



**Monthly Budget Statement Report  
Section 71 for April 2026**

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

## Glossary

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

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

**AFS** – Annual Financial Statements

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

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

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

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

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

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

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

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

### Glossary (Continued)

**MIG** – Municipal Infrastructure Grant

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

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

**NT** – National Treasury

**Net Assets** – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

**Unauthorised expenditure** – Generally, spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality

## Legal requirements

### 2.3 Monthly budget statements

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

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

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

*(2) The statement must include—*

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

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

*budgeted for in the municipality's approved budget.*

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

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

### 2.3 Maandelikse begroting state

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

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

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

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

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

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

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

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

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

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

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

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

**A MAYOR'S REPORT**

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

The unwillingness / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in excess of R 17,78 million in comparison to the prior month figure of R17,07 million.

The monthly billing was also done as scheduled and during this process 20 724 accounts amounting to R 66,4 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 8.2 million.

The indigent cost to the municipality for the month amounts to R 2.72 million in comparison to the prior month figure of R2.70 million

The accumulated debtor's collection target for the year is 93%, and the actual accumulated year to date debtor's collection is 83% in comparison to a rate of 86% for the same month in the previous year. collection rate is 88% if the correction is excluded.

The municipality issued orders to the value of R 36 million of which R 1,7 Million was in terms of deviations.

The municipality currently has R 153 million in its primary bank account and nothing in investments . The bank balance at the end of the previous month was R167 million.

The calculated cost coverage ratio of the municipality as at the end of April 2026 B21 is 2.09 months.

**B RECOMMENDATION**

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

**C EXECUTIVE SUMMARY**

The following tables provides a summary of the financial information:



**EXECUTIVE MAYOR: MR TE ABRAHAMS**

**A BURGEMEESTERS VERSLAG**

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

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was 'n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R17,78 miljoen in vergelyking met die vorige maand syfer van R17,07 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20 724 rekeninge ten bedrae van R66,4 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 8.2 miljoen.

Die deernis subsidies vir die maand beloop R 2.72 miljoen in vergelyking met die vorige maand syfer van R2.70 miljoen.

Die opgehoopte debiteure-invorderingsteiken vir die jaar is 93%, en die werklike opgehoopte debiteure-invordering vir die jaar tot op datum is 83% in vergelyking met 'n koers van 86% vir dieselfde maand in die vorige jaar. Die invorderingskoers word negatief beïnvloed deur die regstelling van R33 miljoen as gevolg van 'n foutiewe meter. Die invorderingskoers is 88% indien die regstelling uitgesluit word.

Bestellings ter waarde van R 36 miljoen uitgereik, waarvan R 1,7 Miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 153 miljoen in die primêre bankrekening en geen beleggings . Die bankbalans aan die einde van die vorige maand was R167 miljoen.

Die berekende koste dekking verhouding soos aan die einde van April 2026 is 2.09 maande..

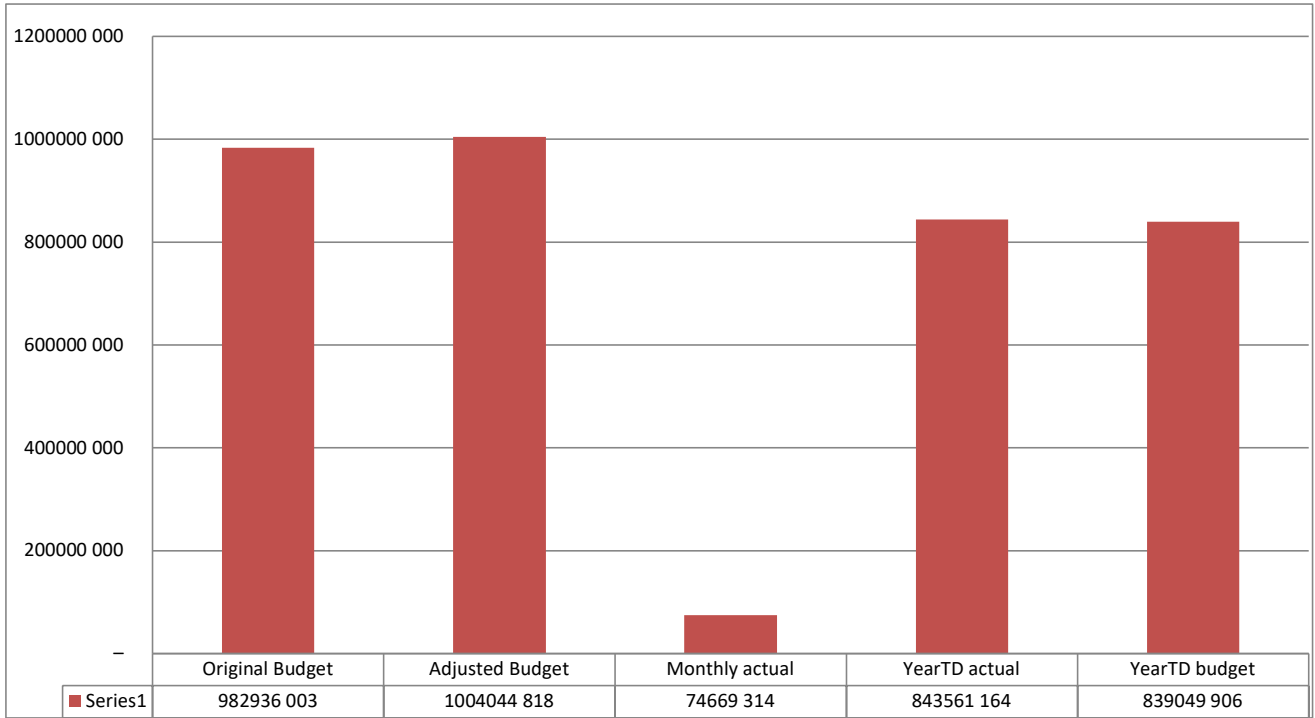
**B AANBEVELING**

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

**C OPSOMMING**

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

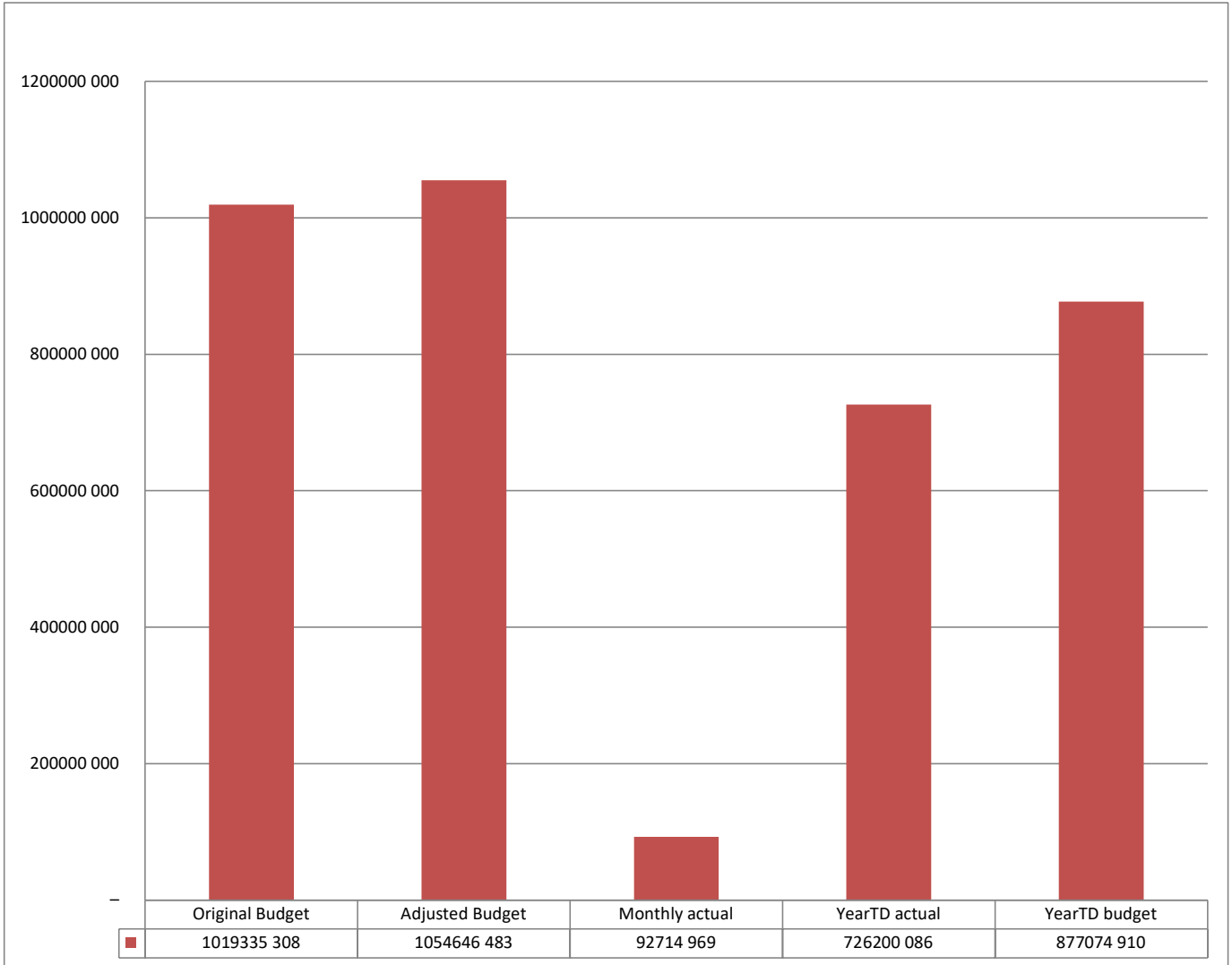
**TOTAL OPERATIONAL REVENUE R'000**



For the period 1 July 2025 to 30 April 2026, 84,02% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 to 30 April 2026, is 84,02% van die begrote operasionele inkomste gehêf.

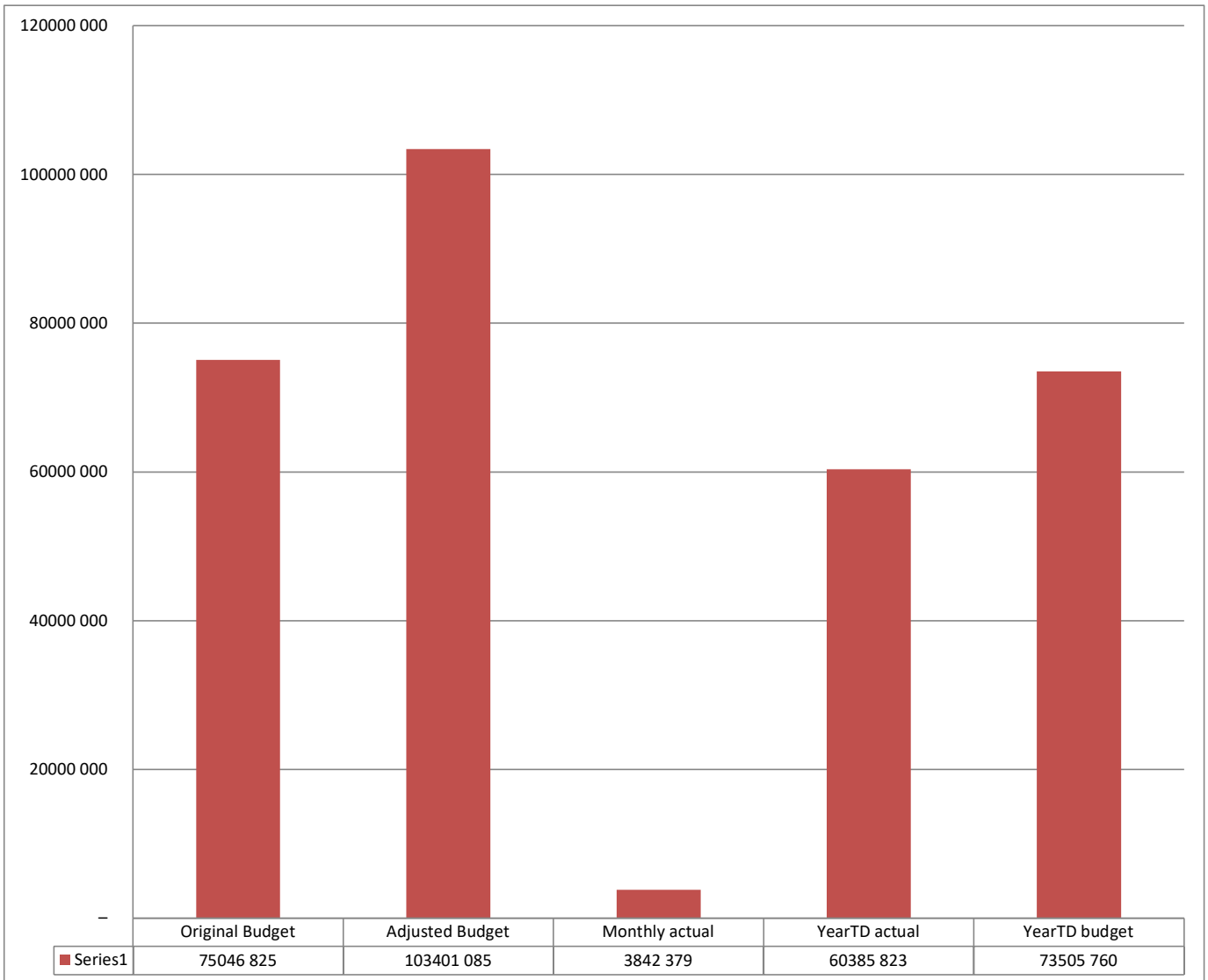
**TOTAL OPERATIONAL EXPENDITURE R'000**



For the period 1 July 2025 to 30 April 2026, 68,86% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2025 to 30 April 2026, is 68,86% van die begrote operasionele uitgawes aangegaan.

### CAPITAL EXPENDITURE



For the period 1 July 2025 to 30 April 2026, 58,4% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2025 to 30 April 2026, is 58,4% van die begrote kapitale uitgawes aangegaan.

**WC022 Witzenberg - Supporting Table SC1 Material variance explanations -**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Service charges - Electricity	(6 819)	Alternative energy used by large consumers	
	Service charges - Water	2 342	Immaterial Variance	
	Service charges - Waste Water Management	1 741	Immaterial Variance	
	Service charges - Waste management	1 854	Immaterial Variance	
	Sale of Goods and Rendering of Services	849	Immaterial Variance	
	Agency services	249	Immaterial Variance	
	Interest	(10)	Immaterial Variance	
	Interest earned from Receivables	370	Immaterial Variance	
	Interest earned from Current and Non Current A	(6 292)	Low interest rates	
	Dividends	-		
	Rent on Land	(24)	Immaterial Variance	
2	<b>Non-Exchange Revenue</b>			
	Property rates	(1 934)	Immaterial Variance	
	Surcharges and Taxes	(2 513)	Low Grant Capital Expenditure causing lower revenue recognition	
	Fines, penalties and forfeits	4 265	Increase in fines issued	
	Licence and permits	(1 275)	Immaterial Variance	
	Transfer and subsidies - Operational	9 098	Equitable share received	
	Interest	951	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	559	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
3	<b>Expenditure By Type</b>			
	Employee related costs	(12 198)	Slow filling of Vacancies	
	Remuneration of councillors	(587)	Immaterial Variance	
	Bulk purchases - electricity	(32 700)	Current months usage due in the following month	
	Inventory consumed	(1 758)	Immaterial Variance	
	Debt impairment	(39 076)	Pending the implementation of Grap 104	
	Depreciation and amortisation	(9 805)	Capital expenditure and project completion at year end	
	Interest	(7 401)	Recognised at year end based on Actuarial Report	
	Contracted services	(20 139)	A significant amount relates to Orders issued. Awaiting thus completion of works	
	Transfers and subsidies	(5 567)	Majority relates to Top Structures. Awaiting progress invoices on works	
	Irrecoverable debts written off	(15 663)	Dependant on an assessment of bad debt and council consideration for write off	
	Operational costs	(5 980)	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	<b>Capital Expenditure</b>			
	Total Capital Expenditure	(13 120)	Historical trends indicates that a significant portion of capital expenditure is incurred in the last quarter primarily as a result of the requi	
5	<b>Cash Flow</b>			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

