



Monthly Budget Statement Report Section 71 for March 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 wesenlike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;*
 - (ii) enige wesenlike 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 nie 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 oorg

(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 unwillingness / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in excess of R 17 million in comparison to the prior month figure of R18 million.

The monthly billing was also done as scheduled and during this process 20 721 accounts amounting to R 101 million was printed and distributed to consumers. Included in the debits is an amount of R 33 million in respect of corrections due to a faulty meter. The prepaid electricity sales amounted to R 8.6 million.

The indigent cost to the municipality for the month amounts to R 2.7 million in comparison to the prior month figure of R2.2 million.

The accumulated debtor's collection target for the year is 93%, and the actual accumulated year to date debtor's collection is 82% in comparison to a rate of 86% for the same month in the previous year. The collection rate is negatively affected by the correction of R 33 million due to faulty meter. The collection rate is 88% if the correction is excluded.

The municipality issued orders to the value of R 42 million of which R 320 thousand was in terms of deviations.

The municipality currently has R 133 million in its primary bank account and investments to the value of R50 million. The bank balance at the end of the previous month was R165 million.

The calculated cost coverage ratio of the municipality as at the end of March 2026 B21 is 2.3 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of March 2026.

C EXECUTIVE SUMMARY

The following tables provide a summary of the financial information:



EXECUTIVE MAYOR: MR TE ABRAHAMS

A BURGEMEESTERS VERSLAG

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

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was 'n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R17 miljoen in vergelyking met die vorige maand syfer van R18 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20 721 rekeninge ten bedrae van R 101 miljoen gedruk en aan verbruikers versprei. Ingesluit by die heffings is 'n bedrag van R 33 miljoen ten opsigte van regstellings as gevolg van 'n foutiewe meter. Die voorafbetaalde elektrisiteit verkoop beloop R 8.6 miljoen.

Die deernis subsidies vir die maand beloop R 2.7 miljoen in vergelyking met die vorige maand syfer van R2.2 miljoen.

Die opgehoopde debiteure-invorderingsteikens vir die jaar is 93%, en die werklike opgehoopde debiteure-invordering vir die jaar tot op datum is 82% in vergelyking met 'n koers van 86% vir dieselfde maand in die vorige jaar. Die invorderingskoers word negatief beïnvloed deur die regstelling van R33 miljoen as gevolg van 'n foutiewe meter. Die invorderingskoers is 88% indien die regstelling uitgesluit word.

Bestellings ter waarde van R 42 miljoen uitgereik, waarvan R 320 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 133 miljoen in die primêre bankrekening en beleggings ter waarde van R50 miljoen. Die bankbalans aan die einde van die vorige maand was R165 miljoen.

Die berekende koste dekking verhouding soos aan die einde van Maart 2026 is 2.3 maande..

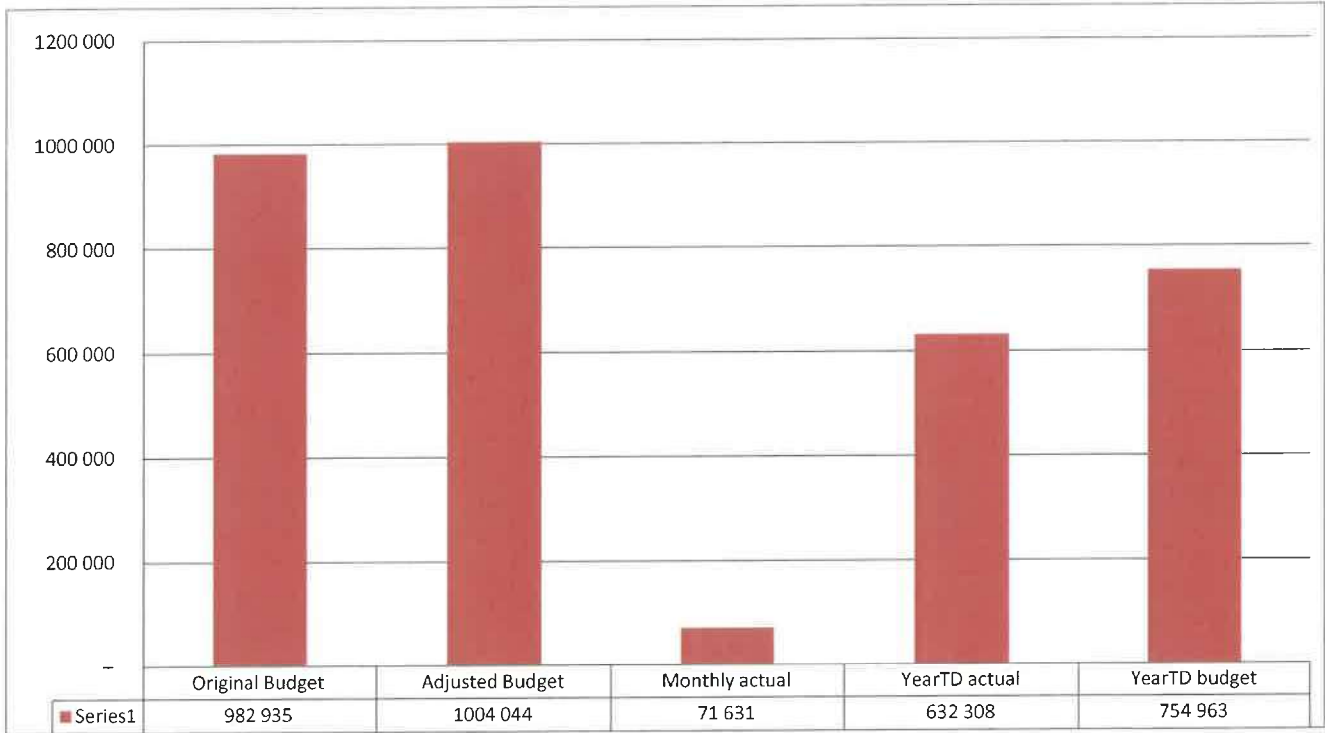
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien 'n opsomming van die finansiële inligting:

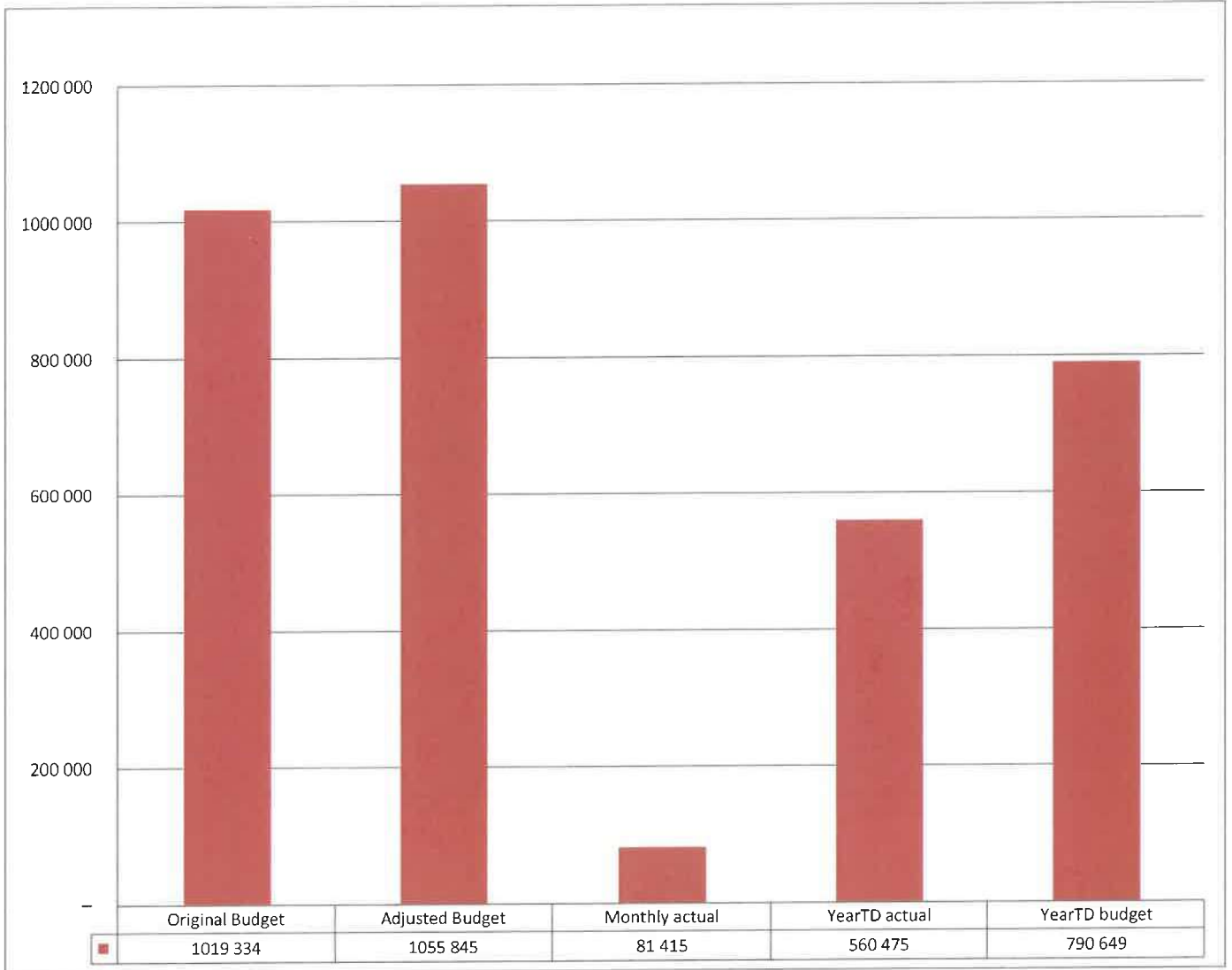
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2025 to 31 March 2026, 62,98% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 to 31 Maart 2026, is 62,98% van die begrote operasionele inkomste gehêf.

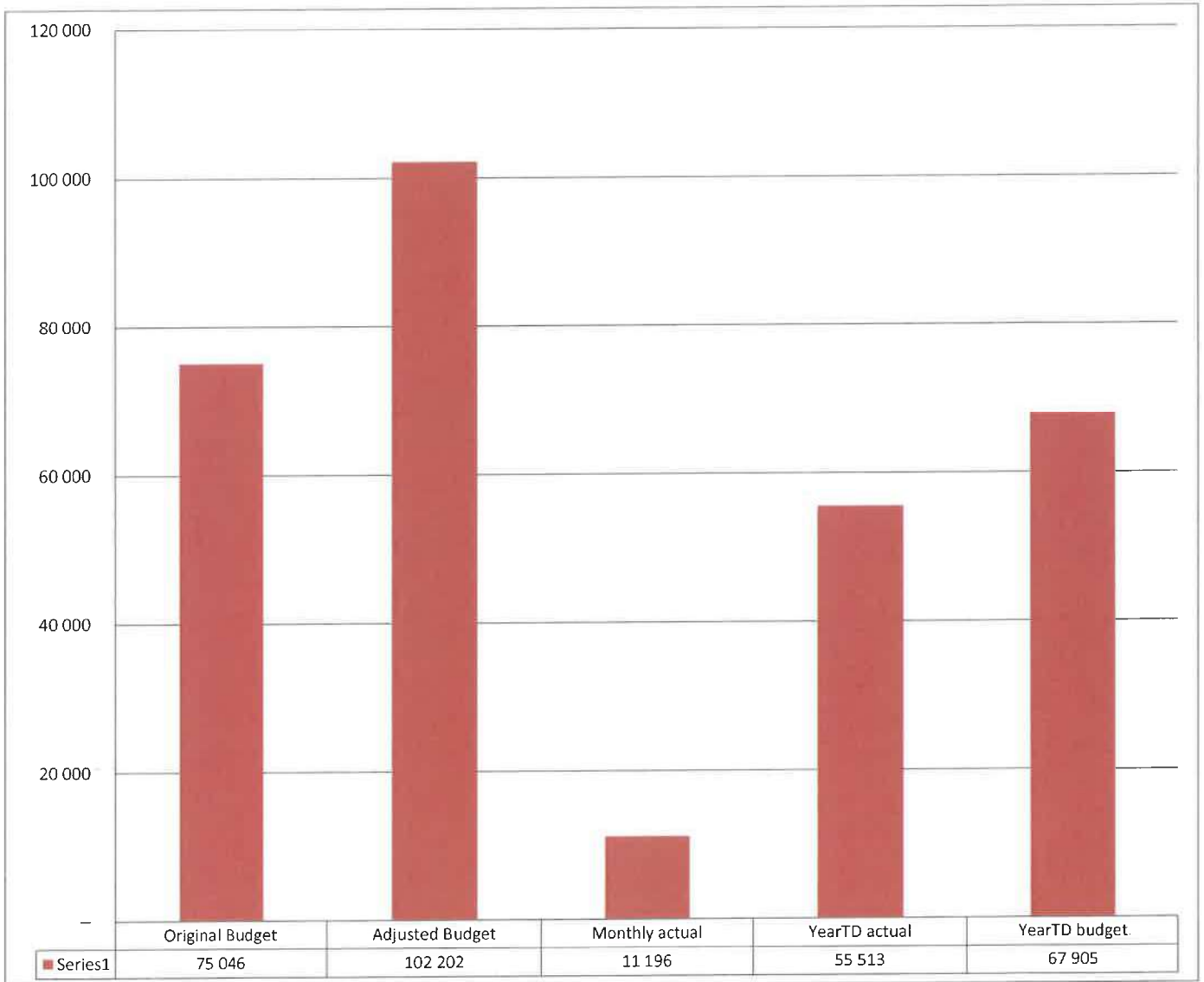
TOTAL OPERATIONAL EXPENDITURE R'000



For the period 1 July 2025 to 31 March 2026, 53,08% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2025 to 31 Maart 2026, is 53,08% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 July 2025 to 31 March 2026, 54,32% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2025 to 31 Maart 2026, is 54,32% van die begrote kapitale uitgawes aangegaan.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary -

