



2025/2026
Quarterly Budget Statement Report
Section 52(d) – 3rd Quarter
for the period: 01 January 2026 to 31 March 2026

Financial data is in respect of the financial year
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

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

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

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

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

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

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

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

Section 66 reads as follow:

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

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

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

Quarterly reports on implementation of budget

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

Publication of quarterly reports on implementation of budget

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

PART 1 - IN-YEAR REPORT

Mayors Report

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

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 31 March 2026. I do submit this report to comply with the relevant legislation.

The year-to-date recovery rate for the year, excluding traffic fines, is 88%. The annual target for debt collection is 93%. The collection of outstanding government debt remains a challenge as well as the municipality's inability to cut electricity in Eskom areas.

Key capital projects for the year under review includes the Library in Nduli (Contract awarded), Resealing of Streets (completed), upgrade of the Tulbagh Reservoir (contractor on site) and the upgrade of the electrical substation in Ceres almost completed).

Eskom's inability to increase the electricity supply to the municipality remains a key challenge as it is hampering local economic development and the resulting job opportunities which could be realised from such developments. This has a negative impact on the growth and expansion of the local economy.




COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Municipal Manager's quality certification

QUALITY CERTIFICATE

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



**MR D NASSON
MUNICIPAL MANAGER
WITZENBERG MUNICIPALITY**

Date:

20/04/2026

FINANCIAL REPORT

For the period 1 July 2025 to 31 March 2026, 63% of the budgeted operational revenue was raised.

The collection rate of debtors is a challenge as only 88% of the debits raised were collected for the period under review, while the target is 93%.

53% of the budgeted operational expenditure was incurred during the reporting period. The Eskom account for the last month of the reporting period is not included in the actual expenditure as the account was only received after the reporting period end. The bulk purchases of electricity are expected to increase over the remaining months.

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

54% of the budgeted capital expenditure was incurred during the reporting period.

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		437 237				262 664
Total non current assets	1 047 671	1 220 387	1 269 400		1 234 809				1 269 400
Total current liabilities	143 684	46 268	125 199		90 186				125 199
Total non current liabilities	93 514	192 053	161 349		175 360				161 349
Community wealth/Equity	1 250 343	1 275 870	1 263 331		1 406 500				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%	44 581
Net cash from (used) investing	(70 885)	(80 047)	(92 216)	(7 004)	(59 241)	61 164	120 405	197%	(59 381)
Net cash from (used) financing	(65)	-	-	(5 734)	(13 071)	-	13 071	-	3 899
Cash/cash equivalents at the month/year end	561 084	227 137	212 143	-	144 589	305 036	160 447	53%	195 679
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
Debtors 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	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD % Variance	Full Year Forecast
Revenue - Functional										
Governance and administration		156 038	164 944	165 685	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	-	-	-	-	-	300
<i>Human Resources</i>		382	705	705	-	183	529	(345)	(0)	705
<i>Information Technology</i>		4	-	-	-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media</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 Project Management Unit</i>		3 805	2 007	2 007	218	1 475	1 504	(29)	(0)	2 007
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 Media</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
<i>Project Management Unit</i>		3 047	3 946	3 946	543	2 444	2 959	(515)	(0)	3 946
Road transport		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	-	-	-	-	-	-	-	-
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	1 925	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

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										
5.3 - Property & Legal Services		2 050	3 852	3 994	729	2 044	2 996	(951)	-32%	3 994
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								
		2024/25 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										
Vote 1 - Financial Services	1	5 818	-	-	-	-	-	-	-	-
1.1 - Director: Finance		88	-	-	-	-	-	-	-	-
1.3 - Financial Administration		5 729	-	-	-	-	-	-	-	-
Vote 2 - Community Services		370	6 221	7 856	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	29 718	3 644	19 244	22 364	(3 119)	-14%	29 718
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	12 353	53	11 942	9 265	2 677	29%	12 353
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	37 574	3 843	21 119	24 306	(3 188)	-13%	37 574
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 1 - Financial Services	1	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		1 185	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	102 216	17 225	56 543	67 914	(11 371)	(0)	102 216