**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
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		156 038	164 944	165 685	8 363	128 299	140 088	(11 790)	-8%	165 685
Executive and council		10 834	308	308	3	31	256	(226)	-88%	308
Finance and administration		145 204	164 636	165 377	8 360	128 268	139 832	(11 564)	-8%	165 377
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		206 083	171 856	179 522	6 286	186 952	147 332	39 620	27%	179 522
Community and social services		158 535	141 914	141 914	331	158 526	117 168	41 358	35%	141 914
Sport and recreation		8 496	9 044	9 044	801	6 644	7 467	(823)	-11%	9 044
Public safety		25 724	18 356	18 356	2 846	19 302	15 007	4 295	29%	18 356
Housing		13 327	2 542	10 208	2 309	2 480	7 690	(5 210)	-68%	10 208
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		5 427	5 541	4 250	297	1 795	3 493	(1 698)	-49%	4 250
Planning and development		4 802	2 407	2 563	297	1 772	2 088	(316)	-15%	2 563
Road transport		598	122	122	-	24	101	(78)	-77%	122
Environmental protection		27	3 013	1 565	-	-	1 305	(1 305)	-100%	1 565
<b>Trading services</b>		577 122	667 983	681 976	59 723	527 716	568 223	(40 506)	-7%	681 976
Energy sources		399 466	448 729	483 722	46 569	394 493	404 961	(10 468)	-3%	483 722
Water management		83 537	93 390	93 390	6 022	59 669	75 874	(16 205)	-21%	93 390
Waste water management		51 284	72 294	51 294	3 558	36 535	42 745	(6 210)	-15%	51 294
Waste management		42 836	53 571	53 571	3 574	37 019	44 642	(7 623)	-17%	53 571
<b>Other</b>	4	109	146	146	-	123	122	1	1%	146
<b>Total Revenue - Functional</b>	2	944 779	1 010 471	1 031 579	74 669	844 885	859 258	(14 373)	-2%	1 031 579
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		158 266	161 273	161 142	15 244	124 896	134 143	(9 247)	-7%	161 142
Executive and council		39 268	36 516	36 651	2 826	27 460	30 418	(2 957)	-10%	36 651
Finance and administration		115 436	118 496	118 229	12 116	94 285	98 507	(4 222)	-4%	118 229
Internal audit		3 562	6 261	6 261	302	3 151	5 218	(2 067)	-40%	6 261
<b>Community and public safety</b>		144 275	162 979	165 879	13 489	109 778	137 415	(27 637)	-20%	165 879
Community and social services		31 075	35 691	34 030	2 718	26 944	28 358	(1 415)	-5%	34 030
Sport and recreation		41 112	51 222	50 071	3 988	36 195	41 726	(5 531)	-13%	50 071
Public safety		54 414	66 745	64 468	3 590	38 624	53 723	(15 099)	-28%	64 468
Housing		17 674	9 321	17 310	3 192	8 015	13 607	(5 593)	-41%	17 310
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		42 023	48 020	47 951	2 908	34 233	39 123	(4 891)	-13%	47 951
Planning and development		15 915	19 750	20 169	1 377	13 674	16 772	(3 098)	-18%	20 169
Road transport		23 113	21 118	22 741	1 304	18 673	18 951	(278)	-1%	22 741
Environmental protection		2 994	7 152	5 041	228	1 886	3 400	(1 514)	-45%	5 041
<b>Trading services</b>		600 095	645 988	678 613	61 075	456 594	565 509	(108 916)	-19%	678 613
Energy sources		427 144	442 295	476 101	51 298	356 958	396 749	(39 791)	-10%	476 101
Water management		64 135	61 526	58 967	2 979	30 946	49 139	(18 193)	-37%	58 967
Waste water management		49 178	55 498	58 236	3 467	36 890	48 530	(11 640)	-24%	58 236
Waste management		59 638	86 669	85 310	3 331	31 800	71 092	(39 292)	-55%	85 310
<b>Other</b>		1 022	1 076	1 062	-	700	885	(185)	-21%	1 062
<b>Total Expenditure - Functional</b>	3	945 681	1 019 335	1 054 646	92 715	726 200	877 075	(150 875)	-17%	1 054 646
<b>Surplus/ (Deficit) for the year</b>		(902)	(8 865)	(23 067)	(18 046)	118 685	(17 816)	136 502	-766%	(23 067)

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

R thousands	Description	Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Revenue - Functional</b>											
	<b>Municipal governance and administration</b>	1	156 038	164 944	165 685	8 363	128 299	140 088	(11 790)	-8%	165 685
	Executive and council		10 834	308	308	3	31	256	(226)	(0)	308
	Mayor and Council		10 778	227	227	3	31	189	(159)	(0)	227
	Municipal Manager, Town Secretary and Chief		56	80	80	-	-	67	(67)	(0)	80
	Finance and administration		145 204	164 636	165 377	8 360	128 268	139 832	(11 564)	(0)	165 377
	Administrative and Corporate Support		1	11	11	-	0	10	(10)	(0)	11
	Asset Management		105	-	-	-	-	-	-	-	-
	Finance		144 426	163 524	164 265	8 355	128 016	139 155	(11 140)	(0)	164 265
	Fleet Management		1	300	300	-	-	-	-	(0)	300
	Human Resources		382	705	705	-	183	587	(404)	(0)	705
	Information Technology		4	-	-	-	-	-	-	-	-
	Marketing, Customer Relations, Publicity and Media		-	6	6	-	-	5	(5)	(0)	6
	Property Services		158	-	-	-	-	-	-	-	-
	Supply Chain Management		127	90	90	5	69	75	(6)	(0)	90
	<b>Community and public safety</b>		206 083	171 856	179 522	6 286	186 952	147 332	39 620	0	179 522
	Community and social services		158 535	141 914	141 914	331	158 526	117 168	41 358	0	141 914
	Aged Care		147 131	128 055	128 055	271	157 775	106 700	51 075	0	128 055
	Cemeteries, Funeral Parlours and Crematoriums		274	280	280	13	353	233	120	0	280
	Community Halls and Facilities		1 782	564	564	40	333	470	(137)	(0)	564
	Libraries and Archives		9 348	13 016	13 016	6	66	9 766	(9 700)	(0)	13 016
	Sport and recreation		8 496	9 044	9 044	801	6 644	7 467	(823)	(0)	9 044
	Recreational Facilities		8 314	8 066	8 066	784	6 482	6 722	(239)	(0)	8 066
	Sports Grounds and Stadiums		182	978	978	17	162	745	(583)	(0)	978
	Public safety		25 724	18 356	18 356	2 846	19 302	15 007	4 295	0	18 356
	Fire Fighting and Protection		31	877	877	1	35	441	(406)	(0)	877
	Police Forces, Traffic and Street Parking Control		25 694	17 479	17 479	2 845	19 267	14 565	4 701	0	17 479
	Housing		13 327	2 542	10 208	2 309	2 480	7 690	(5 210)	(0)	10 208
	Housing		13 327	2 542	10 208	2 309	2 480	7 690	(5 210)	(0)	10 208
	<b>Economic and environmental services</b>		5 427	5 541	4 250	297	1 795	3 493	(1 698)	(0)	4 250
	Planning and development		4 802	2 407	2 563	297	1 772	2 088	(316)	(0)	2 563
	Economic Development/Planning		-	400	556	-	-	415	(415)	(0)	556
	Town Planning, Building Regulations and Project Management Unit		3 805	2 007	2 007	297	1 772	1 673	99	0	2 007
	Project Management Unit		996	-	-	-	-	-	-	-	-
	Road transport		598	122	122	-	24	101	(78)	(0)	122
	Roads		598	122	122	-	24	101	(78)	(0)	122
	Environmental protection		27	3 013	1 565	-	-	1 305	(1 305)	(0)	1 565
	Biodiversity and Landscape		27	3 013	1 565	-	-	1 305	(1 305)	(0)	1 565
	<b>Trading services</b>		577 122	667 983	681 976	59 723	527 716	568 223	(40 506)	(0)	681 976
	Energy sources		399 466	448 729	483 722	46 569	394 493	404 961	(10 468)	(0)	483 722
	Electricity		396 603	448 729	483 722	46 569	394 308	404 961	(10 653)	(0)	483 722
	Street Lighting and Signal Systems		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
<b>R thousands</b>										
Water management		83 537	93 390	93 390	6 022	59 669	75 874	(16 205)	(0)	93 390
<i>Water Distribution</i>		83 537	93 390	93 390	6 022	59 669	75 874	(16 205)	(0)	93 390
Waste water management		51 284	72 294	51 294	3 558	36 535	42 745	(6 210)	(0)	51 294
<i>Sewerage</i>		35 469	72 294	51 294	3 558	36 535	42 745	(6 210)	(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	3 574	37 019	44 642	(7 623)	(0)	53 571
<i>Solid Waste Disposal (Landfill Sites)</i>		257	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		42 579	53 571	53 571	3 574	37 019	44 642	(7 623)	(0)	53 571
<b>Other</b>		109	146	146	-	123	122	1	0	146
Licensing and Regulation		109	146	146	-	123	122	1	0	146
<b>Total Revenue - Functional</b>	2	<b>944 779</b>	<b>1 010 471</b>	<b>1 031 579</b>	<b>74 669</b>	<b>844 885</b>	<b>859 258</b>	<b>(14 373)</b>	<b>(0)</b>	<b>1 031 579</b>
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>		<b>158 266</b>	<b>161 273</b>	<b>161 142</b>	<b>15 244</b>	<b>124 896</b>	<b>134 143</b>	<b>(9 247)</b>	<b>(0)</b>	<b>161 142</b>
Executive and council		39 268	36 516	36 651	2 826	27 460	30 418	(2 957)	(0)	36 651
<i>Mayor and Council</i>		18 999	19 787	19 926	1 326	13 478	16 480	(3 002)	(0)	19 926
<i>Municipal Manager, Town Secretary and Chief</i>		20 269	16 729	16 725	1 500	13 982	13 938	45	0	16 725
Finance and administration		115 436	118 496	118 229	12 116	94 285	98 507	(4 222)	(0)	118 229
<i>Administrative and Corporate Support</i>		11 377	16 982	17 256	1 589	10 740	14 380	(3 640)	(0)	17 256
<i>Asset Management</i>		317	336	353	6	94	294	(200)	(0)	353
<i>Finance</i>		43 451	36 646	36 075	4 158	32 335	30 062	2 273	0	36 075
<i>Fleet Management</i>		4 972	5 144	5 133	342	3 991	4 278	(287)	(0)	5 133
<i>Human Resources</i>		28 890	29 547	29 592	4 286	26 496	24 660	1 837	0	29 592
<i>Information Technology</i>		4 719	5 902	6 212	259	4 508	5 177	(669)	(0)	6 212
<i>Legal Services</i>		2 047	3 722	3 864	145	2 189	3 220	(1 031)	(0)	3 864
<i>Marketing, Customer Relations, Publicity and Media</i>		4 625	6 198	6 167	454	4 393	5 123	(729)	(0)	6 167
<i>Property Services</i>		4 976	1 105	1 171	45	1 125	976	149	0	1 171
<i>Supply Chain Management</i>		9 576	11 239	11 179	794	8 001	9 315	(1 314)	(0)	11 179
<i>Valuation Service</i>		486	1 676	1 228	39	412	1 024	(612)	(0)	1 228
Internal audit		3 562	6 261	6 261	302	3 151	5 218	(2 067)	(0)	6 261
<i>Governance Function</i>		3 562	6 261	6 261	302	3 151	5 218	(2 067)	(0)	6 261
<b>Community and public safety</b>		<b>144 275</b>	<b>162 979</b>	<b>165 879</b>	<b>13 489</b>	<b>109 778</b>	<b>137 415</b>	<b>(27 637)</b>	<b>(0)</b>	<b>165 879</b>
Community and social services		31 075	35 691	34 030	2 718	26 944	28 358	(1 415)	(0)	34 030
<i>Aged Care</i>		5 739	4 336	4 004	740	6 424	3 337	3 088	0	4 004
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		4 389	6 474	5 489	322	3 779	4 574	(795)	(0)	5 489
<i>Child Care Facilities</i>		57	103	103	29	58	86	(28)	(0)	103
<i>Community Halls and Facilities</i>		8 877	11 753	11 350	701	6 717	9 459	(2 742)	(0)	11 350
<i>Disaster Management</i>		17	79	81	-	32	68	(35)	(0)	81
<i>Education</i>		6	1	1	-	-	1	(1)	(0)	1
<i>Libraries and Archives</i>		11 989	12 945	12 945	926	9 919	10 787	(868)	(0)	12 945
<i>Literacy Programmes</i>		-	-	56	-	13	47	(33)	(0)	56
Sport and recreation		41 112	51 222	50 071	3 988	36 195	41 726	(5 531)	(0)	50 071
<i>Community Parks (including Nurseries)</i>		12 434	17 370	16 460	898	9 548	13 716	(4 168)	(0)	16 460
<i>Recreational Facilities</i>		18 874	22 317	22 257	2 320	18 192	18 548	(355)	(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
<b>R thousands</b>										
<i>Sports Grounds and Stadiums</i>		9 804	11 534	11 354	770	8 455	9 462	(1 007)	(0)	11 354
Public safety		<b>54 414</b>	<b>66 745</b>	<b>64 468</b>	<b>3 590</b>	<b>38 624</b>	<b>53 723</b>	<b>(15 099)</b>	<b>(0)</b>	<b>64 468</b>
<i>Fire Fighting and Protection</i>		10 795	16 575	16 663	878	9 375	13 886	(4 511)	(0)	16 663
<i>Police Forces, Traffic and Street Parking Control</i>		43 619	50 170	47 805	2 712	29 250	39 838	(10 588)	(0)	47 805
Housing		<b>17 674</b>	<b>9 321</b>	<b>17 310</b>	<b>3 192</b>	<b>8 015</b>	<b>13 607</b>	<b>(5 593)</b>	<b>(0)</b>	<b>17 310</b>
<i>Housing</i>		17 654	9 294	17 283	3 192	8 001	13 585	(5 584)	(0)	17 283
<i>Informal Settlements</i>		20	26	26	-	13	22	(9)	(0)	26
<b>Economic and environmental services</b>		<b>42 023</b>	<b>48 020</b>	<b>47 951</b>	<b>2 908</b>	<b>34 233</b>	<b>39 123</b>	<b>(4 891)</b>	<b>(0)</b>	<b>47 951</b>
Planning and development		<b>15 915</b>	<b>19 750</b>	<b>20 169</b>	<b>1 377</b>	<b>13 674</b>	<b>16 772</b>	<b>(3 098)</b>	<b>(0)</b>	<b>20 169</b>
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		2 686	3 883	3 883	280	2 374	3 234	(860)	(0)	3 883
<i>Economic Development/Planning</i>		3 115	2 809	3 238	243	2 544	2 665	(121)	(0)	3 238
<i>Town Planning, Building Regulations and Project Management Unit</i>		7 067	9 112	9 102	581	6 039	7 585	(1 546)	(0)	9 102
<i>Project Management Unit</i>		3 047	3 946	3 946	272	2 717	3 288	(572)	(0)	3 946
Road transport		<b>23 113</b>	<b>21 118</b>	<b>22 741</b>	<b>1 304</b>	<b>18 673</b>	<b>18 951</b>	<b>(278)</b>	<b>(0)</b>	<b>22 741</b>
<i>Roads</i>		23 113	21 118	22 741	1 304	18 673	18 951	(278)	(0)	22 741
Environmental protection		<b>2 994</b>	<b>7 152</b>	<b>5 041</b>	<b>228</b>	<b>1 886</b>	<b>3 400</b>	<b>(1 514)</b>	<b>(0)</b>	<b>5 041</b>
<i>Biodiversity and Landscape</i>		2 994	7 152	5 041	228	1 886	3 400	(1 514)	(0)	5 041
<b>Trading services</b>		<b>600 095</b>	<b>645 988</b>	<b>678 613</b>	<b>61 075</b>	<b>456 594</b>	<b>565 509</b>	<b>(108 916)</b>	<b>(0)</b>	<b>678 613</b>
Energy sources		<b>427 144</b>	<b>442 295</b>	<b>476 101</b>	<b>51 298</b>	<b>356 958</b>	<b>396 749</b>	<b>(39 791)</b>	<b>(0)</b>	<b>476 101</b>
<i>Electricity</i>		424 614	436 620	470 580	51 240	353 694	392 149	(38 455)	(0)	470 580
<i>Street Lighting and Signal Systems</i>		2 530	5 674	5 520	57	3 264	4 600	(1 336)	(0)	5 520
Water management		<b>64 135</b>	<b>61 526</b>	<b>58 967</b>	<b>2 979</b>	<b>30 946</b>	<b>49 139</b>	<b>(18 193)</b>	<b>(0)</b>	<b>58 967</b>
<i>Water Treatment</i>		220	315	315	15	158	262	(105)	(0)	315
<i>Water Distribution</i>		60 482	58 196	55 566	2 924	27 884	46 305	(18 421)	(0)	55 566
<i>Water Storage</i>		3 432	3 015	3 086	40	2 904	2 571	333	0	3 086
Waste water management		<b>49 178</b>	<b>55 498</b>	<b>58 236</b>	<b>3 467</b>	<b>36 890</b>	<b>48 530</b>	<b>(11 640)</b>	<b>(0)</b>	<b>58 236</b>
<i>Public Toilets</i>		1 854	2 299	2 481	189	1 781	2 068	(287)	(0)	2 481
<i>Sewerage</i>		41 035	45 570	48 384	2 863	30 292	40 320	(10 028)	(0)	48 384
<i>Storm Water Management</i>		6 273	7 627	7 363	415	4 752	6 136	(1 384)	(0)	7 363
<i>Waste Water Treatment</i>		17	1	6	0	64	5	58	0	6
Waste management		<b>59 638</b>	<b>86 669</b>	<b>85 310</b>	<b>3 331</b>	<b>31 800</b>	<b>71 092</b>	<b>(39 292)</b>	<b>(0)</b>	<b>85 310</b>
<i>Solid Waste Disposal (Landfill Sites)</i>		12 154	33 026	31 101	609	2 906	25 918	(23 012)	(0)	31 101
<i>Solid Waste Removal</i>		47 443	53 540	54 105	2 719	28 868	45 087	(16 220)	(0)	54 105
<i>Street Cleaning</i>		41	103	104	2	26	86	(60)	(0)	104
<b>Other</b>		<b>1 022</b>	<b>1 076</b>	<b>1 062</b>	<b>-</b>	<b>700</b>	<b>885</b>	<b>(185)</b>	<b>(0)</b>	<b>1 062</b>
Licensing and Regulation		22	26	12	-	-	10	(10)	(0)	12
Tourism		1 000	1 050	1 050	-	700	875	(175)	(0)	1 050
<b>Total Expenditure - Functional</b>	3	<b>945 681</b>	<b>1 019 335</b>	<b>1 054 646</b>	<b>92 715</b>	<b>726 200</b>	<b>877 075</b>	<b>(150 875)</b>	<b>(0)</b>	<b>1 054 646</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(902)</b>	<b>(8 865)</b>	<b>(23 067)</b>	<b>(18 046)</b>	<b>118 685</b>	<b>(17 816)</b>	<b>136 502</b>	<b>(0)</b>	<b>(23 067)</b>