Description	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									
Financial Performance									
Property rates	107 320	120 291	120 291	12 708	98 582	97 965	617	1%	120 291
Service charges	508 072	586 957	601 157	142 271	444 450	448 076	(3 626)	-1%	601 157
Investment revenue	18 758	23 567	23 567	2 545	12 490	17 675	(5 185)	-29%	23 567
Transfers and subsidies - Operational	150 058	182 230	188 070	39 565	158 564	138 419	20 146	15%	188 070
Other own revenue	118 278	69 891	70 961	11 125	54 806	52 828	1 978	4%	70 961
Total Revenue (excluding capital transfers and contributions)	902 486	982 936	1 004 045	208 213	768 892	754 962	13 929	2%	1 004 045
Employee costs	269 855	309 360	307 976	48 755	218 757	230 449	(11 692)	-5%	307 976
Remuneration of Councillors	12 315	13 228	13 228	2 352	9 393	9 921	(529)	-5%	13 228
Depreciation and amortisation	39 446	34 090	34 090	-	18 603	25 568	(6 964)	-27%	34 090
Interest	7 847	10 742	10 585	326	1 254	7 939	(6 684)	-84%	10 585
Inventory consumed and bulk purchases	415 900	424 390	457 743	85 612	296 987	343 156	(46 169)	-13%	457 743
Transfers and subsidies	4 633	4 931	12 779	529	1 533	9 584	(8 051)	-84%	12 779
Other expenditure	195 685	222 593	219 431	16 850	86 959	164 022	(77 064)	-47%	219 431
Total Expenditure	945 681	1 019 335	1 055 832	154 424	633 485	790 639	(157 154)	-20%	1 055 832
Surplus/(Deficit)	(43 195)	(36 399)	(51 787)	53 789	135 407	(35 676)	171 083	-480%	(51 787)
Transfers and subsidies - capital (monetary allocations)	40 834	27 535	27 535	-	1 324	20 209	(18 884)	-93%	27 535
Transfers and subsidies - capital (in-kind)	1 458	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(902)	(8 865)	(24 253)	53 789	136 731	(15 468)	152 199	-984%	(24 253)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(902)	(8 865)	(24 253)	53 789	136 731	(15 468)	152 199	-984%	(24 253)
Capital expenditure & funds sources									
Capital expenditure	82 874	75 047	94 396	17 225	48 731	62 050	(13 318)	-21%	94 396
Capital transfers recognised	40 721	30 013	30 013	3 678	14 559	18 631	(4 072)	-22%	30 013
Borrowing	7 807	15 000	16 303	2 099	12 523	8 151	4 372	54%	16 303
Internally generated funds	28 591	35 034	45 900	11 447	29 461	34 382	(4 920)	-14%	45 900
Total sources of capital funds	77 119	80 047	92 216	17 225	56 543	61 164	(4 621)	-8%	92 216
Financial position									
Total current assets	343 429	293 805	262 664		489 989				262 664
Total non current assets	1 047 671	1 220 387	1 269 400		1 177 646				1 269 400
Total current liabilities	143 684	46 268	125 199		156 531				125 199
Total non current liabilities	93 514	192 053	161 349		124 030				161 349
Community wealth/Equity	1 250 343	1 275 870	1 263 331		1 048 127				1 263 331
Cash flows									
Net cash from (used) operating	315 789	97 347	105 722	30 150	10 320	45 236	34 916	77%	969 157
Net cash from (used) investing	(70 885)	(80 047)	(92 216)	2 767	(59 241)	61 164	120 405	197%	92 216
Net cash from (used) financing	(65)	-	-	(5 734)	(13 071)	-	13 071	-	-
Cash/cash equivalents at the month/year end	561 084	227 137	212 143	-	144 589	305 036	160 447	53%	1 267 953
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	68 482	38 352	13 092	6 337	6 224	6 451	39 667	309 833	488 439
Creditors Age Analysis									
Total Creditors	11 694	4 270	1 143	2 351	656	4 480	9 272	-	33 866

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

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 - Functional									%	
Governance and administration		156 038	164 944	165 685	16 987	119 936	128 785	(8 849)	-7%	165 685
Executive and council		10 834	308	308	6	27	231	(203)	-88%	308
Finance and administration		145 204	164 636	165 377	16 980	119 908	128 554	(8 646)	-7%	165 377
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		206 083	171 856	179 522	44 337	180 666	134 422	46 244	34%	179 522
Community and social services		158 535	141 914	141 914	39 621	158 195	106 436	51 760	49%	141 914
Sport and recreation		8 496	9 044	9 044	1 174	5 843	6 783	(940)	-14%	9 044
Public safety		25 724	18 356	18 356	3 504	16 456	13 550	2 906	21%	18 356
Housing		13 327	2 542	10 208	38	171	7 654	(7 483)	-98%	10 208
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 427	5 541	4 250	218	1 498	3 161	(1 663)	-53%	4 250
Planning and development		4 802	2 407	2 563	218	1 475	1 896	(421)	-22%	2 563
Road transport		598	122	122	-	24	91	(68)	-74%	122
Environmental protection		27	3 013	1 565	-	-	1 174	(1 174)	-100%	1 565
Trading services		577 122	667 983	681 976	146 670	467 993	508 693	(40 700)	-8%	681 976
Energy sources		399 466	448 729	483 722	119 728	347 924	360 002	(12 078)	-3%	483 722
Water management		83 537	93 390	93 390	12 953	53 646	70 042	(16 396)	-23%	93 390
Waste water management		51 284	72 294	51 294	6 643	32 978	38 471	(5 493)	-14%	51 294
Waste management		42 836	53 571	53 571	7 345	33 445	40 178	(6 733)	-17%	53 571
Other	4	109	146	146	2	123	110	13	12%	146
Total Revenue - Functional	2	944 779	1 010 471	1 031 579	208 213	770 216	775 171	(4 955)	-1%	1 031 579
Expenditure - Functional										
Governance and administration		158 266	161 273	161 235	23 450	109 652	120 814	(11 162)	-9%	161 235
Executive and council		39 268	36 516	36 638	5 827	24 634	27 366	(2 732)	-10%	36 638
Finance and administration		115 436	118 496	118 336	17 017	82 169	88 752	(6 583)	-7%	118 336
Internal audit		3 562	6 261	6 261	606	2 849	4 696	(1 847)	-39%	6 261
Community and public safety		144 275	162 979	166 579	21 104	96 289	124 709	(28 420)	-23%	166 579
Community and social services		31 075	35 691	34 124	5 361	24 226	25 593	(1 367)	-5%	34 124
Sport and recreation		41 112	51 222	50 601	7 335	32 207	37 726	(5 519)	-15%	50 601
Public safety		54 414	66 745	64 544	7 261	35 034	48 408	(13 374)	-28%	64 544
Housing		17 674	9 321	17 310	1 147	4 823	12 982	(8 160)	-63%	17 310
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		42 023	48 020	48 028	5 890	31 324	35 125	(3 801)	-11%	48 028
Planning and development		15 915	19 750	20 186	2 675	12 297	15 114	(2 817)	-19%	20 186
Road transport		23 113	21 118	22 671	2 823	17 369	17 003	366	2%	22 671
Environmental protection		2 994	7 152	5 171	393	1 658	3 008	(1 349)	-45%	5 171
Trading services		600 095	645 988	678 914	103 630	395 519	509 184	(113 665)	-22%	678 914
Energy sources		427 144	442 295	476 101	87 046	305 661	357 074	(51 413)	-14%	476 101
Water management		64 135	61 526	59 466	4 709	27 967	44 600	(16 632)	-37%	59 466
Waste water management		49 178	55 498	57 740	5 843	33 422	43 305	(9 883)	-23%	57 740
Waste management		59 638	86 669	85 607	6 032	28 469	64 206	(35 737)	-56%	85 607
Other		1 022	1 076	1 076	350	700	807	(107)	-13%	1 076
Total Expenditure - Functional	3	945 681	1 019 335	1 055 832	154 424	633 485	790 639	(157 154)	-20%	1 055 832
Surplus/ (Deficit) for the year		(902)	(8 865)	(24 253)	53 789	136 731	(15 468)	152 199	-984%	(24 253)

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

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 - Functional	1								%	
Municipal governance and administration		156 038	164 944	165 685	16 987	119 936	128 785	(8 849)	-7%	165 685
Executive and council		10 834	308	308	6	27	231	(203)	(0)	308
<i>Mayor and Council</i>		10 778	227	227	6	27	171	(143)	(0)	227
<i>Municipal Manager, Town Secretary and Chief</i>		56	80	80	-	-	60	(60)	(0)	80
Finance and administration		145 204	164 636	165 377	16 980	119 908	128 554	(8 646)	(0)	165 377
<i>Administrative and Corporate Support</i>		1	11	11	-	0	9	(9)	(0)	11
<i>Asset Management</i>		105	-	-	-	-	-	-	-	-
<i>Finance</i>		144 426	163 524	164 265	16 968	119 661	127 945	(8 285)	(0)	164 265
<i>Fleet Management</i>		1	300	300	-	-	-	-	(0)	300
<i>Human Resources</i>		382	705	705	-	183	529	(345)	(0)	705
<i>Information Technology</i>		4	-	-	-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and</i>		-	6	6	-	-	4	(4)	(0)	6
<i>Property Services</i>		158	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>		127	90	90	12	64	68	(3)	(0)	90
Community and public safety		206 083	171 856	179 522	44 337	180 666	134 422	46 244	0	179 522
Community and social services		158 535	141 914	141 914	39 621	158 195	106 436	51 760	0	141 914
<i>Aged Care</i>		147 131	128 055	128 055	39 513	157 504	96 041	61 463	0	128 055
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		274	280	280	30	339	210	130	0	280
<i>Community Halls and Facilities</i>		1 782	564	564	63	293	423	(130)	(0)	564
<i>Libraries and Archives</i>		9 348	13 016	13 016	14	59	9 762	(9 702)	(0)	13 016
Sport and recreation		8 496	9 044	9 044	1 174	5 843	6 783	(940)	(0)	9 044
<i>Recreational Facilities</i>		8 314	8 066	8 066	1 146	5 698	6 049	(352)	(0)	8 066
<i>Sports Grounds and Stadiums</i>		182	978	978	29	145	733	(588)	(0)	978
Public safety		25 724	18 356	18 356	3 504	16 456	13 550	2 906	0	18 356
<i>Fire Fighting and Protection</i>		31	877	877	1	34	441	(406)	(0)	877
<i>Police Forces, Traffic and Street Parking Control</i>		25 694	17 479	17 479	3 503	16 422	13 109	3 313	0	17 479
Housing		13 327	2 542	10 208	38	171	7 654	(7 483)	(0)	10 208
<i>Housing</i>		13 327	2 542	10 208	38	171	7 654	(7 483)	(0)	10 208
Economic and environmental services		5 427	5 541	4 250	218	1 498	3 161	(1 663)	(0)	4 250
Planning and development		4 802	2 407	2 563	218	1 475	1 896	(421)	(0)	2 563
<i>Economic Development/Planning</i>		-	400	556	-	-	392	(392)	(0)	556
<i>Town Planning, Building Regulations and</i>		3 805	2 007	2 007	218	1 475	1 504	(29)	(0)	2 007
<i>Project Management Unit</i>		996	-	-	-	-	-	-	-	-
Road transport		598	122	122	-	24	91	(68)	(0)	122
<i>Roads</i>		598	122	122	-	24	91	(68)	(0)	122
Environmental protection		27	3 013	1 565	-	-	1 174	(1 174)	(0)	1 565
<i>Biodiversity and Landscape</i>		27	3 013	1 565	-	-	1 174	(1 174)	(0)	1 565
Trading services		577 122	667 983	681 976	146 670	467 993	508 693	(40 700)	(0)	681 976
Energy sources		399 466	448 729	483 722	119 728	347 924	360 002	(12 078)	(0)	483 722
<i>Electricity</i>		396 603	448 729	483 722	119 728	347 739	360 002	(12 263)	(0)	483 722
<i>Street Lighting and Signal Systems</i>		2 863	-	-	-	185	-	185	-	-

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										
Water management		83 537	93 390	93 390	12 953	53 646	70 042	(16 396)	(0)	93 390
<i>Water Distribution</i>		83 537	93 390	93 390	12 953	53 646	70 042	(16 396)	(0)	93 390
Waste water management		51 284	72 294	51 294	6 643	32 978	38 471	(5 493)	(0)	51 294
<i>Sewerage</i>		35 469	72 294	51 294	6 643	32 978	38 471	(5 493)	(0)	51 294
<i>Storm Water Management</i>		2 772	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		13 042	-	-	-	-	-	-	-	-
Waste management		42 836	53 571	53 571	7 345	33 445	40 178	(6 733)	(0)	53 571
<i>Solid Waste Disposal (Landfill Sites)</i>		257	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		42 579	53 571	53 571	7 345	33 445	40 178	(6 733)	(0)	53 571
Other		109	146	146	2	123	110	13	0	146
Licensing and Regulation		109	146	146	2	123	110	13	0	146
Total Revenue - Functional	2	944 779	1 010 471	1 031 579	208 213	770 216	775 171	(4 955)	(0)	1 031 579
Expenditure - Functional										
Municipal governance and administration		158 266	161 273	161 235	23 450	109 652	120 814	(11 162)	(0)	161 235
Executive and council		39 268	36 516	36 638	5 827	24 634	27 366	(2 732)	(0)	36 638
<i>Mayor and Council</i>		18 999	19 787	19 929	2 898	12 152	14 834	(2 683)	(0)	19 929
<i>Municipal Manager, Town Secretary and Chief</i>		20 269	16 729	16 709	2 929	12 483	12 532	(49)	(0)	16 709
Finance and administration		115 436	118 496	118 336	17 017	82 169	88 752	(6 583)	(0)	118 336
<i>Administrative and Corporate Support</i>		11 377	16 982	17 252	2 329	9 151	12 939	(3 789)	(0)	17 252
<i>Asset Management</i>		317	336	353	28	88	265	(177)	(0)	353
<i>Finance</i>		43 451	36 646	36 157	5 060	28 177	27 117	1 060	0	36 157
<i>Fleet Management</i>		4 972	5 144	5 133	646	3 649	3 850	(200)	(0)	5 133
<i>Human Resources</i>		28 890	29 547	29 510	4 785	22 211	22 132	78	0	29 510
<i>Information Technology</i>		4 719	5 902	6 212	822	4 249	4 659	(409)	(0)	6 212
<i>Legal Services</i>		2 047	3 722	3 864	729	2 044	2 898	(853)	(0)	3 864
<i>Marketing, Customer Relations, Publicity and</i>		4 625	6 198	6 177	854	3 940	4 633	(693)	(0)	6 177
<i>Property Services</i>		4 976	1 105	1 171	92	1 079	878	201	0	1 171
<i>Supply Chain Management</i>		9 576	11 239	11 279	1 594	7 207	8 459	(1 252)	(0)	11 279
<i>Valuation Service</i>		486	1 676	1 228	78	372	921	(549)	(0)	1 228
Internal audit		3 562	6 261	6 261	606	2 849	4 696	(1 847)	(0)	6 261
<i>Governance Function</i>		3 562	6 261	6 261	606	2 849	4 696	(1 847)	(0)	6 261
Community and public safety		144 275	162 979	166 579	21 104	96 289	124 709	(28 420)	(0)	166 579
Community and social services		31 075	35 691	34 124	5 361	24 226	25 593	(1 367)	(0)	34 124
<i>Aged Care</i>		5 739	4 336	3 987	1 315	5 684	2 990	2 694	0	3 987
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		4 389	6 474	5 549	721	3 458	4 162	(704)	(0)	5 549
<i>Child Care Facilities</i>		57	103	103	0	29	77	(49)	(0)	103
<i>Community Halls and Facilities</i>		8 877	11 753	11 400	1 337	6 015	8 550	(2 535)	(0)	11 400
<i>Disaster Management</i>		17	79	82	2	32	62	(29)	(0)	82
<i>Education</i>		6	1	1	-	-	1	(1)	(0)	1
<i>Libraries and Archives</i>		11 989	12 945	12 945	1 973	8 993	9 709	(715)	(0)	12 945
<i>Literacy Programmes</i>		-	-	56	13	13	42	(29)	(0)	56
Sport and recreation		41 112	51 222	50 601	7 335	32 207	37 726	(5 519)	(0)	50 601
<i>Community Parks (including Nurseries)</i>		12 434	17 370	16 840	1 739	8 650	12 405	(3 755)	(0)	16 840
<i>Recreational Facilities</i>		18 874	22 317	22 257	3 764	15 872	16 693	(821)	(0)	22 257

