 400 000,00	3 478 261,00	3 006 527,38	323 308,81
Provincial Government								
Capex Prov Fire	1 000 000,00	1 000 000,00	-	-	1 000 000,00	869 565,00	537 766,85	-
Capex Prov Sport and Recreation	957 000,00	957 000,00	-	957 227,63	227,63	832 174,00	-	-
District Government								
Capex District	185 000,00	185 000,00	-	40 894,50	225 894,50	185 000,00	148 310,00	140 894,50
Private Enterprises								
Orio Dutch Funding	-	300 000,00	300 000,00	-	300 000,00	300 000,00	-	-
Sustainable Energy/Africa Pedekraal Wind Farm	-	1 939 130,00	1 939 130,00	-	1 939 130,00	1 939 130,00	-	-
Total Grants	32 912 000,00	35 151 130,00	2 239 130,00	23 322 333,13	11 828 796,87	30 012 825,00	13 614 483,52	2 086 771,28
Total National Grants	191 389 001,00	191 389 001,00	-	142 831 000,00	48 558 001,00	30 685 219,00	16 102 892,33	4 716 287,31
Total Provincial Grants	17 094 000,00	25 294 000,00	8 200 000,00	13 270 013,63	12 023 986,37	23 573 438,00	8 203 189,99	37 204,18
Total District Grants	185 000,00	285 000,00	100 000,00	40 894,50	325 894,50	285 000,00	167 960,24	140 894,50
Total Other Grants	-	2 239 130,00	2 239 130,00	677 000,00	1 562 130,00	5 398 050,00	2 587 511,35	-
Total Grants	208 668 001,00	219 207 131,00	40 539 130,00	166 737 119,13	62 470 011,87	59 941 707,00	27 061 533,91	4 894 385,99

Percentage spent on Capital Expenditure for the period ended: 28 February 2026

	Municipal Manager	Financial Services	Corporate Services	Community Services	Technical Services	Total
Budget	16,768,130	50,000	1,939,500	15,055,003	67,857,687	101,670,320
Actual	4,268,631	3,621	719,201	2,823,117	41,048,277	48,862,847
Percentage	25.46%	7.24%	37.08%	18.75%	60.49%	48.06%
Orders	29,795	23,050	87,892	1,108,659	15,521,718	16,771,114
	25.63%	53.34%	41.61%	26.12%	83.37%	64.56%
Municipal Infrastructure Grant						
Budget	-	-	-	7,779,811	14,628,884	22,408,695
Actual	-	-	-	1,028,935	9,092,944	10,121,879
Percentage				13.2%	62.2%	45.2%
Orders	-	-	-	645,539	875,379	1,520,917
				21.5%	68.1%	52.0%

HJ Kritzinger
CFO

Date
10/03/2026

Signature: 

Percentage spent on preventative and corrective planned maintenance expenditure for the period ended: 28 February 2026

	Municipal Manager	Financial Services	Corporate Services	Community Services	Technical Services	Total
Total Budget	141,399	-	194,573	394,284	10,893,905	11,624,161
Total Actual	10,684	-	112,026	177,284	6,238,957	6,538,950
Percentage	7.56%		57.58%	44.96%	57.27%	56.25%
Orders	88,198	-	3,018	34,317	3,013,439	3,138,973
	69.9%		59.1%	53.7%	84.9%	83.3%

HJ Kritzinger
CFO

Date
10/03/2026

Signature:



OVERTIME & STANDBY REPORT FEBRUARY 2026

OVERTIME	YTD 2025/26	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2024/25
Administration	79,133	458.8%	17,246	17,246	118,700	-101,454	14,215
Cemetries	191,609	78.8%	243,190	243,190	287,414	-44,224	315,472
Community Halls And Facilities	230,465	48.1%	479,436	479,436	345,697	133,739	288,903
Council Cost	0		0	0	0	0	0
Electricity*	1,669,432	46.4%	3,595,873	3,595,873	2,504,148	1,091,725	1,964,650
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	244,004	593.0%	41,148	41,148	366,006	-324,858	348,984
Housing: Administration	52,257	1394.3%	3,748	3,748	78,385	-74,637	19,009
Human Resources	0		0	0	0	0	1,874
IDP	6,552	75.7%	8,651	8,651	9,827	-1,176	7,767
Information Tecnology	0		0	0	0	0	0
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services*	0	0.0%	4,353	4,353	0	4,353	0
Marketing & Communications	88,740	56.6%	156,807	156,807	133,110	23,697	504,608
Mechanical Workshop	212,761	47.7%	445,851	445,851	319,142	126,709	332,312
Parks	168,094	53.7%	313,306	313,306	252,141	61,165	291,408
Performance Management	0		0	0	0	0	0
Pine Forest*	620,163	63.5%	976,962	976,962	930,245	46,717	766,155
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	140,010	84.7%	165,277	165,277	210,015	-44,738	157,084
Recreational Land	237,998	62.3%	382,298	382,298	356,997	25,301	380,433
Roads	148,876	32.5%	458,489	458,489	223,314	235,175	229,067
Sewerage	1,851,675	43.0%	4,308,424	4,308,424	2,777,513	1,530,911	2,664,482
Social & Welfare Services	11,933	163.6%	7,292	7,292	17,899	-10,607	6,506
Solid Waste*	1,736,579	53.7%	3,235,992	3,235,992	2,604,869	631,123	2,375,547
Stormwater Management	148,708	40.3%	369,350	369,350	223,062	146,288	181,148
Supply Chain Management	156,362	100.3%	155,840	155,840	234,542	-78,702	137,749
Swimming Pools	113,262	89.2%	126,971	126,971	169,893	-42,922	138,874
Thusong Centre	0		0	0	0	0	0
Town Secretary	1,052	262.4%	401	401	1,579	-1,178	2,823
Traffic	3,464,686	55.2%	6,277,091	6,277,091	5,197,029	1,080,062	5,331,375
Treasury*	228,846	76.8%	298,016	298,016	343,268	-45,252	177,981
Vehicle Licensing & Testing	335,645	71.1%	472,095	472,095	503,467	-31,372	511,659
Water Distribution	1,345,616	38.6%	3,481,686	3,481,686	2,018,424	1,463,262	2,014,678
TOTAL OVERTIME	13,484,457	51.8%	26,025,793	26,025,793	20,226,686	5,799,107	19,164,764

STANDBY	YTD 2025/26	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2024/25
Administration	15,953	87.5%	18,235	18,235	23,929	-5,694	22,894
Cemetries	100,430	73.5%	136,593	136,593	150,644	-14,051	138,902
Community Halls And Facilities	93,695	47.8%	196,080	196,080	140,542	55,538	117,100
Council Cost	0		0	0	0	0	0
Electricity*	443,799	59.9%	741,060	741,060	665,698	75,362	505,203
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	712,250	51.9%	1,373,285	1,373,285	1,068,375	304,910	811,816
Housing: Administration	27,386	87.7%	31,236	31,236	41,078	-9,842	23,720
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	42,229	50.4%	83,747	83,747	63,344	20,403	58,034
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services	0	0.0%	4,922	4,922	0	4,922	5,034
Marketing & Communications	0		0	0	0	0	0
Mechanical Workshop	111,825	55.3%	202,257	202,257	167,737	34,520	156,738
Parks	164,819	55.3%	297,857	297,857	247,229	50,628	210,313
Performance Management	0		0	0	0	0	0
Pine Forest*	155,628	90.1%	172,657	172,657	233,443	-60,786	183,805
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	0		0	0	0	0	0
Recreational Land	180,169	64.8%	278,048	278,048	270,253	7,795	222,512
Roads	246,091	51.4%	478,971	478,971	369,137	109,834	258,866
Sewerage	522,255	59.8%	872,955	872,955	783,383	89,572	692,795
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	67,098	37.0%	181,433	181,433	100,647	80,786	73,987
Stormwater Management	167,234	53.2%	314,129	314,129	250,851	63,278	174,282
Supply Chain Management	47,963	60.2%	79,612	79,612	71,945	7,667	55,087
Swimming Pools	19,014	140.7%	13,512	13,512	28,521	-15,009	13,533
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	1,262,140	62.5%	2,020,729	2,020,729	1,893,210	127,519	1,726,907
Treasury*	54,602	61.6%	88,662	88,662	81,903	6,759	62,293
Vehicle Licensing & Testing	123,367	55.4%	222,668	222,668	185,050	37,618	176,850
Water Distribution	441,213	61.5%	717,552	717,552	661,819	55,733	550,251
TOTAL STANDBY	4,999,160	58.6%	8,526,200	8,526,200	7,498,740	1,027,460	6,240,925

Municipal Manager's quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly Section 71 report for February 2026 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY

Signature: 

Date: 13/03/2026