**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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Financial Services		141 463	161 635	162 376	7 815	124 937	137 581	(12 645)	-9,2%	162 376
Vote 2 - Community Services		180 762	157 944	164 319	3 458	167 954	134 613	33 341	24,8%	164 319
Vote 3 - Corporate Services		36 858	18 558	18 558	2 848	19 480	15 465	4 015	26,0%	18 558
Vote 4 - Technical Services		583 517	671 596	685 589	60 493	531 928	570 985	(39 057)	-6,8%	685 589
Vote 5 - Municipal Manager		2 020	737	737	56	587	615	(28)	-4,5%	737
<b>Total Revenue by Vote</b>	2	<b>944 620</b>	<b>1 010 471</b>	<b>1 031 579</b>	<b>74 669</b>	<b>844 885</b>	<b>859 258</b>	<b>(14 373)</b>	<b>-1,7%</b>	<b>1 031 579</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Financial Services		55 465	49 466	48 686	5 135	41 570	40 571	999	2,5%	48 686
Vote 2 - Community Services		109 661	125 271	128 344	11 460	87 430	105 300	(17 871)	-17,0%	128 344
Vote 3 - Corporate Services		122 999	133 940	132 199	10 950	93 480	110 024	(16 544)	-15,0%	132 199
Vote 4 - Technical Services		639 010	686 298	720 915	63 715	488 826	600 762	(111 936)	-18,6%	720 915
Vote 5 - Municipal Manager		18 545	24 361	24 503	1 455	14 895	20 418	(5 523)	-27,0%	24 503
<b>Total Expenditure by Vote</b>	2	<b>945 681</b>	<b>1 019 335</b>	<b>1 054 646</b>	<b>92 715</b>	<b>726 200</b>	<b>877 075</b>	<b>(150 875)</b>	<b>-17,2%</b>	<b>1 054 646</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(1 060)</b>	<b>(8 865)</b>	<b>(23 067)</b>	<b>(18 046)</b>	<b>118 685</b>	<b>(17 816)</b>	<b>136 502</b>	<b>-766,2%</b>	<b>(23 067)</b>

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
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Financial Services</b>		141 463	161 635	162 376	7 815	124 937	137 581	(12 645)	-9%	162 376
1.2 - Income		107 039	120 942	120 942	5 672	104 139	106 810	(2 671)	-3%	120 942
1.3 - Financial Administration		34 300	40 305	41 046	2 138	20 728	30 448	(9 719)	-32%	41 046
1.4 - Credit Control		(2)	298	298	-	-	248	(248)	-100%	298
1.5 - Supply Chain & Expenditure		127	90	90	5	69	75	(6)	-8%	90
<b>Vote 2 - Community Services</b>		180 762	157 944	164 319	3 458	167 954	134 613	33 341	25%	164 319
2.2 - Cemeteries		274	280	280	13	353	233	120	51%	280
2.3 - Housing		13 510	2 630	10 296	2 325	2 634	7 762	(5 128)	-66%	10 296
2.4 - Libraries		9 420	13 265	13 265	9	132	9 973	(9 841)	-99%	13 265
2.5 - Resorts & Swimming Pools		8 314	8 066	8 066	784	6 482	6 722	(239)	-4%	8 066
2.6 - Social Services		147 131	128 055	128 111	271	157 775	106 746	51 029	48%	128 111
2.7 - Fire Services & Disaster Management		31	877	877	1	35	441	(406)	-92%	877
2.8 - Environment & Licencing		136	3 159	1 712	-	123	1 427	(1 304)	-91%	1 712
2.9 - Community Halls and Amenities		1 947	1 212	1 212	54	420	940	(520)	-55%	1 212
2.10 - Local Economic Development		-	400	500	-	-	368	(368)	-100%	500
<b>Vote 3 - Corporate Services</b>		36 858	18 558	18 558	2 848	19 480	15 465	4 015	26%	18 558
3.2 - Human Resources		382	705	705	-	183	587	(404)	-69%	705
3.3 - Administration		1	11	11	-	0	10	(10)	-99%	11
3.4 - Information Technology		4	-	-	-	-	-	-	-	-
3.5 - Marketing & Communication		-	136	136	-	-	113	(113)	-100%	136
3.7 - Traffic and Protection Services		25 694	17 479	17 479	2 845	19 267	14 565	4 701	32%	17 479
3.9 - Council Cost		10 778	227	227	3	31	189	(159)	-84%	227
<b>Vote 4 - Technical Services</b>		583 517	671 596	685 589	60 493	531 928	570 985	(39 057)	-7%	685 589
4.1 - Director: Technical Services		-	80	80	-	-	67	(67)	-100%	80
4.2 - Electro Technical Services		402 022	449 772	484 765	47 050	396 989	405 832	(8 843)	-2%	484 765
4.3 - Water Storage & Distribution		83 537	93 390	93 390	6 022	59 669	75 874	(16 205)	-21%	93 390
4.4 - Waste Water Management		48 512	72 696	51 696	3 558	36 535	43 080	(6 544)	-15%	51 696
4.5 - Waste Management		42 781	53 494	53 494	3 574	37 020	44 579	(7 558)	-17%	53 494
4.6 - Roads		598	122	122	-	24	101	(78)	-77%	122
4.7 - Storm Water Management		2 772	-	-	-	-	-	-	-	-
4.8 - Town Planning & Building Control		3 294	1 742	1 742	289	1 691	1 452	239	16%	1 742
4.10 - Mechanical Workshop		1	300	300	-	-	-	-	-	300
<b>Vote 5 - Municipal Manager</b>		2 020	737	737	56	587	615	(28)	-4%	737
5.2 - Performance & Project Management		1 053	-	-	-	-	-	-	-	-
5.3 - Property & Legal Services		967	737	737	56	587	615	(28)	-4%	737
<b>Total Revenue by Vote</b>	2	944 620	1 010 471	1 031 579	74 669	844 885	859 258	(14 373)	-2%	1 031 579
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Financial Services</b>		55 465	49 466	48 686	5 135	41 570	40 571	999	2%	48 686
1.1 - Director: Finance		4 212	1 980	1 988	292	2 348	1 656	692	42%	1 988
1.2 - Income		13 791	10 521	10 181	592	6 513	8 484	(1 971)	-23%	10 181
1.3 - Financial Administration		16 908	18 190	18 650	2 486	15 762	15 542	220	1%	18 650
1.4 - Credit Control		10 732	7 368	6 520	966	8 892	5 433	3 458	64%	6 520
1.5 - Supply Chain & Expenditure		9 822	11 406	11 346	799	8 054	9 455	(1 401)	-15%	11 346
<b>Vote 2 - Community Services</b>		109 661	125 271	128 344	11 460	87 430	105 300	(17 871)	-17%	128 344
2.1 - Director: Community Services		2 883	1 728	1 728	245	2 666	1 440	1 226	85%	1 728
2.2 - Cemeteries		4 409	6 466	5 503	322	3 779	4 586	(807)	-18%	5 503
2.3 - Housing		17 719	10 190	17 571	3 192	8 042	13 824	(5 782)	-42%	17 571
2.4 - Libraries		15 205	16 703	16 893	1 287	13 370	14 077	(708)	-5%	16 893
2.5 - Resorts & Swimming Pools		15 657	18 559	18 309	1 959	14 742	15 258	(516)	-3%	18 309
2.6 - Social Services		5 600	4 417	2 352	740	6 503	1 960	4 543	232%	2 352
2.7 - Fire Services & Disaster Management		10 812	16 654	16 744	878	9 407	13 953	(4 546)	-33%	16 744
2.8 - Environment & Licencing		2 990	7 090	5 014	228	1 886	3 378	(1 492)	-44%	5 014
2.9 - Community Halls and Amenities		31 068	40 631	39 290	2 338	24 467	32 740	(8 273)	-25%	39 290
2.10 - Local Economic Development		3 317	2 832	4 938	272	2 567	4 082	(1 515)	-37%	4 938
<b>Vote 3 - Corporate Services</b>		122 999	133 940	132 199	10 950	93 480	110 024	(16 544)	-15%	132 199
3.1 - Director: Corporate Services		4 515	3 196	3 196	244	2 411	2 663	(252)	-9%	3 196
3.2 - Human Resources		28 976	29 547	29 592	4 294	26 582	24 660	1 923	8%	29 592
3.3 - Administration		15 846	16 982	17 256	1 602	11 593	14 380	(2 786)	-19%	17 256
3.4 - Information Technology		4 719	5 902	6 102	259	4 453	5 085	(632)	-12%	6 102
3.5 - Marketing & Communication		4 625	6 198	6 167	454	4 393	5 123	(729)	-14%	6 167
3.6 - Thusong Centre		699	1 108	1 106	59	620	921	(302)	-33%	1 106
3.7 - Traffic and Protection Services		43 619	50 170	47 805	2 712	29 250	39 838	(10 588)	-27%	47 805
3.8 - Tourism		1 000	1 050	1 050	-	700	875	(175)	-20%	1 050
3.9 - Council Cost		18 999	19 787	19 926	1 326	13 478	16 480	(3 002)	-18%	19 926
<b>Vote 4 - Technical Services</b>		639 010	686 298	720 915	63 715	488 826	600 762	(111 936)	-19%	720 915
4.1 - Director: Technical Services		1 491	3 447	3 437	271	2 131	2 864	(733)	-26%	3 437
4.2 - Electro Technical Services		420 628	441 804	476 020	51 298	356 958	396 683	(39 725)	-10%	476 020
4.3 - Water Storage & Distribution		64 135	62 006	59 037	2 979	30 946	49 197	(18 251)	-37%	59 037
4.4 - Waste Water Management		47 553	45 572	48 391	2 863	30 356	40 326	(9 970)	-25%	48 391
4.5 - Waste Management		59 638	86 669	85 309	3 331	31 800	71 091	(39 291)	-55%	85 309
4.6 - Roads		23 113	21 118	22 741	1 304	18 673	18 951	(278)	-1%	22 741
4.7 - Storm Water Management		8 559	9 127	9 263	559	6 150	7 719	(1 569)	-20%	9 263
4.8 - Town Planning & Building Control		7 067	9 112	9 102	581	6 039	7 585	(1 546)	-20%	9 102
4.9 - Public Toilets		1 854	2 299	2 481	189	1 781	2 068	(287)	-14%	2 481
4.10 - Mechanical Workshop		4 972	5 144	5 133	342	3 991	4 278	(287)	-7%	5 133
<b>Vote 5 - Municipal Manager</b>		18 545	24 361	24 503	1 455	14 895	20 418	(5 523)	-27%	24 503
5.1 - Municipal Manager		7 199	6 419	6 419	456	4 464	5 349	(885)	-17%	6 419
5.2 - Performance & Project Management		3 047	3 946	3 946	272	2 717	3 288	(572)	-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	145	2 189	3 329	(1 140)	-34%	3 994
5.4 - Internal Audit		3 562	6 261	6 261	302	3 151	5 218	(2 067)	-40%	6 261
5.5 - IDP		2 686	3 883	3 883	280	2 374	3 234	(860)	-27%	3 883
<b>Total Expenditure by Vote</b>	2	<b>945 681</b>	<b>1 019 335</b>	<b>1 054 646</b>	<b>92 715</b>	<b>726 200</b>	<b>877 075</b>	<b>(150 875)</b>	<b>(0)</b>	<b>1 054 646</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(1 060)</b>	<b>(8 865)</b>	<b>(23 067)</b>	<b>(18 046)</b>	<b>118 685</b>	<b>(17 816)</b>	<b>136 502</b>	<b>(0)</b>	<b>(23 067)</b>

**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
<b>Revenue</b>										
<b>Exchange Revenue</b>									%	
Service charges - Electricity		395 037	442 689	477 889	46 469	393 283	400 102	(6 819)	-2%	477 889
Service charges - Water		50 462	53 401	53 401	5 095	46 843	44 501	2 342	5%	53 401
Service charges - Waste Water Management		26 461	54 590	33 590	2 916	29 733	27 992	1 741	6%	33 590
Service charges - Waste management		36 112	36 276	36 276	3 012	32 083	30 230	1 854	6%	36 276
Sale of Goods and Rendering of Services		26 804	5 813	5 813	683	5 693	4 844	849	18%	5 813
Agency services		4 948	4 918	4 918	650	4 347	4 099	249	6%	4 918
Interest		-	11	11	-	-	10	(10)	-100%	11
Interest earned from Receivables		27 153	24 727	24 727	2 393	20 976	20 605	370	2%	24 727
Interest earned from Current and Non Current Assets		18 758	23 567	23 567	857	13 347	19 639	(6 292)	-32%	23 567
Rent on Land		-	29	29	-	-	24	(24)	-100%	29
Rental from Fixed Assets		6 765	6 316	6 316	580	4 316	5 263	(948)	-18%	6 316
Operational Revenue		2 335	1 852	1 852	(96)	3 592	1 544	2 048	133%	1 852
<b>Non-Exchange Revenue</b>										
Property rates		107 320	120 291	120 291	5 752	104 333	106 268	(1 934)	-2%	120 291
Surcharges and Taxes		7 976	4 849	5 918	578	1 556	4 070	(2 513)	-62%	5 918
Fines, penalties and forfeits		22 354	11 816	11 816	2 067	14 112	9 847	4 265	43%	11 816
Licence and permits		1 069	2 566	2 566	124	863	2 138	(1 275)	-60%	2 566
Transfer and subsidies - Operational		150 058	182 230	188 070	2 580	161 144	152 046	9 098	6%	188 070
Interest		4 881	3 744	3 744	677	4 072	3 120	951	30%	3 744
Operational Revenue		2 824	3 250	3 250	332	3 267	2 708	559	21%	3 250
Gains on disposal of Assets		11 169	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>902 486</b>	<b>982 936</b>	<b>1 004 045</b>	<b>74 669</b>	<b>843 561</b>	<b>839 050</b>	<b>-</b>		<b>1 004 045</b>
<b>Expenditure By Type</b>										
Employee related costs		269 855	309 360	306 776	24 100	242 857	255 055	(12 198)	-5%	306 776
Remuneration of councillors		12 315	13 228	13 228	1 044	10 436	11 024	(587)	-5%	13 228
Bulk purchases - electricity		391 687	396 245	430 619	46 675	326 147	358 848	(32 700)	-9%	430 619
Inventory consumed		24 213	28 145	27 541	3 678	21 192	22 951	(1 758)	-8%	27 541
Debt impairment		66 389	76 891	46 891	-	-	39 076	(39 076)	-100%	46 891
Depreciation and amortisation		39 446	34 090	34 090	-	18 603	28 408	(9 805)	-35%	34 090
Interest		7 847	10 742	10 585	166	1 420	8 821	(7 401)	-84%	10 585
Contracted services		60 135	76 979	72 691	6 182	40 277	60 416	(20 139)	-33%	72 691
Transfers and subsidies		4 633	4 931	12 779	2 732	4 265	9 831	(5 567)	-57%	12 779
Irrecoverable debts written off		15 347	0	30 000	15	9 337	25 000	(15 663)	-63%	30 000
Operational costs		50 727	68 723	69 446	8 124	51 665	57 646	(5 980)	-10%	69 446
Losses on Disposal of Assets		653	-	-	-	-	-	-	-	-
Other Losses		2 434	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>945 681</b>	<b>1 019 335</b>	<b>1 054 646</b>	<b>92 715</b>	<b>726 200</b>	<b>877 075</b>	<b>(150 875)</b>	<b>-17%</b>	<b>1 054 646</b>
<b>Surplus/(Deficit)</b>		<b>(43 195)</b>	<b>(36 399)</b>	<b>(50 602)</b>	<b>(18 046)</b>	<b>117 361</b>	<b>(38 025)</b>	<b>150 875</b>	<b>(0)</b>	<b>(50 602)</b>
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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(902)</b>	<b>(8 865)</b>	<b>(23 067)</b>	<b>(18 046)</b>	<b>118 685</b>	<b>(17 816)</b>			<b>(23 067)</b>
<b>Surplus/(Deficit) after income tax</b>		<b>(902)</b>	<b>(8 865)</b>	<b>(23 067)</b>	<b>(18 046)</b>	<b>118 685</b>	<b>(17 816)</b>			<b>(23 067)</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(902)</b>	<b>(8 865)</b>	<b>(23 067)</b>	<b>(18 046)</b>	<b>118 685</b>	<b>(17 816)</b>			<b>(23 067)</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(902)</b>	<b>(8 865)</b>	<b>(23 067)</b>	<b>(18 046)</b>	<b>118 685</b>	<b>(17 816)</b>			<b>(23 067)</b>