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										
<i>Sports Grounds and Stadiums</i>		9 804	11 534	11 504	1 832	7 685	8 628	(943)	(0)	11 504
Public safety		54 414	66 745	64 544	7 261	35 034	48 408	(13 374)	(0)	64 544
<i>Fire Fighting and Protection</i>		10 795	16 575	16 662	1 620	8 497	12 496	(3 999)	(0)	16 662
<i>Police Forces, Traffic and Street Parking Control</i>		43 619	50 170	47 882	5 640	26 537	35 912	(9 374)	(0)	47 882
Housing		17 674	9 321	17 310	1 147	4 823	12 982	(8 160)	(0)	17 310
<i>Housing</i>		17 654	9 294	17 283	1 143	4 809	12 963	(8 153)	(0)	17 283
<i>Informal Settlements</i>		20	26	26	4	13	20	(6)	(0)	26
Economic and environmental services		42 023	48 020	48 028	5 890	31 324	35 125	(3 801)	(0)	48 028
Planning and development		15 915	19 750	20 186	2 675	12 297	15 114	(2 817)	(0)	20 186
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		2 686	3 883	3 883	430	2 094	2 912	(818)	(0)	3 883
<i>Economic Development/Planning</i>		3 115	2 809	3 255	548	2 300	2 416	(116)	(0)	3 255
<i>Town Planning, Building Regulations and Project Management Unit</i>		7 067	9 112	9 102	1 153	5 458	6 826	(1 368)	(0)	9 102
Road transport		3 047	3 946	3 946	543	2 444	2 959	(515)	(0)	3 946
Roads		23 113	21 118	22 671	2 823	17 369	17 003	366	0	22 671
<i>Roads</i>		23 113	21 118	22 671	2 823	17 369	17 003	366	0	22 671
Environmental protection		2 994	7 152	5 171	393	1 658	3 008	(1 349)	(0)	5 171
<i>Biodiversity and Landscape</i>		2 994	7 152	5 171	393	1 658	3 008	(1 349)	(0)	5 171
Trading services		600 095	645 988	678 914	103 630	395 519	509 184	(113 665)	(0)	678 914
Energy sources		427 144	442 295	476 101	87 046	305 661	357 074	(51 413)	(0)	476 101
<i>Electricity</i>		424 614	436 620	470 580	86 026	302 454	352 934	(50 480)	(0)	470 580
<i>Street Lighting and Signal Systems</i>		2 530	5 674	5 520	1 020	3 207	4 140	(933)	(0)	5 520
Water management		64 135	61 526	59 466	4 709	27 967	44 600	(16 632)	(0)	59 466
<i>Water Treatment</i>		220	315	315	32	143	236	(93)	(0)	315
<i>Water Distribution</i>		60 482	58 196	56 016	4 407	24 960	42 012	(17 052)	(0)	56 016
<i>Water Storage</i>		3 432	3 015	3 136	270	2 864	2 352	512	0	3 136
Waste water management		49 178	55 498	57 740	5 843	33 422	43 305	(9 883)	(0)	57 740
<i>Public Toilets</i>		1 854	2 299	2 299	355	1 592	1 725	(132)	(0)	2 299
<i>Sewerage</i>		41 035	45 570	48 101	4 712	27 429	36 075	(8 646)	(0)	48 101
<i>Storm Water Management</i>		6 273	7 627	7 333	763	4 337	5 500	(1 163)	(0)	7 333
<i>Waste Water Treatment</i>		17	1	6	13	64	5	59	0	6
Waste management		59 638	86 669	85 607	6 032	28 469	64 206	(35 737)	(0)	85 607
<i>Solid Waste Disposal (Landfill Sites)</i>		12 154	33 026	31 201	688	2 296	23 401	(21 105)	(0)	31 201
<i>Solid Waste Removal</i>		47 443	53 540	54 303	5 340	26 149	40 728	(14 579)	(0)	54 303
<i>Street Cleaning</i>		41	103	103	4	24	77	(53)	(0)	103
Other		1 022	1 076	1 076	350	700	807	(107)	(0)	1 076
Licensing and Regulation		22	26	26	-	-	19	(19)	(0)	26
Tourism		1 000	1 050	1 050	350	700	788	(88)	(0)	1 050
Total Expenditure - Functional	3	945 681	1 019 335	1 055 832	154 424	633 485	790 639	(157 154)	(0)	1 055 832
Surplus/ (Deficit) for the year		(902)	(8 865)	(24 253)	53 789	136 731	(15 468)	152 199	(0)	(24 253)

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		141 463	161 635	162 376	16 144	117 122	126 529	(9 407)	-7,4%	162 376
Vote 2 - Community Services		180 762	157 944	164 319	40 859	164 496	122 996	41 499	33,7%	164 319
Vote 3 - Corporate Services		36 858	18 428	18 428	3 509	16 632	13 821	2 812	20,3%	18 428
Vote 4 - Technical Services		583 517	662 265	676 258	147 550	471 434	504 176	(32 742)	-6,5%	676 258
Vote 5 - Municipal Manager		2 020	737	737	150	531	553	(22)	-3,9%	737
Total Revenue by Vote	2	944 620	1 001 009	1 022 118	208 213	770 216	768 075	2 141	0,3%	1 022 118
Expenditure by Vote	1									
Vote 1 - Financial Services		55 465	49 466	48 867	6 987	36 435	36 650	(215)	-0,6%	48 867
Vote 2 - Community Services		109 661	125 271	129 073	16 917	75 969	95 683	(19 714)	-20,6%	129 073
Vote 3 - Corporate Services		122 999	133 940	132 204	18 298	82 531	99 040	(16 510)	-16,7%	132 204
Vote 4 - Technical Services		639 010	686 298	721 129	108 989	425 110	540 847	(115 736)	-21,4%	721 129
Vote 5 - Municipal Manager		18 545	24 361	24 503	3 233	13 440	18 377	(4 937)	-26,9%	24 503
Total Expenditure by Vote	2	945 681	1 019 335	1 055 777	154 424	633 485	790 597	(157 112)	-19,9%	1 055 777
Surplus/ (Deficit) for the year	2	(1 060)	(18 326)	(33 659)	53 789	136 731	(22 523)	159 253	-707,1%	(33 659)

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

Vote Description	Ref	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										
Vote 1 - Financial Services	1	141 463	161 635	162 376	16 144	117 122	126 529	(9 407)	-7%	162 376
1.2 - Income		107 039	120 942	120 942	12 669	98 468	98 453	15	0%	120 942
1.3 - Financial Administration		34 300	40 305	41 046	3 463	18 590	27 785	(9 194)	-33%	41 046
1.4 - Credit Control		(2)	298	298	-	-	224	(224)	-100%	298
1.5 - Supply Chain & Expenditure		127	90	90	12	64	68	(3)	-5%	90
Vote 2 - Community Services		180 762	157 944	164 319	40 859	164 496	122 996	41 499	34%	164 319
2.2 - Cemeteries		274	280	280	30	339	210	130	62%	280
2.3 - Housing		13 510	2 630	10 296	69	309	7 722	(7 413)	-96%	10 296
2.4 - Libraries		9 420	13 265	13 265	25	123	9 948	(9 826)	-99%	13 265
2.5 - Resorts & Swimming Pools		8 314	8 066	8 066	1 146	5 698	6 049	(352)	-6%	8 066
2.6 - Social Services		147 131	128 055	128 111	39 513	157 504	96 083	61 421	64%	128 111
2.7 - Fire Services & Disaster Management		31	877	877	1	34	441	(406)	-92%	877
2.8 - Environment & Licencing		136	3 159	1 712	2	123	1 284	(1 161)	-90%	1 712
2.9 - Community Halls and Amenities		1 947	1 212	1 212	74	366	909	(543)	-60%	1 212
2.10 - Local Economic Development		-	400	500	-	-	350	(350)	-100%	500
Vote 3 - Corporate Services		36 858	18 428	18 428	3 509	16 632	13 821	2 812	20%	18 428
3.2 - Human Resources		382	705	705	-	183	529	(345)	-65%	705
3.3 - Administration		1	11	11	-	0	9	(9)	-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	3 503	16 422	13 109	3 313	25%	17 479
3.9 - Council Cost		10 778	227	227	6	27	171	(143)	-84%	227
Vote 4 - Technical Services		583 517	662 265	676 258	147 550	471 434	504 176	(32 742)	-6%	676 258
4.1 - Director: Technical Services		-	80	80	-	-	60	(60)	-100%	80
4.2 - Electro Technical Services		402 022	449 772	484 765	120 405	349 939	360 781	(10 842)	-3%	484 765
4.3 - Water Storage & Distribution		83 537	93 390	93 390	12 953	53 646	70 042	(16 396)	-23%	93 390
4.4 - Waste Water Management		48 512	72 696	51 696	6 643	32 978	38 772	(5 794)	-15%	51 696
4.5 - Waste Management		42 781	44 163	44 163	7 345	33 446	33 123	323	1%	44 163
4.6 - Roads		598	122	122	-	24	91	(68)	-74%	122
4.7 - Storm Water Management		2 772	-	-	-	-	-	-	-	-
4.8 - Town Planning & Building Control		3 294	1 742	1 742	203	1 401	1 307	95	7%	1 742
4.10 - Mechanical Workshop		1	300	300	-	-	-	-	-	300
Vote 5 - Municipal Manager		2 020	737	737	150	531	553	(22)	-4%	737
5.2 - Performance & Project Management		1 053	-	-	-	-	-	(22)	-	-
5.3 - Property & Legal Services		967	737	737	150	531	553	(22)	-4%	737
Total Revenue by Vote	2	944 620	1 001 009	1 022 118	208 213	770 216	768 075	2 141	0%	1 022 118
Expenditure by Vote										
Vote 1 - Financial Services	1	55 465	49 466	48 867	6 987	36 435	36 650	(215)	-1%	48 867
1.1 - Director: Finance		4 212	1 980	1 988	412	2 056	1 491	566	38%	1 988
1.2 - Income		13 791	10 521	10 181	1 219	5 922	7 636	(1 714)	-22%	10 181
1.3 - Financial Administration		16 908	18 190	18 732	1 421	13 276	14 049	(773)	-6%	18 732
1.4 - Credit Control		10 732	7 368	6 520	2 332	7 926	4 890	3 036	62%	6 520
1.5 - Supply Chain & Expenditure		9 822	11 406	11 446	1 603	7 255	8 585	(1 330)	-15%	11 446
Vote 2 - Community Services		109 661	125 271	129 073	16 917	75 969	95 683	(19 714)	-21%	129 073
2.1 - Director: Community Services		2 883	1 728	1 728	518	2 421	1 296	1 124	87%	1 728
2.2 - Cemeteries		4 409	6 466	5 563	721	3 458	4 173	(715)	-17%	5 563
2.3 - Housing		17 719	10 190	17 571	1 148	4 850	13 178	(8 328)	-63%	17 571
2.4 - Libraries		15 205	16 703	16 893	2 687	12 083	12 670	(587)	-5%	16 893
2.5 - Resorts & Swimming Pools		15 657	18 559	18 309	3 050	12 783	13 732	(949)	-7%	18 309
2.6 - Social Services		5 600	4 417	2 352	1 383	5 763	1 764	3 999	227%	2 352
2.7 - Fire Services & Disaster Management		10 812	16 654	16 744	1 622	8 529	12 558	(4 029)	-32%	16 744
2.8 - Environment & Licencing		2 990	7 090	5 159	393	1 658	2 999	(1 340)	-45%	5 159
2.9 - Community Halls and Amenities		31 068	40 631	39 815	4 849	22 129	29 635	(7 506)	-25%	39 815
2.10 - Local Economic Development		3 317	2 832	4 938	548	2 295	3 679	(1 384)	-38%	4 938
Vote 3 - Corporate Services		122 999	133 940	132 204	18 298	82 531	99 040	(16 510)	-17%	132 204
3.1 - Director: Corporate Services		4 515	3 196	3 196	505	2 167	2 397	(230)	-10%	3 196
3.2 - Human Resources		28 976	29 547	29 510	4 801	22 288	22 132	156	1%	29 510
3.3 - Administration		15 846	16 982	17 252	2 365	9 992	12 939	(2 948)	-23%	17 252
3.4 - Information Technology		4 719	5 902	6 102	767	4 195	4 576	(382)	-8%	6 102
3.5 - Marketing & Communication		4 625	6 198	6 177	854	3 940	4 633	(693)	-15%	6 177
3.6 - Thusong Centre		699	1 108	1 106	118	561	829	(269)	-32%	1 106
3.7 - Traffic and Protection Services		43 619	50 170	47 882	5 640	26 537	35 912	(9 374)	-26%	47 882
3.8 - Tourism		1 000	1 050	1 050	350	700	788	(88)	-11%	1 050
3.9 - Council Cost		18 999	19 787	19 929	2 898	12 152	14 834	(2 683)	-18%	19 929
Vote 4 - Technical Services		639 010	686 298	721 129	108 989	425 110	540 847	(115 736)	-21%	721 129
4.1 - Director: Technical Services		1 491	3 447	3 420	577	1 861	2 565	(705)	-27%	3 420
4.2 - Electro Technical Services		420 628	441 804	476 020	87 046	305 661	357 015	(51 354)	-14%	476 020
4.3 - Water Storage & Distribution		64 135	62 006	59 536	4 709	27 967	44 652	(16 685)	-37%	59 536
4.4 - Waste Water Management		47 553	45 572	48 107	4 725	27 493	36 080	(8 587)	-24%	48 107
4.5 - Waste Management		59 638	86 669	85 607	6 032	28 469	64 205	(35 736)	-56%	85 607
4.6 - Roads		23 113	21 118	22 671	2 823	17 369	17 003	366	2%	22 671
4.7 - Storm Water Management		8 559	9 127	9 233	923	5 591	6 925	(1 334)	-19%	9 233
4.8 - Town Planning & Building Control		7 067	9 112	9 102	1 153	5 458	6 826	(1 368)	-20%	9 102
4.9 - Public Toilets		1 854	2 299	2 299	355	1 592	1 725	(132)	-8%	2 299
4.10 - Mechanical Workshop		4 972	5 144	5 133	646	3 649	3 850	(200)	-5%	5 133
Vote 5 - Municipal Manager		18 545	24 361	24 503	3 233	13 440	18 377	(4 937)	-27%	24 503
5.1 - Municipal Manager		7 199	6 419	6 419	924	4 008	4 814	(806)	-17%	6 419
5.2 - Performance & Project Management		3 047	3 946	3 946	543	2 444	2 959	(515)	-17%	3 946
5.3 - Property & Legal Services		2 050	3 852	3 994	729	2 044	2 996	(951)	-32%	3 994