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	184 626	205 331
Trade and other receivables from exchange transactions		89 095	82 509	74 179	194 464	74 179
Receivables from non-exchange transactions		37 882	51 313	51 586	17 982	51 586
Current portion of non-current receivables		-	-	-	-	-
Inventory		12 996	26 712	13 398	32 201	13 398
VAT		(2 760)	(91 563)	(86 777)	3 017	(86 777)
Other current assets		5 833	4 509	4 947	4 947	4 947
Total current assets		343 429	293 805	262 664	437 237	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	1 191 936	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	1 278	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	1 234 809	1 269 400
TOTAL ASSETS		1 391 100	1 514 192	1 532 064	1 672 046	1 532 064
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(546)	(3 433)	177	-	177
Consumer deposits		10 650	9 739	10 655	10 496	10 655
Trade and other payables from exchange transactions		92 362	89 877	147 894	21 816	147 894
Trade and other payables from non-exchange transactions		2 256	6 104	1 803	-	1 803
Provision		37 830	38 184	40 878	38 505	40 878
VAT		1 132	(94 204)	(76 209)	-	(76 209)
Other current liabilities		-	-	-	19 369	-
Total current liabilities		143 684	46 268	125 199	90 186	125 199
Non current liabilities						
Financial liabilities		1 700	23 080	(3 576)	24 035	(3 576)
Provision		23 132	87 943	86 105	151 325	86 105
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		68 681	81 031	78 820	-	78 820
Total non current liabilities		93 514	192 053	161 349	175 360	161 349
TOTAL LIABILITIES		237 198	238 321	286 548	265 546	286 548
NET ASSETS	2	1 153 902	1 275 870	1 245 516	1 406 500	1 245 516
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 239 177	1 264 704	1 252 165	1 410 077	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	1 406 500	1 263 331

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

R thousands	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											
Receipts											
	Property rates		3 431	114 277	114 277	8 101	92 301	85 708	6 593	8%	114 277
	Service charges		675 973	623 670	623 670	66 468	448 898	467 753	(18 855)	-4%	623 670
	Other revenue		15 554	38 334	38 334	812	12 752	22 751	(9 999)	-44%	38 334
	Transfers and Subsidies - Operational		174 173	175 756	184 131	45 607	199 088	133 498	65 590	49%	184 131
	Transfers and Subsidies - Capital		50 511	35 189	35 189	-	3 657	2 937	721	25%	35 189
	Interest		9 482	52 049	52 049	943	12 490	39 037	(26 547)	-68%	52 049
	Dividends		-	-	-	-	-	-	-	-	-
Payments											
	Suppliers and employees		(613 335)	(941 929)	(941 929)	(91 711)	(723 272)	(706 447)	16 825	-2%	(941 929)
	Interest		-	-	-	-	-	-	-	-	-
	Transfers and Subsidies		-	-	-	(70)	(1 333)	-	1 333	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			315 789	97 347	105 722	30 150	44 581	45 236	654	1%	105 722
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
	Proceeds on disposal of PPE		3 080	-	-	-	10 208	-	10 208	0%	-
	Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments											
	Capital assets		(73 966)	(80 047)	(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)	(7 004)	(59 241)	61 164	120 405	197%	(92 216)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
	Short term loans		-	-	-	-	-	-	-	-	-
	Borrowing long term/refinancing		-	-	-	-	25 000	-	25 000	0%	25 000
	Increase (decrease) in consumer deposits		(65)	-	-	(5 734)	(21 101)	-	(21 101)	0%	(21 101)
Payments											
	Repayment of borrowing		-	-	-	-	(3 109)	-	3 109	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			(65)	-	-	(5 734)	790	-	(790)	0%	3 899
NET INCREASE/ (DECREASE) IN CASH HELD			244 839	17 300	13 507	17 411	(13 869)	106 400			17 406
	Cash/cash equivalents at beginning:		316 245	209 837	198 636		198 627	198 636			198 627
	Cash/cash equivalents at month/year end:		561 084	227 137	212 143		184 758	305 036			216 033

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 following month	
	Inventory consumed	(2 679)	Immaterial Variance	
	Debt impairment	(35 168)	Pending the implementation of GRAP104	
	Depreciation and amortisation	(6 964)	Capital Expenditure and project completion at year end	
	Interest	(6 684)	Recognition at year end and based on Actuarial Report	
	Contracted services	(20 631)	Significant amount relates to orders issued. Awaiting thus completion of work	
	Transfers and subsidies	(8 051)	Majority relates to top structures. Awaiting progress invoices on work	
	Irrecoverable debts written off	(13 179)	Dependant on assessment of bad debt and Council consideration for write off	
	Operational costs	(8 086)	A Significant portion committed into orders issued. Notable low spending items include SALGA levies, Compensation commissioner, Hire	
	Losses on Disposal of Assets	-		
	Other Losses	-		
4	Capital Expenditure			
	Total Capital Expenditure	56 543	Historical trends indicates that a significant portion of capital expenditure is incurred in the last quarter primarily as the result of the req	
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	Budget Year 2025/26				
			2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,8%	4,4%	4,2%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13,2%	15,4%	17,8%	3,3%	17,8%
Gearing	Long Term Borrowing/ Funds & Reserves		15,2%	206,7%	-32,0%	-671,8%	-32,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	239,0%	635,0%	209,8%	484,8%	209,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		139,5%	476,2%	164,0%	204,7%	164,0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14,7%	14,1%	13,0%	28,3%	13,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29,9%	31,5%	30,7%	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%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC022 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 IHSDG		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 IHSDG		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 / Short term loans		3 645	-	819	-	-	1 298	-	-	819	-	28 608	35 189	40 470	38 599	
		-	-	-	-	-	(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	86 223	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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										