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		5 818	-	-	-	-	-	-	-	-
Vote 2 - Community Services		370	6 221	8 216	146	2 021	2 443	(422)	-17%	8 216
Vote 4 - Technical Services		21 369	19 907	29 673	(684)	18 560	24 084	(5 524)	-23%	29 673
Vote 5 - Municipal Manager		56	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>27 613</b>	<b>26 128</b>	<b>37 889</b>	<b>(538)</b>	<b>20 581</b>	<b>26 527</b>	<b>(5 946)</b>	<b>-22%</b>	<b>37 889</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		42	50	130	-	87	108	(21)	-20%	130
Vote 2 - Community Services		1 165	14 296	6 386	18	1 232	5 051	(3 819)	-76%	6 386
Vote 3 - Corporate Services		1 161	1 580	1 802	26	829	1 460	(631)	-43%	1 802
Vote 4 - Technical Services		52 862	32 942	47 129	4 335	37 613	33 556	4 057	12%	47 129
Vote 5 - Municipal Manager		31	50	10 064	-	43	6 803	(6 760)	-99%	10 064
<b>Total Capital single-year expenditure</b>	4	<b>55 261</b>	<b>48 918</b>	<b>65 512</b>	<b>4 380</b>	<b>39 805</b>	<b>46 978</b>	<b>(7 174)</b>	<b>-15%</b>	<b>65 512</b>
<b>Total Capital Expenditure</b>	3	<b>82 874</b>	<b>75 047</b>	<b>103 401</b>	<b>3 842</b>	<b>60 386</b>	<b>73 506</b>	<b>(13 120)</b>	<b>-18%</b>	<b>103 401</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>13 818</b>	<b>3 094</b>	<b>19 205</b>	<b>27</b>	<b>7 197</b>	<b>14 379</b>	<b>(7 181)</b>	<b>-50%</b>	<b>19 205</b>
Executive and council		332	764	1 105	27	395	879	(484)	-55%	1 105
Finance and administration		13 485	2 330	18 100	-	6 803	13 500	(6 697)	-50%	18 100
<b>Community and public safety</b>		<b>1 484</b>	<b>20 258</b>	<b>14 520</b>	<b>146</b>	<b>3 027</b>	<b>7 465</b>	<b>(4 439)</b>	<b>-59%</b>	<b>14 520</b>
Community and social services		680	11 965	3 088	-	84	2 429	(2 344)	-97%	3 088
Sport and recreation		650	6 974	9 781	-	1 840	4 386	(2 545)	-58%	9 781
Public safety		154	1 320	1 651	146	1 102	651	451	69%	1 651
<b>Economic and environmental services</b>		<b>11 586</b>	<b>16 245</b>	<b>24 044</b>	<b>626</b>	<b>23 243</b>	<b>19 996</b>	<b>3 247</b>	<b>16%</b>	<b>24 044</b>
Planning and development		133	275	332	17	196	237	(40)	-17%	332
Road transport		11 428	15 750	23 711	609	23 046	19 759	3 287	17%	23 711
Environmental protection		26	220	-	-	-	-	-	-	-
<b>Trading services</b>		<b>55 987</b>	<b>40 449</b>	<b>45 633</b>	<b>3 042</b>	<b>26 919</b>	<b>31 666</b>	<b>(4 747)</b>	<b>-15%</b>	<b>45 633</b>
Energy sources		10 672	24 568	25 881	1 062	20 273	15 440	4 832	31%	25 881
Water management		26 804	12 881	15 107	1 980	5 235	12 438	(7 204)	-58%	15 107
Waste water management		17 878	2 000	3 644	-	1 244	3 037	(1 793)	-59%	3 644
Waste management		633	1 000	1 000	-	168	750	(582)	-78%	1 000
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>82 874</b>	<b>80 047</b>	<b>103 401</b>	<b>3 842</b>	<b>60 386</b>	<b>73 506</b>	<b>(13 120)</b>	<b>-18%</b>	<b>103 401</b>
<b>Funded by:</b>										
National Government		40 065	25 887	25 887	(573)	13 200	17 622	(4 422)	-25%	25 887
Provincial Government		223	1 702	1 702	146	753	624	129	21%	1 702
District Municipality		433	185	185	-	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	-	-	1 721	(1 721)	-100%	2 239
<b>Transfers recognised - capital</b>		<b>40 721</b>	<b>30 013</b>	<b>30 013</b>	<b>(427)</b>	<b>14 132</b>	<b>20 106</b>	<b>(5 974)</b>	<b>-30%</b>	<b>30 013</b>
<b>Borrowing</b>	6	<b>7 807</b>	<b>15 000</b>	<b>16 303</b>	<b>2 871</b>	<b>15 394</b>	<b>8 151</b>	<b>7 243</b>	<b>89%</b>	<b>16 303</b>
<b>Internally generated funds</b>		<b>28 591</b>	<b>35 034</b>	<b>46 726</b>	<b>1 398</b>	<b>30 860</b>	<b>38 198</b>	<b>(7 339)</b>	<b>-19%</b>	<b>46 726</b>
<b>Total Capital Funding</b>	7	<b>77 119</b>	<b>80 047</b>	<b>93 041</b>	<b>3 842</b>	<b>60 386</b>	<b>66 456</b>	<b>(6 070)</b>	<b>-9%</b>	<b>93 041</b>

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
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>	1									
<b>Vote 1 - Financial Services</b>		5 818	-	-	-	-	-	-	-	-
1.1 - Director: Finance		88	-	-	-	-	-	-	-	-
1.3 - Financial Administration		5 729	-	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>		370	6 221	8 216	146	2 021	2 443	(422)	-17%	8 216
2.7 - Fire Services & Disaster Management		154	1 020	1 251	146	1 053	318	736	232%	1 251
2.9 - Community Halls and Amenities		216	5 202	6 965	-	968	2 125	(1 158)	-54%	6 965
<b>Vote 4 - Technical Services</b>		21 369	19 907	29 673	(684)	18 560	24 084	(5 524)	-23%	29 673
4.2 - Electro Technical Services		5 115	9 318	9 273	(1 808)	4 747	7 035	(2 288)	-33%	9 273
4.3 - Water Storage & Distribution		-	5 189	6 446	1 124	1 871	5 422	(3 551)	-65%	6 446
4.4 - Waste Water Management		13 204	700	1 600	-	-	1 333	(1 333)	-100%	1 600
4.5 - Waste Management		277	-	-	-	-	-	-	-	-
4.6 - Roads		-	4 700	12 353	-	11 942	10 295	1 648	16%	12 353
4.7 - Storm Water Management		2 772	-	-	-	-	-	-	-	-
<b>Vote 5 - Municipal Manager</b>		56	-	-	-	-	-	-	-	-
5.2 - Performance & Project Management		56	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>		27 613	26 128	37 889	(538)	20 581	26 527	(5 946)	-22%	37 889
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of single-year capital appropriation</b>	1									
<b>Vote 1 - Financial Services</b>		42	50	130	-	87	108	(21)	-20%	130
1.1 - Director: Finance		42	50	130	-	87	108	(21)	-20%	130
<b>Vote 2 - Community Services</b>		1 165	14 296	6 386	18	1 232	5 051	(3 819)	-76%	6 386
2.1 - Director: Community Services		26	64	150	1	79	125	(46)	-37%	150
2.2 - Cemeteries		-	100	-	-	-	-	-	-	-
2.4 - Libraries		680	11 865	3 088	-	84	2 429	(2 344)	-97%	3 088
2.5 - Resorts & Swimming Pools		149	-	-	-	-	-	-	-	-
2.8 - Environment & Licencing		26	220	-	-	-	-	-	-	-
2.9 - Community Halls and Amenities		285	1 772	2 816	-	873	2 260	(1 388)	-61%	2 816
2.10 - Local Economic Development		-	275	332	17	196	237	(40)	-17%	332
<b>Vote 3 - Corporate Services</b>		1 161	1 580	1 802	26	829	1 460	(631)	-43%	1 802
3.1 - Director: Corporate Services		153	50	209	26	184	174	9	5%	209
3.2 - Human Resources		248	-	-	-	-	-	-	-	-
3.3 - Administration		-	300	-	-	-	-	-	-	-
3.4 - Information Technology		650	300	560	-	510	467	43	9%	560
3.5 - Marketing & Communication		110	130	133	-	86	111	(25)	-22%	133
3.7 - Traffic and Protection Services		-	300	400	-	49	333	(284)	-85%	400
3.9 - Council Cost		-	500	500	-	-	375	(375)	-100%	500
<b>Vote 4 - Technical Services</b>		52 862	32 942	47 129	4 335	37 613	33 556	4 057	12%	47 129
4.1 - Director: Technical Services		24	50	52	-	2	43	(41)	-96%	52
4.2 - Electro Technical Services		5 557	15 250	16 608	2 871	15 526	8 406	7 120	85%	16 608
4.3 - Water Storage & Distribution		26 804	7 692	8 661	855	3 363	7 016	(3 653)	-52%	8 661
4.4 - Waste Water Management		1 902	1 300	1 424	-	1 244	1 187	57	5%	1 424
4.5 - Waste Management		355	1 000	1 000	-	168	750	(582)	-78%	1 000
4.6 - Roads		11 428	6 050	11 358	609	11 104	9 465	1 639	17%	11 358
4.7 - Storm Water Management		-	-	620	-	-	517	(517)	-100%	620
4.8 - Town Planning & Building Control		133	-	-	-	-	-	-	-	-
4.10 - Mechanical Workshop		6 660	1 600	7 407	-	6 207	6 172	34	1%	7 407
<b>Vote 5 - Municipal Manager</b>		31	50	10 064	-	43	6 803	(6 760)	-99%	10 064
5.1 - Municipal Manager		31	50	64	-	43	53	(10)	-18%	64
5.3 - Property & Legal Services		-	-	10 000	-	-	6 750	(6 750)	-100%	10 000
<b>Total single-year capital expenditure</b>		55 261	48 918	65 512	4 380	39 805	46 978	(7 174)	(0)	65 512
<b>Total Capital Expenditure</b>		82 874	75 047	103 401	3 842	60 386	73 506	(13 120)	(0)	103 401

## 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
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		200 384	220 325	204 145	153 414	204 145
Trade and other receivables from exchange transactions		89 095	82 509	74 179	205 609	74 179
Receivables from non-exchange transactions		37 882	51 313	51 586	22 666	51 586
Current portion of non-current receivables		-	-	-	-	-
Inventory		12 996	26 712	13 085	29 783	13 085
VAT		(2 760)	(91 563)	(86 777)	11 454	(86 777)
Other current assets		5 833	4 509	4 947	4 947	4 947
<b>Total current assets</b>		<b>343 429</b>	<b>293 805</b>	<b>261 166</b>	<b>427 872</b>	<b>261 166</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		41 251	38 604	41 056	41 044	41 056
Property, plant and equipment		1 004 664	1 179 702	1 227 791	1 195 779	1 227 791
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		-	-	-	-	-
<b>Total non current assets</b>		<b>1 047 671</b>	<b>1 220 387</b>	<b>1 270 585</b>	<b>1 238 651</b>	<b>1 270 585</b>
<b>TOTAL ASSETS</b>		<b>1 391 100</b>	<b>1 514 192</b>	<b>1 531 751</b>	<b>1 666 523</b>	<b>1 531 751</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		(546)	(3 433)	177	-	177
Consumer deposits		10 650	9 739	10 655	10 596	10 655
Trade and other payables from exchange transactions		92 362	89 877	146 396	24 206	146 396
Trade and other payables from non-exchange transactions		2 256	6 104	1 803	-	1 803
Provision		37 830	38 184	40 878	39 407	40 878
VAT		1 132	(94 204)	(76 209)	-	(76 209)
Other current liabilities		-	-	-	27 548	-
<b>Total current liabilities</b>		<b>143 684</b>	<b>46 268</b>	<b>123 700</b>	<b>101 757</b>	<b>123 700</b>
<b>Non current liabilities</b>						
Financial liabilities		1 700	23 080	(3 576)	24 201	(3 576)
Provision		23 132	87 943	86 105	152 144	86 105
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		68 681	81 031	78 820	-	78 820
<b>Total non current liabilities</b>		<b>93 514</b>	<b>192 053</b>	<b>161 349</b>	<b>176 345</b>	<b>161 349</b>
<b>TOTAL LIABILITIES</b>		<b>237 198</b>	<b>238 321</b>	<b>285 049</b>	<b>278 102</b>	<b>285 049</b>
<b>NET ASSETS</b>	2	<b>1 153 902</b>	<b>1 275 870</b>	<b>1 246 702</b>	<b>1 388 421</b>	<b>1 246 702</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 239 177	1 264 704	1 252 165	1 391 998	1 252 165
Reserves and funds		11 166	11 166	11 166	(3 577)	11 166
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 250 343</b>	<b>1 275 870</b>	<b>1 263 331</b>	<b>1 388 421</b>	<b>1 263 331</b>

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		3 431	114 277	114 277	6 124	98 425	93 780	4 645	5%	110 668
Service charges		675 973	623 670	623 670	63 196	512 094	513 637	(1 543)	0%	650 206
Other revenue		15 554	38 334	38 334	1 860	14 612	23 053	(8 441)	-37%	31 605
Transfers and Subsidies - Operational		174 173	175 756	184 131	227	172 545	187 085	(14 540)	-8%	188 070
Transfers and Subsidies - Capital		50 511	35 189	35 189	-	30 427	28 085	2 343	8%	27 535
Interest		9 482	52 049	52 049	857	13 347	39 092	(25 745)	-66%	48 282
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(613 335)	(941 929)	(941 929)	(97 327)	(820 599)	(782 206)	38 392	-5%	(957 714)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	(2 714)	(4 047)	(10 666)	(6 620)	62%	(12 805)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>315 789</b>	<b>97 347</b>	<b>105 722</b>	<b>(27 777)</b>	<b>16 804</b>	<b>91 858</b>	<b>75 054</b>	<b>82%</b>	<b>85 846</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 080	-	-	-	10 208	-	10 208	0%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(73 966)	(80 047)	(93 041)	(3 548)	(73 137)	(62 926)	10 211	-16%	(117 548)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(70 885)</b>	<b>(80 047)</b>	<b>(93 041)</b>	<b>(3 548)</b>	<b>(62 929)</b>	<b>(62 926)</b>	<b>4</b>	<b>0%</b>	<b>(117 548)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	25 000	-	25 000	0%	-
Increase (decrease) in consumer deposits		(65)	-	-	113	(20 989)	-	(20 989)	0%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	(3 109)	-	3 109	0%	(6 369)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(65)</b>	<b>-</b>	<b>-</b>	<b>113</b>	<b>903</b>	<b>-</b>	<b>(903)</b>	<b>0%</b>	<b>(6 369)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>244 839</b>	<b>17 300</b>	<b>12 681</b>	<b>(31 213)</b>	<b>(45 223)</b>	<b>28 932</b>			<b>(38 071)</b>
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	211 318		153 404	227 569			160 556