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
5.4 - Internal Audit		3 562	6 261	6 261	606	2 849	4 696	(1 847)	-39%	6 261
5.5 - IDP		2 686	3 883	3 883	430	2 094	2 912	(818)	-28%	3 883
Total Expenditure by Vote	2	945 681	1 019 335	1 055 777	154 424	633 485	790 597	(157 112)	(0)	1 055 777
Surplus/ (Deficit) for the year	2	(1 060)	(18 326)	(33 659)	53 789	136 731	(22 523)	159 253	(0)	(33 659)

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

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										
Exchange Revenue									%	
Service charges - Electricity		395 037	442 689	477 889	119 519	346 814	355 625	(8 811)	-2%	477 889
Service charges - Water		50 462	53 401	53 401	11 144	41 748	40 051	1 697	4%	53 401
Service charges - Waste Water Management		26 461	54 590	33 590	5 369	26 817	25 193	1 624	6%	33 590
Service charges - Waste management		36 112	36 276	36 276	6 239	29 071	27 207	1 864	7%	36 276
Sale of Goods and Rendering of Services		26 804	5 813	5 813	872	5 010	4 360	651	15%	5 813
Agency services		4 948	4 918	4 918	716	3 697	3 689	8	0%	4 918
Interest		-	11	11	-	-	9	(9)	-100%	11
Interest earned from Receivables		27 153	24 727	24 727	4 434	18 582	18 545	37	0%	24 727
Interest earned from Current and Non Current Assets		18 758	23 567	23 567	2 545	12 490	17 675	(5 185)	-29%	23 567
Rent on Land		-	29	29	-	-	21	(21)	-100%	29
Rental from Fixed Assets		6 765	6 316	6 316	786	3 735	4 737	(1 002)	-21%	6 316
Operational Revenue		2 335	1 852	1 852	82	3 688	1 388	2 300	166%	1 852
Non-Exchange Revenue										
Property rates		107 320	120 291	120 291	12 708	98 582	97 965	617	1%	120 291
Surcharges and Taxes		7 976	4 849	5 918	207	979	4 048	(3 069)	-76%	5 918
Fines, penalties and forfeits		22 354	11 816	11 816	2 652	12 045	8 862	3 183	36%	11 816
Licence and permits		1 069	2 566	2 566	138	739	1 924	(1 185)	-62%	2 566
Transfer and subsidies - Operational		150 058	182 230	188 070	39 565	158 564	138 419	20 146	15%	188 070
Interest		4 881	3 744	3 744	577	3 395	2 808	586	21%	3 744
Operational Revenue		2 824	3 250	3 250	662	2 935	2 437	498	20%	3 250
Gains on disposal of Assets		11 169	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		902 486	982 936	1 004 045	208 213	768 892	754 962	-		1 004 045
Expenditure By Type										
Employee related costs		269 855	309 360	307 976	48 755	218 757	230 449	(11 692)	-5%	307 976
Remuneration of councillors		12 315	13 228	13 228	2 352	9 393	9 921	(529)	-5%	13 228
Bulk purchases - electricity		391 687	396 245	430 619	81 082	279 473	322 963	(43 490)	-13%	430 619
Inventory consumed		24 213	28 145	27 124	4 529	17 514	20 193	(2 679)	-13%	27 124
Debt impairment		66 389	76 891	46 891	-	-	35 168	(35 168)	-100%	46 891
Depreciation and amortisation		39 446	34 090	34 090	-	18 603	25 568	(6 964)	-27%	34 090
Interest		7 847	10 742	10 585	326	1 254	7 939	(6 684)	-84%	10 585
Contracted services		60 135	76 979	73 452	9 011	34 095	54 726	(20 631)	-38%	73 452
Transfers and subsidies		4 633	4 931	12 779	529	1 533	9 584	(8 051)	-84%	12 779
Irrecoverable debts written off		15 347	0	30 000	86	9 321	22 500	(13 179)	-59%	30 000
Operational costs		50 727	68 723	69 088	7 754	43 542	51 628	(8 086)	-16%	69 088
Losses on Disposal of Assets		653	-	-	-	-	-	-	-	-
Other Losses		2 434	-	-	-	-	-	-	-	-
Total Expenditure		945 681	1 019 335	1 055 832	154 424	633 485	790 639	(157 154)	-20%	1 055 832
Surplus/(Deficit)		(43 195)	(36 399)	(51 787)	53 789	135 407	(35 676)	157 154	(0)	(51 787)
Transfers and subsidies - capital (monetary allocations)		40 834	27 535	27 535	-	1 324	20 209	(18 884)	(0)	27 535
Transfers and subsidies - capital (in-kind)		1 458	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(902)	(8 865)	(24 253)	53 789	136 731	(15 468)			(24 253)
Surplus/(Deficit) after income tax		(902)	(8 865)	(24 253)	53 789	136 731	(15 468)			(24 253)
Surplus/(Deficit) attributable to municipality		(902)	(8 865)	(24 253)	53 789	136 731	(15 468)			(24 253)
Surplus/ (Deficit) for the year		(902)	(8 865)	(24 253)	53 789	136 731	(15 468)			(24 253)

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	7 856	199	1 874	1 943	(68)	-4%	7 856
Vote 4 - Technical Services		21 369	19 907	21 899	3 644	11 432	16 499	(5 067)	-31%	21 899
Vote 5 - Municipal Manager		56	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	27 613	26 128	29 755	3 843	13 306	18 442	(5 135)	-28%	29 755
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		42	50	130	85	87	97	(10)	-11%	130
Vote 2 - Community Services		1 165	14 296	5 976	455	1 214	4 435	(3 221)	-73%	5 976
Vote 3 - Corporate Services		1 161	1 580	1 702	92	803	1 277	(474)	-37%	1 702
Vote 4 - Technical Services		52 862	32 942	46 769	12 725	33 278	31 001	2 277	7%	46 769
Vote 5 - Municipal Manager		31	50	10 064	25	43	6 798	(6 755)	-99%	10 064
Total Capital single-year expenditure	4	55 261	48 918	64 641	13 382	35 425	43 608	(8 183)	-19%	64 641
Total Capital Expenditure	3	82 874	75 047	94 396	17 225	48 731	62 050	(13 318)	-21%	94 396
Capital Expenditure - Functional Classification										
Governance and administration		13 818	3 094	19 205	5 849	7 170	13 653	(6 483)	-47%	19 205
Executive and council		332	764	1 105	185	367	829	(461)	-56%	1 105
Finance and administration		13 485	2 330	18 100	5 664	6 803	12 825	(6 022)	-47%	18 100
Community and public safety		1 484	20 258	13 650	622	2 880	6 263	(3 383)	-54%	13 650
Community and social services		680	11 965	3 188	-	84	2 366	(2 282)	-96%	3 188
Sport and recreation		650	6 974	8 911	400	1 840	3 386	(1 546)	-46%	8 911
Public safety		154	1 320	1 551	222	956	511	445	87%	1 551
Economic and environmental services		11 586	16 245	24 044	4 544	22 616	18 010	4 606	26%	24 044
Planning and development		133	275	332	38	179	227	(48)	-21%	332
Road transport		11 428	15 750	23 711	4 505	22 437	17 784	4 653	26%	23 711
Environmental protection		26	220	-	-	-	-	-	-	-
Trading services		55 987	40 449	45 317	6 210	23 877	29 987	(6 110)	-20%	45 317
Energy sources		10 672	24 568	25 881	5 226	19 210	15 335	3 875	25%	25 881
Water management		26 804	12 881	14 773	464	3 255	11 154	(7 899)	-71%	14 773
Waste water management		17 878	2 000	3 663	519	1 244	2 748	(1 504)	-55%	3 663
Waste management		633	1 000	1 000	-	168	750	(582)	-78%	1 000
Total Capital Expenditure - Functional Classification	3	82 874	80 047	102 216	17 225	56 543	67 914	(11 371)	-17%	102 216
Funded by:										
National Government		40 065	25 887	25 887	3 466	13 773	16 189	(2 416)	-15%	25 887
Provincial Government		223	1 702	1 702	174	607	624	(17)	-3%	1 702
District Municipality		433	185	185	38	179	139	40	29%	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	-	-	1 679	(1 679)	-100%	2 239
Transfers recognised - capital		40 721	30 013	30 013	3 678	14 559	18 631	(4 072)	-22%	30 013
Borrowing	6	7 807	15 000	16 303	2 099	12 523	8 151	4 372	54%	16 303
Internally generated funds		28 591	35 034	45 900	11 447	29 461	34 382	(4 920)	-14%	45 900
Total Capital Funding	7	77 119	80 047	92 216	17 225	56 543	61 164	(4 621)	-8%	92 216

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

Vote Description	Ref	Budget Year 2025/26								
		Audited Outcome	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	1									
Vote 1 - Financial Services		5 818	-	-	-	-	-	-	-	-
1.1 - Director: Finance		88	-	-	-	-	-	-	-	-
1.3 - Financial Administration		5 729	-	-	-	-	-	-	-	-
Vote 2 - Community Services		370	6 221	7 856	199	1 874	1 943	(68)	-4%	7 856
2.7 - Fire Services & Disaster Management		154	1 020	1 251	199	907	286	621	217%	1 251
2.9 - Community Halls and Amenities		216	5 202	6 605	-	968	1 657	(689)	-42%	6 605
Vote 4 - Technical Services		21 369	19 907	21 899	3 644	11 432	16 499	(5 067)	-31%	21 899
4.2 - Electro Technical Services		5 115	9 318	9 318	3 127	6 555	6 989	(434)	-6%	9 318
4.3 - Water Storage & Distribution		-	5 189	6 446	464	747	4 910	(4 163)	-85%	6 446
4.4 - Waste Water Management		13 204	700	1 600	-	-	1 200	(1 200)	-100%	1 600
4.5 - Waste Management		277	-	-	-	-	-	-	-	-
4.6 - Roads		-	4 700	4 534	53	4 130	3 400	729	21%	4 534
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	29 755	3 843	13 306	18 442	(5 135)	-28%	29 755
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Financial Services		42	50	130	85	87	97	(10)	-11%	130
1.1 - Director: Finance		42	50	130	85	87	97	(10)	-11%	130
Vote 2 - Community Services		1 165	14 296	5 976	455	1 214	4 435	(3 221)	-73%	5 976
2.1 - Director: Community Services		26	64	150	17	78	113	(35)	-31%	150
2.2 - Cemeteries		-	100	100	-	-	50	(50)	-100%	100
2.4 - Libraries		680	11 865	3 088	-	84	2 316	(2 232)	-96%	3 088
2.5 - Resorts & Swimming Pools		149	-	-	-	-	-	-	-	-
2.8 - Environment & Licencing		26	220	-	-	-	-	-	-	-
2.9 - Community Halls and Amenities		285	1 772	2 306	400	873	1 729	(857)	-50%	2 306
2.10 - Local Economic Development		-	275	332	38	179	227	(48)	-21%	332
Vote 3 - Corporate Services		1 161	1 580	1 702	92	803	1 277	(474)	-37%	1 702
3.1 - Director: Corporate Services		153	50	209	59	158	157	1	0%	209
3.2 - Human Resources		248	-	-	-	-	-	-	-	-
3.3 - Administration		-	300	-	-	-	-	-	-	-
3.4 - Information Technology		650	300	560	-	510	420	90	21%	560
3.5 - Marketing & Communication		110	130	133	10	86	100	(14)	-14%	133
3.7 - Traffic and Protection Services		-	300	300	23	49	225	(176)	-78%	300
3.9 - Council Cost		-	500	500	-	-	375	(375)	-100%	500
Vote 4 - Technical Services		52 862	32 942	46 769	12 725	33 278	31 001	2 277	7%	46 769
4.1 - Director: Technical Services		24	50	52	-	2	39	(37)	-96%	52
4.2 - Electro Technical Services		5 557	15 250	16 563	2 099	12 655	8 347	4 309	52%	16 563
4.3 - Water Storage & Distribution		26 804	7 692	8 326	-	2 508	6 245	(3 736)	-60%	8 326
4.4 - Waste Water Management		1 902	1 300	1 443	519	1 244	1 083	161	15%	1 443
4.5 - Waste Management		355	1 000	1 000	-	168	750	(582)	-78%	1 000
4.6 - Roads		11 428	6 050	11 358	4 452	10 495	8 518	1 976	23%	11 358
4.7 - Storm Water Management		-	-	620	-	-	465	(465)	-100%	620
4.8 - Town Planning & Building Control		133	-	-	-	-	-	-	-	-
4.10 - Mechanical Workshop		6 660	1 600	7 407	5 654	6 207	5 555	652	12%	7 407
Vote 5 - Municipal Manager		31	50	10 064	25	43	6 798	(6 755)	-99%	10 064
5.1 - Municipal Manager		31	50	64	25	43	48	(5)	-9%	64
5.3 - Property & Legal Services		-	-	10 000	-	-	6 750	(6 750)	-100%	10 000
Total single-year capital expenditure		55 261	48 918	64 641	13 382	35 425	43 608	(8 183)	(0)	64 641
Total Capital Expenditure		82 874	75 047	94 396	17 225	48 731	62 050	(13 318)	(0)	94 396