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

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
R thousands											
Revenue By Municipal Entity											
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity											
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity											
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	3	-	-	-	-	-	-	-	-	-	-

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

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	742	477	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
<i>Road Structures</i>		-	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
<i>Boreholes</i>		223	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	5 189	6 146	464	747	4 610	(3 863)	-83,8%	6 146
<i>Bulk Mains</i>		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
<i>Reticulation</i>		-	-	600	-	-	450	(450)	-100,0%	600
<i>Toilet Facilities</i>		162	500	400	-	-	300	(300)	-100,0%	400
Solid Waste Infrastructure		6 007	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		277	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		5 729	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		680	12 250	4 007	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
<i>Libraries</i>		680	11 665	2 888	-	84	2 166	(2 082)	-96,1%	2 888
<i>Parks</i>		-	200	734	400	638	550	88	15,9%	734
<i>Markets</i>		-	185	185	38	179	139	40	29,1%	185
Sport and Recreation Facilities		-	200	200	-	23	150	(127)	-84,8%	200
<i>Outdoor Facilities</i>		-	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
<i>Municipal Offices</i>		-	-	3 000	-	-	1 500	(1 500)	-100,0%	3 000
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		248	-	-	-	-	-	-	-	-
Licences and Rights		248	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		248	-	-	-	-	-	-	-	-
Computer Equipment		675	330	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	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Capital expenditure on 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	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									
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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		25 007	22 416	22 416	-	13 198	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		-	-	-	-	-	-	-	-	-
Total Depreciation	1	39 446	34 090	34 090	-	18 603	25 568	6 964	27,2%	34 090

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	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

MUNICIPALITY WITZENBERG Report: Withdrawals from Municipal Bank Accounts Quarter ending March 2026 Report in terms section 11 (4)(a) of the MFMA, Act no 56 of 2003					
MFMA Section	Item Description	Q1	Q2	Q3	Total YTD Movement
11(1)(b)	Expenditure authorised in terms of section 26(4)_(Expenditure before annual budget is approved) Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor	-	-	-	-
11(1) (c)	may approve emergency or other exceptional circumstances expenditure Section 12 withdrawals (Relief,	-	-	-	-
11(1)(d)	charitable, trust or other funds withdrawals)	-	-	-	-
11(1) e(i)	Money collected on behalf of organ of state:				0
	VAT	- 2,948,821	- 282,579	3,860,060	628,659
	Agency fees, for example motor registration, drivers licence, etc.			0	0
11(1) e(ii)	Insurance received by the Municipality on behalf of organ of state	-	-	-	-
11(1) (f)	Refund of money incorrectly paid into bank account	2,974	13,241	6,087	22,302
11(1) (g)	Refund of guarantees, sureties & security deposits	417,439	144,596	113,332	159,512
				0	0
11(1) (h)	Cash management and investment purposes			0	0
	- Realised	- 50,653,463	- 51,339,521	- 103,243,027	- 205,236,011
	- Made	150,000,000	100,000,000	-	250,000,000
		96,818,129	48,246,545	- 99,490,212	45,574,463

WITZENBERG MUNICIPALITY

Report: Expenditure report on Staff & Councillor Benefits - YTD Act March 2026

Report in terms of Section 66 of the MFMA

MFMA Section	Item Description	Original Budget	Amended Budget	Year to Date Total	% Spent to Date
Staff Benefits					
66(a)	Salaries and Wages	209,802,723	208,814,719	153,233,372	73%
66(b)	Contribution to pension funds and medical aid	51,192,630	51,192,630	35,800,945	70%
66(c)	Travel, accomodation and subsistence	1,622,097	1,629,346	765,755	47%
66(d)	Housing Benefits and allowances	1,400,564	1,400,564	899,367	64%
66(e)	Overtime	35,043,603	34,643,603	20,894,528	60%
66(f)	Loans and advances	-	-	-	
66(g)	Other type of benefit or allowances related to staff	11,920,916	11,924,473	7,928,667	66%
Sub-Total (Staff Benefits)		310,982,533	309,605,335	219,522,635	71%
Councillor Benefitss					
MAY	Mayor	1,125,184	1,125,184	696,629	62%
DM	Deputy Mayor	702,989	702,989	549,946	78%
SP	Speaker	544,880	544,880	569,784	105%
MCM	Mayroll Committee members	2,630,484	2,630,484	2,187,924	83%
S79	Section 79 committee chairperson	-	-	570,436	
CLLR	Other Councillors	6,732,195	6,732,195	3,781,005	56%
MED	Medical aid contributions	-	-	-	
PEN	Pension fund contributions	1,492,683	1,492,683	1,037,042	69%
WARD	Ward Committee Allowance	1,222,124	1,222,124	1,039,000	85%
Sub-Total (Councillors Beefits)		14,450,539	14,450,539	10,431,766	72%



SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN	REPORT ON STRATEGIC / TOP LAYER RESULTS	
	2025/26	QUARTER 3
The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.		