**WC022 Witzenberg - Supporting Table SC1 Material variance explanations -**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Service charges - Electricity	(6 819)	Alternative energy used by large consumers	
	Service charges - Water	2 342	Immaterial Variance	
	Service charges - Waste Water Management	1 741	Immaterial Variance	
	Service charges - Waste management	1 854	Immaterial Variance	
	Sale of Goods and Rendering of Services	849	Immaterial Variance	
	Agency services	249	Immaterial Variance	
	Interest	(10)	Immaterial Variance	
	Interest earned from Receivables	370	Immaterial Variance	
	Interest earned from Current and Non Current A	(6 292)	Low interest rates	
	Dividends	-		
	Rent on Land	(24)	Immaterial Variance	
2	<b>Non-Exchange Revenue</b>			
	Property rates	(1 934)	Immaterial Variance	
	Surcharges and Taxes	(2 513)	Low Grant Capital Expenditure causing lower revenue recognition	
	Fines, penalties and forfeits	4 265	Increase in fines issued	
	Licence and permits	(1 275)	Immaterial Variance	
	Transfer and subsidies - Operational	9 098	Equitable share received	
	Interest	951	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	559	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
3	<b>Expenditure By Type</b>			
	Employee related costs	(12 198)	Slow filling of Vacancies	
	Remuneration of councillors	(587)	Immaterial Variance	
	Bulk purchases - electricity	(32 700)	Current months usage due in the following month	
	Inventory consumed	(1 758)	Immaterial Variance	
	Debt impairment	(39 076)	Pending the implementation of Grap 104	
	Depreciation and amortisation	(9 805)	Capital expenditure and project completion at year end	
	Interest	(7 401)	Recognised at year end based on Actuarial Report	
	Contracted services	(20 139)	A significant amount relates to Orders issued. Awaiting thus completion of works	
	Transfers and subsidies	(5 567)	Majority relates to Top Structures. Awaiting progress invoices on works	
	Irrecoverable debts written off	(15 663)	Dependant on an assessment of bad debt and council consideration for write off	
	Operational costs	(5 980)	A significant portion committed to Orders issued. Notable low spending items include SALGA levies, Compensation Commissioner, Hire	
	Losses on Disposal of Assets	-		
	Other Losses	-		
4	<b>Capital Expenditure</b>			
	Total Capital Expenditure	(13 120)	Historical trends indicates that a significant portion of capital expenditure is incurred in the last quarter primarily as a result of the requ	
5	<b>Cash Flow</b>			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

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

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,8%	4,4%	4,2%	2,8%	4,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9,4%	18,7%	15,8%	25,5%	15,8%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13,2%	15,4%	17,7%	3,5%	17,7%
Gearing	Long Term Borrowing/ Funds & Reserves		15,2%	206,7%	-32,0%	-676,5%	-32,0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	239,0%	635,0%	211,1%	420,5%	211,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		139,5%	476,2%	165,0%	150,8%	165,0%
<b>Revenue Management</b>							
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%	27,6%	13,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
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%	30,6%	28,8%	30,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,9%	2,6%	2,5%	1,9%	2,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,2%	4,6%	4,4%	2,4%	4,4%
<b>IDP regulation financial viability indicators</b>							
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			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2024/25 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	12 673	6 360	2 370	524	1 142	515	4 912	-	28 496	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>12 673</b>	<b>6 360</b>	<b>2 370</b>	<b>524</b>	<b>1 142</b>	<b>515</b>	<b>4 912</b>	<b>-</b>	<b>28 496</b>	<b>-</b>

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												
<b>R thousands</b>														
<b>Municipality</b>														
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
<b>Municipality sub-total</b>										-	-		-	-
<b>Entities</b>														
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
<b>Entities sub-total</b>										-	-		-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		<b>150 282</b>	<b>160 619</b>	<b>160 619</b>	<b>-</b>	<b>159 586</b>	<b>131 956</b>	<b>27 630</b>	<b>20,9%</b>	<b>160 619</b>
Operational Revenue:General Revenue:Equitable Share		145 706	156 647	156 647	-	155 614	130 539	25 075	19,2%	156 647
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 559	2 272	2 272	-	2 272	-	2 272		2 272
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	-	1 700	1 417	283	20,0%	1 700
Municipal Disaster Grant [Schedule 5B]		417	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		1 000	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>13 338</b>	<b>15 137</b>	<b>23 337</b>	<b>(776)</b>	<b>11 537</b>	<b>15 662</b>	<b>(4 125)</b>	<b>-26,3%</b>	<b>23 337</b>
OPEX PROV LIBRARY		-	11 048	11 048	(3)	11 048	9 207	1 841	20,0%	11 048
OPEX PROV CDW		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	-	-	243	(243)	-100,0%	292
OPEX PROV RSEP		150	1 000	300	(773)	227	250	(23)	-9,2%	300
Specify (Add grant description)		250	-	-	-	-	-	-		-
OPEX PROV HOUSING IHHSDG		4 692	-	11 285	-	-	5 643	(5 643)	-100,0%	11 285
Specify (Add grant description)		-	2 147	-	-	-	-	-		-
Specify (Add grant description)		130	130	130	-	130	108	22	20,0%	130
Specify (Add grant description)		7 035	-	-	-	-	-	-		-
<b>District Municipality:</b>		<b>36</b>	<b>-</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>63</b>	<b>(63)</b>	<b>-100,0%</b>	<b>175</b>
OPEX DISTRICT SAFETY PLAN		36	-	75	-	-	63	(63)	-100,0%	75
Specify (Add grant description)		-	-	100	-	-	-	-		100
<b>Other grant providers:</b>		<b>3 809</b>	<b>-</b>	<b>-</b>	<b>677</b>	<b>1 613</b>	<b>-</b>	<b>1 613</b>		<b>-</b>
Foreign Government and International Organisations		316	-	-	-	259	-	259		-
Private Enterprises		3 494	-	-	677	1 354	-	1 354		-
<b>Total Operating Transfers and Grants</b>	5	<b>167 466</b>	<b>175 756</b>	<b>184 131</b>	<b>(99)</b>	<b>172 736</b>	<b>147 681</b>	<b>25 055</b>	<b>17,0%</b>	<b>184 131</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		<b>46 290</b>	<b>30 770</b>	<b>30 770</b>	<b>-</b>	<b>29 370</b>	<b>-</b>	<b>29 370</b>		<b>30 770</b>
Municipal Infrastructure Grant [Schedule 5B]		24 595	26 770	26 770	-	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
<b>Provincial Government:</b>		<b>5 616</b>	<b>4 104</b>	<b>4 104</b>	<b>1 000</b>	<b>1 957</b>	<b>2 839</b>	<b>(882)</b>	<b>-31,1%</b>	<b>4 104</b>
CAPEX PROV FIRE		-	1 957	1 957	1 000	1 957	1 229	729	59,3%	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	-	-	-	-	-	-		-
<b>District Municipality:</b>		<b>100</b>	<b>185</b>	<b>185</b>	<b>-</b>	<b>(41)</b>	<b>-</b>	<b>(41)</b>		<b>185</b>
CAPEX DISTRICT		100	185	185	-	(41)	-	(41)		185
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Transfers and Grants</b>	5	<b>52 006</b>	<b>35 059</b>	<b>35 059</b>	<b>1 000</b>	<b>31 286</b>	<b>2 839</b>	<b>28 448</b>	<b>1002,1%</b>	<b>35 059</b>

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	219 472	210 815	219 190	901	204 022	150 519	53 503	35,5%	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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>(141 672)</b>	<b>(160 486)</b>	<b>(160 486)</b>	<b>267</b>	<b>(152 317)</b>	<b>(133 736)</b>	<b>(18 581)</b>	<b>13,9%</b>	<b>(160 486)</b>
Operational Revenue:General Revenue:Equitable Share		(145 706)	(156 647)	(156 647)	-	(155 614)	(130 539)	(25 075)	19,2%	(156 647)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 361	(2 272)	(2 272)	241	2 091	(1 891)	3 982	-210,6%	(2 272)
Local Government Financial Management Grant [Schedule 5B]		1 600	(1 567)	(1 567)	26	1 206	(1 306)	2 512	-192,3%	(1 567)
Municipal Disaster Grant [Schedule 5B]		76	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		996	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>14 106</b>	<b>(19 270)</b>	<b>(27 470)</b>	<b>2 663</b>	<b>2 703</b>	<b>(17 688)</b>	<b>20 391</b>	<b>-115,3%</b>	<b>(27 470)</b>
OPEX PROV LIBRARY		-	(11 048)	(11 048)	-	-	(8 288)	8 288	-100,0%	(11 048)
OPEX PROV CDW		64	(4 395)	(5 867)	30	70	(1 422)	1 492	-104,9%	(5 867)
OPEX PROV THUSONG		-	(130)	(130)	-	-	(109)	109	-100,0%	(130)
OPEX PROV THUSONG		290	(20)	(20)	-	-	(16)	16	-100,0%	(20)
OPEX PROV MUN ACC AND CAP BUILDING		443	(530)	(292)	-	-	(243)	243	-100,0%	(292)
OPEX PROV RSEP		-	(870)	(261)	-	-	(217)	217	-100,0%	(261)
Specify (Add grant description)		100	(130)	(39)	-	-	(33)	33	-100,0%	(39)
OPEX PROV HOUSING IHSDG		4 988	-	(9 813)	2 634	2 634	(7 360)	9 993	-135,8%	(9 813)
Specify (Add grant description)		-	(2 147)	-	-	-	-	-	-	-
Specify (Add grant description)		130	-	-	-	-	-	-	-	-
Specify (Add grant description)		8 091	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>35</b>	<b>-</b>	<b>(100)</b>	<b>-</b>	<b>-</b>	<b>(50)</b>	<b>50</b>	<b>-100,0%</b>	<b>(100)</b>
OPEX DISTRICT SAFETY PLAN		35	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	(100)	-	-	(50)	50	-100,0%	(100)
<b>Other grant providers:</b>		<b>26</b>	<b>(4 007)</b>	<b>(2 616)</b>	<b>-</b>	<b>-</b>	<b>(1 930)</b>	<b>1 930</b>	<b>-100,0%</b>	<b>(2 616)</b>
Foreign Government and International Organisations		-	(1 006)	(1 062)	-	-	(635)	635	-100,0%	(1 062)
Private Enterprises		26	(3 001)	(1 554)	-	-	(1 295)	1 295	-100,0%	(1 554)
<b>Total operating expenditure of Transfers and Grants:</b>		<b>(127 506)</b>	<b>(183 763)</b>	<b>(190 672)</b>	<b>2 931</b>	<b>(149 614)</b>	<b>(153 404)</b>	<b>3 790</b>	<b>-2,5%</b>	<b>(190 672)</b>
<b>National Government:</b>		<b>45 645</b>	<b>(26 770)</b>	<b>(26 770)</b>	<b>227</b>	<b>2 269</b>	<b>(20 077)</b>	<b>22 347</b>	<b>-111,3%</b>	<b>(26 770)</b>
Municipal Infrastructure Grant [Schedule 5B]		24 595	(26 770)	(26 770)	227	1 919	(20 077)	21 996	-109,6%	(26 770)
Water Services Infrastructure Grant [Schedule 5B]		14 999	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		3 188	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>257</b>	<b>(1 827)</b>	<b>(1 827)</b>	<b>-</b>	<b>-</b>	<b>(1 153)</b>	<b>1 153</b>	<b>-100,0%</b>	<b>(1 827)</b>
CAPEX PROV FIRE		-	(1 827)	(1 827)	-	-	(1 153)	1 153	-100,0%	(1 827)
CAPEX PROV RSEP		257	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>433</b>	<b>(185)</b>	<b>(185)</b>	<b>-</b>	<b>-</b>	<b>(139)</b>	<b>139</b>	<b>-100,0%</b>	<b>(185)</b>
CAPEX DISTRICT		433	(185)	(185)	-	-	(139)	139	-100,0%	(185)
<b>Other grant providers:</b>		<b>-</b>	<b>(1 939)</b>	<b>(1 939)</b>	<b>-</b>	<b>-</b>	<b>(1 454)</b>	<b>1 454</b>	<b>-100,0%</b>	<b>(1 939)</b>
Private Enterprises		-	(1 939)	(1 939)	-	-	(1 454)	1 454	-100,0%	(1 939)
<b>Total capital expenditure of Transfers and Grants</b>		<b>46 335</b>	<b>(30 721)</b>	<b>(30 721)</b>	<b>227</b>	<b>2 269</b>	<b>(22 823)</b>	<b>25 092</b>	<b>-109,9%</b>	<b>(30 721)</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>(81 171)</b>	<b>(214 483)</b>	<b>(221 392)</b>	<b>3 158</b>	<b>(147 344)</b>	<b>(176 227)</b>	<b>28 882</b>	<b>-16,4%</b>	<b>(221 392)</b>

**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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		9 415	10 442	10 442	780	7 888	8 702	(814)	-9%	10 442
Pension and UIF Contributions		1 367	1 493	1 493	119	1 156	1 244	(88)	-7%	1 493
Medical Aid Contributions		-	90	90	-	-	75	(75)	-100%	90
Motor Vehicle Allowance		541	-	-	62	564	-	564	-	-
Cellphone Allowance		993	1 203	1 203	83	828	1 003	(175)	-17%	1 203
<b>Sub Total - Councillors</b>		<b>12 315</b>	<b>13 228</b>	<b>13 228</b>	<b>1 044</b>	<b>10 436</b>	<b>11 024</b>	<b>(587)</b>	<b>-5%</b>	<b>13 228</b>
% increase	4		7,4%	7,4%						7,4%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		8 392	5 525	5 525	666	6 321	4 604	1 717	37%	5 525
Pension and UIF Contributions		463	508	508	81	679	423	256	60%	508
Medical Aid Contributions		-	12	12	-	-	10	(10)	-100%	12
Performance Bonus		1 066	1 119	1 119	110	1 073	933	141	15%	1 119
Motor Vehicle Allowance		1 075	1 401	1 401	63	787	1 168	(381)	-33%	1 401
Cellphone Allowance		327	399	399	38	352	332	20	6%	399
Housing Allowances		-	72	72	-	-	60	(60)	-100%	72
Other benefits and allowances		1	77	77	-	-	64	(64)	-100%	77
<b>Sub Total - Senior Managers of Municipality</b>		<b>11 324</b>	<b>9 112</b>	<b>9 112</b>	<b>957</b>	<b>9 212</b>	<b>7 594</b>	<b>1 618</b>	<b>21%</b>	<b>9 112</b>
% increase	4		-19,5%	-19,5%						-19,5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		154 471	171 223	169 035	14 077	138 206	140 276	(2 070)	-1%	169 035
Pension and UIF Contributions		24 741	30 291	30 294	2 257	22 459	25 240	(2 781)	-11%	30 294
Medical Aid Contributions		10 511	11 073	11 073	1 033	9 616	9 228	388	4%	11 073
Overtime		25 436	35 044	34 644	2 143	23 037	28 870	(5 832)	-20%	34 644
Performance Bonus		11 505	15 674	15 674	1 064	10 183	13 062	(2 878)	-22%	15 674
Motor Vehicle Allowance		7 716	8 903	8 903	697	6 746	7 419	(673)	-9%	8 903
Cellphone Allowance		795	1 121	1 121	77	754	935	(181)	-19%	1 121
Housing Allowances		1 718	1 329	1 329	101	1 000	1 107	(107)	-10%	1 329
Other benefits and allowances		7 322	8 647	8 647	676	6 693	7 206	(512)	-7%	8 647
Payments in lieu of leave		3 773	4 719	4 719	-	4 764	3 933	832	21%	4 719
Long service awards		1 078	-	0	200	1 779	-	1 779	-	0
Post-retirement benefit obligations		9 464	12 224	12 224	819	8 408	10 187	(1 779)	-17%	12 224
<b>Sub Total - Other Municipal Staff</b>		<b>258 531</b>	<b>300 248</b>	<b>297 664</b>	<b>23 143</b>	<b>233 645</b>	<b>247 461</b>	<b>(13 816)</b>	<b>-6%</b>	<b>297 664</b>
% increase	4		16,1%	15,1%						15,1%
<b>Total Parent Municipality</b>		<b>282 170</b>	<b>322 589</b>	<b>320 004</b>	<b>25 143</b>	<b>253 293</b>	<b>266 078</b>	<b>(12 785)</b>	<b>-5%</b>	<b>320 004</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
<b>Sub Total - Executive members Board</b>	2	-	-	-	-	-	-	-	-	-
% increase	4									
<b>Senior Managers of Entities</b>										
<b>Sub Total - Senior Managers of Entities</b>	4	-	-	-	-	-	-	-	-	-
% increase	4									
<b>Other Staff of Entities</b>										
<b>Sub Total - Other Staff of Entities</b>	4	-	-	-	-	-	-	-	-	-
% increase	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>282 170</b>	<b>322 589</b>	<b>320 004</b>	<b>25 143</b>	<b>253 293</b>	<b>266 078</b>	<b>(12 785)</b>	<b>-5%</b>	<b>320 004</b>
% increase	4		14,3%	13,4%						13,4%
<b>TOTAL MANAGERS AND STAFF</b>		<b>269 855</b>	<b>309 360</b>	<b>306 776</b>	<b>24 100</b>	<b>242 857</b>	<b>255 055</b>	<b>(12 198)</b>	<b>-5%</b>	<b>306 776</b>