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	205 331	187 136	205 331
Trade and other receivables from exchange transactions		89 095	82 509	74 179	181 347	74 179
Receivables from non-exchange transactions		37 882	51 313	51 586	60 424	51 586
Current portion of non-current receivables		-	-	-	-	-
Inventory		12 996	26 712	13 398	27 457	13 398
VAT		(2 760)	(91 563)	(86 777)	27 792	(86 777)
Other current assets		5 833	4 509	4 947	5 833	4 947
Total current assets		343 429	293 805	262 664	489 989	262 664
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	1 226 605	1 134 846	1 226 605
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	1 269 400	1 177 646	1 269 400
TOTAL ASSETS		1 391 100	1 514 192	1 532 064	1 667 635	1 532 064
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(546)	(3 433)	177	(546)	177
Consumer deposits		10 650	9 739	10 655	10 490	10 655
Trade and other payables from exchange transactions		92 362	89 877	147 894	21 813	147 894
Trade and other payables from non-exchange transactions		2 256	6 104	1 803	43 172	1 803
Provision		37 830	38 184	40 878	36 805	40 878
VAT		1 132	(94 204)	(76 209)	44 797	(76 209)
Other current liabilities		-	-	-	-	-
Total current liabilities		143 684	46 268	125 199	156 531	125 199
Non current liabilities						
Financial liabilities		1 700	23 080	(3 576)	24 846	(3 576)
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	76 051	78 820
Total non current liabilities		93 514	192 053	161 349	124 030	161 349
TOTAL LIABILITIES		237 198	238 321	286 548	280 561	286 548
NET ASSETS	2	1 153 902	1 275 870	1 245 516	1 387 074	1 245 516
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 239 177	1 264 704	1 252 165	1 051 704	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	1 048 127	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	8 101	77 854	85 708	(7 854)	-9%	114 277
Service charges		675 973	623 670	623 670	66 468	328 585	467 753	(139 168)	-30%	623 670
Other revenue		15 554	38 334	38 334	812	10 368	22 751	(12 383)	-54%	38 334
Transfers and Subsidies - Operational		174 173	175 756	184 131	45 607	138 526	133 498	5 028	4%	184 131
Transfers and Subsidies - Capital		50 511	35 189	35 189	-	3 557	2 937	621	21%	35 189
Interest		9 482	52 049	52 049	943	6 724	39 037	(32 313)	-83%	52 049
Dividends		-	-	-	-	-	-	#VALUE!	0%	-
Payments										
Suppliers and employees		(613 335)	(941 929)	(941 929)	(91 711)	(554 451)	(706 447)	(151 995)	22%	(78 494)
Interest		-	-	-	-	-	-	#VALUE!	0%	-
Transfers and Subsidies		-	-	-	(70)	(843)	-	843	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		315 789	97 347	105 722	30 150	10 320	45 236	34 916	77%	969 157
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 080	-	-	9 772	10 208	-	10 208	0%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(73 966)	(80 047)	(92 216)	(7 004)	(69 448)	61 164	130 612	214%	92 216
NET CASH FROM/(USED) INVESTING ACTIVITIES		(70 885)	(80 047)	(92 216)	2 767	(59 241)	61 164	120 405	197%	92 216
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(65)	-	-	(5 734)	(13 071)	-	(13 071)	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(65)	-	-	(5 734)	(13 071)	-	13 071	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD		244 839	17 300	13 507	27 183	(61 991)	106 400			1 061 373
Cash/cash equivalents at beginning:		316 245	209 837	198 636		206 580	198 636			206 580
Cash/cash equivalents at month/year end:		561 084	227 137	212 143		144 589	305 036			1 267 953

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	(8 811)	Alternative energy used by large consumers	
	Service charges - Water	1 697	Immaterial Variance	
	Service charges - Waste Water Management	1 624	Immaterial Variance	
	Service charges - Waste management	1 864	Immaterial Variance	
	Sale of Goods and Rendering of Services	651	Immaterial Variance	
	Agency services	8	Immaterial Variance	
	Interest	(9)	Immaterial Variance	
	Interest earned from Receivables	37	Immaterial Variance	
	Interest earned from Current and Non Current A	(5 185)	Low interest rates	
	Dividends	-		
	Rent on Land	(21)	Immaterial Variance	
2	Non-Exchange Revenue			
	Property rates	617	Immaterial Variance	
	Surcharges and Taxes	(3 069)	Low Grant Capital Expenditure causing lower revenue recognition	
	Fines, penalties and forfeits	3 183	Increase in fines issued over holiday period	
	Licence and permits	(1 185)	Immaterial Variance	
	Transfer and subsidies - Operational	20 146	Equitable share received	
	Interest	586	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	498	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
3	Expenditure By Type			
	Employee related costs	(11 692)	Slow filling of Vacancies	
	Remuneration of councillors	(529)	Immaterial Variance	
	Bulk purchases - electricity	(43 490)	Current months usage due in the followng month	
	Inventory consumed	(2 679)	Immaterial Variance	
	Debt impairment	(35 168)	Pending the implementation of Grap 104	
	Depreciation and amortisation	(6 964)	Capital expenditure and project completion at year end	
	Interest	(6 684)	Recognised at year end based on Actuarial Report	
	Contracted services	(20 631)	a Significant amount relates to Orders issued. Awaiting thus completion of works	
	Transfers and subsidies	(8 051)	Majority relates to Top Structures. Awaiting progress invoices on works	
	Irrecoverable debts written off	(13 179)	Dependant on an assessment of bad debt and council consideration for write off	
	Operational costs	(8 086)	A significant portion committed ito Orders issued. Notable low spending items include SALGA levies, Compensation Commisioner, Hire	
	Losses on Disposal of Assets	-		
	Other Losses	-		
4	Capital Expenditure			
	Total Capital Expenditure	(11 371)	Historical trends indicates that a significant portion of capital expenditure is incurred in the last quarter primarily as a result of the requir	
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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,8%	4,4%	4,2%	3,1%	4,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9,4%	18,7%	15,9%	22,1%	15,9%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13,2%	15,4%	17,8%	15,8%	17,8%
Gearing	Long Term Borrowing/ Funds & Reserves		15,2%	206,7%	-32,0%	-694,5%	-32,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	239,0%	635,0%	209,8%	313,0%	209,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		139,5%	476,2%	164,0%	119,6%	164,0%
Revenue Management							
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%	32,2%	13,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	28,5%	30,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,9%	2,6%	2,6%	1,7%	2,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,2%	4,6%	4,4%	2,6%	4,4%
IDP regulation financial viability indicators							
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 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors -

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	12 174	3 111	7 857	1 902	1 864	1 917	9 587	75 745	114 157	91 014	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	40 101	30 557	973	582	708	706	2 748	12 408	88 782	17 151	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 298	865	690	586	541	519	10 118	35 167	55 783	46 931	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7 183	1 636	1 567	1 472	1 448	1 376	7 121	50 140	71 944	61 558	-	-
Receivables from Exchange Transactions - Waste Management	1600	8 330	1 729	1 525	1 509	1 338	1 558	6 985	46 688	69 661	58 078	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	203	15	16	15	16	14	79	975	1 333	1 099	-	-
Interest on Arrear Debtor Accounts	1810	1 356	400	424	225	262	319	2 800	86 772	92 558	90 378	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(8 162)	39	40	47	48	41	229	1 939	(5 779)	2 304	-	-
Total By Income Source	2000	68 482	38 352	13 092	6 337	6 224	6 451	39 667	309 833	488 439	368 512	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 815	1 241	894	409	356	372	1 570	9 421	17 077	12 127	-	-
Commercial	2300	32 449	30 441	6 249	571	681	893	7 713	35 543	114 541	45 402	-	-
Households	2400	33 027	6 564	5 820	5 277	5 080	5 091	29 320	258 664	348 843	303 432	-	-
Other	2500	191	107	129	80	107	95	1 065	6 205	7 978	7 551	-	-
Total By Customer Group	2600	68 482	38 352	13 092	6 337	6 224	6 451	39 667	309 833	488 439	368 512	-	-

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	563	-	-	-	-	-	-	-	-	563	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	11 132	4 270	1 143	2 351	656	3 076	9 272	-	-	31 900	-
Auditor General	0800	-	-	-	-	-	1 404	-	-	-	1 404	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	11 694	4 270	1 143	2 351	656	4 480	9 272	-	-	33 866	-

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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		150 282	160 619	160 619	39 843	159 586	118 760	40 826	34,4%	160 619
Operational Revenue:General Revenue:Equitable Share		145 706	156 647	156 647	39 161	155 614	117 485	38 129	32,5%	156 647
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 559	2 272	2 272	682	2 272	-	2 272		2 272
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	-	1 700	1 275	425	33,3%	1 700
Municipal Disaster Grant [Schedule 5B]		417	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		1 000	-	-	-	-	-	-		-
Provincial Government:		13 338	15 137	23 337	4 944	12 313	14 681	(2 369)	-16,1%	23 337
OPEX PROV LIBRARY		-	11 048	11 048	3 682	11 051	8 286	2 765	33,4%	11 048
OPEX PROV CDW		132	132	132	132	132	99	33	33,3%	132
OPEX PROV THUSONG		-	150	150	-	-	113	(113)	-100,0%	150
OPEX PROV THUSONG		700	-	-	-	-	-	-		-
OPEX PROV MUN ACC AND CAP BUILDING		249	530	292	-	-	219	(219)	-100,0%	292
OPEX PROV RSEP		150	1 000	300	1 000	1 000	225	775	344,4%	300
Specify (Add grant description)		250	-	-	-	-	-	-		-
OPEX PROV HOUSING IHHSDG		4 692	-	11 285	-	-	5 643	(5 643)	-100,0%	11 285
Specify (Add grant description)		-	2 147	-	-	-	-	-		-
Specify (Add grant description)		130	130	130	130	130	97	33	33,3%	130
Specify (Add grant description)		7 035	-	-	-	-	-	-		-
District Municipality:		36	-	175	-	-	56	(56)	-100,0%	175
OPEX DISTRICT SAFETY PLAN		36	-	75	-	-	56	(56)	-100,0%	75
Specify (Add grant description)		-	-	100	-	-	-	-		100
Other grant providers:		3 809	-	-	259	936	-	936		-
Foreign Government and International Organisations		316	-	-	259	259	-	259		-
Private Enterprises		3 494	-	-	-	677	-	677		-
Total Operating Transfers and Grants	5	167 466	175 756	184 131	45 046	172 835	133 498	39 337	29,5%	184 131
Capital Transfers and Grants										
National Government:		46 290	30 770	30 770	6 964	29 370	-	29 370		30 770
Municipal Infrastructure Grant [Schedule 5B]		24 595	26 770	26 770	6 964	26 770	-	26 770		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	2 839	(1 882)	-66,3%	4 104
CAPEX PROV FIRE		-	1 957	1 957	-	957	1 229	(271)	-22,1%	1 957
Specify (Add grant description)		-	2 147	2 147	-	-	1 610	(1 610)	-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	6 964	30 286	2 839	27 448	966,9%	35 059

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										
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	219 472	210 815	219 190	52 010	203 121	136 337	66 784	49,0%	219 190

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		(141 672)	(160 486)	(160 486)	(38 764)	(152 584)	(120 364)	(32 220)	26,8%	(160 486)
Operational Revenue:General Revenue:Equitable Share		(145 706)	(156 647)	(156 647)	(39 161)	(155 614)	(117 485)	(38 129)	32,5%	(156 647)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 361	(2 272)	(2 272)	346	1 850	(1 704)	3 554	-208,6%	(2 272)
Local Government Financial Management Grant [Schedule 5B]		1 600	(1 567)	(1 567)	52	1 180	(1 175)	2 355	-200,4%	(1 567)
Municipal Disaster Grant [Schedule 5B]		76	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		996	-	-	-	-	-	-	-	-
Provincial Government:		14 106	(19 270)	(27 470)	6	40	(17 602)	17 642	-100,2%	(27 470)
OPEX PROV LIBRARY		-	(11 048)	(11 048)	-	-	(8 286)	8 286	-100,0%	(11 048)
OPEX PROV CDW		64	(4 395)	(5 867)	6	40	(1 400)	1 440	-102,9%	(5 867)
OPEX PROV THUSONG		-	(130)	(130)	-	-	(98)	98	-100,0%	(130)
OPEX PROV THUSONG		290	(20)	(20)	-	-	(15)	15	-100,0%	(20)
OPEX PROV MUN ACC AND CAP BUILDING		443	(530)	(292)	-	-	(219)	219	-100,0%	(292)
OPEX PROV RSEP		-	(870)	(261)	-	-	(196)	196	-100,0%	(261)
Specify (Add grant description)		100	(130)	(39)	-	-	(29)	29	-100,0%	(39)
OPEX PROV HOUSING IHHS DG		4 988	-	(9 813)	-	-	(7 360)	7 360	-100,0%	(9 813)
Specify (Add grant description)		-	(2 147)	-	-	-	-	-	-	-
Specify (Add grant description)		130	-	-	-	-	-	-	-	-
Specify (Add grant description)		8 091	-	-	-	-	-	-	-	-
District Municipality:		35	-	(100)	-	-	(50)	50	-100,0%	(100)
OPEX DISTRICT SAFETY PLAN		35	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	(100)	-	-	(50)	50	-100,0%	(100)
Other grant providers:		26	(4 007)	(2 616)	-	-	(1 737)	1 737	-100,0%	(2 616)
Foreign Government and International Organisations		-	(1 006)	(1 062)	-	-	(571)	571	-100,0%	(1 062)
Private Enterprises		26	(3 001)	(1 554)	-	-	(1 166)	1 166	-100,0%	(1 554)
Total operating expenditure of Transfers and Grants:		(127 506)	(183 763)	(190 672)	(38 757)	(152 545)	(139 754)	(12 791)	9,2%	(190 672)
National Government:		45 645	(26 770)	(26 770)	207	2 043	(20 077)	22 120	-110,2%	(26 770)
Municipal Infrastructure Grant [Schedule 5B]		24 595	(26 770)	(26 770)	70	1 692	(20 077)	21 770	-108,4%	(26 770)
Water Services Infrastructure Grant [Schedule 5B]		14 999	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		3 188	-	-	-	-	-	-	-	-
Provincial Government:		257	(1 827)	(1 827)	-	-	(1 153)	1 153	-100,0%	(1 827)
CAPEX PROV FIRE		-	(1 827)	(1 827)	-	-	(1 153)	1 153	-100,0%	(1 827)
CAPEX PROV RSEP		257	-	-	-	-	-	-	-	-
District Municipality:		433	(185)	(185)	-	-	(139)	139	-100,0%	(185)
CAPEX DISTRICT		433	(185)	(185)	-	-	(139)	139	-100,0%	(185)
Other grant providers:		-	(1 939)	(1 939)	-	-	(1 454)	1 454	-100,0%	(1 939)
Private Enterprises		-	(1 939)	(1 939)	-	-	(1 454)	1 454	-100,0%	(1 939)
Total capital expenditure of Transfers and Grants		46 335	(30 721)	(30 721)	207	2 043	(22 823)	24 866	-108,9%	(30 721)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(81 171)	(214 483)	(221 392)	(38 550)	(150 502)	(162 577)	12 075	-7,4%	(221 392)