KEY PERFORMANCE AREA:		Essential Services				
STRATEGIC OBJECTIVE:		Sustainable provision & maintenance of basic infrastructure				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
WS1.11a	Number of new formal sewer connections meeting minimum standards	54	4	6		
WS2.11a	Number of new formal water connections meeting minimum standards	58	8	11		
WS4.1	Percentage of drinking water samples complying to SANS241.	98%	98%	100%		
EE1.11a	Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality. Note: Includes informal areas.	51	4	5		
FinInc28	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end.	12045	12045	12121		
WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	39%	39%	37%		
EE4.4	Percentage total electricity losses	10%			Annual target	
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	4%	3,8%	5,7%		

KEY PERFORMANCE AREA:		Essential Services				
STRATEGIC OBJECTIVE:		Provide for the needs of informal settlements through improved services				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
TecDir2	Number of subsidised serviced sites developed.	No target set as development of serviced sites is not planned and budgeted for in 2025/26. Not included in Human Settlements Pipeline budget for 2025/26.				
WS1.11b (Cir88)	Number of new informal sewer connections meeting minimum standards	3	3	0	Clarification meeting was held on 8 April 2026.	Closing date for tender submission is 30 April 2026
WS2.11b	Number of new informal water connections meeting minimum standards	3	3	0	Clarification meeting was held on 8 April 2026.	Closing date for tender submission is 30 April 2027
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	95%	95%	100%		

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		Support Institutional Transformation & Development				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	60%	64%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	3	3		
GG1.21	Staff vacancy rate	8%	8%	13%	Availability of panel members	Recruitment strategy and program develop from Feb 2026

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		Ensure Financial Viability				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	200	200	260		
FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	93%	Increase in outstanding debt	Ensure that consumer in Eskom areas apply for indigency. Report to council to write off indigent and prescribed debt.
FM7.12	Collection rate ratio	93%	91%	80%	R 34 million included in debtors in terms of correction due to faulty meter. No credit control in areas supplied by ESKOM.	Report on irrecoverable debts to council to consider write off.
FM3.11	Cash/Cost coverage ratio	3	3	2,4	Increase in outstanding debt and illegal connections.	Service Provider appointed to audit connections
FM4.31	Creditors payment period	40	30	32	Retention money included in creditors	None
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	140	140	143	Technical reports and committee meetings were delayed as a result of the Cyber attack	Data to be recovered after Cyber attack
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	75%	69%	Total budget measured amounts to R 11 922 876 with R 8 177 210 spend. Under spending of R 764 947 to reach target of 75%. The Roads Dept budget is largest with R 6 418 728 for planned maintenance and 73% expenditure achieved. Work scheduling according to plan. The Water Dept has outstanding commitments where service provider has been appointed and scheduled to be completed. The rest of small unspent amounts are distributed over various departments.	No specific corretive measures required at this stage as indication was provided that all available funds will be spent or in the case of surplus, transferred. Roads department has submitted order for remaining works.
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	60%	55%	Total budget measured amounts to R 102 202 567 with R 56 541 075 spend. Under spending of R 780 465 to reach target of 60%. The main reason for the underspending was the inclusion of R 10 million in the adjustment budget in February for the purchasing of property.	A Land Surveyor has been duly appointed to undertake the rezoning and subdivision processes. The application has been advertised, with a closing date set for 30 April 2026. The Municipality has already appointed a legal representative to draft the agreement of sale which is expected to be signed in April.

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
MMIDP9	Number of IDP community engagements held.	14	7	7		
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	100%			Annual target	

KEY PERFORMANCE AREA:		Communal Services				
STRATEGIC OBJECTIVE:		Provide & maintain facilities that make citizens feel at home.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	90%		
HS3.6	Average number of library visits per library	12 000	9 000	12 076		
HS3.7	Percentage of municipal cemetery plots available	30%	32%	37%		

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Support the poor & vulnerable through programmes & policy				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	3%	3%	2,6%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	300	307		
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	15	30		
ComHS14	Number of housing opportunities provided per year.	50	0	0		
ComHS15	Number of Rental Stock transferred	10	6	6		

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Create an enabling environment to attract investment & support local economy.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	3	3		
ComLed4	Report on the implementation of action plans as identified in the Witzenberg LED Strategy.	4 Reports	3	3		
LED3.11	Average time taken to finalise business license applications	15 days	15	6		
LED1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	5%	5%	13%		