**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
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		186	9 523	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	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	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	3 834	15 363	77 164	48 230	50 552
Service charges - Waste Management		107	2 086	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	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	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	2 374	4 747	28 482	29 906	31 402
Fines, penalties and forfeits		0	332	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	224	275	2 685	2 820	2 961
Agency services		286	400	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	14 183	(28 820)	184 131	179 869	188 582
Other revenue		670	478	478	478	478	478	478	478	478	478	478	8 285	13 730	6 017	6 317
<b>Cash Receipts by Source</b>		<b>129 413</b>	<b>78 853</b>	<b>86 711</b>	<b>78 853</b>	<b>78 853</b>	<b>92 354</b>	<b>78 853</b>	<b>78 853</b>	<b>86 711</b>	<b>78 853</b>	<b>78 853</b>	<b>52 167</b>	<b>999 331</b>	<b>1 034 792</b>	<b>1 101 585</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National /		3 645	-	819	-	-	1 298	-	-	819	-	-	28 608	35 189	40 470	38 599
Short term loans		-	-	-	-	-	(3 184)	-	-	-	-	-	(3 184)	(6 369)	(6 369)	(6 369)
<b>Total Cash Receipts by Source</b>		<b>133 058</b>	<b>78 853</b>	<b>87 531</b>	<b>78 853</b>	<b>78 853</b>	<b>90 467</b>	<b>78 853</b>	<b>78 853</b>	<b>87 531</b>	<b>78 853</b>	<b>78 853</b>	<b>77 591</b>	<b>1 028 152</b>	<b>1 068 893</b>	<b>1 133 816</b>
<b>Cash Payments by Type</b>																
Employee related costs		10 502	30 797	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	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	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	7 283	8 141	87 400	86 006	89 318
<b>Cash Payments by Type</b>		<b>72 759</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>84 229</b>	<b>941 929</b>	<b>1 013 395</b>	<b>1 103 466</b>
<b>Other Cash Flows/Payments by Type</b>																
<b>Total Cash Payments by Type</b>		<b>72 759</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>78 494</b>	<b>84 229</b>	<b>941 929</b>	<b>1 013 395</b>	<b>1 103 466</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>60 298</b>	<b>359</b>	<b>9 037</b>	<b>359</b>	<b>359</b>	<b>11 973</b>	<b>359</b>	<b>359</b>	<b>9 037</b>	<b>359</b>	<b>359</b>	<b>(6 638)</b>	<b>86 223</b>	<b>55 498</b>	<b>30 349</b>
Cash/cash equivalents at the month/year beginning:		-	60 298	60 658	69 694	70 054	70 413	82 387	82 746	83 106	92 142	92 502	92 861	-	86 223	141 721
Cash/cash equivalents at the month/year end:		60 298	60 658	69 694	70 054	70 413	82 387	82 746	83 106	92 142	92 502	92 861	86 223	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
<b>R thousands</b>										
<b>Revenue By Municipal Entity</b>										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the yr/period</b>		-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	3	-	-	-	-	-	-	-	-	-

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

Month	Budget Year 2025/26								
	2024/25	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	742	477	4 678	552	552	4 678	4 125	88,2%	1%
August	346	477	4 978	1 599	2 151	9 655	7 504	77,7%	3%
September	5 004	13 040	10 223	1 590	3 741	19 878	16 137	81,2%	5%
October	5 140	477	4 678	13 636	17 377	24 556	7 179	29,2%	22%
November	7 521	477	4 678	7 925	25 302	29 233	3 931	13,4%	32%
December	2 984	13 270	20 016	9 729	35 031	49 250	14 219	28,9%	44%
January	1 853	477	4 678	1 428	36 459	53 927	17 468	32,4%	46%
February	6 926	477	4 678	2 859	39 318	58 605	19 286	32,9%	49%
March	5 388	13 040	10 223	17 225	56 543	68 828	12 285	17,8%	71%
April	5 393	477	4 678	3 842	60 386	73 506	13 120	17,8%	75%
May	14 248	477	4 678	-	60 386	78 183	17 797	22,8%	75%
June	27 329	36 878	25 218	-	60 386	103 401	43 015	41,6%	75%
<b>Total Capital expenditure</b>	<b>82 874</b>	<b>80 047</b>	<b>103 401</b>	<b>60 386</b>					

**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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		30 002	11 863	13 298	1 124	7 307	11 056	(3 749)	-33,9%	13 298
Roads Infrastructure		-	4 750	4 609	-	4 193	3 841	353	9,2%	4 609
<i>Road Structures</i>		-	4 750	4 609	-	4 193	3 841	353	9,2%	4 609
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		23 834	6 613	7 689	1 124	3 113	6 382	(3 269)	-51,2%	7 689
<i>Boreholes</i>		223	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	5 189	6 146	1 124	1 871	5 122	(3 251)	-63,5%	6 146
<i>Bulk Mains</i>		23 610	1 424	1 542	-	1 242	1 260	(18)	-1,4%	1 542
Sanitation Infrastructure		162	500	1 000	-	-	833	(833)	-100,0%	1 000
<i>Reticulation</i>		-	-	600	-	-	500	(500)	-100,0%	600
<i>Toilet Facilities</i>		162	500	400	-	-	333	(333)	-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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		680	12 250	4 877	-	924	3 904	(2 980)	-76,3%	4 877
Community Facilities		680	12 050	4 317	-	901	3 437	(2 536)	-73,8%	4 317
<i>Libraries</i>		680	11 665	2 888	-	84	2 262	(2 178)	-96,3%	2 888
<i>Parks</i>		-	200	1 244	-	638	1 036	(398)	-38,4%	1 244
<i>Markets</i>		-	185	185	-	179	139	40	29,1%	185
Sport and Recreation Facilities		-	200	560	-	23	467	(444)	-95,1%	560
<i>Outdoor Facilities</i>		-	200	560	-	23	467	(444)	-95,1%	560
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	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		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		248	-	-	-	-	-	-	-	-
Licences and Rights		248	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		248	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		675	330	591	-	534	492	42	8,6%	591
Computer Equipment		675	330	591	-	534	492	42	8,6%	591
<b>Furniture and Office Equipment</b>		575	1 064	1 407	27	456	1 131	(675)	-59,6%	1 407
Furniture and Office Equipment		575	1 064	1 407	27	456	1 131	(675)	-59,6%	1 407
<b>Machinery and Equipment</b>		1 270	3 230	3 827	263	1 548	2 364	(817)	-34,5%	3 827
Machinery and Equipment		1 270	3 230	3 827	263	1 548	2 364	(817)	-34,5%	3 827
<b>Transport Assets</b>		6 337	1 600	7 107	-	6 207	5 922	284	4,8%	7 107
Transport Assets		6 337	1 600	7 107	-	6 207	5 922	284	4,8%	7 107
<b>Land</b>		-	-	7 000	-	-	5 250	(5 250)	-100,0%	7 000
Land		-	-	7 000	-	-	5 250	(5 250)	-100,0%	7 000
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	39 787	30 336	41 106	1 415	16 976	31 619	14 644	46,3%	41 106

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<b>Infrastructure</b>		18 324	9 300	15 440	5 516	14 177	12 784	1 394	10,9%	15 440
Roads Infrastructure		10 928	6 000	11 166	4 926	10 924	9 305	1 619	17,4%	11 166
Roads		10 928	6 000	11 166	4 926	10 924	9 305	1 619	17,4%	11 166
Storm water Infrastructure		2 772	-	-	-	-	-	-	-	-
Storm water Conveyance		2 772	-	-	-	-	-	-	-	-
Electrical Infrastructure		499	1 000	1 000	122	365	750	(385)	-51,3%	1 000
MV Networks		499	1 000	1 000	122	365	750	(385)	-51,3%	1 000
Water Supply Infrastructure		2 223	1 000	1 850	468	1 645	1 542	103	6,7%	1 850
Distribution		2 223	1 000	1 850	468	1 645	1 542	103	6,7%	1 850
Sanitation Infrastructure		1 902	1 300	1 424	-	1 244	1 187	57	4,8%	1 424
Reticulation		328	1 100	1 424	-	1 244	1 187	57	4,8%	1 424
Waste Water Treatment Works		1 574	200	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		149	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		149	-	-	-	-	-	-	-	-
Outdoor Facilities		149	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	18 473	9 300	15 440	5 516	14 177	12 784	(1 394)	-10,9%	15 440

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		12 035	17 361	18 124	1 993	11 942	15 103	(3 161)	-20,9%	18 124
Roads Infrastructure		4 562	7 181	8 621	532	5 235	7 184	(1 948)	-27,1%	8 621
Roads		3 302	5 974	7 256	525	4 046	6 047	(2 001)	-33,1%	7 256
Road Furniture		1 260	1 207	1 364	8	1 190	1 137	53	4,6%	1 364
Storm water Infrastructure		47	204	76	-	48	63	(15)	-24,4%	76
Storm water Conveyance		47	204	76	-	48	63	(15)	-24,4%	76
Electrical Infrastructure		792	2 390	2 390	311	743	1 992	(1 248)	-62,7%	2 390
MV Substations		117	1 045	1 045	134	279	871	(592)	-67,9%	1 045
MV Networks		142	747	747	87	153	622	(469)	-75,4%	747
LV Networks		533	598	598	90	311	498	(187)	-37,6%	598
Water Supply Infrastructure		3 588	2 856	1 277	164	822	1 064	(242)	-22,8%	1 277
Dams and Weirs		458	1 832	812	142	582	676	(94)	-13,9%	812
Boreholes		133	313	189	-	120	157	(37)	-23,7%	189
Pump Stations		58	62	0	-	-	-	-	-	0
Water Treatment Works		118	124	15	-	15	13	3	20,0%	15
Bulk Mains		299	105	26	-	25	22	4	17,6%	26
Distribution		2 522	420	236	21	79	196	(117)	-59,8%	236
Sanitation Infrastructure		3 047	4 730	5 760	986	5 094	4 800	293	6,1%	5 760
Reticulation		1 592	2 592	3 101	497	3 009	2 584	425	16,4%	3 101
Waste Water Treatment Works		1 342	2 004	2 526	489	2 004	2 105	(101)	-4,8%	2 526
Toilet Facilities		113	134	134	-	81	111	(31)	-27,4%	134
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		886	2 027	995	67	478	829	(351)	-42,4%	995
Community Facilities		725	1 715	802	69	370	669	(299)	-44,7%	802
Halls		341	1 250	350	-	69	291	(222)	-76,3%	350
Crèches		105	158	158	47	102	132	(30)	-22,9%	158
Libraries		32	33	33	-	4	27	(23)	-85,4%	33
Cemeteries/Crematoria		119	132	119	6	70	99	(30)	-30,0%	119
Public Ablution Facilities		(2)	1	1	-	-	1	(1)	-100,0%	1
Markets		131	141	141	16	126	118	8	6,5%	141
Sport and Recreation Facilities		160	312	192	(2)	108	160	(53)	-32,8%	192
Indoor Facilities		77	83	83	-	82	69	12	17,8%	83
Outdoor Facilities		83	229	109	(2)	26	91	(65)	-71,4%	109
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		657	832	895	66	406	746	(340)	-45,6%	895
Operational Buildings		344	557	470	59	211	392	(181)	-46,1%	470
Municipal Offices		344	557	470	59	211	392	(181)	-46,1%	470
Housing		313	275	425	7	195	354	(159)	-45,0%	425
Social Housing		313	275	425	7	195	354	(159)	-45,0%	425
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		146	176	157	-	76	131	(55)	-41,7%	157
Computer Equipment		146	176	157	-	76	131	(55)	-41,7%	157
<b>Furniture and Office Equipment</b>		5	24	24	-	-	20	(20)	-100,0%	24
Furniture and Office Equipment		5	24	24	-	-	20	(20)	-100,0%	24
<b>Machinery and Equipment</b>		81	330	109	4	57	91	(34)	-37,4%	109
Machinery and Equipment		81	330	109	4	57	91	(34)	-37,4%	109
<b>Transport Assets</b>		3 290	5 028	5 241	1 144	3 216	4 367	(1 152)	-26,4%	5 241
Transport Assets		3 290	5 028	5 241	1 144	3 216	4 367	(1 152)	-26,4%	5 241
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	17 099	25 778	25 545	3 274	16 174	21 287	5 113	24,0%	25 545

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25 007	22 416	22 416	-	13 198	18 680	(5 481)	-29,3%	22 416
Roads Infrastructure		7 021	586	586	-	3 986	488	3 498	716,4%	586
Roads		7 021	586	586	-	3 986	488	3 498	716,4%	586
Storm water Infrastructure		2 546	532	532	-	1 311	444	868	195,7%	532
Drainage Collection		2 546	532	532	-	1 311	444	868	195,7%	532
Electrical Infrastructure		3 957	996	996	-	1 977	830	1 147	138,1%	996
MV Networks		3 553	498	498	-	1 777	415	1 362	328,3%	498
LV Networks		404	498	498	-	199	415	(216)	-52,0%	498
Water Supply Infrastructure		6 256	1 582	1 582	-	3 077	1 319	1 759	133,4%	1 582
Boreholes		68	-	-	-	37	-	37	-	-
Reservoirs		977	427	427	-	493	356	137	38,4%	427
Pump Stations		485	-	-	-	239	-	239	-	-
Distribution		4 726	1 155	1 155	-	2 309	963	1 346	139,9%	1 155
Sanitation Infrastructure		4 506	2 625	2 625	-	2 683	2 188	496	22,7%	2 625
Pump Station		29	105	105	-	62	88	(26)	-29,7%	105
Reticulation		155	1 260	1 260	-	69	1 050	(981)	-93,5%	1 260
Waste Water Treatment Works		4 323	1 260	1 260	-	2 553	1 050	1 503	143,2%	1 260
Solid Waste Infrastructure		528	16 094	16 094	-	90	13 412	(13 322)	-99,3%	16 094
Landfill Sites		352	15 750	15 750	-	-	13 125	(13 125)	-100,0%	15 750
Waste Drop-off Points		177	344	344	-	90	287	(197)	-68,6%	344
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		193	-	-	-	74	-	74	-	-
Data Centres		143	-	-	-	74	-	74	-	-
Capital Spares		50	-	-	-	-	-	-	-	-
<b>Community Assets</b>		4 502	1 937	1 937	-	1 610	1 615	(5)	-0,3%	1 937
Community Facilities		2 490	417	417	-	578	348	230	66,2%	417
Centres		287	-	-	-	145	-	145	-	-
Fire/Ambulance Stations		12	-	-	-	10	-	10	-	-
Libraries		199	404	404	-	100	337	(237)	-70,4%	404
Cemeteries/Crematoria		5	13	13	-	3	11	(8)	-75,5%	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	1 267	(235)	-18,6%	1 520
Outdoor Facilities		2 012	1 520	1 520	-	1 032	1 267	(235)	-18,6%	1 520
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		410	195	195	-	207	162	44	27,3%	195
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		410	195	195	-	207	162	44	27,3%	195
Improved Property		410	195	195	-	207	162	44	27,3%	195
<b>Other assets</b>		3 008	-	-	-	912	-	912	-	-
Operational Buildings		3 008	-	-	-	912	-	912	-	-
Municipal Offices		2 963	-	-	-	888	-	888	-	-
Workshops		45	-	-	-	24	-	24	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	90	90	-	-	75	(75)	-100,0%	90
Licences and Rights		-	90	90	-	-	75	(75)	-100,0%	90
Computer Software and Applications		-	90	90	-	-	75	(75)	-100,0%	90
<b>Computer Equipment</b>		783	2 428	2 428	-	284	2 023	(1 739)	-85,9%	2 428
Computer Equipment		783	2 428	2 428	-	284	2 023	(1 739)	-85,9%	2 428
<b>Furniture and Office Equipment</b>		937	602	602	-	202	501	(300)	-59,8%	602
Furniture and Office Equipment		937	602	602	-	202	501	(300)	-59,8%	602
<b>Machinery and Equipment</b>		2 432	1 397	1 397	-	974	1 165	(191)	-16,4%	1 397
Machinery and Equipment		2 432	1 397	1 397	-	974	1 165	(191)	-16,4%	1 397
<b>Transport Assets</b>		2 366	5 025	5 025	-	1 217	4 188	(2 971)	-71,0%	5 025
Transport Assets		2 366	5 025	5 025	-	1 217	4 188	(2 971)	-71,0%	5 025
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	39 446	34 090	34 090	-	18 603	28 408	9 805	34,5%	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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		23 878	33 787	38 564	(3 106)	28 065	25 967	2 098	8,1%	38 564
Roads Infrastructure		433	5 000	7 819	(4 433)	7 812	6 516	1 296	19,9%	7 819
Roads		-	5 000	7 819	(4 433)	7 812	6 516	1 296	19,9%	7 819
Road Structures		433	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 037	23 318	24 576	940	19 776	14 436	5 340	37,0%	24 576
HV Substations		5 421	15 000	16 303	2 871	15 394	8 151	7 243	88,9%	16 303
MV Substations		805	1 630	1 630	-	1 294	1 223	71	5,8%	1 630
MV Networks		639	2 500	2 455	137	1 969	1 921	48	2,5%	2 455
LV Networks		3 172	4 188	4 188	(2 068)	1 119	3 141	(2 022)	-64,4%	4 188
Water Supply Infrastructure		365	5 269	5 568	387	477	4 515	(4 038)	-89,4%	5 568
Water Treatment Works		-	500	985	-	-	820	(820)	-100,0%	985
Distribution		365	4 769	4 584	387	477	3 695	(3 218)	-87,1%	4 584
Sanitation Infrastructure		13 042	200	600	-	-	500	(500)	-100,0%	600
Waste Water Treatment Works		13 042	200	600	-	-	500	(500)	-100,0%	600
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		216	5 934	7 237	-	945	2 283	(1 338)	-58,6%	7 237
Community Facilities		-	100	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	100	-	-	-	-	-	-	-
Sport and Recreation Facilities		216	5 834	7 237	-	945	2 283	(1 338)	-58,6%	7 237
Outdoor Facilities		216	5 834	7 237	-	945	2 283	(1 338)	-58,6%	7 237
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		519	600	906	-	206	755	(549)	-72,7%	906
Operational Buildings		519	600	906	-	206	755	(549)	-72,7%	906
Municipal Offices		237	300	606	-	206	505	(299)	-59,2%	606
Workshops		282	300	300	-	-	250	(250)	-100,0%	300
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	90	147	17	17	98	(81)	-82,4%	147
Machinery and Equipment		-	90	147	17	17	98	(81)	-82,4%	147
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	24 614	40 411	46 855	(3 089)	29 233	29 103	(130)	-0,4%	46 855