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

Summary of Employee and Councillor remuneration	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	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 415	10 442	10 442	1 829	7 109	7 832	(723)	-9%	10 442
Pension and UIF Contributions		1 367	1 493	1 493	233	1 037	1 120	(82)	-7%	1 493
Medical Aid Contributions		-	90	90	-	-	68	(68)	-100%	90
Motor Vehicle Allowance		541	-	-	124	502	-	502	-	-
Cellphone Allowance		993	1 203	1 203	166	745	902	(157)	-17%	1 203
Sub Total - Councillors		12 315	13 228	13 228	2 352	9 393	9 921	(529)	-5%	13 228
% increase	4		7,4%	7,4%						7,4%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	8 392	5 525	5 525	1 302	5 656	4 144	1 512	36%	5 525
Pension and UIF Contributions		463	508	508	133	598	381	217	57%	508
Medical Aid Contributions		-	12	12	-	-	9	(9)	-100%	12
Performance Bonus		1 066	1 119	1 119	336	964	839	124	15%	1 119
Motor Vehicle Allowance		1 075	1 401	1 401	122	724	1 051	(327)	-31%	1 401
Cellphone Allowance		327	399	399	76	314	299	15	5%	399
Housing Allowances		-	72	72	-	-	54	(54)	-100%	72
Other benefits and allowances		1	77	77	-	-	58	(58)	-100%	77
Sub Total - Senior Managers of Municipality		11 324	9 112	9 112	1 969	8 255	6 834	1 421	21%	9 112
% increase	4		-19,5%	-19,5%						-19,5%
Other Municipal Staff										
Basic Salaries and Wages		154 471	171 223	170 235	27 758	124 129	127 148	(3 020)	-2%	170 235
Pension and UIF Contributions		24 741	30 291	30 294	4 496	20 203	22 716	(2 513)	-11%	30 294
Medical Aid Contributions		10 511	11 073	11 073	2 038	8 583	8 305	278	3%	11 073
Overtime		25 436	35 044	34 644	4 273	20 895	25 983	(5 088)	-20%	34 644
Performance Bonus		11 505	15 674	15 674	2 107	9 120	11 756	(2 636)	-22%	15 674
Motor Vehicle Allowance		7 716	8 903	8 903	1 380	6 048	6 677	(629)	-9%	8 903
Cellphone Allowance		795	1 121	1 121	150	677	841	(164)	-19%	1 121
Housing Allowances		1 718	1 329	1 329	201	899	997	(97)	-10%	1 329
Other benefits and allowances		7 322	8 647	8 647	1 326	6 018	6 485	(467)	-7%	8 647
Payments in lieu of leave		3 773	4 719	4 719	-	4 764	3 539	1 225	35%	4 719
Long service awards		1 078	-	0	601	1 578	-	1 578	-	0
Post-retirement benefit obligations		9 464	12 224	12 224	2 457	7 589	9 168	(1 579)	-17%	12 224
Sub Total - Other Municipal Staff		258 531	300 248	298 864	46 786	210 502	223 615	(13 113)	-6%	298 864
% increase	4		16,1%	15,6%						15,6%
Total Parent Municipality		282 170	322 589	321 204	51 107	228 150	240 370	(12 221)	-5%	321 204
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	321 204	51 107	228 150	240 370	(12 221)	-5%	321 204
% increase	4		14,3%	13,8%						13,8%
TOTAL MANAGERS AND STAFF		269 855	309 360	307 976	48 755	218 757	230 449	(11 692)	-5%	307 976

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

Description	Ref	Budget Year 2025/26											2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		186	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	18 860	114 277	123 586	133 651	
Service charges - Electricity revenue		60 999	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	22 157	498 938	555 293	618 014	
Service charges - Water revenue		96	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	3 661	22 539	28 880	32 307	
Service charges - Waste Water Management		93	3 834	11 622	3 834	3 834	11 622	3 834	3 834	11 622	3 834	15 363	77 164	48 230	50 552	
Service charges - Waste Mangement		107	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	4 065	25 030	26 217	27 460	
Rental of facilities and equipment		466	0	0	0	0	0	0	0	0	0	(465)	6	6	6	
Interest earned - external investments		1 068	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	2 860	23 567	24 745	652	
Interest earned - outstanding debtors		-	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	4 747	28 482	29 906	31 402	
Fines, penalties and forfeits		0	332	332	332	332	332	332	332	332	332	664	3 984	4 183	4 392	
Licences and permits		173	224	224	224	224	224	224	224	224	224	275	2 685	2 820	2 961	
Agency services		286	400	400	400	400	400	400	400	400	400	514	4 799	5 039	5 291	
Transfers and Subsidies - Operational		65 270	14 183	14 253	14 183	14 183	19 896	14 183	14 183	14 253	14 183	(28 820)	184 131	179 869	188 582	
Other revenue		670	478	478	478	478	478	478	478	478	478	8 285	13 730	6 017	6 317	
Cash Receipts by Source		129 413	78 853	86 711	78 853	78 853	92 354	78 853	78 853	86 711	78 853	52 167	999 331	1 034 792	1 101 585	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National		3 645	-	819	-	-	1 298	-	-	819	-	28 608	35 189	40 470	38 599	
Short term loans		-	-	-	-	-	(3 184)	-	-	-	-	(3 184)	(6 369)	(6 369)	(6 369)	
Total Cash Receipts by Source		133 058	78 853	87 531	78 853	78 853	90 467	78 853	78 853	87 531	78 853	77 591	1 028 152	1 068 893	1 133 816	
Cash Payments by Type																
Employee related costs		10 502	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	51 092	369 560	389 018	416 403	
Bulk purchases - Electricity		54 838	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	21 990	460 969	513 171	571 286	
Acquisitions - water & other inventory		994	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	3 006	24 000	25 200	26 460	
Contracted services		6 425	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	8 141	87 400	86 006	89 318	
Cash Payments by Type		72 759	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	84 229	941 929	1 013 395	1 103 466	
Other Cash Flows/Payments by Type																
Total Cash Payments by Type		72 759	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	84 229	941 929	1 013 395	1 103 466	
NET INCREASE/(DECREASE) IN CASH HELD		60 298	359	9 037	359	359	11 973	359	359	9 037	359	(6 638)	86 223	55 498	30 349	
Cash/cash equivalents at the month/year beginning:		-	60 298	60 658	69 694	70 054	70 413	82 387	82 746	83 106	92 142	92 502	92 861	86 223	141 721	
Cash/cash equivalents at the month/year end:		60 298	60 658	69 694	70 054	70 413	82 387	82 746	83 106	92 142	92 502	92 861	86 223	141 721	172 070	

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

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									
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	4 487	552	552	4 487	3 935	87,7%	1%
August	346	477	4 787	1 599	2 151	9 274	7 123	76,8%	3%
September	5 004	13 040	10 283	1 590	3 741	19 557	15 816	80,9%	5%
October	5 140	477	4 487	13 636	17 377	24 044	6 667	27,7%	22%
November	7 521	477	4 487	7 925	25 302	28 531	3 229	11,3%	32%
December	2 984	13 270	20 126	9 729	35 031	48 657	13 626	28,0%	44%
January	1 853	477	4 487	1 428	36 459	53 144	16 685	31,4%	46%
February	6 926	477	4 487	2 859	39 318	57 631	18 313	31,8%	49%
March	5 388	13 040	10 283	17 225	56 543	67 914	11 371	16,7%	71%
April	5 393	477	4 487	-	56 543	72 401	15 858	21,9%	71%
May	14 248	477	4 487	-	56 543	76 888	20 345	26,5%	71%
June	27 329	36 878	25 327	-	56 543	102 216	45 672	44,7%	71%
Total Capital expenditure	82 874	80 047	102 216	56 543					

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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		30 002	11 863	13 298	536	6 182	10 048	(3 866)	-38,5%	13 298
Roads Infrastructure		-	4 750	4 609	72	4 193	3 457	737	21,3%	4 609
Road Structures		-	4 750	4 609	72	4 193	3 457	737	21,3%	4 609
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		23 834	6 613	7 689	464	1 989	5 842	(3 853)	-66,0%	7 689
Boreholes		223	-	-	-	-	-	-	-	-
Reservoirs		-	5 189	6 146	464	747	4 610	(3 863)	-83,8%	6 146
Bulk Mains		23 610	1 424	1 542	-	1 242	1 232	10	0,8%	1 542
Sanitation Infrastructure		162	500	1 000	-	-	750	(750)	-100,0%	1 000
Reticulation		-	-	600	-	-	450	(450)	-100,0%	600
Toilet Facilities		162	500	400	-	-	300	(300)	-100,0%	400
Solid Waste Infrastructure		6 007	-	-	-	-	-	-	-	-
Waste Drop-off Points		277	-	-	-	-	-	-	-	-
Waste Separation Facilities		5 729	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		680	12 250	4 007	439	924	3 005	(2 081)	-69,3%	4 007
Community Facilities		680	12 050	3 807	439	901	2 855	(1 954)	-68,4%	3 807
Libraries		680	11 665	2 888	-	84	2 166	(2 082)	-96,1%	2 888
Parks		-	200	734	400	638	550	88	15,9%	734
Markets		-	185	185	38	179	139	40	29,1%	185
Sport and Recreation Facilities		-	200	200	-	23	150	(127)	-84,8%	200
Outdoor Facilities		-	200	200	-	23	150	(127)	-84,8%	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
Municipal Offices		-	-	3 000	-	-	1 500	(1 500)	-100,0%	3 000
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		248	-	-	-	-	-	-	-	-
Licences and Rights		248	-	-	-	-	-	-	-	-
Computer Software and Applications		248	-	-	-	-	-	-	-	-
Computer Equipment		675	330	591	-	534	443	92	20,7%	591
Computer Equipment		675	330	591	-	534	443	92	20,7%	591
Furniture and Office Equipment		575	1 064	1 407	195	429	1 056	(627)	-59,4%	1 407
Furniture and Office Equipment		575	1 064	1 407	195	429	1 056	(627)	-59,4%	1 407
Machinery and Equipment		1 270	3 230	3 782	174	1 284	2 184	(900)	-41,2%	3 782
Machinery and Equipment		1 270	3 230	3 782	174	1 284	2 184	(900)	-41,2%	3 782
Transport Assets		6 337	1 600	7 107	5 654	6 207	5 330	877	16,4%	7 107
Transport Assets		6 337	1 600	7 107	5 654	6 207	5 330	877	16,4%	7 107
Land		-	-	7 000	-	-	5 250	(5 250)	-100,0%	7 000
Land		-	-	7 000	-	-	5 250	(5 250)	-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	40 191	6 998	15 560	28 816	13 256	46,0%	40 191

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets 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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		18 324	9 300	15 609	644	8 661	11 707	(3 046)	-26,0%	15 609
Roads Infrastructure		10 928	6 000	11 166	-	5 998	8 375	(2 377)	-28,4%	11 166
Roads		10 928	6 000	11 166	-	5 998	8 375	(2 377)	-28,4%	11 166
Storm water Infrastructure		2 772	-	-	-	-	-	-	-	-
Storm water Conveyance		2 772	-	-	-	-	-	-	-	-
Electrical Infrastructure		499	1 000	1 000	125	243	750	(507)	-67,6%	1 000
MV Networks		499	1 000	1 000	125	243	750	(507)	-67,6%	1 000
Water Supply Infrastructure		2 223	1 000	2 000	-	1 176	1 500	(323)	-21,6%	2 000
Distribution		2 223	1 000	2 000	-	1 176	1 500	(323)	-21,6%	2 000
Sanitation Infrastructure		1 902	1 300	1 443	519	1 244	1 083	161	14,9%	1 443
Reticulation		328	1 100	1 443	519	1 244	1 083	161	14,9%	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	15 609	644	8 661	11 707	3 046	26,0%	15 609

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance 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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12 035	17 361	18 634	3 231	9 948	13 976	(4 027)	-28,8%	18 634
Roads Infrastructure		4 562	7 181	8 608	1 170	4 703	6 456	(1 753)	-27,1%	8 608
Roads		3 302	5 974	7 343	1 044	3 521	5 507	(1 986)	-36,1%	7 343
Road Furniture		1 260	1 207	1 264	126	1 182	948	234	24,7%	1 264
Storm water Infrastructure		47	204	76	6	48	57	(9)	-16,0%	76
Storm water Conveyance		47	204	76	6	48	57	(9)	-16,0%	76
Electrical Infrastructure		792	2 390	2 390	294	432	1 792	(1 360)	-75,9%	2 390
MV Substations		117	1 045	1 045	7	145	784	(639)	-81,5%	1 045
MV Networks		142	747	747	66	66	560	(494)	-88,2%	747
LV Networks		533	598	598	221	221	449	(228)	-50,8%	598
Water Supply Infrastructure		3 588	2 856	1 781	268	658	1 335	(677)	-50,7%	1 781
Dams and Weirs		458	1 832	1 082	192	440	812	(372)	-45,8%	1 082
Boreholes		133	313	313	18	120	234	(115)	-48,9%	313
Pump Stations		58	62	0	-	-	-	-	-	0
Water Treatment Works		118	124	124	-	15	93	(78)	-83,7%	124
Bulk Mains		299	105	26	-	25	19	6	30,7%	26
Distribution		2 522	420	236	57	57	177	(119)	-67,5%	236
Sanitation Infrastructure		3 047	4 730	5 780	1 494	4 107	4 335	(228)	-5,3%	5 780
Reticulation		1 592	2 592	3 101	1 036	2 512	2 326	186	8,0%	3 101
Waste Water Treatment Works		1 342	2 004	2 546	432	1 515	1 909	(395)	-20,7%	2 546
Toilet Facilities		113	134	134	25	81	100	(19)	-19,3%	134
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		886	2 027	1 225	133	410	918	(508)	-55,3%	1 225
Community Facilities		725	1 715	912	102	301	684	(383)	-56,0%	912
Halls		341	1 250	400	-	69	300	(231)	-76,9%	400
Crèches		105	158	158	2	55	119	(64)	-54,0%	158
Libraries		32	33	33	(0)	4	25	(21)	-83,7%	33
Cemeteries/Crematoria		119	132	179	1	64	134	(70)	-52,4%	179
Public Ablution Facilities		(2)	1	1	-	-	1	(1)	-100,0%	1
Markets		131	141	141	100	109	106	3	2,9%	141
Sport and Recreation Facilities		160	312	312	31	110	234	(125)	-53,2%	312
Indoor Facilities		77	83	83	1	82	62	19	30,9%	83
Outdoor Facilities		83	229	229	30	28	172	(144)	-83,7%	229
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		657	832	1 044	102	340	783	(443)	-56,5%	1 044
Operational Buildings		344	557	619	41	152	465	(312)	-67,2%	619
Municipal Offices		344	557	619	41	152	465	(312)	-67,2%	619
Housing		313	275	425	61	188	319	(131)	-41,0%	425
Social Housing		313	275	425	61	188	319	(131)	-41,0%	425
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		146	176	157	1	76	118	(42)	-35,2%	157
Computer Equipment		146	176	157	1	76	118	(42)	-35,2%	157
Furniture and Office Equipment		5	24	24	-	-	18	(18)	-100,0%	24
Furniture and Office Equipment		5	24	24	-	-	18	(18)	-100,0%	24
Machinery and Equipment		81	330	109	5	53	82	(29)	-35,7%	109
Machinery and Equipment		81	330	109	5	53	82	(29)	-35,7%	109
Transport Assets		3 290	5 028	5 190	709	2 072	3 892	(1 820)	-46,8%	5 190
Transport Assets		3 290	5 028	5 190	709	2 072	3 892	(1 820)	-46,8%	5 190
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	17 099	25 778	26 384	4 182	12 900	19 788	6 887	34,8%	26 384

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation 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									
Depreciation by Asset Class/Sub-class										
Infrastructure		25 007	22 416	22 416	-	13 198	16 812	(3 613)	-21,5%	22 416
Roads Infrastructure		7 021	586	586	-	3 986	439	3 547	807,2%	586
Roads		7 021	586	586	-	3 986	439	3 547	807,2%	586
Storm water Infrastructure		2 546	532	532	-	1 311	399	912	228,5%	532
Drainage Collection		2 546	532	532	-	1 311	399	912	228,5%	532
Electrical Infrastructure		3 957	996	996	-	1 977	747	1 230	164,6%	996
MV Networks		3 553	498	498	-	1 777	374	1 404	375,9%	498
LV Networks		404	498	498	-	199	374	(174)	-46,7%	498
Water Supply Infrastructure		6 256	1 582	1 582	-	3 077	1 187	1 890	159,3%	1 582
Boreholes		68	-	-	-	37	-	37	-	-
Reservoirs		977	427	427	-	493	320	172	53,8%	427
Pump Stations		485	-	-	-	239	-	239	-	-
Distribution		4 726	1 155	1 155	-	2 309	866	1 443	166,5%	1 155
Sanitation Infrastructure		4 506	2 625	2 625	-	2 683	1 969	715	36,3%	2 625
Pump Station		29	105	105	-	62	79	(17)	-21,9%	105
Reticulation		155	1 260	1 260	-	69	945	(876)	-92,7%	1 260
Waste Water Treatment Works		4 323	1 260	1 260	-	2 553	945	1 608	170,2%	1 260
Solid Waste Infrastructure		528	16 094	16 094	-	90	12 071	(11 981)	-99,3%	16 094
Landfill Sites		352	15 750	15 750	-	-	11 813	(11 813)	-100,0%	15 750
Waste Drop-off Points		177	344	344	-	90	258	(168)	-65,1%	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	1 453	157	10,8%	1 937
Community Facilities		2 490	417	417	-	578	313	265	84,7%	417
Centres		287	-	-	-	145	-	145	-	-
Fire/Ambulance Stations		12	-	-	-	10	-	10	-	-
Libraries		199	404	404	-	100	303	(203)	-67,1%	404
Cemeteries/Crematoria		5	13	13	-	3	10	(7)	-72,8%	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	1 140	(109)	-9,5%	1 520
Outdoor Facilities		2 012	1 520	1 520	-	1 032	1 140	(109)	-9,5%	1 520
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		410	195	195	-	207	146	61	41,5%	195
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		410	195	195	-	207	146	61	41,5%	195
Improved Property		410	195	195	-	207	146	61	41,5%	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	-	-	67	(67)	-100,0%	90
Licences and Rights		-	90	90	-	-	67	(67)	-100,0%	90
Computer Software and Applications		-	90	90	-	-	67	(67)	-100,0%	90
Computer Equipment		783	2 428	2 428	-	284	1 821	(1 536)	-84,4%	2 428
Computer Equipment		783	2 428	2 428	-	284	1 821	(1 536)	-84,4%	2 428
Furniture and Office Equipment		937	602	602	-	202	451	(250)	-55,3%	602
Furniture and Office Equipment		937	602	602	-	202	451	(250)	-55,3%	602
Machinery and Equipment		2 432	1 397	1 397	-	974	1 048	(74)	-7,1%	1 397
Machinery and Equipment		2 432	1 397	1 397	-	974	1 048	(74)	-7,1%	1 397
Transport Assets		2 366	5 025	5 025	-	1 217	3 769	(2 552)	-67,7%	5 025
Transport Assets		2 366	5 025	5 025	-	1 217	3 769	(2 552)	-67,7%	5 025
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-

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									
Total Depreciation	1	39 446	34 090	34 090	-	18 603	25 568	6 964	27,2%	34 090

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets 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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		23 878	33 787	38 124	9 535	31 171	24 517	6 653	27,1%	38 124
Roads Infrastructure		433	5 000	7 819	4 433	12 246	5 865	6 381	108,8%	7 819
Roads		-	5 000	7 819	4 433	12 246	5 865	6 381	108,8%	7 819
Road Structures		433	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 037	23 318	24 621	5 101	18 835	14 390	4 445	30,9%	24 621
HV Substations		5 421	15 000	16 303	2 099	12 523	8 151	4 372	53,6%	16 303
MV Substations		805	1 630	1 630	-	1 294	1 223	71	5,8%	1 630
MV Networks		639	2 500	2 500	-	1 831	1 875	(44)	-2,3%	2 500
LV Networks		3 172	4 188	4 188	3 002	3 187	3 141	46	1,5%	4 188
Water Supply Infrastructure		365	5 269	5 084	-	90	3 813	(3 723)	-97,7%	5 084
Water Treatment Works		-	500	500	-	-	375	(375)	-100,0%	500
Distribution		365	4 769	4 584	-	90	3 438	(3 348)	-97,4%	4 584
Sanitation Infrastructure		13 042	200	600	-	-	450	(450)	-100,0%	600
Waste Water Treatment Works		13 042	200	600	-	-	450	(450)	-100,0%	600
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		216	5 934	7 337	-	945	2 181	(1 236)	-56,7%	7 337
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	7 237	-	945	2 131	(1 186)	-55,7%	7 237
Outdoor Facilities		216	5 834	7 237	-	945	2 131	(1 186)	-55,7%	7 237
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		519	600	806	48	206	605	(398)	-65,9%	806
Operational Buildings		519	600	806	48	206	605	(398)	-65,9%	806
Municipal Offices		237	300	506	48	206	380	(173)	-45,7%	506
Workshops		282	300	300	-	-	225	(225)	-100,0%	300
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	90	147	-	-	88	(88)	-100,0%	147
Machinery and Equipment		-	90	147	-	-	88	(88)	-100,0%	147
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	46 415	9 583	32 322	27 391	(4 931)	-18,0%	46 415

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:

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.

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/23/78	Supply And Delivery of Portable Irrigation Sprinklers	01-Apr-2026
08/2/23/80	Geotechnical Service Provider (Gsp) For Geotechnical Investigation of Cillier Street, Ceres	01-Apr-2026
08/2/23/04	Supply and delivery of one double axle transporter trailer (Re-Advert)	08-Apr-2026
08/2/23/16	Supply and delivery of three phase portable energy meters calibration equipment (Re-Advert)	08-Apr-2026
08/2/23/89	Supply and delivery of Firefighting Pumps	08-Apr-2026
08/2/23/96	Supply and delivery of a new OEM rotating assemble for water pump	09-Apr-2026

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
08/2/23/45	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
08/2/23/72	Supply, Delivery And Installation Of 4 X Combination/ Multi-Purpose Sets Of Rugby Posts	02-Apr-2026
08/2/23/77	Supply and Deliver of Acrylic Paint	02-Apr-2026
08/2/23/74	Appointment of an experienced service provider to read meters remotely, via automated meter reading (AMR) system	09-Apr-2026
08/2/23/62	Supply, Delivery And Installation Of Vinyl Flooring At Pine Forest Sports Hall	10-Apr-2026
08/2/23/75	Printing, Supply And Delivery Of A Corporate Newsletter To Witzenberg Municipality For 36 Months	17-Apr-2026
08/2/23/76	Supply, Installation And Management Of A Standard Transfer Specification (STS) Certification To Edition 2	17-Apr-2026
08/2/23/46	Manufacture And Delivery Of Prefabricated Toilet Facilities	30-Apr-2026
08/2/23/57	Maintenance Of Various Cemeteries (Graveyards) And Municipal Properties In Witzenberg Area	30-Apr-2026
08/2/23/70	Supply, Installation And Monitoring Of Web Based Vehicle Tracking System	30-Apr-2026
08/2/23/71	Supply, Delivery And Fitment Of Vehicle Batteries And Rendering Of Auto Electrical Repairs And Services	30-Apr-2026
08/2/23/87	Leasing Of Office Space To Witzenberg Municipality In Ceres For Credit Control	07-Apr-2026

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueeringsfase:

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 25 March 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 26 March 2026	E Lintnaar
08/2/23/22	Supply and delivery of open Roll on – roll off (roro) bin / hook lift bins and 9m ³ skips	24-Oct-2025	11-Nov-2025 26-Feb-2026	P Claasen
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
08/2/22/25	Additions & Alterations To The Existing Traffic Offices In Ceres	27-Mar-2026	01 April 2026	M Green
08/2/23/45	Supply, Deliver, Install, And Commission A Fully Digital Recording And Discussion System	19-Mar-2026	27-Mar-2026	M Arendse-Smith
08/2/23/69	Supply, Delivery And Offloading Of Non-Perishable Food	19-Mar-2026	Awaiting	W Hanekom

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
08/2/23/19	Supply and delivery of disaster management uniform for the Witzenberg disaster management centre	18-Nov-2025	09-Dec-2025 17-Mar-2026 01-Apr- 2026	A Lamprecht-Vertue
08/2/23/29	Appointment Of A Service Provider For Pressure Vessel Testing And Inspection (Re-Advertisement)	24-Feb-2026	Awaiting	O Gatyene
08/2/23/93	Supply And Delivery Of Melamine Tables For The Witzenberg Disaster Management Centre,	30-Jan-2026	19-Feb-2026	A Lamprecht-Vertue
08/2/23/65	Facilitation Of Health And Safety Training For Municipal Officials	20-Mar-2026	25-Mar-2026	D Cloete
08/2/23/84	Supply, Delivery And Installation Of Burglar Bars And Safety Gates For The Witzenberg Disaster Management Centre	31-Mar-2026	Awaiting	A Lamprecht-Vertue
08/2/23/90	Supply And Delivery Of Electrical Appliances	31-Mar-2026	Awaiting	J Steyn
08/2/23/86	Topographical survey of Cillier Street, Ceres	13-Mar-2026	25-Mar-2026	E Lintnaar

3.2.1.3 Adjudication stage

The following competitive bids 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
08/2/23/33	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	23-Mar-2026 Referred Back

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 March 2026:

3.2.1.4 Tenders toegeken

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/22/55	02-Mar-2026	Baltic Group Projects	Construction of Community Library. N'duli. Ceres (Re-advertisement)	Bidder scored highest total points	R8 066 216,00

The following bids were awarded by the Accounting Officer during the month of March 2026:	Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende Maart 2026:
---	--

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/23/07	18-Mar-2026	4 US 2 C (Pty) Ltd	Provision of tactical and crowd control management at municipal buildings. events and sites in the Witzenberg municipal area	Bidder scored highest total points	Not exceeding R 49 000 000.00
08/2/23/37	19-Mar-2025	Amandla Construction	Witzenville Sports field Upgrade	Only responsive Bidder	R 5 729 559.44
08/2/23/27	24-Mar-2026	Nkutwala Construciton	Upgrade of Bella Vista multi-purpose courts	Only responsive Bidder	R 1 239 669.07
RT57/2022	18-Mar-2026	Volkswagen South Africa	Tender Rt57/2022: Supply And Delivery Of Sedan, Light And Heavy Commercial Vehicles, Busses, Motor Cycles, Agricultural Tractors, Construction Plant And Equipment To The State: Period: 1 July 2023 To 30 June 2026	Regulation 32	R 371 717.11

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

The following bids were cancelled during March 2026:

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

Die volgende tenders was gekanselleer gedurende Maart 2026:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/23/23	09-Mar-2026	Supply and delivery of one new zero turn ride on mower	No acceptable bids received

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 March 2026:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Maart 2026:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
191011	13 March 2026	AMA Transport	Transport: Employees to Wellington	Only Responsive Bidder	R 18 000.00	Acting CFO
191078	20 March 2026	Superb Signs CC	Supply of Parking Bay Reserved signs	Only Responsive Bidder	R 2 587.50	CFO
191086	23 March 2026	Waltons Skryfbehoeftes	Supply and Delivery of PA System	Only Responsive Bidder	R 6 208.85	CFO
191110	24 March 2026	Tjeka Training Matters	Service Provider for Training: Operating a Landfill Compactor	Only Responsive Bidder	R 19 320.00	CFO
191119	25 March 2026	Eric Taxi Transport	Transport: Employees to Betty's Bay	Only Responsive Bidder	R 8 000.00	CFO
191158	26 March 2026	Waltons Skryfbehoeftes	Supply and Delivery of Office Furniture	Lowest Responsive Bidder	R 13 144.56	CFO
191159	26 March 2026	REC Refridgeration & Electric	Supply & Install of 18000 BTU Aircon	Lowest Responsive Bidder	R 12 629.00	CFO
191198	30 March 2026	Breerivier Training Development	Training: Front End Loader	Lowest Responsive Bidder	R 7 889.00	CFO