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

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

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

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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/23/93	Supply And Delivery Of Building Material For Municipal Building (Rental House), Ceres.	08-May-2026

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/23/88	Provision Of Legal Services For The Transfer Of Gap Erven In Tulbagh	22-May-2026
08/2/2391	Rendering Of Legal Services For The Transfer Of Municipal Rental Houses In Witzenberg Municipal Area	22-May-2026
08/2/23/83	Facilitation Of Business Mentorship Programme	22-May-2026
08/2/23/108	Supply, Customization, Delivery And Implementation Of An Ecl (Expected Credit Loss) Model In Terms Of Grap 104 For The Financial Years Ending 30 June 2026 And 30 June 2027	20-May-2026

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/22/09	Supply, Upgrade And Replacement Of Sewer Networks In The Witzenberg Area	27-Mar-2025	18-Aug-2025 15-Sep-2025 BEC: 05-Sep-2025 16-Oct-2025 12-Nov-2025 19-Nov-2025 24-Nov-2025 01-Dec-2025 17-Dec-2025 18-Dec-2025 15-Jan-2026 15 April 2026	N Jacobs
08/2/22/02	Maintenance of Water Meters in The Witzenberg Area. Construction of Meter Boxes (New and Repair Vandalised)	27-Mar-2025	05-May-2025 BEC: 05-Sep-2025 BEC: 16-Oct-2025 15-Apr-2026	N Jacobs
08/2/22/44	Professional Services for Witzenberg Municipality	16-May-2025	13-Aug-2025 BEC: 29-Oct-2025 17-Dec-2025 26 March 2026 15 Apr 2026	E Lintnaar
08/2/23/12	Facilitation Of Municipal Annual Medical Assessments For Staff Exposed To Hazardous Chemical Substances And Biological Monitoring Of Infections & Health Testing	15-Dec-2025	08-Jan-2026 09-Apr-2026 BEC: 04-Mar-2026 06-Mar-2026 11-Mar-2026 18-Mar-2026 22-Apr-2026	D Cloete
08/2/22/25	Additions & Alterations To The Existing Traffic Offices In Ceres	27-Mar-2026	01 April 2026 BEC: 22-Apr-2026 23- Apr-2026	M Green
08/2/23/45	Supply, Deliver, Install, And Commission A Fully Digital Recording And Discussion System	19-Mar-2026	27-Mar-2026 BEC: 15-Apr-2026	M Arendse-Smith
08/2/23/69	Supply, Delivery And Offloading Of Non-Perishable Food	19-Mar-2026	21-Apr-2026	W Hanekom
08/2/23/68	Appointment Of An Auctioneer	02-Apr-2026	24-Apr-2026	M Frieslaar
08/2/23/54	Clearing Of Alien Vegetation In Witzenberg Municipal	02-Apr-2026	08-Apr-2026	H Truter
08/2/23/49	Pruning Of Trees	02-Apr-2026	20-Apr-2026	H Truter
08/2/23/77	Supply and Deliver of Acrylic Paint	02-Apr-2026	10-Apr-2026	H Truter

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/23/74	Appointment of an experienced service provider to read meters remotely, via automated meter reading (AMR) system	09-Apr-2026	Awaiting	V Dyusha
08/2/23/62	Supply, Delivery And Installation Of Vinyl Flooring At Pine Forest Sports Hall	10-Apr-2026	17-Apr-2026	R Africa
08/2/23/75	Printing, Supply And Delivery Of A Corporate Newsletter To Witzenberg Municipality For 36 Months	17-Apr-2026	Awaiting	R Hendricks
08/2/23/76	Supply, Installation And Management Of A Standard Transfer Specification (STS) Certification To Edition 2	17-Apr-2026	Awaiting	C Stevens
08/2/23/57	Maintenance Of Various Cemeteries (Graveyards) And Municipal Properties In Witzenberg Area	30-Apr-2026	05-Apr-2026	H Truter
08/2/23/70	Supply, Installation And Monitoring Of Web Based Vehicle Tracking System	30-Apr-2026	Awaiting	O Gatyene
08/2/23/71	Supply, Delivery And Fitment Of Vehicle Batteries And Rendering Of Auto Electrical Repairs And Services	30-Apr-2026	Awaiting	O Gatyene
08/2/23/87	Leasing Of Office Space To Witzenberg Municipality In Ceres For Credit Control	07-Apr-2026	Awaiting	M Arendse-Smith

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/22/97	Supply and Delivery of New Furniture and Electrical Appliances for Chalets at Pine Forest Resort	12-Jun-2025	19-Jun-2025 Referred back	R Afrika
08/2/23/65	Facilitation Of Health And Safety Training For Municipal Officials	20-Mar-2026	25-Mar-2026	D Cloete
08/2/23/04	Supply and delivery of one double axle transporter trailer (Re-Advert)	08-Apr-2026	08-Apr-2026	H Truter
08/2/23/89	Supply and delivery of Firefighting Pumps	08-Apr-2026	14-Apr-2026	O Gatyene
08/2/23/60	Supply, Delivery And Installation Of Building & Road Signage	29-Apr-2026	Awaiting	R Hendricks
08/2/23/92	Development Of An Investment Profile For Witzenberg Municipality	29-Apr-2026	Awaiting	R Fick

**3.2.1.3 Adjudication stage**

The following competitive bids are currently in the adjudication stage:

**3.2.1.3 Toekenningsfase:**

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
<i>None</i>				

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

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

**3.2.1.4 Bids awarded**

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

**3.2.1.4 Tenders toegeken**

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/23/22	02-Apr-2026	Winelands Retail and Trade	Supply and delivery of open Roll on – roll off (roro) bin / hook lift bins and 9m <sup>3</sup> skips	Only responsive bidder	R 7 323 418.12
08/2/23/23	02-Apr-2026	RSL Plumbing & Maintenance	Transport Of Waste (Screenings) From Sewer Pump Stations Treatment Works To The Prince Alfred Hamlet Solid Waste Dumping Site	Bidder scored highest total points	R 350 000.00

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
			None		

**3.2.1.5 Paragraph 13 (1): Cancellation and re-invitation of tenders****3.2.1.5 Paragraaf 13 (1): Kansellasië en her-uitnodiging van tenders**

The following bids were cancelled during April 2026: Die volgende tenders was gekanselleer gedurende Maart 2026:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/21/09	20-Apr-2026	Provision of services as an Implementing agent for specified human settlement projects in the Witzenberg Municipal area	(s) 67 (1)d of the SCM Policy as there is a material irregularity in the tender process

**3.2.1.6 Paragraph 19 (1) l and 19 (2): Written price quotations****3.2.1.6 Paragraaf 19 (1) (c) en 19 (2): Geskrewe Prys Kwotasies**

The following written price quotations were approved during the month of April 2026: Die volgende geskrewe prys kwotasies was goedgekeur gedurende April 2026:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
191257	02 April 2026	RSL Plumbing and Maintenance	Remove and install Wooden Door at Witzenville Community Hall	Lowest Responsive Bidder	R 20 500.00	CFO
191386	16 April 2026	Eddie's Sound Productions	Supply and Delivery of Sound and accessories	Only Responsive Bidder	R 25 500.00	CFO
191398	17 April 2026	J.T Electrical and Home Appliances	Repair and Servicing of Air Conditioners	Lowest Responsive Bidder	R 6 000.00	CFO
191404	17 April 2026	Nu-Law Firearms Academy	Service Provider for Training: Peace Officer Training	Only Responsive Bidder	R 5 692.50	CFO
191430	21 April 2026	Worcester Brandblussers	Servicing of Fire Extinguishers	Lowest Responsive Bidder	R 2 691.00	CFO
191512	24 April 2026	Brand Lifesavers (Pty) Ltd	Supply and Delivery of Camera and Video Equipment	Lowest Responsive Bidder	R 26 773.73	CFO

**3.2.1.7 Formal Written Price Quotations**

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

**3.2.1.7 Formele Geskrewe Prys Kwotasies**

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount (Incl. VAT)	Official acting i.t.o sub delegation
08/2/23/78	29-Apr-2026	MBond Engineering (Pty) Ltd	Supply And Delivery of Portable Irrigation Sprinklers	Only responsive bidder	R 237 414.22	Director: Community Services Director Finance ito Par18
08/2/23/80	15-April-2026	SGS Matrocast (Pty) Ltd	Geotechnical Service Provider (Gsp) For Geotechnical Investigation of Cillier Street, Ceres	Only responsive bidder	R 73 686.25	Director: Technical Services Director Finance ito Par18
08/2/23/16	22-Apr-2026	Kocos Measurement and Conrtol (pty) ltd	Supply and delivery of three phase portable energy meters calibration equipment (Re-Advert)	Only responsive bidder	R 162 633.00	Director: Technical Services Director Finance ito Par18
08/2/23/96	14-Apr-2026	MBond Engineering (Pty) Ltd	Supply and delivery of a new OEM rotating assemble for water pump	Bidder scored highest total points	R 38 085.36	Director: Technical Services Director Finance ito Par18
08/2/23/19	15-Apr-2026	Platinum Suppliers (Pty) Ltd	Supply and delivery of disaster management uniform for the Witzenberg disaster management centre	Bidder scored highest total points	R31 171.21	Director: Community Services
08/2/23/29	14-Apr-2026	Reflect All Compressors CC	Appointment Of A Service Provider For Pressure Vessel Testing And Inspection (Re-Advertisement)	Only responsive bidder	R 165 659.50	Director: Technical Services Director Finance ito Par18
08/2/23/93	23-Mar-2026	Castle Hill Trading CC	Supply And Delivery Of Melamine Tables For The Witzenberg Disaster Management Centre,	Bidder scored highest total points	R 35 106.00	Director: Community Services Director Finance ito Par18
08/2/23/84	15-Apr-2026	Bruce General Service (Pty) Ltd	Supply, Delivery And Installation Of Burglar Bars And Safety Gates For The Witzenberg Disaster Management Centre	Only responsive bidder	R 31 850.00	Director: Community Services Director Finance ito Par18
08/2/23/90	24-Apr-2026	AWV Project Management (Pty) Ltd	Supply And Delivery Of Electrical Appliances	Bidder scored highest total points	R 180 408.25	Director: Technical Services
08/2/23/86	xx-Apr-2026	Ingwe Geomatic Solutions	Topographical survey of Cillier Street, Ceres	Bidder scored highest total points	R37 950.00	Director: Technical Services

**3.2.1.8 Appeals**

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

**3.2.1.8 Appèlle**

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampte gedurende April 2026:

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

**3.2.1.9 Deviations**

The following table contains the actuals against approved deviations by the Accounting Officer for the month of April 2026 which totals R 1 772 540

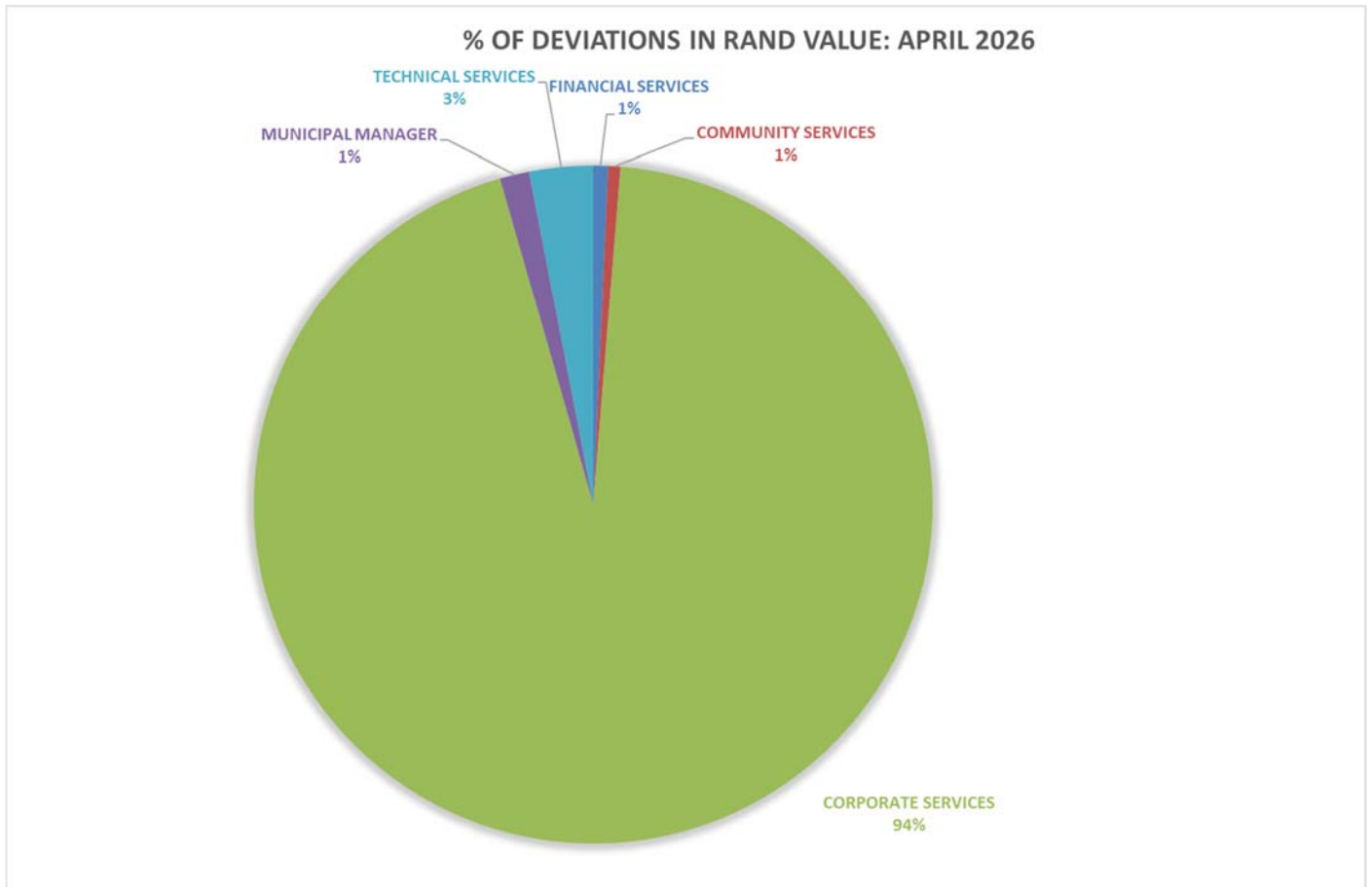
**3.2.1.9 Afwykings**

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van April 2026 wat beloop op die totaal van R 1 772 540