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 March2026:

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 Maart 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
08/2/23/32	31-Jan-2026	Surtie Supply and Services	Supply. delivery and installation of 7 new electrical motors for steel slat roll-up doors	Bidder scored highest total points	R134 807.71	Director: Financial Services
08/2/23/30	25-Feb-2026	GIJIMA Holdings (Pty) Ltd	Appointment of a service provider to undertake occupational hygiene monitoring survey within Witzenberg municipality	Bidder scored highest total points	R 155 211.68	Director: Corporate Services
08/2/23/73	25-Feb-2026	Riding & Watt	Appointment Of A Professional Land Surveyor Services For Subdivision and Rezoning Of Land	Bidder scored highest total points	R85 951.90	Director: Financial Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Maart 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 March 2026 which totals **R 320 429.62**

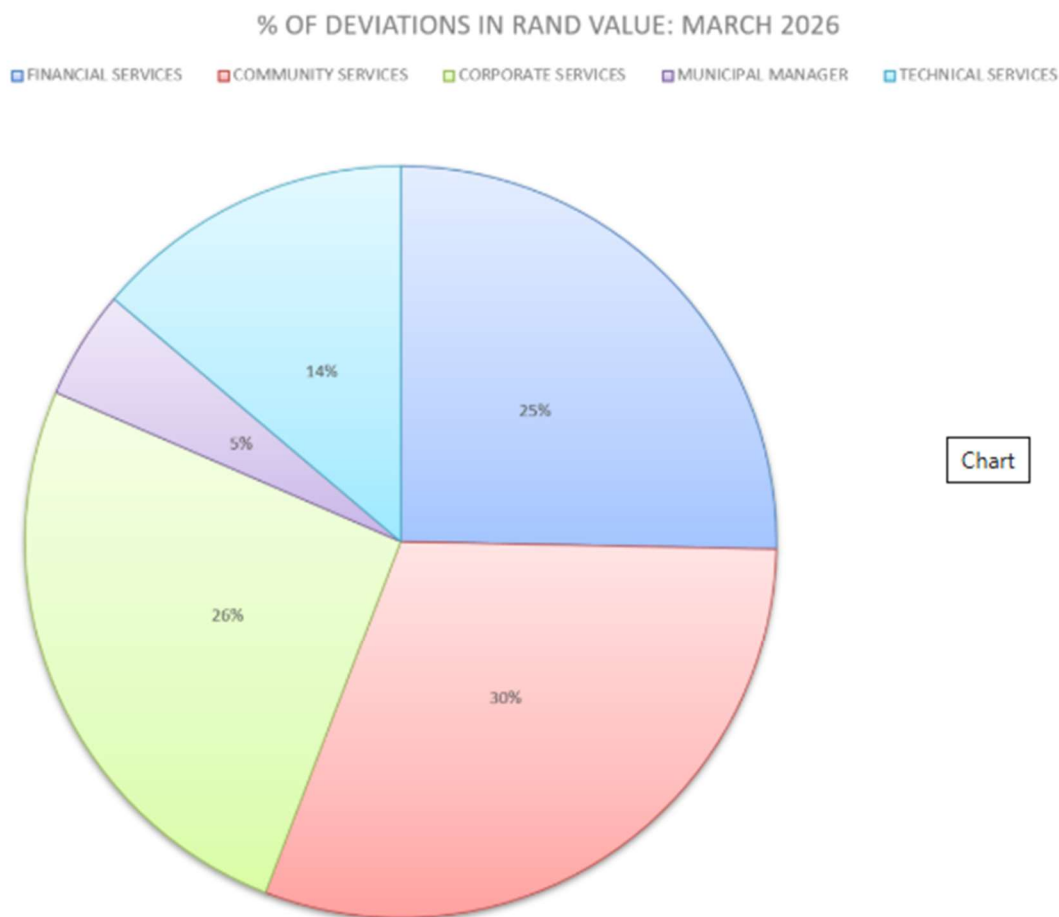
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Maart 2026 wat beloop op die totaal van **R 320 429.62**

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
6-Mar-26	Witzenberg Herald	Publish Notice: 2025/26 Adjustment budget & SDBIP	Impractical	190895	4,080.00
11-Mar-26	Witzenberg Herald	Publish Notice: Service Delivery Imbizo	Impractical	190990	14,998.00
13-Mar-26	Witzenberg Herald	Publish Notice: Electricity Supply By-law	Impractical	191005	3,808.00
14-Mar-26	SAMPRO	Professional fees	Single supplier	191009	93,031.26
15-Mar-26	Spilhaus Irrigation	Supply and Delivery of Water Materials	Emergency	191022	15,005.40
17-Mar-26	Meniko Records Management	Upgrade and Rebuild Content Manager	Impractical	191027	69,900.00
18-Mar-26	Consolidated African Technologies	Supply and Delivery of Meter Reading Software and devices	Impractical	191038	71,049.76
25-Mar-26	Pitney Bowes Batsumi Enterprises	Renewal of Franking Machine Licence	Single supplier	191126	8,333.80
26-Mar-26	Taleni Godi Kupiso Inc	Registration of Transfer for Erf 768	Impractical	191160	4,858.40
30-Mar-26	Witzenberg Herald	Publish Notice: Mayors Easter Massage	Impractical	191206	3,920.00
31-Mar-26	Massamatic (Pty) Ltd	Renewal of Software Licence to operate weigh bridge	Impractical	191210	25,461.00
31-Mar-26	Witzenberg Herald	Publish Notice: 2026/2027 Draft budget, IDP & SDBIP	Single supplier	191232	5,984.00

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
Jan 2026	R 121 320.00		
Feb 2026	R 374 148.37	R 27 888 588.60	1.34%
Mar 2026	R 320 429.62	R 42 526 192.85	0.075%

DEVIATIONS PER DIRECTORATE:



Chart

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

Logistics

MONTH	Jan 2026	Feb 2026	Mar 2026
Value of inventory at hand	R 23 125 807.29	R 27 618 284.77	R27 003 859.57
Turnover rate of total value of inventory			
Date of latest stores reconciliation	31 Mar 2026		
Date of last stock count	20 Mar 2026		
Date of next stock count	19 June 2026		

Cash Flow Forecast**Current commitments against cash**

Cash Book Balance plus Investments	R 184 616 850
Total Commitments	(R124 650 872)
Unspent Grants	(R10 939 145)
Eskom Account	(R53 015 344)
Consumer Deposits	(R10 431 374)
Provision for Rehabilitation	(R20 071 127)
Working Capital Requirement	(R17 558 940)
Payables & Accruals	(R12 634 941)
Provision Current Employee Benefits	
Uncommitted Cash Balance	R 59 965 978

The estimated cost coverage ratio is as follow

	Current
Cash and Cash Equivalents	R 184 616 850
Less Unspent Grants	R 10 939 145
Estimated Average fixed cost per month	R 73 553 775
Ratio	2,36

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2.36 months. The acceptable norm is 3 months

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	-	155 614 000,00	1 033 001,00			
Local Government Financial Management Grant	1 700 000,00	1 700 000,00	-	1 700 000,00	-	1 566 957,00	1 062 907,96	1 179 527,90
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	-	2 231 306,00	2 170 703,94	1 850 008,87
Provincial Government								
Opex Prov Library	11 048 000,00	11 048 000,00	-	11 050 786,00	2 786,00	11 185 611,00	8 470 775,58	-
Opex Prov CDW	132 000,00	132 000,00	-	132 000,00	-	114 783,00	70 817,26	39 922,11
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	96 450,49	-
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 Thusong	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	2 435 945,56	-
Nedbank	-	-	-	-	-	-	196 416,74	-
A-Z Projects	-	-	-	677 000,00	677 000,00	1 554 000,00	289 800,48	-
	175 756 001,00	184 056 001,00	8 300 000,00	172 575 786,00	11 480 215,00	29 928 882,00	14 813 468,25	3 069 458,88

Capital 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								
Municipal Infrastructure Grant	26 770 000,00	26 770 000,00	-	26 770 000,00	-	22 408 695,00	10 586 163,08	1 692 210,54
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	3 186 862,99	350 359,16
Provincial Government								
Capex Prov Fire	1 000 000,00	1 000 000,00	-	-	1 000 000,00	869 565,00	606 864,83	-
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	179 160,00	140 894,50
Private Enterprises								
Orio Dutch Funding	-	300 000,00	300 000,00	-	300 000,00	300 000,00	-	-
Sustainable Energy Africa Perdekraal Wind Farm	-	1 939 130,00	1 939 130,00	-	1 939 130,00	1 939 130,00	-	-
	32 912 000,00	35 151 130,00	2 239 130,00	30 286 333,13	4 864 796,87	30 012 825,00	14 559 050,90	2 183 464,20

Total Grants	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
Total National Grants	191 389 001,00	191 389 001,00	-	188 956 000,00	2 433 001,00	30 685 219,00	17 006 637,97	5 072 106,47
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	9 244 908,16	39 922,11
Total District Grants	185 000,00	285 000,00	100 000,00	40 894,50	325 894,50	285 000,00	198 810,24	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	2 922 162,78	-
	208 668 001,00	219 207 131,00	10 539 130,00	202 862 119,13	16 345 011,87	59 941 707,00	29 372 519,15	5 252 923,08

OVERTIME & STANDBY REPORT MARCH 2026

OVERTIME	YTD 2025/26	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2024/25
Administration	79,847	463.0%	17,246	17,246	106,462	-89,216	14,215
Cemeteries	209,140	86.0%	243,190	243,190	278,853	-35,663	315,472
Community Halls And Facilities	253,865	53.0%	479,436	479,436	338,487	140,949	288,903
Council Cost	0		0	0	0	0	0
Electricity*	1,921,114	53.4%	3,595,873	3,595,873	2,561,486	1,034,387	1,964,650
Environmental Protection	0		0	0	0	0	0
Fire Protection Services	261,077	634.5%	41,148	41,148	348,102	-306,954	348,984
Housing: Administration	58,659	1565.1%	3,748	3,748	78,212	-74,464	19,009
Human Resources	0		0	0	0	0	1,874
IDP	6,552	75.7%	8,651	8,651	8,735	-84	7,767
Information Technology	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	99,706	63.6%	156,807	156,807	132,942	23,865	504,608
Mechanical Workshop	227,404	51.0%	445,851	445,851	303,205	142,646	332,312
Parks	179,950	57.4%	313,306	313,306	239,934	73,372	291,408
Performance Management	0		0	0	0	0	0
Pine Forest*	687,641	70.4%	976,962	976,962	916,854	60,108	766,155
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	157,507	95.3%	165,277	165,277	210,009	-44,732	157,084
Recreational Land	264,762	69.3%	382,298	382,298	353,015	29,283	380,433
Roads	165,556	36.1%	458,489	458,489	220,742	237,747	229,067
Sewerage	2,018,680	46.9%	4,308,424	4,308,424	2,691,573	1,616,851	2,664,482
Social & Welfare Services	12,354	169.4%	7,292	7,292	16,472	-9,180	6,506
Solid Waste*	1,936,062	59.8%	3,235,992	3,235,992	2,581,416	654,576	2,375,547
Stormwater Management	157,076	42.5%	369,350	369,350	209,435	159,915	181,148
Supply Chain Management	166,870	107.1%	155,840	155,840	222,493	-66,653	137,749
Swimming Pools	130,942	103.1%	126,971	126,971	174,589	-47,618	138,874
Thusong Centre	0		0	0	0	0	0
Town Secretary	1,414	352.6%	401	401	1,885	-1,484	2,823
Traffic	3,790,391	64.5%	5,877,091	6,277,091	5,053,854	823,237	5,331,375
Treasury*	253,446	85.0%	298,016	298,016	337,927	-39,911	177,981
Vehicle Licensing & Testing	363,900	77.1%	472,095	472,095	485,200	-13,105	511,659
Water Distribution	1,478,602	42.5%	3,481,686	3,481,686	1,971,469	1,510,217	2,014,678
TOTAL OVERTIME	14,882,514	58.1%	25,625,793	26,025,793	19,843,352	5,782,441	19,164,764

STANDBY	YTD 2025/26	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2024/25
Administration	18,419	101.0%	18,235	18,235	24,559	-6,324	22,894
Cemetries	114,017	83.5%	136,593	136,593	152,023	-15,430	138,902
Community Halls And Facilities	105,100	53.6%	196,080	196,080	140,133	55,947	117,100
Council Cost	0		0	0	0	0	0
Electricity*	496,115	66.9%	741,060	741,060	661,487	79,573	505,203
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	804,957	58.6%	1,373,285	1,373,285	1,073,276	300,009	811,816
Housing: Administration	29,697	95.1%	31,236	31,236	39,596	-8,360	23,720
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	47,616	56.9%	83,747	83,747	63,489	20,258	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	122,019	60.3%	202,257	202,257	162,693	39,564	156,738
Parks	184,588	62.0%	297,857	297,857	246,117	51,740	210,313
Performance Management	0		0	0	0	0	0
Pine Forest*	172,202	99.7%	172,657	172,657	229,602	-56,945	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	200,440	72.1%	278,048	278,048	267,254	10,794	222,512
Roads	270,045	56.4%	478,971	478,971	360,060	118,911	258,866
Sewerage	561,436	64.3%	872,955	872,955	748,582	124,373	692,795
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	74,299	41.0%	181,433	181,433	99,065	82,368	73,987
Stormwater Management	181,268	57.7%	314,129	314,129	241,691	72,438	174,282
Supply Chain Management	51,061	64.1%	79,612	79,612	68,081	11,531	55,087
Swimming Pools	21,193	156.8%	13,512	13,512	28,257	-14,745	13,533
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	1,391,656	68.9%	2,020,729	2,020,729	1,855,542	165,187	1,726,907
Treasury*	62,224	70.2%	88,662	88,662	82,965	5,697	62,293
Vehicle Licensing & Testing	135,183	60.7%	222,668	222,668	180,244	42,424	176,850
Water Distribution	481,684	67.1%	717,552	717,552	642,245	75,307	550,251
TOTAL STANDBY	5,525,220	64.8%	8,526,200	8,526,200	7,366,960	1,159,240	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 March 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: 16/04/2026