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
20-Apr-26	Gielie Geldenhuys Trust	Leasing of Land for Radio Tower	Impractical	191416	61 253,51
31-Mar-26	Basson Workwear Swartland (PTY) Ltd	Supply of delivery of PPE cluster 1-9	Emergency	191467	1 671 212,46
10-Apr-26	Agrico (PTY) Ltd	Emergency material: Water department	Emergency	191302	30 565,38
08-Apr-26	Witzenberg Herald	Publish Notice: Budget & IDP Public participation	Single supplier	191264	14 998,00
08-Apr-26	Witzenberg Herald	Publish Notice: Leasing of Tolhuis	Single supplier	191287	2 244,00
14-Apr-26	Cimso Business Solutions Africa (PTY) Ltd	Innkeeper (Annual) External backup	Single supplier	191332	10 275,26
16-Apr-26	Witzenberg Herald	Publish Notice: Inspection of Supplementary valuation roll	Single supplier	191391	12 512,00
21-Apr-26	Witzenberg Herald	Publish Notice: Remhoogte en Erf 2575 Ceres	Single supplier	191452	7 548,00
26-Apr-26	Spilhuas Irrigation	Emergency material: Water department	Emergency	191542	23 185,60

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
Feb 2026	R 374 148.37	R 27 888 588.60	1.34%
Mar 2026	R 320 429.62	R 42 526 192.85	0.075%
Apr 2026	R 1 772 540	R 36 080 690.24	5%

**DEVIATIONS PER DIRECTORATE:**



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

**Logistics**

MONTH	Feb 2026	Mar 2026	Apr 2026
Value of inventory at hand	R 27 618 284.77	R27 003 859.57	R 24 947 561.94
Date of latest stores reconciliation	31 Mar 2026		
Date of last stock count	20 Mar 2026		
Date of next stock count	19 June 2026		

**Cash Flow Forecast**

**Current commitments against cash**

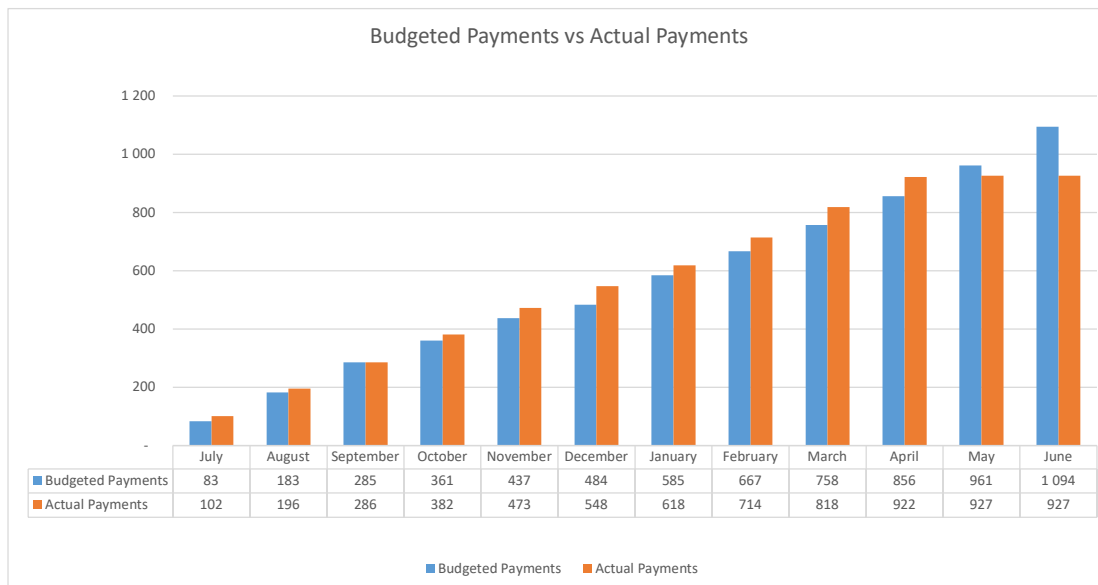
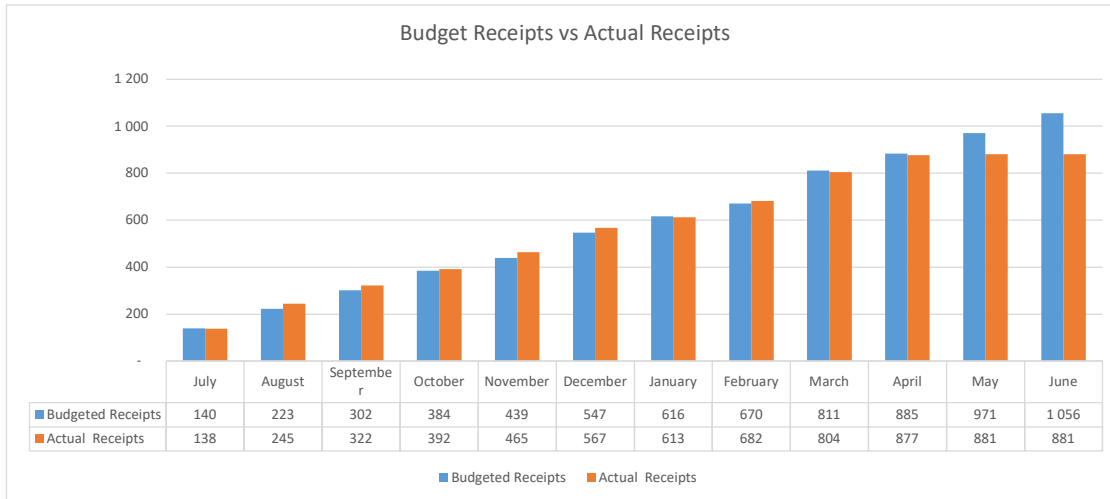
Cash Book Balance plus Investments	R 153 413 646
Total Commitments	(R131 977 634)
Unspent Grants	-
Eskom Account	(R44 932 542)
Of Consumer Deposits	(R10 595 723)
Provision for Rehabilitation	(R18 832 496)
Working Capital Requirement	(R33 352 590)
<b>Payables &amp; Accruals</b>	<b>(R24 264 283)</b>
Uncommitted Cash Balance	<b>R 21 436 012</b>

The estimated cost coverage ratio is as follow

**Current**

Cash and Cash Equivalents	R 153 413 646
Less Unspent Grants	R -
Estimated Average fixed cost per month	R 73 553 775
Ratio	2,09

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,09 months. The acceptable norm is 3 months



**Witzenberg Grant Allocation Report**

Operational Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
<b>National Government</b>								
Equitable Share	156 647 001,00	156 647 001,00	-	-	156 647 001,00	-	-	-
Local Government Financial Management Grant	1 700 000,00	1 700 000,00	-	1 700 000,00	-	1 566 957,00	1 089 191,08	1 205 811,02
Municipal Infrastructure Grant	-	-	-	-	-	1 000 000,00	-	-
Expanded Public Works Programme Integrated Grant	2 272 000,00	2 272 000,00	-	2 272 000,00	-	2 231 306,00	2 438 348,46	2 091 141,47
<b>Provincial Government</b>								
Opex Prov Library	11 048 000,00	11 048 000,00	-	11 048 000,00	-	11 185 611,00	9 413 485,95	-
Opex Prov CDW	132 000,00	132 000,00	-	132 000,00	-	114 783,00	70 817,26	69 812,91
Opex Prov Housing ISUPG	2 147 000,00	-	2 147 000,00	-	-	-	-	-
Opex Prov Housing IHSDG	-	11 285 000,00	11 285 000,00	-	11 285 000,00	9 813 044,00	2 633 552,11	2 633 552,11
Opex Prov Title Deeds Restoration	530 000,00	292 000,00	238 000,00	-	292 000,00	253 913,00	-	-
Opex Prov Main Roads	130 000,00	130 000,00	-	130 000,00	-	113 043,00	96 450,49	-
Opex Prov RSEP	1 000 000,00	300 000,00	700 000,00	227 000,00	73 000,00	260 870,00	-	-
Opex Prov Thusong	150 000,00	150 000,00	-	-	150 000,00	130 435,00	-	-
<b>District Government</b>								
Opex District Capacity Building Mentorship	-	100 000,00	100 000,00	-	100 000,00	100 000,00	78 600,24	-
<b>Private Enterprises</b>								
Dutch Government (Orio Project)	-	-	-	-	-	1 604 920,00	2 689 929,29	-
Nedbank	-	-	-	-	-	-	224 504,84	-
A-Z Projects	-	-	-	1 354 000,00	1 354 000,00	1 194 000,00	319 916,98	-
	<b>175 756 001,00</b>	<b>184 056 001,00</b>	<b>8 300 000,00</b>	<b>16 863 000,00</b>	<b>167 193 001,00</b>	<b>29 568 882,00</b>	<b>19 054 796,70</b>	<b>6 000 317,51</b>

Capital Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
<b>National Government</b>								
Municipal Infrastructure Grant	26 770 000,00	26 770 000,00	-	26 770 000,00	-	22 408 695,00	12 097 778,01	1 918 952,78
Energy Efficiency and Demand Side Management Grant	4 000 000,00	4 000 000,00	-	2 600 000,00	1 400 000,00	3 478 261,00	1 102 113,39	350 359,16
<b>Provincial Government</b>								
Capex Prov Fire	1 000 000,00	1 000 000,00	-	1 000 000,00	-	869 565,00	753 352,05	-
Capex Prov Sport and Recreation	957 000,00	957 000,00	-	957 227,63	227,63	832 174,00	-	-
<b>District Government</b>								
Capex District	185 000,00	185 000,00	-	40 894,50	225 894,50	185 000,00	179 160,00	140 894,50
<b>Private Enterprises</b>								
Orio Dutch Funding	-	300 000,00	300 000,00	-	300 000,00	300 000,00	-	-
Sustainable Energy Africa Perdekraal Wind Farm	-	1 939 130,00	1 939 130,00	-	1 939 130,00	1 939 130,00	-	-
	<b>32 912 000,00</b>	<b>35 151 130,00</b>	<b>2 239 130,00</b>	<b>31 286 333,13</b>	<b>3 864 796,87</b>	<b>30 012 825,00</b>	<b>14 132 403,45</b>	<b>2 410 206,44</b>

Total Grants	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
Total National Grants	191 389 001,00	191 389 001,00	-	33 342 000,00	158 047 001,00	30 685 219,00	16 727 430,94	5 566 264,43
Total Provincial Grants	17 094 000,00	25 294 000,00	8 200 000,00	13 494 227,63	11 799 772,37	23 573 438,00	12 967 657,86	2 703 365,02
Total District Grants	185 000,00	285 000,00	100 000,00	40 894,50	325 894,50	285 000,00	257 760,24	140 894,50
Total Other Grants	-	2 239 130,00	2 239 130,00	1 354 000,00	885 130,00	5 038 050,00	3 234 351,11	-
	<b>208 668 001,00</b>	<b>219 207 131,00</b>	<b>10 539 130,00</b>	<b>48 149 333,13</b>	<b>171 057 797,87</b>	<b>59 581 707,00</b>	<b>33 187 200,15</b>	<b>8 410 523,95</b>

**OVERTIME & STANDBY REPORT APRIL 2026**

OVERTIME	YTD 2025/26	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2024/25
Administration	79,847	463.0%	17,246	17,246	95,816	-78,570	14,215
Cemetries	222,477	91.5%	243,190	243,190	266,972	-23,782	315,472
Community Halls And Facilities	276,680	57.7%	479,436	479,436	332,015	147,421	288,903
Council Cost	0		0	0	0	0	0
Electricity*	2,191,011	60.9%	3,595,873	3,595,873	2,629,214	966,659	1,964,650
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	270,157	656.5%	41,148	41,148	324,188	-283,040	348,984
Housing: Administration	65,131	1737.8%	3,748	3,748	78,157	-74,409	19,009
Human Resources	0		0	0	0	0	1,874
IDP	6,552	75.7%	8,651	8,651	7,862	789	7,767
Information Tecnology	0		0	0	0	0	0
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services*	0	0.0%	4,353	4,353	0	4,353	0
Marketing & Communications	111,440	71.1%	156,807	156,807	133,728	23,079	504,608
Mechanical Workshop	256,835	57.6%	445,851	445,851	308,203	137,648	332,312
Parks	193,362	61.7%	313,306	313,306	232,034	81,272	291,408
Performance Management	0		0	0	0	0	0
Pine Forest*	762,720	78.1%	976,962	976,962	915,263	61,699	766,155
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	176,440	106.8%	165,277	165,277	211,728	-46,451	157,084
Recreational Land	291,741	76.3%	382,298	382,298	350,089	32,209	380,433
Roads	192,218	41.9%	458,489	458,489	230,661	227,828	229,067
Sewerage	2,260,935	52.5%	4,308,424	4,308,424	2,713,123	1,595,301	2,664,482
Social & Welfare Services	18,767	257.4%	7,292	7,292	22,520	-15,228	6,506
Solid Waste*	2,146,088	66.3%	3,235,992	3,235,992	2,575,306	660,686	2,375,547
Stormwater Management	179,095	48.5%	369,350	369,350	214,914	154,436	181,148
Supply Chain Management	180,776	116.0%	155,840	155,840	216,931	-61,091	137,749
Swimming Pools	150,674	118.7%	126,971	126,971	180,809	-53,838	138,874
Thusong Centre	0		0	0	0	0	0
Town Secretary	1,414	352.6%	401	401	1,697	-1,296	2,823
Traffic	4,066,819	69.2%	5,877,091	6,277,091	4,880,183	996,908	5,331,375
Treasury*	280,587	94.2%	298,016	298,016	336,704	-38,688	177,981
Vehicle Licensing & Testing	394,314	83.5%	472,095	472,095	473,177	-1,082	511,659
Water Distribution	1,658,722	47.6%	3,481,686	3,481,686	1,990,467	1,491,219	2,014,678
<b>TOTAL OVERTIME</b>	<b>16,434,801</b>	<b>64.1%</b>	<b>25,625,793</b>	<b>26,025,793</b>	<b>19,721,761</b>	<b>5,904,032</b>	<b>19,164,764</b>

STANDBY	YTD 2025/26	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2024/25
Administration	20,063	110.0%	18,235	18,235	24,076	-5,841	22,894
Cemetries	119,682	87.6%	136,593	136,593	143,619	-7,026	138,902
Community Halls And Facilities	114,905	58.6%	196,080	196,080	137,886	58,194	117,100
Council Cost	0		0	0	0	0	0
Electricity*	551,676	74.4%	741,060	741,060	662,011	79,049	505,203
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	896,421	65.3%	1,373,285	1,373,285	1,075,706	297,579	811,816
Housing: Administration	32,009	102.5%	31,236	31,236	38,411	-7,175	23,720
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	52,181	62.3%	83,747	83,747	62,618	21,129	58,034
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services	0	0.0%	4,922	4,922	0	4,922	5,034
Marketing & Communications	0		0	0	0	0	0
Mechanical Workshop	137,134	67.8%	202,257	202,257	164,561	37,696	156,738
Parks	200,931	67.5%	297,857	297,857	241,117	56,740	210,313
Performance Management	0		0	0	0	0	0
Pine Forest*	190,906	110.6%	172,657	172,657	229,087	-56,430	183,805
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	0		0	0	0	0	0
Recreational Land	220,036	79.1%	278,048	278,048	264,043	14,005	222,512
Roads	304,225	63.5%	478,971	478,971	365,070	113,901	258,866
Sewerage	616,825	70.7%	872,955	872,955	740,190	132,765	692,795
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	83,538	46.0%	181,433	181,433	100,246	81,187	73,987
Stormwater Management	201,260	64.1%	314,129	314,129	241,511	72,618	174,282
Supply Chain Management	57,737	72.5%	79,612	79,612	69,285	10,327	55,087
Swimming Pools	23,371	173.0%	13,512	13,512	28,045	-14,533	13,533
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	1,491,639	73.8%	2,020,729	2,020,729	1,789,967	230,762	1,726,907
Treasury*	67,381	76.0%	88,662	88,662	80,857	7,805	62,293
Vehicle Licensing & Testing	143,951	64.6%	222,668	222,668	172,741	49,927	176,850
Water Distribution	530,076	73.9%	717,552	717,552	636,091	81,461	550,251
<b>TOTAL STANDBY</b>	<b>6,055,947</b>	<b>71.0%</b>	<b>8,526,200</b>	<b>8,526,200</b>	<b>7,267,137</b>	<b>1,259,063</b>	<b>6,240,925</b>

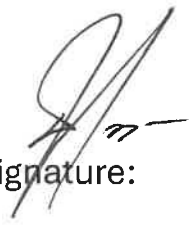
## Municipal Manager's quality certification

### Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY

Signature: 

Date: 15/05/2026